Great Expectations

How expectations of pay, borders, mobility and life are changing

Part 3: The society lens

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Welcome to the last part of our three part Great Expectations series.

Expectations of talent, the business, and society are changing. The pandemic, evolving social attitudes, geopolitics, increasing cost of living, and technology have fundamentally changed the way we work and what we expect around pay, mobility, remote work, and lifestyle.

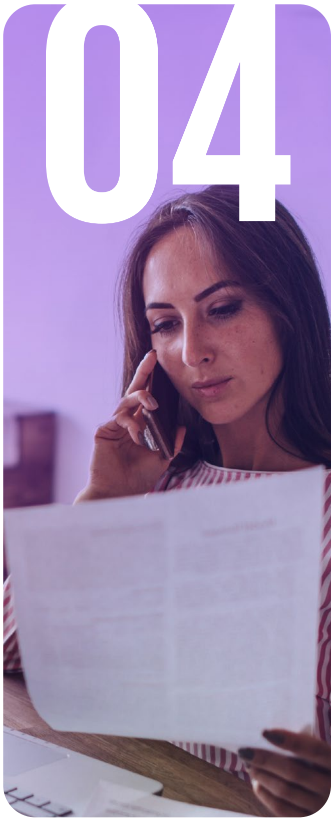
The Great Expectations series explores changes in the expectations around pay, mobility, borders and life through the lens of talent, the business and society.

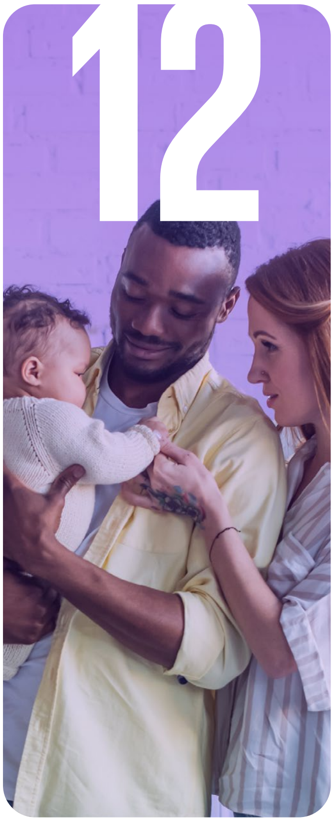
Society is in focus for this publication. In these pages you'll find out:

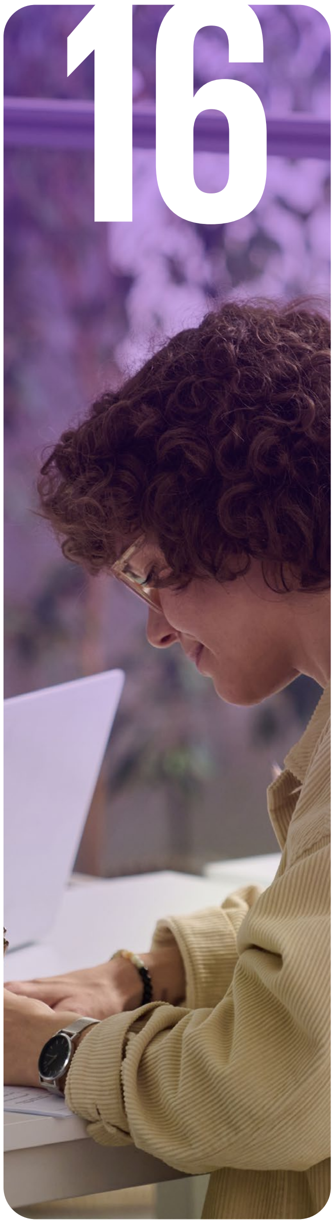
- the trend toward greater pay transparency and the importance of a well-planned approach to openly communicating employee rewards
- how tax policy is evolving as remote working arrangements become permanent and ever more popular
- how innovative remote working policies can drive more diversity, equity and inclusion across international organizations
- how organizations can manage geopolitics and societal shifts in a changing world.

As you will see in this and companion editions on Talent and Business, KPMG firms have shared a wealth of perception, forward thinking and expertise that will be invaluable to HR and Global Mobility teams seeking new ways to manage their priorities and succeed in an ever more dynamic workplace. We hope you have enjoyed our Great Expectation series. I would like to thank our KPMG experts around the world for their contributions to the series.

Articles in this issue







Tax policy catches up to the new world of work

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For a few years at the pandemic's peak, corporate and government tax policies on cross-border worker movements were eased as lockdowns, quarantines and border closings disrupted workers' movements. Now the pendulum has swung back as government relief expires, talent markets get tighter, and companies work to manage the risks of what were, until recently, temporary, ad hoc remote work arrangements.

In Europe, for example, many companies are starting to examine their remote work policies in the context of the changing work environment and how much risk they are willing to take. While the European Commission is attempting to provide guidance on remote work and adopt new options for social security coverage for remote workers, national governments in Europe are calling the shots in the field of personal taxation, with some jurisdictions setting tax policies designed to attract a larger share of remote workers, others concerned about tax competition, and still other jurisdictions scaling back their benefits for remote workers in view of the struggling economy.

Focus on attracting workers back

In some parts of Asia, swings between tightening and relaxing restrictions crimped businesses and depressed economic activities significantly, so government policies are still somewhat lenient and focused on delivering economic support to citizens and businesses while in other parts it is more or less "back to business."

As Singapore emerged from lockdown and reopened its borders, it stepped up efforts to bring in top global talent with the introduction of an Overseas Networks & Expertise Pass (ONE Pass) personalized pass to attract high-calibre foreign talent in business, art and culture, sports, as well as academia and research. As a personalized pass that does not require employer sponsorship, the ONE Pass enables the holder to work under more than one employer and job role concurrently and to change jobs without applying for a new work pass. Passholders' spouses will be able to obtain a letter of consent to work in Singapore, compared to spouses of other

work pass holders who must qualify for and obtain their own work pass.

In addition, Singapore is embarking on a new point-based Complementarity Assessment Framework (COMPASS), which will apply to new Employment Pass (EP) applications from September 2023 and EP renewals from September 2024. Under COMPASS, in addition to meeting salary requirements, EP applications will need to score at least 40 points on four foundational criteria (individual as well as company attributes, with bonus criteria for skills in shortage and strategic economic priorities programmes) to assure complementarity with Singaporean employees. This is a more holistic approach compared to the previous one involving only the individual's salary and qualifications. In this new framework, how employers plan and manage their local workforce as well as the diversity in their foreign hires will have direct impacts for securing new global talent and their retention.

Singapore is also pilot-testing a "Global Rotation Scheme" to make it easier for international firms to bring in high-potential employees from abroad and post local Singaporeans abroad to gain exposure to the same leadership development program.

In Hong Kong (SAR) China, sustained pandemic measures saw the number of expatriates in the city and new arrivals reduce. This combined with demographic pressure on the workforce prompted the jurisdiction's government to take steps to restore its workforce. Its Top Talent Pass Scheme, launched at the end of 2022, opens a new door for international talent interested in working or setting up a business in Hong Kong (SAR), China, without a local sponsor. The special visa program targets high-income earners (i.e., HK$2.5 million of salary or business income annually) and graduates of the world's top 100 universities (subject to conditions).

Remote work caught up in state tax struggle

Companies in the US continue to face challenges related to a talent shortage. And while there is some movement by organizations to get employees back into the office on a somewhat regular and consistent basis, from a recruiting perspective the need for skilled workers continues to drive US companies to be more open to flexible work arrangements and remote work. At the US state level, a battle has been brewing over the taxation of remote work on longstanding tax arrangements for workers who formerly commuted across state lines but now work remotely from their home state (e.g. New Jersey) for an employer based in a neighboring state (e.g. New York). Dissatisfied with losing out on revenue by providing credits to its residents for taxes paid to non-resident states that have a "convenience of the employer rule," New Jersey recently adopted legislation to reciprocate and even incentivize their residents to challenge other states "convenience of the employer" rules.

During the pandemic, New Hampshire sought to challenge the constitutionality of an emergency measure adopted by the neighboring state of Massachusetts which, similar to the "convenience of the employer" rule, allowed Massachusetts to tax residents of New Hampshire for remote work performed in New Hampshire. The US Supreme Court declined to weigh in on the matter leaving it in the hands of the States to continue the battle for their share of tax revenue related to remote workforces.

Authorities soft on PE determinations — for now

One of the concerns with remote workers is their potential of causing an unexpected taxable presence for their company wherever they're working, triggering corporate tax and related filing obligations. When the pandemic first began, the OECD issued temporary guidance providing relief for remote workers, preventing them from triggering a permit establishment (PE) in the country they're working in. This guidance has lapsed, however, and the OECD has not moved to extend or replace.

Companies with globally mobile workforces need to monitor local announcements, rulings and other developments closely.

In Europe, national governments have stepped in with new guidance, which generally focus on what activities can be done without creating a PE. The first cases on remote work being heard in local courts are similarly preoccupied with what workers can do in a jurisdiction and stay clear of a permanent establishment determination, rather than specific triggers. However, this trend is already changing, as some European jurisdictions have delivered rulings on PE triggered by remote workers. The emphasis here seems to be on the role of the employee in question rather than the amount and character of work done remotely. If an employee who lives in a different country from the undertaking is a decision maker, an executive or alike, there is a significant likelihood that PE will be triggered for work done remotely from home, even if that work done from home is minor. So, for now, the companies should pay attention to their key employees with authority to act on behalf of them when they consider PE for remote workers.

This area is still evolving, and it could become increasingly difficult to monitor local differences in how strictly PE rules are being applied.

National tax authorities in the US and Asia do not seem to be undertaking special campaigns to target remote workers and residency rules, and their rules and approaches to PE issues remain largely the same as they were before the pandemic.

Nevertheless, the spotlight put on these risks via the OECD's guidelines, Singapore's temporary exemption and other relief has raised awareness of permanent establishment risk and spurred many companies to revisit and strengthen their policies on remote work.

Managing remote work tax risk — systems, processes and guardrails

While the pandemic may have receded, remote work is anything but. It will take some time before the world's governments decide whether to bet on attracting foreign workers or increasing tax enforcement and revenues and settle on their tax policy approach.

Recently, the European Commission has launched initiatives to address taxation of remote workers in Europe. The Commission suggests, for example, that taxation on personal income be triggered after an employee works at least 92 days remotely in another jurisdiction and that tax returns are filed in one country only and distributed to other jurisdictions if they are entitled to a part of those tax returns. It is also suggested to emulate the solution in the field of social security in which social security in the country of employee's residence is triggered if an employee works there more than 50 percent of the working time.

Taxation on personal income is still under the authority of national governments, but the European Commission recognises its necessity to meddle in this topic because if the EU member states end up competing against each other for workforce through lenient tax and immigration policies, this could have detrimental effect on the internal market in the long run and could undermine support for the EU. Even though the proposals from the European Commission are currently not warmly received and will unlikely result in an EU directive at this time, countries will eventually be forced to address the issue. It is reasonable to assume that many remote workers are currently flying under the radar, meaning that some countries are losing out on tax revenue. It can therefore seem a bit pointless to make changes to the rules concerning remote working in numerous tax treaties concluded between countries before the administration is improved, just like the European Commission is trying to communicate to countries.

In the meantime, companies with globally mobile workforces need to monitor local announcements, rulings and other developments closely. They also need systems, processes and guardrails in place to track employee movements and mitigate tax and other risks that arise in the new world of cross-border remote work.

Is your company ready for pay transparency?

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Amid rising income disparity and changing attitudes that hold companies accountable for their environmental, social and governance (ESG) performance, public demand for more transparency about non-executive pay continues to grow. Companies need to choose their path carefully when disclosing employee rewards, however. Once the pay information is out in the open, there's no turning back.

In recent years, climate change, the pandemic, social movements like Black Lives Matter and Me Too and inflation have drawn more attention to the impacts of social and environmental behavior of international businesses. Executive and non-executive compensation has come under increasing scrutiny, not only over how much employees are paid but also what they are being rewarded for. On top of traditional measures like financial performance, earnings per share and changes in stock price, there are new expectations that performance should be tied to non-financial measures around the business's operational sustainability and community impacts.

In short, employees, investors, analysts and regulators are demanding that companies tell them why executives are being paid what they're being paid so stakeholders can assess whether rewards are being granted for the right things. On top of that, broader employee populations are also demanding more insight into their own compensation and states and local jurisdictions are approving measures to require pay transparency for all levels of the organization.

More ESG reporting regimes on the horizon

Today, ESG reporting is largely voluntary. However, a number of jurisdictions have mandated forms of ESG reporting related to gender pay or diversity quotas — such as the UK gender pay reporting rules, US NASDAQ's board diversity rules and India's requirement for certain companies to annually disclose their community impacts — and more jurisdictions are expected to follow suit. Similarly, the world's stock exchanges

may be considering mandating ESG disclosures by listed companies with rules like those adopted by the Singapore and Hong Kong (SAR), China stock exchanges in 2021.

Even though much ESG reporting is now at the company's discretion, ESG ratings depend on it. Robust disclosures backed by high-quality data are increasingly important to a business's ability to attract workers and capital, and this means the company's HR, ESG and data management strategies need to be in synch.

Boosting your employer brand

Done properly, a well-designed pay transparency program can produce substantial benefits for the employer's brand. Having pay information out in the open can show workers and external shareholders that employees are valued equally and that the company is an employer of the future. It can ease salary negotiations and merit processes. It can enhance the employee's understanding about the links between pay, performance, career progress and culture. It can strengthen trust between leadership and employees.

Effective communication is critical to avoid missteps and unexpected outcomes. If the pay information is not properly understood, it can lead to confusion and resentment among employees who are paid less than their peers. Potential candidates might be deterred if salary levels by themselves seem low in the absence of information on other parts of a total rewards package. Costs may be incurred to equalize employee pay gaps before implementing pay transparency. Once pay transparency is in place, competitors will know the company's internal pay levels, allowing them to poach talent more easily.

What's the optimal approach?

When designing your company's approach to pay transparency, these 10 questions can help you determine the best way forward.

1. **Do you have a comprehensive total rewards philosophy?**
   A total rewards philosophy forms the foundation for leadership decisions regarding employee compensation and benefit programs. Employers should develop a holistic total rewards approach that balances compensation market positioning with employee benefits offerings.

2. **Do you have comprehensive salary structures for all jobs?**
Well-defined jobs and salary structures that support the overall total rewards philosophy are key to a successful pay transparency program. Since many of these structures have been in place for 10 or 20 years, you may need to update it to reflect current jobs and pay packages before disclosure.

3. **Do you benchmark employee pay levels with surveys? How often?**
Ensuring compensation market competitiveness is pivotal to effective pay transparency efforts, both for current and prospective employees.

4. **Do you have a strong understanding of your employee population?**
Having a centralized human resources information system with all employee compensation and demographic data allows for equitable and transparent employee pay actions across an organization.

5. **Do you have a formal compensation administration manual?**
A well-documented structure for administering compensation and defining roles can support internal pay equity governance, ease transparency reporting and deliver a consistent employee experience.

6. **Have you historically performed internal pay equity analyses?**
When implementing pay transparency initiatives, closing existing pay gaps, such as gender pay discrepancies, may help limit potential legal exposure.

7. **How do you compare to state-mandated minimum wage levels?**
For businesses operating in the US, evaluating current pay ranges against state-mandated minimum wage levels helps ensures compliance and competitiveness, even where not operating in states requiring pay transparency.

8. **Do you provide total rewards statements to employees?**
A total rewards statement is a unique, personal statement communicating the overall value of an employee's compensation package. It allows employees to see the trajectory of their compensation over time and the long-run links between pay and performance.

9. **Do you effectively communicate the value and mechanics of your incentive programs?**
The ability to communicate the value and mechanics of incentive programs allows companies to provide context for salary ranges that may diverge from those of competitors.

10. **Do you have a clear performance management system that is linked to compensation?**
An effective and consistent performance management system is key to rewarding employees and communicating differences in employee pay. It can also help resolve internal pay equity issues where there is a documented reason for compensating peers differently.

Issues around compensation and fairness are hugely sensitive. Employees can be expected to object if they don't understand why they make less in the same job due to, for example, additional educational qualifications, different location, or different competitive pressures on pay at the time of hiring. If pay transparency ends up producing detrimental effects on employees, the company's entire ESG progress could be eradicated.

With the right framework for pay reporting, employees will have the information they need to understand the company's total rewards framework and how they fit within it. While the best approach will be unique for each company, the keys are to help ensure that the company's pay data is properly assessed and expectations are set before information is made public, that disclosures across platforms and jurisdictions are consistent and that the approach is integrated with the company's broader ESG strategy.

If pay transparency ends up producing detrimental effects on employees, the company's entire ESG progress could be eradicated.

Driving DEI with innovative work from anywhere policies

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Employee demand for work from anywhere arrangements is fundamentally changing how international employers recruit, retain and manage talent. Companies that are able to meet these demands with innovative approaches may gain a competitive edge in tight talent markets. They can also use work from anywhere programs strategically to drive more diversity, equity and inclusion (DEI) across the company.

Recruiting and retention — Top priority of CEOs

In recent years, the employee value proposition to attract and retain talent has shot to the top of the operational priorities of CEOs worldwide, according to the KPMG 2022 CEO Outlook survey.[1] Despite global economic uncertainty and the current wave of layoffs and hiring freezes, most CEOs surveyed said they are confident about the long-term outlook in a global economy. Nearly 80 percent believe their company's headcount will increase over the next 3 years.

The CEOs surveyed also hear rising calls from all stakeholders for more transparency over environmental, social and governance issues, with the most demand coming from employees and new hires for one-quarter of the respondents. In fact, the CEOs said that one of the biggest impacts of failing to meet ESG targets is the recruitment challenges this creates, second only to impairing the ability to raise financing.

On the flip side, innovative global mobility approaches to recruitment and retention that capitalize on demand for remote work can help organizations meet their DEI targets, boosting their performance in the "S" component of ESG.

Values, careers and equitable access

The move to leverage work from anywhere for DEI is in step with three broader HR trends focusing on employees' value proposition, their career development and whether they have equitable access to opportunities.

[1] https://kpmg.com/xx/en/home/insights/2022/08/kpmg-2022-ceo-outlook.html

Shifting the role of managers from managing people to developing people can help create a more purposeful approach to career development.

1. **Value proposition:** Companies have long promoted statements of their mission, vision and values, but haven't always lived up to them, especially when it comes to DEI. For example, the proportion of women on boards and in leadership roles has been tracked for decades but not much has really been done in practice to change the results. Companies need to back up their employee value proposition with meaningful action. This means revisiting the company's mission, vision and values to make sure it represents what values the company wants to represent and how to be inclusive of those values in its workforce.
2. **Career development:** Transparency around career development is increasingly important as workforces splinter into diverse groups, from traditional nine-to-fivers and part-timers to gig workers, remote foreign hires and people on flexible work schedules. These workers can benefit from clear information about what career paths are available within their group, how they can self-select into the opportunities they choose, and what support they can expect from their employer to gain new skills, credentials or experience.
3. **Equitable access to opportunities:** One of the challenges of work from anywhere from a DEI viewpoint is ensuring all workers can take advantage of career development opportunities equitably. For example, a working mother with a hybrid work arrangement may need different supports to gain the sort of informal mentoring and bonding that comes more easily in the workplace in person.

Leveraging the impact of managers

Training front-line managers how to lead and manage a distributed workforce is one of the keys to enabling employees to work differently in a hybrid environment. Managers have a huge impact on employee engagement, and surveys have regularly shown that managers are the top reason why people quit their jobs.[2]

Shifting the role of managers from managing people to developing people can help create a more purposeful approach to career development, providing equitable access to coaching mentoring and career advancement, with ripple effects across all levels.

Highlighting higher purposes

Another key to improving engagement among hybrid and remote workers is to draw distinct links between the person's job and the company's purposes in providing community benefits.

For example, technicians for a telecommunications company can be coached to take pride in the way their practical actions contribute to social goods such as restoring service following extreme weather or improving Internet connectivity in rural areas.

Similarly, the purpose of a global rewards team may be positioned as developing global mobility policies that give the best opportunities for everyone, whatever their family circumstance, career goals or stage of life.

Career development — From jobs to skills

The third key is to shift the approach to career development away from traditional jobs toward capabilities and skills. No one knows what jobs will still be here in 10 years, so refocusing

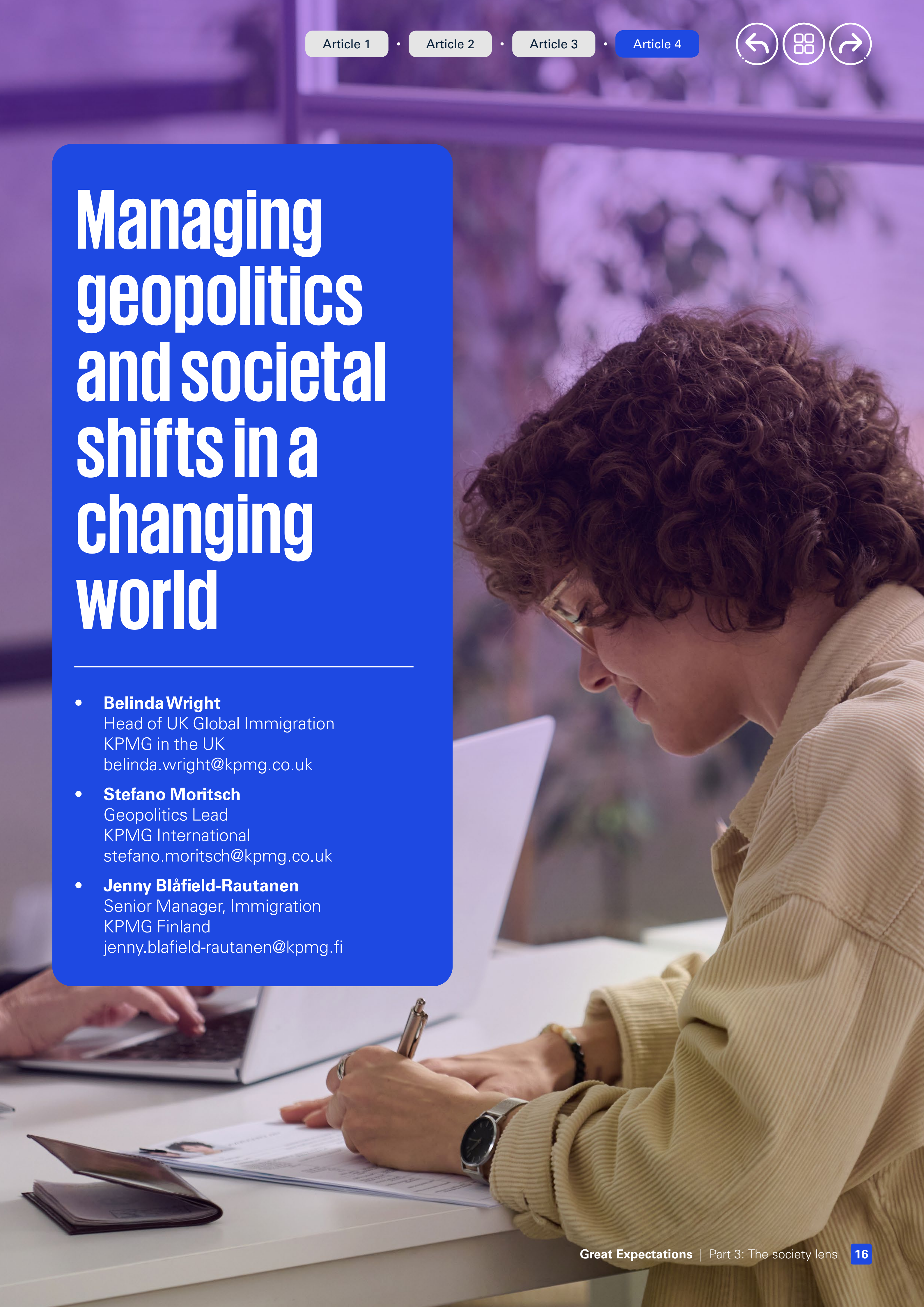
[2] See, for example, Lori Goler, Janelle Gale, Brynn Harrington and Adam Grant, "Why People Really Quit Their Jobs," *Harvard Business Review*, January 11, 2018.

on skills helps ensure employers and employees alike will be prepared for the future.

Developments in technology and artificial intelligence now allow companies to implement transparent, centralized platforms for skills development. These systems give workers a self-service option, allowing them to input their career ambitions, search internal vacancies and access training and learning opportunities. Workers can decide the career path they want, and the system can provide the road map for achieving it.

As you can see, a well-designed work from anywhere program can strengthen engagement and retention among a company's current workers and attract recruits from broader, more diverse talent pools than they could before.

As companies seek to expand their workforces, the war for talent seems set to intensify in the coming years. The winning companies will likely be the ones with work from anywhere and other programs that connect employees to the business's community contributions, offer transparent, self-service career opportunities that all employees can equitably access.



Managing geopolitics and societal shifts in a changing world

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The landscape that organizations operate in is rapidly evolving in an unpredictable world. Change is coming at businesses from seemingly every angle. We only need to think back over what has happened in the last few years — including the ripple effects of Russia's invasion of Ukraine, growing competition between the US and China, the COVID-19 pandemic, and regional events such as Brexit. It's clear that businesses need to be more prepared for the unexpected than ever.

These all have significant implications for mobility professionals, and anyone involved in an organization's talent, recruitment and retention strategies. Indeed, such is their importance and relevance that they have become boardroom agenda items now.

When we consider the shifting plates of external macro forces, four key areas have growing prominence:

Geopolitical shifts: West versus the rest

The dominant factor, which sets the context for the other three, is the geopolitical change that has taken hold in recent years. Whereas ever since the end of the Cold War, the world has been on an increasing trajectory of globalization and liberalization, comprising of unfettered global trade and interconnectedness, that is now being put under growing strain by rising geopolitical tensions and the emergence of a multi-polar world. Rival actors and power centers are challenging the dominance of the West and, with that, the established international political and economic order.

This has reached the point where the interconnectivity created over the last few decades is now often perceived as a risk or vulnerability. As a result, we have been seeing the rise of more defensive and inward-looking stances, with the protection of national security and interests being the primary concern. In many countries, this is producing a growth in populism and nationalistic policies, which is likely to disrupt migration flows and have impacts on immigration policy and, therefore, talent sourcing and retention.

Through these watershed shifts, the mantra is changing from liberalization and integration with other economies, to building resilience, 'friendshoring' to trade with those countries that are politically aligned, and the onshoring of industrial policies to enable the creation of simple and more self-contained domestic supply chains. This may have implications for the mobility mix going forward.

Demographic collapse, inequality and inflation

For the first time since the Second World War, global demographics are heading downwards. With the exception of Africa, populations are decreasing around the world as birth rates slow. China's population, for example, is predicted to decrease dramatically by the end of this century.

These contractions have severe implications, given that our established globalized economic model is consumption based. We measure our wealth and our country's productivity through GDP, which is a measure of how much we're able to produce, invest and consume and is heavily dependent on demographic growth.

Now for the first time, the demographic trend in many parts of the world is declining at the same time as the biggest generation we've ever had, the Boomers, is retiring en masse in the next 5–10 years. This will likely create significant challenges in maintaining existing economic models based on continuous growth — and is also expected to create ever more critical workforce issues for business as they seek the talent they need in order to continue to grow. Already, we are seeing an increase in countries creating fast track application pathways for key in-demand skills, for example.

Aging populations in key manufacturing hubs such as China, Germany, Italy, Japan and elsewhere add to inflationary pressures through labor shortages and loss of investment capital. This increases the scramble for migrants — but this may be at least partially at odds with the nationalistic and populist trends already noted due to geopolitical shifts. It is a complex blend of factors.

Empty lands — conflict on the rise

The multi-polar world that has been described risks the failure of the global collective security system where there is no longer a 'global policeman' role being played by a single super power and its allies. This could mean that a number of conflict areas around the world that were previously kept in check by the collective security system may become more open for eruption.

This isn't only a question of outright military conflicts or coups, but general lawlessness and a breakdown of order including potential ransoms/kidnappings and local territorial conflicts and disputes. These could have significant consequences for business professionals who become exposed and, of course, their employers who have sent them to those locations.

It's what some are describing as the emergence of a 'G-Zero' world instead of G20 or G7, with a vacuum of power leading to more unstable places without effective crisis management. Refugee and broader migration crises become more likely to ensue. Understanding where these hotspots are becomes increasingly important in terms of managing workforces.

Climate crisis and climate refugees

Finally, and overlaying all of the above, there is the existential threat of climate change. We are already seeing more and more frequent extreme weather events around the globe as the world warms. These events are likely to drive

Already, we are seeing an increase in countries creating fast track application pathways for key in-demand skills.

up the number of people forced to migrate as their homelands become unliveable. According to UNHCR, an annual average of 21.5 million people have already been forcibly displaced since 2008 by extreme weather events such as floods, storms, wildfires and extreme temperatures.

These impacts will only intensify if the world fails to systematically grip the decarbonization imperative and achieve net zero goals. Unfortunately, the geopolitical tensions of recent years have meant that long-term decarbonization efforts have collided with short-term energy needs, with many countries focusing on fossil fuel reliance for security purposes.

Staying close to climate developments and predictions, and planning business operations and people strategy accordingly, will likely be key.

A place at the table

All of these factors have significant implications for businesses. For mobility professionals, it increasingly means a place at the leadership table — and is an opportunity to help shape the strategic response. As an age of relative security, abundance and integration potentially gives way to one of more competition and scarcity, mobility specialists need to fully understand the trends and the potential impacts on their organizations.

Scenario planning and coordinated, collaborative thinking across the business are key. Talent and mobility teams can be in the vanguard of this — helping organizations develop the agility, foresight and resilience they likely need to navigate a challenging and uncertain new era.

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