KPMG

Global Assignment Policies and Practices Survey

2022 summary report

Global Mobility Services

KPMG International

Global talent mobility professionals make decisions every day to align their programs to key talent and global business development objectives, while keeping pace with unprecedented economic pressures, disruptive technological advancements, heightened compliance obligations and more — all while seeking to demonstrate value within their organizations and beyond in supporting the movement of talent globally.

The results of this year's Global Assignment Policies and Practices (GAPP) Survey sheds light on how global mobility programs are continually evolving. In addition to compliance and global risk management, supporting the organization's business objectives, controlling program costs and being adaptable to changing business requirements are clearly the top priorities for today's global mobility leaders. The global talent mobility function's contribution to strategic value for the organization has taken priority; being recognized as a trusted advisor and collaborator to the business.

Thank you to all who participated in the GAPP Survey this year. This report presents a brief overview of selected key findings and offers some important takeaways for global mobility professionals who are now positioning the global talent mobility function for supporting post-pandemic talent development and business growth.

To participate in the GAPP Survey, please visit the survey website page at: kpmg.com/gappsurvey

There you'll find a direct link to begin the survey as well as helpful information and instructions.

Contents

Introduction

Similar to the past several years, as a result of unprecedented challenges — a global pandemic, inflationary, and geopolitical pressures — organizations have continued to define their current and future of work models this year. Many operate under flexible work arrangements defined by job role and need, with many organizations now incorporating flexible work arrangements as part of their recruitment and employee retention models. These arrangements include employees working primarily in-office, others working under a hybrid model of days set working in the office and days working from home, and those working fully remote. It should be noted, however, that while remote working has had a positive impact overall in recruitment, collaboration, and productivity over the last 2 years, as noted in KPMG's 2022 Global CEO Outlook Survey, 65 percent of CEO's see in-office as the preferred go-to-office environment over the next 3 years. Overall, many organizations have embraced the global disruptions of the past three years as a strategic opportunity to support business growth and focus on how the work gets done, rather than where.

Under flexible work arrangements, KPMG professionals predict that organizations will continue to focus on the operational and governance considerations for talent mobility, including areas such as corporate and individual tax compliance, global payroll delivery and reporting, immigration compliance, and total rewards. With a transition from a global pandemic to more localized impacts within certain countries, KPMG professionals have witnessed a continuing increase in talent mobility levels during 2022. Coupled with global vaccination rollouts and reopened borders, business travel has also resumed, albeit with less frequency and shorter trips. From an employee development perspective, it would be difficult to match the level of intercultural and global business skills development, team building, networking, and cross-pollination of ideas that comes with in-person interaction over time through international work and assignment activities.

For global organizations, talent mobility is a key driver in recruiting talent, especially among younger generations who may be more mobile and aspire to obtain international work experience as part of their careers. Further, it provides opportunities for organizations to improve the overall diversity and social consciousness of their workforces through the cultural immersion of employees living and working in foreign locales.

Fostering work resilience is a top operational priority for global CEOs. As also highlighted in KPMG's 2022 Global CEO Outlook Survey, the employee value proposition to attract and retain the necessary talent is tied as a top priority to achieving 3-year growth objectives (25 percent, up from 19 percent in 2021. Global business leaders recognize the tremendous efforts their workforces have made to sustain productivity during unprecedented times. KPMG professionals predict that organizations will continue to invest in talent by providing global work opportunities which are further aligned to overarching diversity, equity, and inclusion (DEI) initiatives.

Whether to mitigate risk or gain competitive advantage, the most successful companies are continuing to challenge their own business models to meet global business needs. Recent transformations have required fundamental shifts in workforce and workplace models, and global talent mobility functions are being impacted directly. To demonstrate value within their organization, the mobility function may consider a transformation journey by:

- becoming leaner and more strategic through outsourcing high-volume administrative transactions such as individual tax and immigration compliance, global compensation collection and payroll reporting, equity tracking and reporting, and managing cross-border business traveler risks
- adopting digital, automation, and other technologies to streamline operations and service delivery and enhance employee experience
- continue to build an interconnected ecosystem of internal stakeholders and external service providers to support key data management and insights, and provide end-to-end mobility experience for its employees
- collaborating with human resources on DEI initiatives, talent planning, and workforce shaping
- contributing positively to improved organizational performance on environmental, sustainability, and governance (ESG) goals and practices, and
- demonstrating to senior management and the board that there has been a significant return on investment for the company's talent mobility spend.

By taking this strategic approach, the global talent mobility function can be recognized as an indispensable advisor and partner to the business, playing a critical role in attracting, engaging, mobilizing, developing, and retaining global talent.

Survey methodology and demographics

For global mobility leaders of multinational organizations, benchmarking your global mobility policies and practices against those of other global organizations and industry peers can be a powerful tool for reflecting on your current approach and planning how to prepare your talent mobility program for the future. To help, KPMG International conducts this annual survey of global mobility policies and practices of multinational organizations. While the number of participants continues to grow, the resulting database is already believed to be one of the most robust of its kind on a global scale.

The data offers insights into global mobility programs and how they are evolving in terms of mobility, tax and immigration policies, structure, governance, priorities, performance measures, technology, robotics, automation, and more.

Assignee population

North America and Europe — Top originating (home location) and receiving (host location) locations for survey participants.

Asia Pacific and Central/South America — Considered prospective receiving locations for future assignments over the next 5 years.

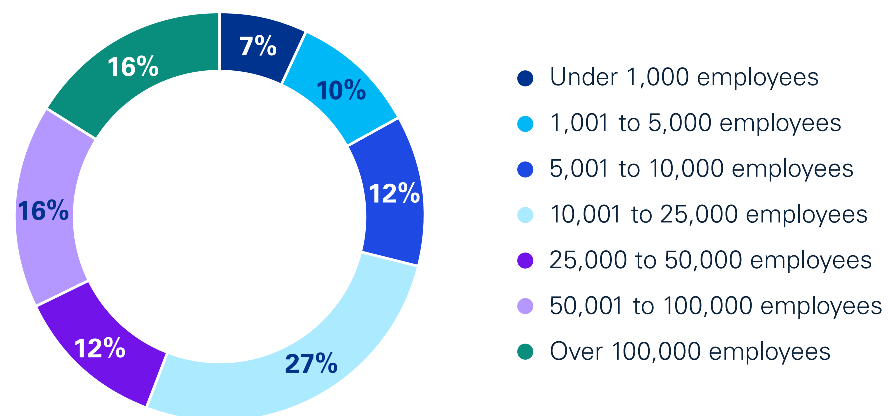
Participant demographics

375 Global mobility professionals

75% Leadership/managerial responsibilities

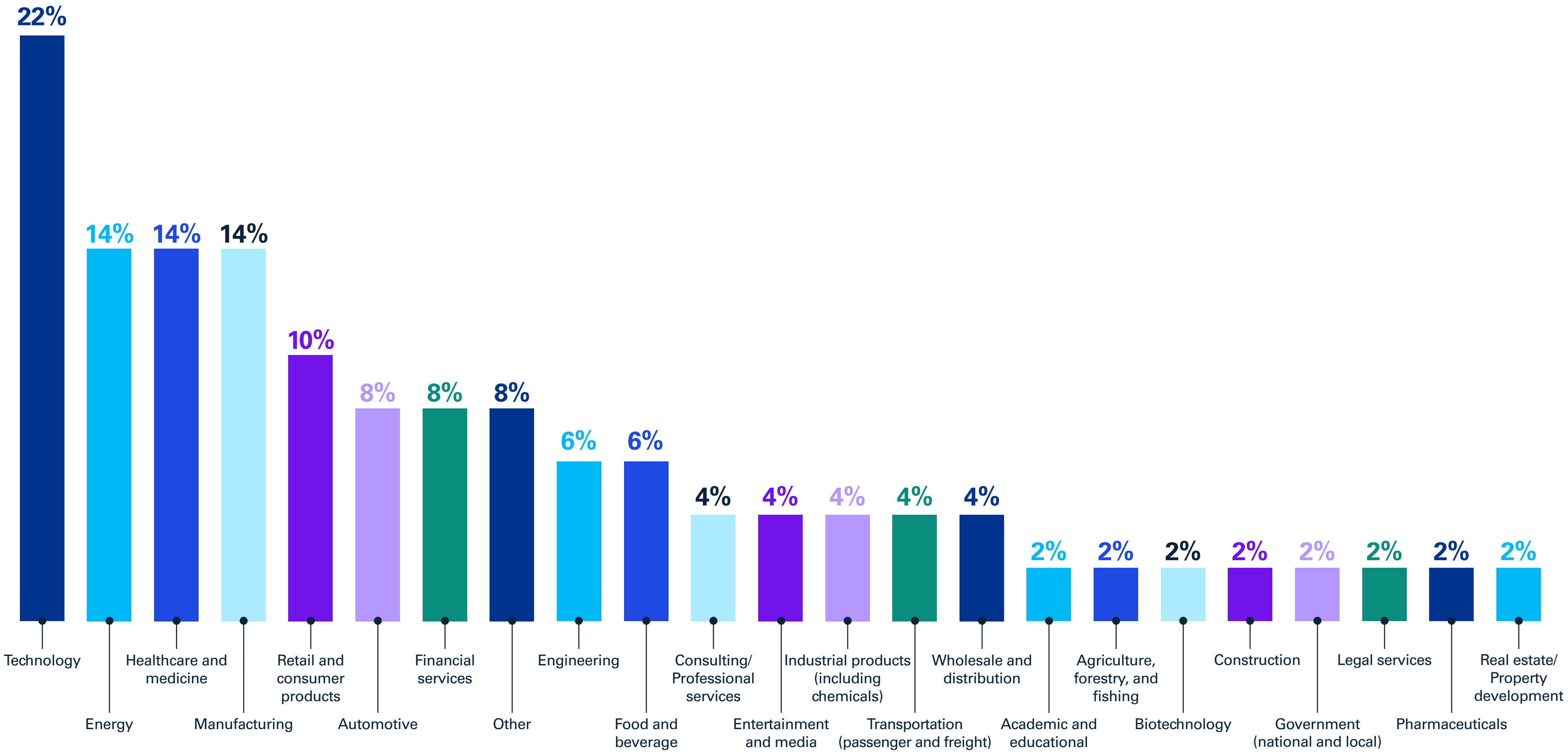
25 Countries/territories represented

Employees



Survey methodology and demographics

Industry coverage



Note: Respondents chose all answers that applied for their organization.
Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International

Key findings

Flexibility in policy approach

Organizations continue to offer greater flexibility in their talent mobility policy approaches — developing policy frameworks that are aligned to overarching talent and business development objectives. Fifty two percent of survey participants cite including core versus flexible provisions, followed by an observable trend of (18 percent) of participants beginning to adopt a cafeteria/menu/points-based approach expanding the range of choices for either the assignee or the business. Enabling choice for mobile employees to develop assignment and transfer packages best suited to their personal needs is on the rise. Enhancing overall employee experience is a critical factor for attracting, engaging, developing, and retaining key talent globally.

The integration between global talent mobility and talent management functions

Organizations continue to adopt more purposeful approaches to mobilizing talent globally by strengthening the connections between talent management and global mobility functions. During 2022, 71 percent of survey participants ranked supporting overall business and talent development objectives as a top program goal for their international assignments.

Technology leads the way

Global talent mobility is too complex and important to employees and the organization to leave up to chance. Survey participants are particularly interested in solutions for producing assignment cost projections, automating assignment initiations, and creating supporting documents for assignments and transfers. Further, organizations are seeking fully integrated, 'single source of data truth' technology solutions (often with their external service partners) that span the whole spectrum of talent mobility and provides self-service options for employees via online portals and mobile technology solutions integrated with mobility phase processes.

Focus on talent experience not transactions

Fast-moving organizations do not want to be bogged down in transactions and typically outsource high-volume complex transactions like individual tax compliance. Survey participants outsource relocation management services (82 percent), destination services (70 percent), tax consulting (91 percent), tax return preparation (89 percent), and immigration (84 percent), so they can focus on providing a superb employee experience, participate in strategic talent planning and future workforce shaping, and demonstrate a return on investment for their organizations including successful assignment completions and post-assignment retention against employee mobility spend.

The 'remote work' experiment continued into 2022 (but selectively)

Emerging from the recent global pandemic, many workers, especially those in professional services, still favor working remotely at least part of the time. According to KPMG's 2022 Global CEO Outlook survey, CEO's are changing how they support and attract talent, and their efforts are buoyed by a focus on their people and continuing to experiment with ways of working. In the long term, the employee value proposition to attract and retain the necessary talent is tied as the top operational priority to achieving 3-year growth objectives. While remote working has had a positive impact on hiring, collaboration and productivity over the past 2 years, 65 percent of CEOs see in-office as the go-to office environment over the next 3 years.

Talent mobility policy trends and practices

Emerging from the impacts of a two-plus year global pandemic, a focus on talent mobility has returned in 2022 with 71 percent of 2022 GAPP Survey participants ranking supporting overall business and talent development objectives as a top program goal for their talent mobility. Improving alignment between business development objectives, mobility policy types, and talent selection continues to be vital. Specifically, in addition to compliance and global risk management, controlling program costs and being adaptable to changing business requirements are also top priorities for today's global talent mobility leaders that have been consistently cited by survey participants over the last five years.

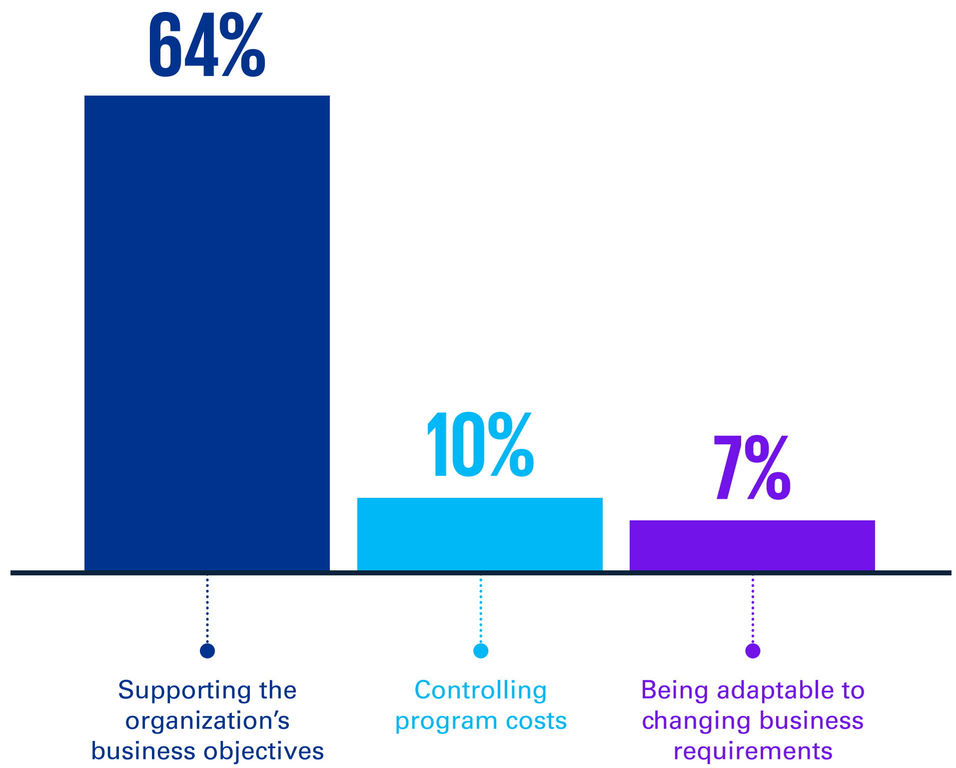
Further, the contribution by global mobility departments to strategic business value and supporting the overall employee value proposition and experience is a priority by many organizations as they plan for increasing talent mobility volume globally.

Income tax and immigration compliance, along with the logistical aspects of employee moves, present the most challenges for participants and are the top functions that organizations look to outsource to experienced service providers (82 percent of participants outsource relocation management services, 70 percent outsource destination services, 91 percent of participants outsource tax consulting, 89 percent of participants outsource tax preparation services, and 84 percent outsource immigration services). The major reasons cited in the survey for managed services support by third-party service providers are to improve service quality and efficiency, gain access to a third-party service provider's global resources and knowledge, reduce tactical administration, and improve overall program compliance globally.

Looking forward, GAPP Survey participants predict a more selective use of international business travel with a greater use of shorter-term assignments, and permanent/indefinite country to country transfers.

Program overview

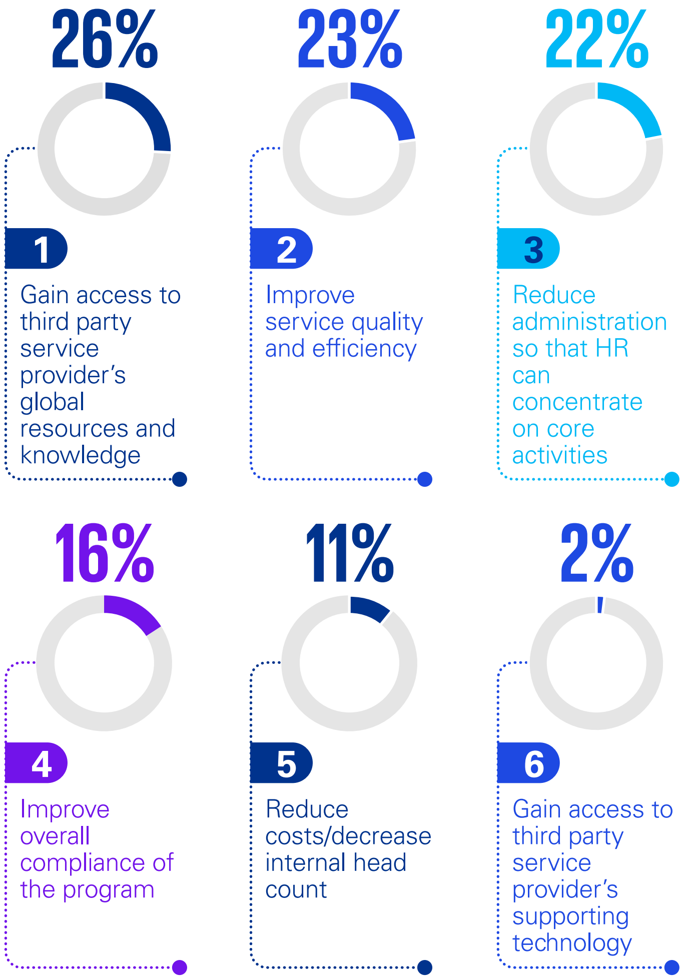
Global Mobility professionals ranked their top three goals for their international assignment program as:



Note: The percentages shown are of respondents who ranked a given option first.
Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Managed services support

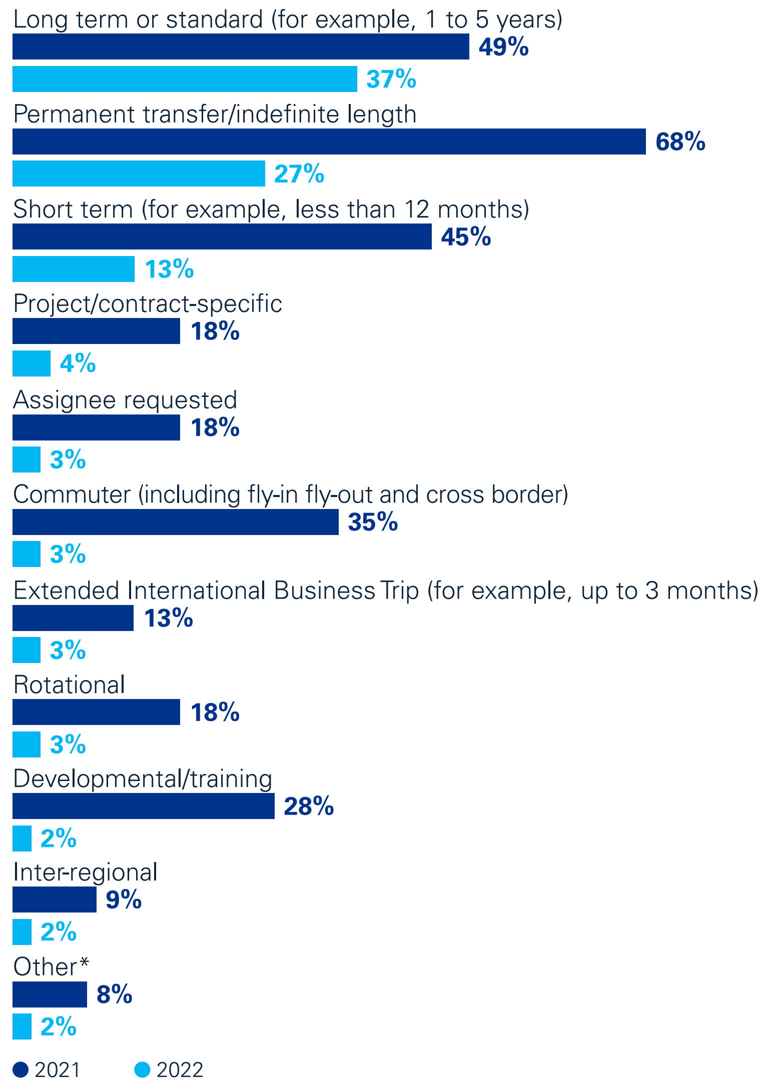
Gaining access to third party service provider's global resources and knowledge is the top reason global talent mobility professionals are seeking managed services support.



Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Policy overview

Over the last two years, the most commonly used types of formal assignment policies include:



*Local plus, higher education, global nomads, global employment company, temporary location, business traveler, global employment company, global nomads, localization, mobility lite, third-country nationals.
Note: Respondents chose all answers that applied for their organization.
Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Continuing use of diverse mobility policy types

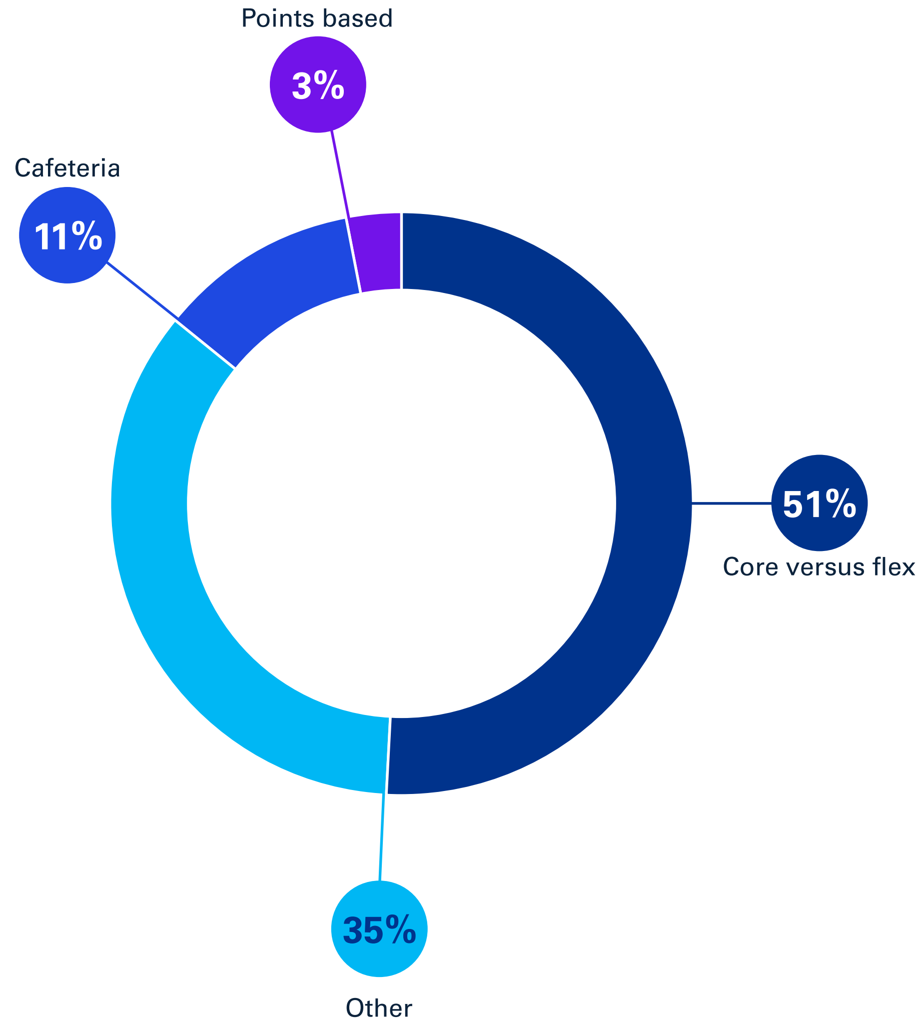
Over the next five years, the use of diverse mobility types to support talent and global business development goals will continue.

	Increase	Decrease	Remain the same
Short term (for example, less than 12 months)	54%	5%	41%
Long term or standard (for example, 1 to 5 years)	32%	12%	57%
Commuter (including fly-in fly-out and cross border)	51%	5%	44%
Permanent transfer/ indefinite length	57%	3%	40%

Note: May not total 100% due to rounding.
Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Flexibility in policy approach

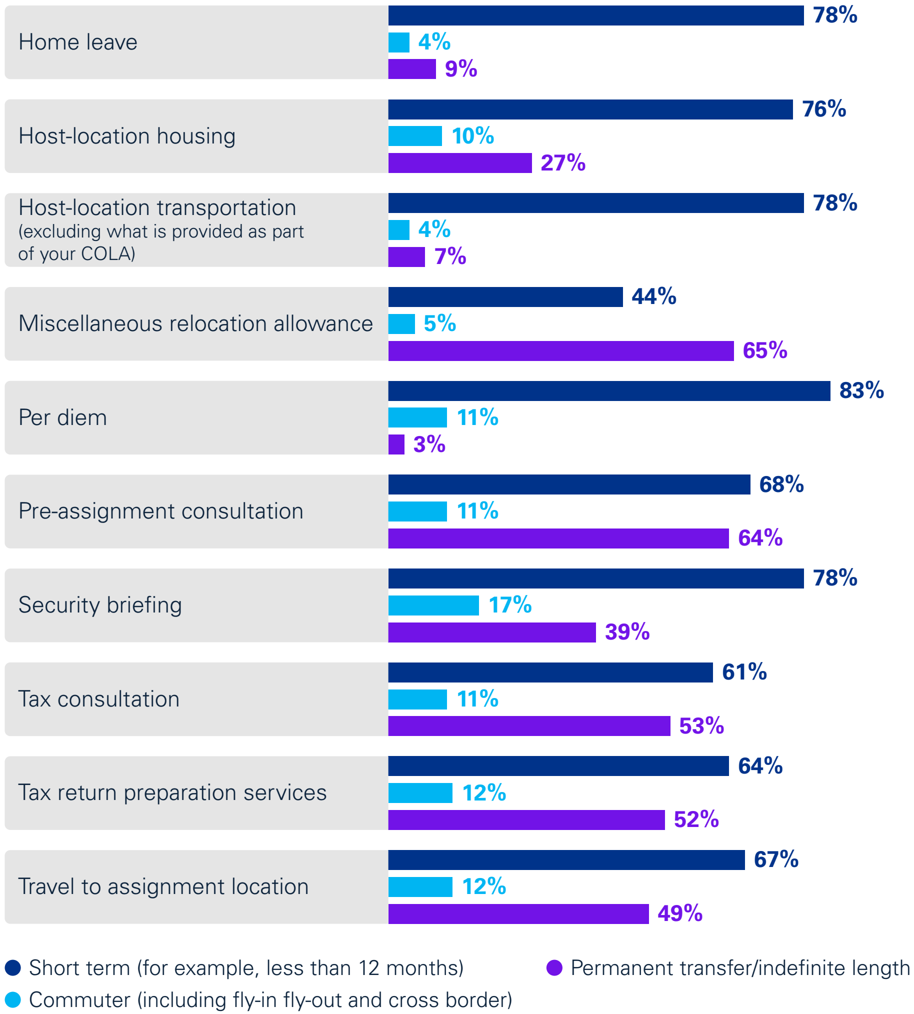
Core versus flex is the most commonly adopted policy trend/approach



Note: May not total 100% due to rounding.
Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Policy approach for short term and commuter assignments, and permanent transfers

Global mobility professionals are providing the following provisions and services for short-term and commuter assignments, and permanent transfers



Note: Respondents chose all answers that applied for their organization.
Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Pre-assignment candidate assessment and risk review

Other than the global mobility team, the responsible business manager (67 percent) continues to be the stakeholder most involved in the pre-assignment cross-border risk review and selection process.

Note: Respondents chose all answers that applied for their organization.
Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Integration of global talent mobility and talent management initiatives

Global Mobility programs are not always aligned to the organization's overarching talent management initiatives.

Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

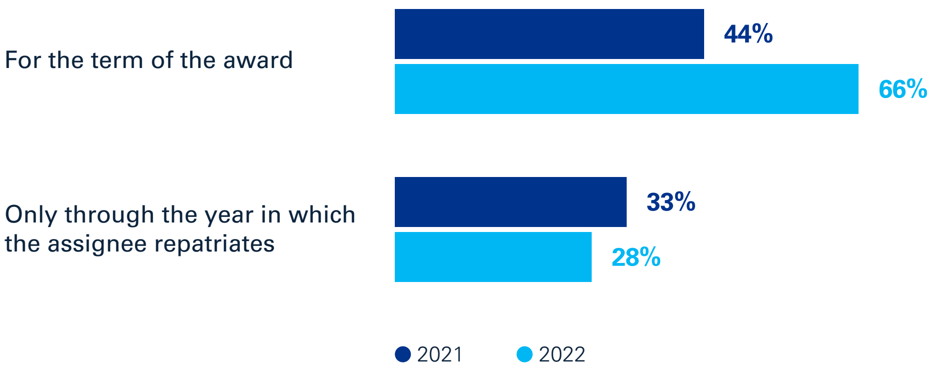
Tax reimbursement policy

The majority of survey participants (88 percent) tax equalize their assignees on their earnings, following a global tax reimbursement policy for all assignments (73 percent). In the estimation of hypothetical taxes, survey participants predominantly include social insurance and state/provincial/cantonal income tax, with a majority using the home country or jurisdiction residence as the basis for calculating hypothetical tax. We have seen an increasing focus on compliance with regards to trailing compensation. Seventy-six percent of survey participants tax equalize equity compensation (income generated by obtaining, exercising, or selling company shares) and 46 percent extend the benefit for the full term of the award (up slightly from 43 percent in 2021), regardless of assignment duration. This is followed by 33 percent citing they tax equalize/protect equity only through the year in which assignees repatriate.

KPMG professionals continue to observe an increase in organizations not including personal income under their tax equalization policy (72 percent). For organizations that do cover personal income under policy, investment income, capital gains (on principal residence), and rental income (principal private residence) are the three most common items that are covered (53 percent, 40 percent, and 46 percent respectively). In addition, an annual cap on personal income is often implemented under policy. In looking at the tax treatment of spousal income, nearly half (46 percent) of participants take a *laissez-faire* approach and require assignees to be responsible for the related taxes.

Treatment of equity compensation

Organizations continue to favor tax equalizing or protecting equity compensation for the full term of the award.



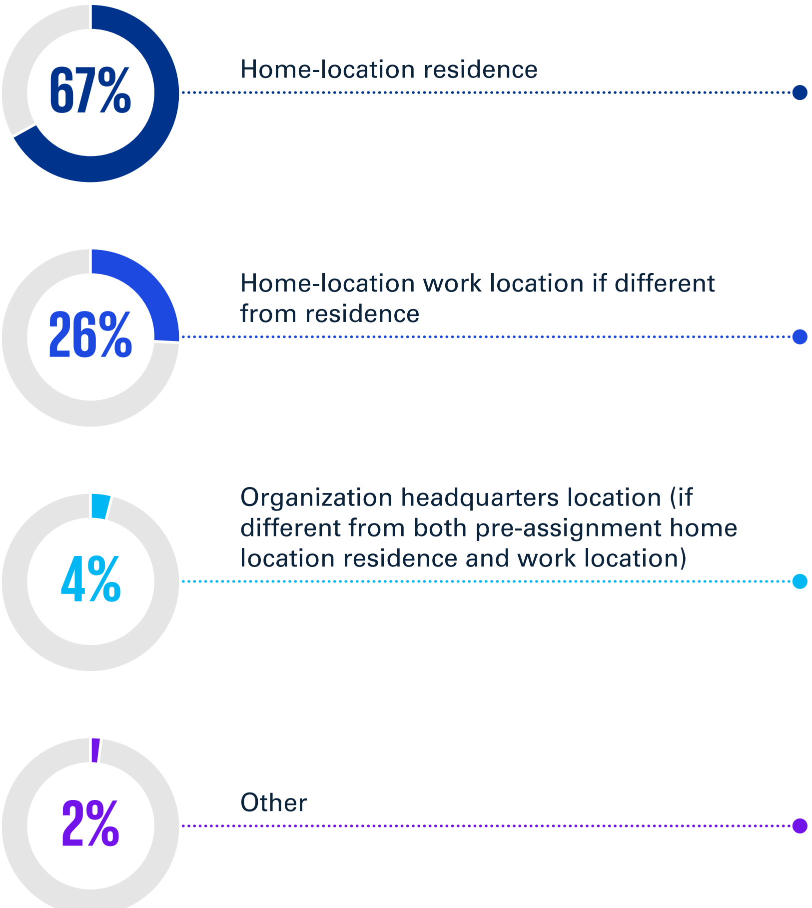
Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Top approaches when addressing assignment tax costs in relation to assignee's earnings.

Note: May not total 100% due to rounding.
Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Calculating hypothetical tax

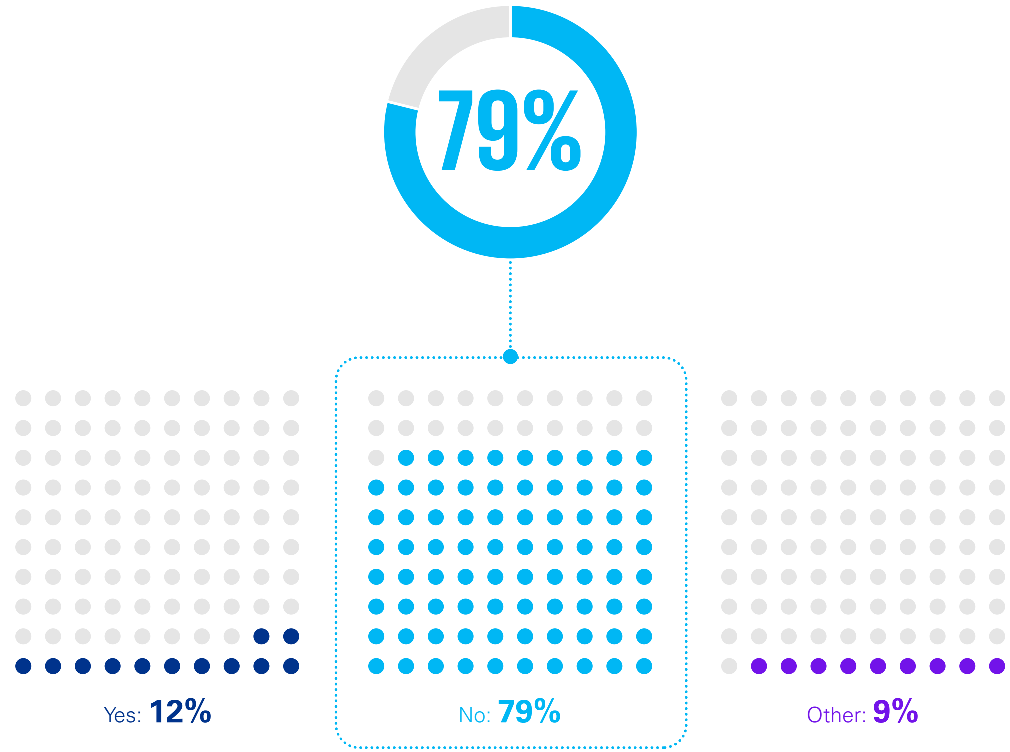
Top choices for the basis of an organization's hypothetical tax calculation.



Note: May not total 100% due to rounding.
Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Treatment of personal income

Most global talent mobility professionals reported that their tax policy does not include non-organizational (i.e., personal) income.



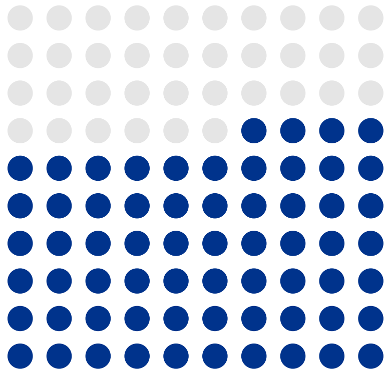
Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Personal income limitations under policy

When included under policy, most organizations limit the amount of personal income in the tax reimbursement benefit.

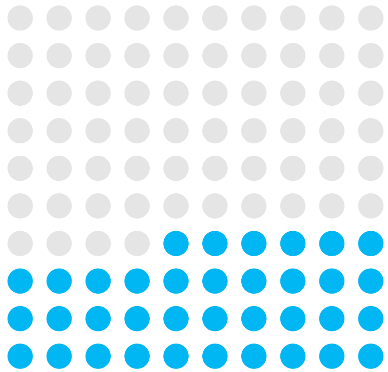
64%

Yes — the amount of income is limited at a pre-determined amount



36%

No — it is unlimited



Note: May not total 100% due to rounding.
Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Talent mobility policy trends and practices

Key takeaways

- Similar to a trend seen by KPMG professionals over the last five years, we predict legacy mobility types will continue to shift with traditional longer-term ('expat') international assignments volume decreasing and being replaced by shorter-term assignments and permanent/indefinite transfers becoming the norm. Talent mobility will likely also be coupled with both domestic and global virtual assignments with flexible hybrid and fully remote work options continuing for certain employer workforces. While this may result in a nimbler workforce, with program costs typically lower than traditional expats, there still are costs, corporate and employee compliance risks, and a continuing overall HR duty of care of employees under this spectrum of alternative mobile work arrangements.
- Policy flexibility is key to enabling choice in relocation support and for on assignment allowances and services for mobile employees. This allows business groups to offer compensation and benefits packages that are best suited to personal needs and overall employee experience, which is a key workforce expectation by millennial and Gen Z employees demographics.
- Organizations should continue to align their mobility policy suites to best support their overarching talent attraction and management frameworks and global business development goals thereby positioning their programs to respond most efficiently to future global disruptors.

Immigration compliance

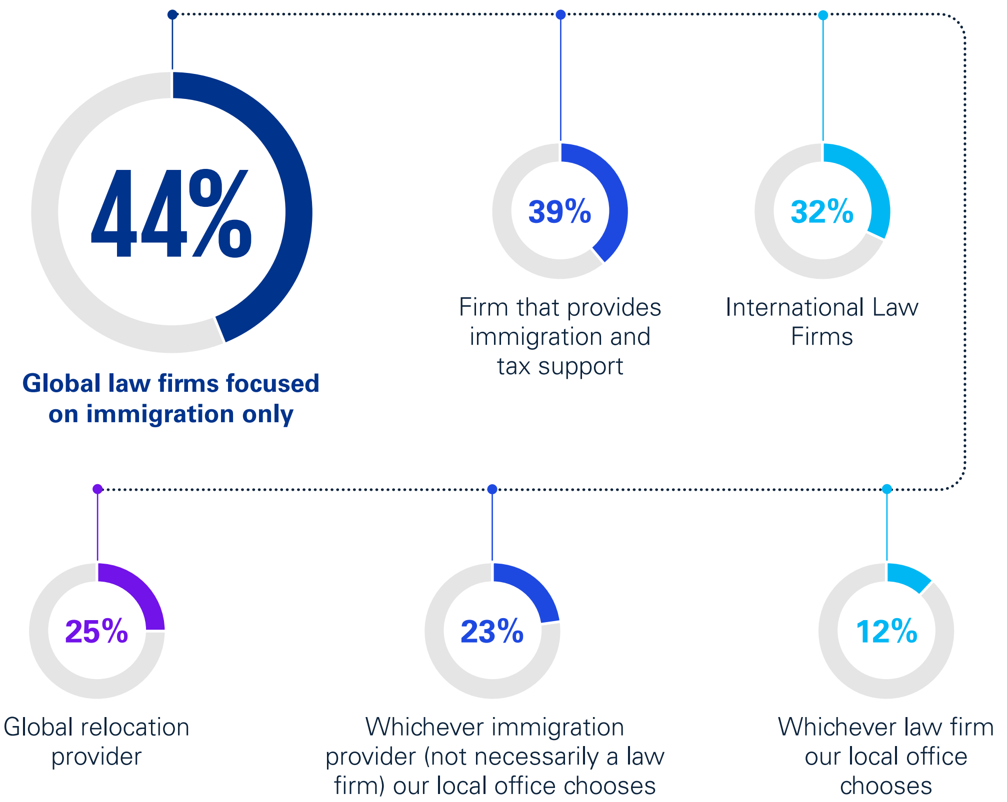
In a continuing heightened regulatory and risk environment globally, compliance with immigration laws continues to be a key focus for organizations in 2022. Forty-one percent of participants identify the issue as being a critical motivation for key business stakeholders, while also facing ongoing challenges globally with the complexity of continuing legislative actions and rule changes to immigration for foreign nationals.

To support global compliance, 44 percent primarily outsource immigration services to global law firms focused only on immigration (up significantly from 29 percent in 2021). This is followed by 39 percent of participants primarily outsourcing immigration services to firms that provide both immigration and tax support (up from 24 percent in 2021), and twenty five percent engaging immigration support through relocation management companies. In addition, 39 percent manage immigration centrally, and 41 percent administer immigration compliance locally at the receiving destination country. While 41 percent of participants rely on outside counsel to assess immigration document requirements for quality control and risk tracking purposes, 47 percent do not have a formal immigration compliance policy. However, 39 percent also report having a zero tolerance for immigration compliance breaches.

Organizations have gained new knowledge and insights to managing talent dispersed globally as a result of the significant disruptions caused by the global pandemic. As a result, organizations recognize that it will be even more critical to assess and review globally mobile employee data in information databases, self-service, and tracking systems going forward. By doing so, quick access to mobile employees' data regarding work locations and the visa status of foreign national employees and accompanying family members should be easier. Still, 60 percent of survey participants do not use IT tools to manage immigration compliance and tracking processes in their organizations.

Further, KPMG professionals expects that increases in digital processing for visa and work permit applications and tracking will continue globally, while government requirements for in-bound travelers to verify their negative viral infection status has decreased significantly world-wide in 2022, as well as requirements for individuals to maintain digital 'vaccination passports' for international travel and country entry.

Types of immigration services are most often outsourced to:



Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Key findings
Talent mobility policy trends and practices
Immigration compliance
Assignment management technology/data and analytics
Automation and robotics
Diversity, Equity and Inclusion
Sample DEI and ESG policy provisions
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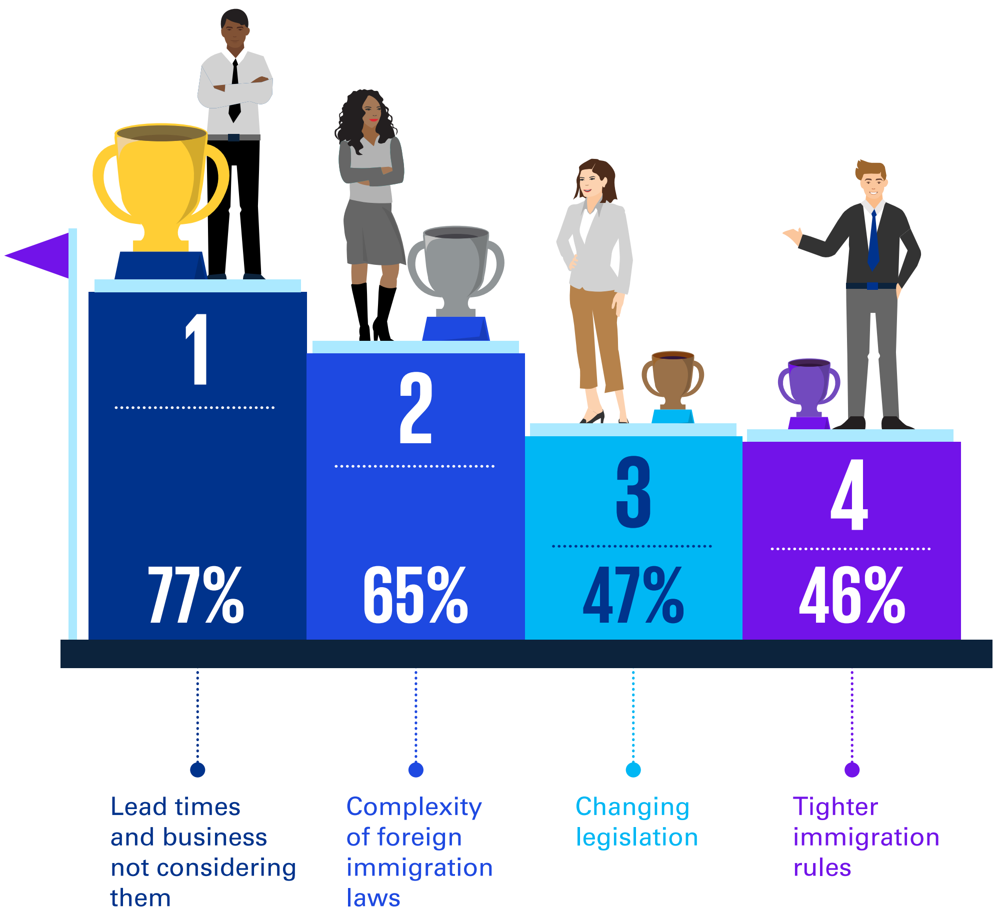
Global Mobility professionals rank the top immigration challenges as:



Note: Respondents chose all answers that applied for their organization.
Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Immigration compliance

Key takeaways

- Businesses should continue to stay informed of prospective global disruptors through government and immigration counsel sources and proactively messaging the impacts on immigration related activities throughout the business and to employees.
- Going forward, implementing in-house or leveraging third-party system technologies to provide required data transparency on globally mobile employees likely will be even more critical to support baseline compliance and proactive monitoring, tracking, and reporting as part of HR duty of care and corporate and individual risk management.
- Organizations may wish to consider developing new or revising existing immigration policies, as well as weighing the pros and cons of centralized versus decentralized service delivery models to help ensure a transparent, wide-ranging, and risk-averse operational framework best suited to support their organization's global immigration compliance.

Assignment management technology/data and analytics

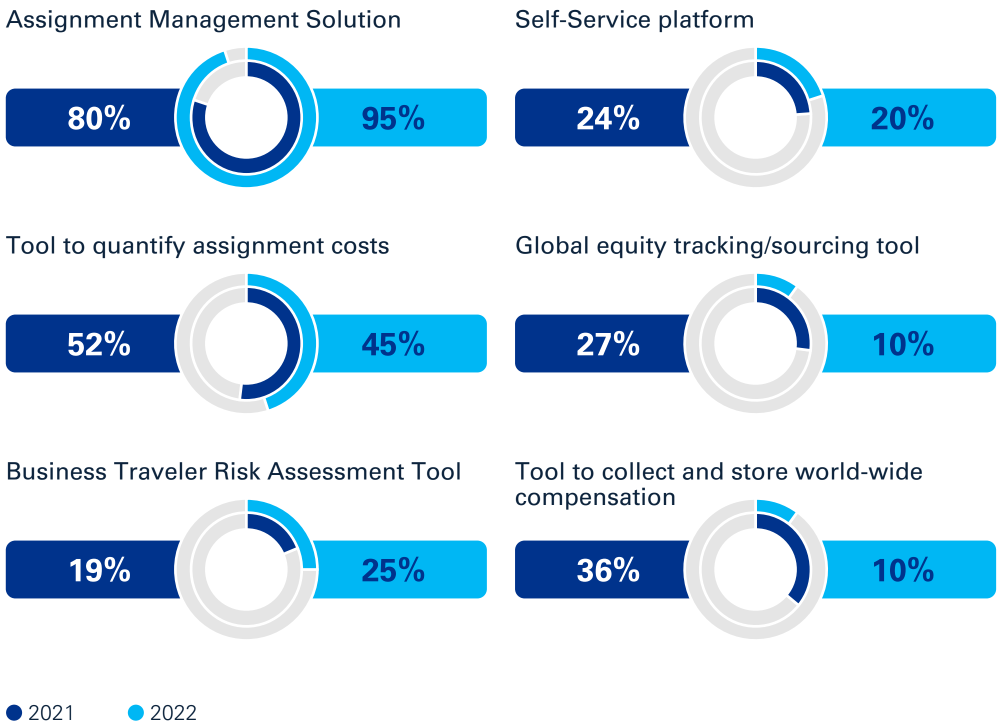
Technology

Sixty three percent of organizations do not currently rely on talent mobility management technology to administer various aspects of their program. Of those that do use technology, 95 percent leverage technology solutions to support administration/data management (up from 80 percent in 2021), cost estimation (45 percent in 2022 versus 52 percent in 2021), compensation collection (53 percent in 2022 versus 55 percent in 2021), and tax calculation tools (56 percent in 2022 versus 60 percent in 2021) reported as the leading solutions that participants leverage to support global administration and compliance.

When choosing a program management solution for global talent mobility, assignment management (95 percent), tools to quantify assignment costs (45 percent) and business traveler risk assessments (25 percent in 2022 up from 19 percent in 2021) are the technology solutions cited as most important to program managers. As program volume and policy diversity continues to increase, technology will likely continue to lead the way for program administrators. Global talent mobility is too complex and important to employees and the company to leave up to chance. KPMG professionals continue to observe more and more organizations looking to have fully integrated, 'single source of data truth' technology solutions that span the whole spectrum of talent mobility phases and provide self-service options to employees via online portals and mobile technology solutions integrated with mobility processes.

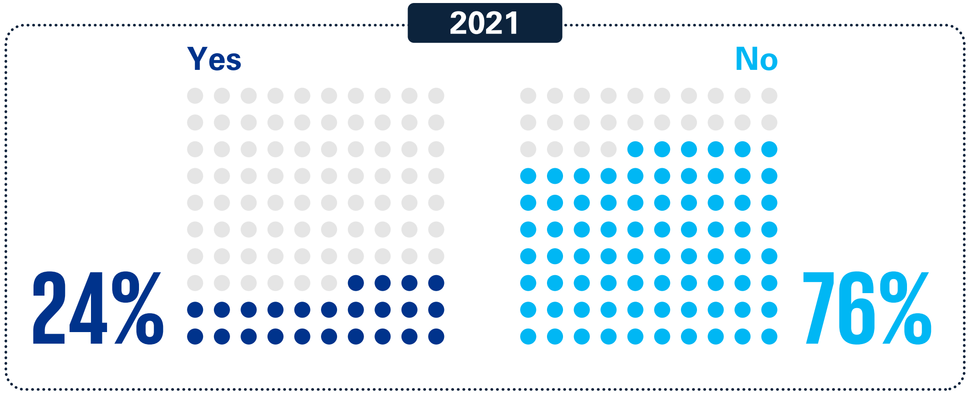
KPMG professionals also observe that a majority of organizations are responding to talent mobility volume increases in 2022 and beyond. Coupled with organizations now focusing on broader digital transformations, global talent mobility teams are also evaluating how to streamline administration, support global compliance, and bring further innovations to their functional processes to expand their strategic abilities for their organizations and enhance overall employee experience.

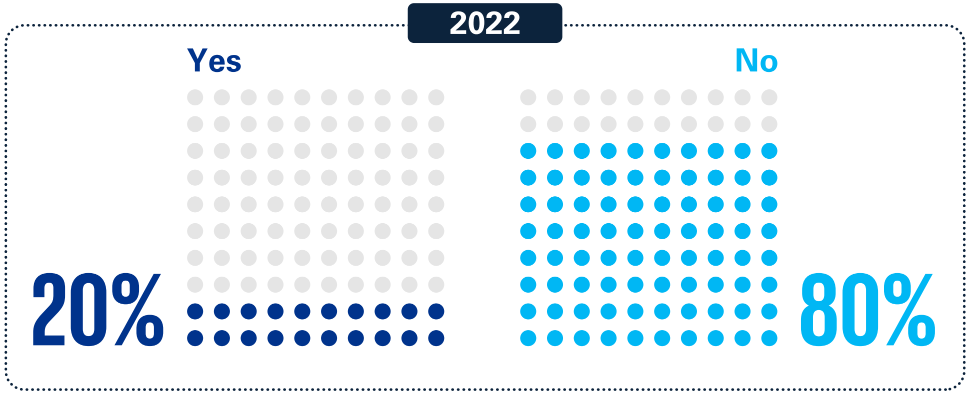
Global talent mobility technology usage:



Note: Respondents chose all answers that applied for their organization.
Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Of global talent mobility professionals not currently using a technology solution, fewer this year plan on implementing a tool in the next 12 months than last year, often relying on technology platforms of external service partners





Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Data and analytics

Thirty percent of survey participants confirm that they are using analytics to guide their global talent mobility policy and decision-making.

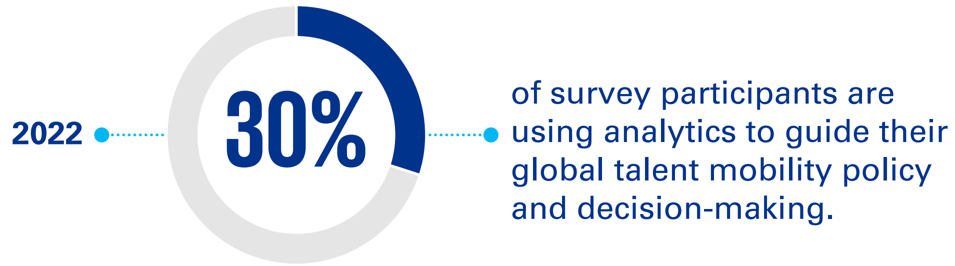
Supporting the strategic partnership between global talent mobility and the business is the primary value that participants believe mobility analytics can bring to the organization, while also providing a foundation for policy and process decisions.

From a mobile employee perspective, participants also view mobility analytics as positively contributing to talent retention (42 percent), the speed of talent deployment (35 percent) and employee satisfaction (58 percent).

Of the various mobility analytics solutions, prospective assignment cost analytics (89 percent), budget vs. actual costs (63 percent), assignment return-on-investment (ROI) (48 percent), policy exception tracking (32 percent), and annual tax equalization settlement tracking and collections (32 percent) are the tools that participants identify as bringing the most value to the organization.

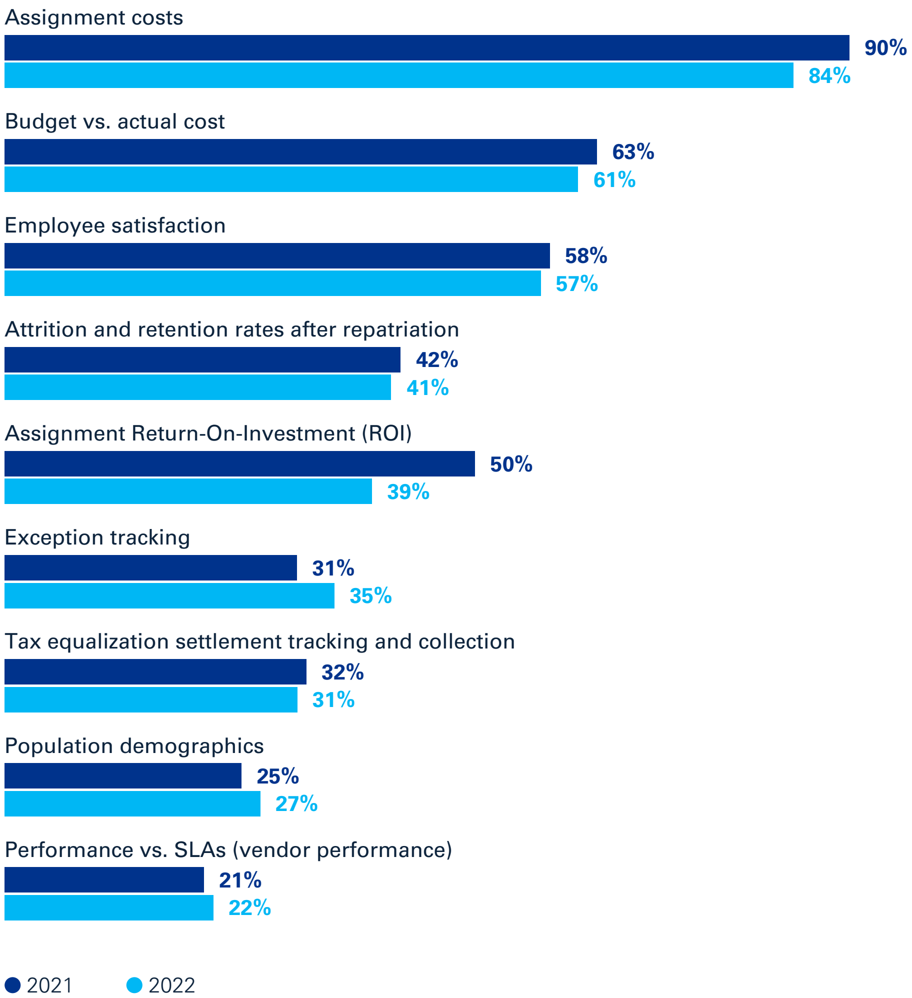
Further, KPMG professionals have observed a growing trend of companies seeking less data and more insight, which is critical in ‘telling the mobility story,’ demonstrating the value of talent mobility to business stakeholders and connecting mobility to their organization’s overall talent priorities.

More focus on data analytics should lead to better reporting and an increase in predictive insights



Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Top metrics (operational or assignment-related of importance to internal stakeholders)



Note: Respondents chose all answers that applied for their organization.
Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Assignment management technology/data and analytics

Key takeaways

- When considering the future workforce, organizations should acknowledge the impact of rapid digitization and automation to associated operating and service delivery models, workforce composition, key talent impact risks across mobility life cycles, and workplace practices.
- Having a cohesive vendor partner ecosystem designed to support the entire talent mobility life cycle and enhance overall employee experience can help mobility professionals confirm the strategic and operational value of the function and achieve their organization's immediate and future talent and business development goals.
- Implementing in-house or leveraging third-party system technologies to provide required data transparency regarding globally mobile employees will likely be even more critical going forward to support global compliance and proactively monitor and respond to potential future global disruptors.

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Automation and robotics

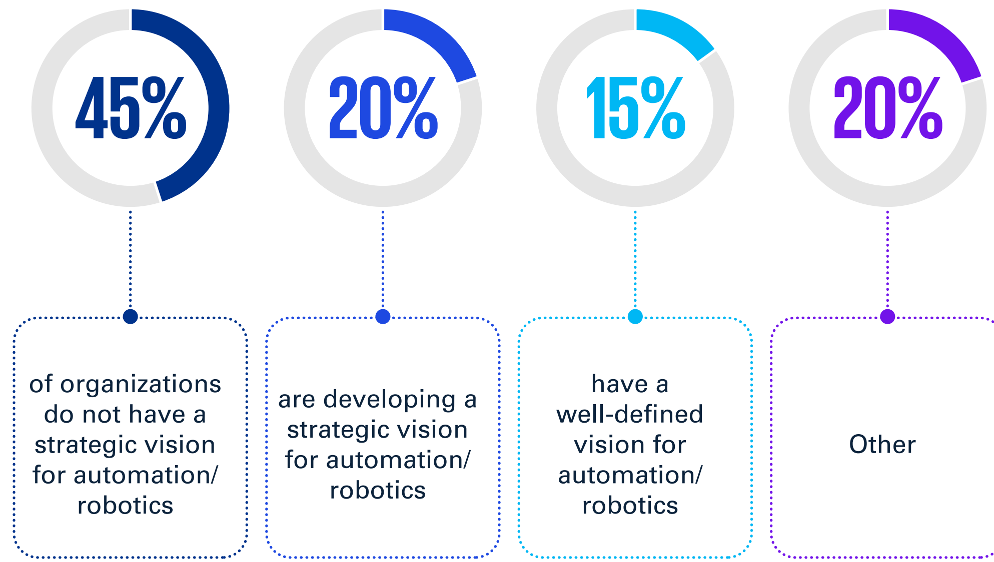
Forty-six percent of organizations and 60 percent of global talent mobility functions do not have a strategic vision for automation and robotics, and 71 percent are not using automation to streamline portions of the global mobility process.

Looking forward, participants are most interested in automating assignment initiations (21 percent), producing assignment cost projections (19 percent), and creating assignment documents (18 percent).

The biggest roadblocks to implementing automation and robotics include: a lack of budget, bandwidth of the global talent mobility team to design and implement solutions, and the lack of necessary data, resources, or skilled talent.

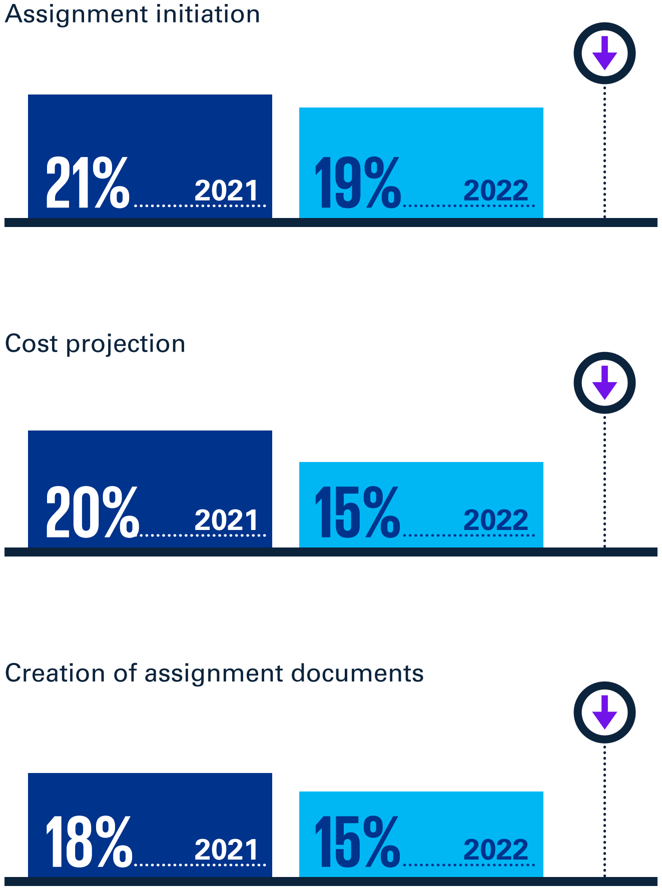
However, decreasing administrative costs or time (39 percent), enabling the deployment of resources to higher value activities (16 percent), and enhancing work flow (17 percent) were cited as the top three values that automation and robotics could bring to global talent mobility functions.

Focus on automation and robotics is not a key priority for many organizations



Note: 20% of respondents represented as ‘other’ category
Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Global talent mobility professionals changing focus of automation and robotics applications:



Source: 2022 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Automation and robotics

Key takeaways

- When looking to the future of the Global Mobility function, there are several values that automation and robotic solutions can bring to programs, including decreasing administrative costs and effort, enhancing workflow and/or management experience and deploying resources to work on higher-value activities.
- The value achieved from automation can help provide a foundation for better data management and/or consolidation and enable global talent mobility teams to confirm their strategic value in supporting their organization's strategic business initiatives and enhance the employee's overall experience.
- KPMG professionals predict that the global talent mobility function will continue to transform itself to focus on supporting key talent recruitment, engagement, development, and retention objectives across employment life cycles versus being bogged down in administrative processes and transactions that can potentially benefit from integrated technology ecosystems, and increased automation and robotic solutions.

Diversity, Equity and Inclusion (DEI) and ESG in talent mobility policies

Global mobility teams should embed corporate Diversity, Equity, and Inclusion (DEI) initiatives across their activities

Many global organizations are pursuing strategies to improve employee DEI. We expect global mobility teams will provide increasing support in this area given their shared objectives.

DEI and mobility leaders are each looking to attract the best talent and critical new skills for the future; fill talent gaps temporarily or permanently; and provide innovative opportunities to engage, develop and retain their most valuable employees.

Diversifying global mobility policies and programs for wider applications can help keep key DEI objectives front and center. Seeking out and valuing diversity in all its forms can help ensure that all talents are utilized and aligned with the organization's talent, culture, brand, and business development goals, with the aim of creating an organization that embraces the full spectrum and power of diversity.

Global talent mobility teams are expected to embrace environmental, sustainability and governance (ESG) goals and practices

Many governments are expected to encourage post-pandemic recovery and growth through measures to encourage a greener, more sustainable economy.

Contributing to good governance, including the important ESG dimension of diversity, equity, and inclusion (DEI), and driving talent mobility policies to help guide better environmental performance.

As the focus on ESG performance intensifies over the years to come, global talent mobility teams should bring a new mindset toward aligning their programs and operating models to help their organizations become more sustainable, socially responsible, and accountable.

Sample DEI and ESG policy provisions

Sample DEI talent mobility policy provisions

- **Destination Services** — providing additional day of destination services support to assignee and accompanying family members in addition to the policy's core 2-days benefit (e.g. due to special needs or disabilities — requiring specific type of destination housing).
- **Accompanying Dependent Support Allowance** — one-time payment of UDS 3,000 to support accompanying dependents to acclimate to the destination country (e.g. join social clubs, enroll in extracurricular activities, to support job search).
- **Dependent Education** — Special needs — tutoring; home schooling curriculum materials in lieu of international schooling.
- **Grocery Delivery** — to ease delivery in the destination country, assignees may request one (1) grocery order delivery to be ready on-site at the destination country housing prior to, or immediately following, arrival. This includes groceries up to USD 100 per family member.
- **Babysitting or Childcare Allowance** — USD 2,000 to support assignee and accompanying dependents towards babysitting or childcare.

Sample ESG talent mobility policy provisions

- **Assignment Travel** — Carbon offsets for assignee and accompanying family members at beginning of assignment, during annual home leaves and repatriation.
- **Pre-Household/Personal Goods Shipment — Discard and Donate** — providing third-party "personal organizer" assistance for advising and organizing the assignee's home for their move and sustainability by removing any unwanted belongings prior to assignment. All goods are either donated as possible or otherwise recycled/discarded. May be repeated at repatriation.
- **Furniture Allowance — (USD 3,000)** — Assignees may elect to rent or purchase furniture in lieu of shipment of certain items or to augment their HHG/Personal goods. The benefit is intended to help assignees sustainably furnish their home in the destination country and effectively settle in.

How to access the KPMG GAPP Survey

Get started:

Visit the GAPP survey website page at: kpmg.com/gappsurvey.

There you'll find a direct link to begin the survey as well as helpful information and instructions.

Benchmark your organization today!

KPMG's Global Mobility Services practice members can provide a personalized benchmarking report allowing you to compare your organization across key areas of interest. Participants find this useful in evaluating their organizational policies against a specific set of parameters. In addition to key organizational demographics and global mobility policy overview, the survey questions follow an overarching framework of the key phases of an international assignment and transfer life cycle with additional relevant topical categories covering immigration compliance, assignment management technology leverage, automation and robotics and program data and analytics insights.

Connect with us:

Managing global mobility programs can be complex. Supporting the current business agenda and talent mobility strategy, including diverse international assignments, employee relocations, and remote working arrangements, is today's reality for the global mobility function. Improving employee experience, while mitigating ongoing global disruptors, regulatory risk, and supporting compliance, all while balancing costs and providing value to your business can be intricate, to say the least. KPMG's Mobility Consulting Services can provide the talent mobility services framework to address these challenges globally, integrate solutions and help you build an operating model that serves and delivers for your organization.

If you would like to receive a personalized GAPP benchmarking report and/or would like to learn more about KPMG's Mobility Consulting Services, please send an email to us-taxgmssurvey@kpmg.com.

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