

Global Assignment Policies and Practices Survey

2023 summary report

Global Mobility Services



Contents

Key findings

Talent mobility policy trends and practices

Immigration compliance

Assignment management technology/data and analytics

Automation and robotics

22

How to access the **KPMG GAPP Survey**









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.







Introduction

In today's interconnected world, the landscape of global mobility is constantly evolving. As businesses expand their operations, individuals pursue international opportunities, and the nature of work undergoes transformative changes, finding, attracting and mobilizing the right talent continues to be a critical component to success.

There has been a continued focus across industries on offering flexibility to employees in terms of their work arrangements, and organizations are realizing that it is no longer a luxury to have the right policies and guidelines in place but an imperative for them to remain attractive and competitive in the competition for talent.

With the rise of hybrid and remote work arrangements, organizations are increasingly recognizing the advantages of cross-border assignments to access diverse talent pools, enhance global collaboration, and achieve operational efficiency. Furthermore, the need for specialized skills and expertise in various regions has fueled this trend, as companies strive to remain competitive and adaptable in a highly dynamic global marketplace. This escalating demand for cross-border assignments underscores the pivotal role they play in shaping the future of work, where geographic boundaries become less constraining, and the pursuit of top talent knows no borders.

As organizations look for new ways to access these global talent pools, there has been a notable escalation in the expectations placed on companies by tax authorities worldwide to closely track and report the locations where their employees are working. This shift reflects the increasing complexity of the global workforce and the challenges posed by remote and hybrid work arrangements. Tax authorities are now demanding a more detailed understanding of the geographical distribution of a company's workforce, with the aim of ensuring tax compliance and revenue collection in an era where employees can operate from virtually anywhere.

This heightened scrutiny stems from the recognition that a dispersed workforce can have significant implications for a company's tax liability, as different tax jurisdictions may claim a share of the revenue generated by remote workers. As such, organizations are now compelled to invest in more robust and sophisticated systems for tracking employee locations, time spent in specific regions, tasks they are performing, and the tax implications associated with these arrangements. Failure to meet these greater

expectations not only exposes companies to potential tax liabilities but also regulatory and legal risks.

In this evolving landscape, it is imperative for organizations to stay abreast of the changing compliance requirements and ensure their workforce management and tax reporting mechanisms are equipped to meet the demands imposed by tax authorities, thereby helping safeguard their fiscal health and legal standing in an increasingly interconnected and complex global economy.

To demonstrate their impact within their organization, mobility functions are looking for new ways to increase their value and strategic position through:

- prioritization of tasks that align most closely with the overarching goals and strategies of the organization and directly contribute to the company's mission, profitability, and growth.
- focusing on initiatives that have a significant strategic impact on the organization.
 Considering how the department's activities can drive long-term value, such as by facilitating international expansion, talent acquisition, or cost savings.
- placing an emphasis on tasks that improve the efficiency and effectiveness of the department's operations. Reducing administrative burdens through outsourcing operations or streamlining processes by leveraging technology.
- implementing digital tools and software for efficient tracking, reporting, and managing of globally mobile employees.
- leveraging data analytics to provide insights on talent mobility, cost-effectiveness, and compliance, aiding in strategic decision-making.

As global mobility teams navigate this ever-changing global landscape, it's paramount to never lose sight of the mobility customers and stakeholders, ensuring their needs and expectations remain at the forefront of the decision-making process. By maintaining a strong customer-centric focus, global mobility teams can navigate transitions while delivering value and maintaining trust.









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, international remote working and more.

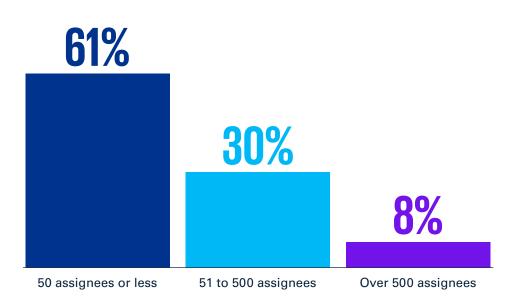
North America and Asia Pacific —

While North America remained the top originating (home location) locations for survey participants, Asia Pacific has overtaken Europe as the top receiving (host country) locations in 2023.

Central/ South America —

Central and South America continue to be considered prospective receiving locations for future assignments over the next 5 years.

Assignee population



Participant demographics



Note: Values may not total to 100% due to rounding.

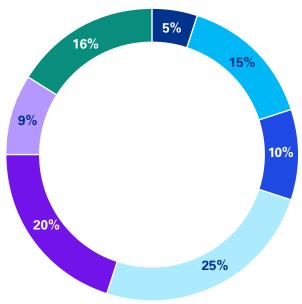






Survey methodology and demographics

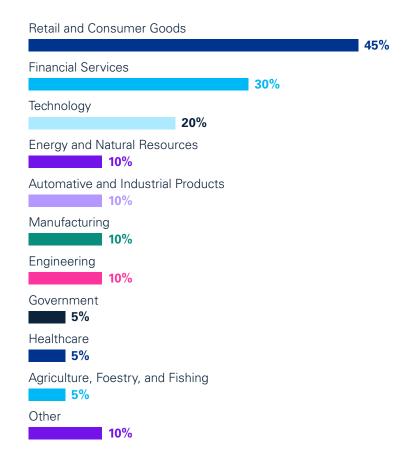
Employees



- Under 1,000 employees
- 1,001 to 5,000 employees
- 5,001 to 10,000 employees
- 10,001 to 25,000 employees

- 25,000 to 50,000 employees
- 50,001 to 100,000 employees
- Over 100,000 employees

Industry coverage



Note: Respondents chose all answers that applied for their organization. Source: 2023 KPMG Global Assignment Policies and Practices Survey, KPMG International







Key findings



Structured flexibility

Many organizations are recalibrating their approach to flexible work arrangements, leaning towards requiring employees to be more present in the office. This shift represents a response to several factors, including the desire for more direct collaboration, and the cultivation of company culture.

Businesses, however, must recognize that top professionals now prioritize flexibility and work-life balance. To remain competitive, organizations will need to blend the advantages of in-person collaboration with a continued commitment to accommodating the diverse needs and preferences of their workforce, all while striving to attract and retain the best talent in this ever-evolving employment environment.



Connecting mobility to talent strategy continues to be a focus

Recognizing the importance of attracting, retaining, and developing top talent as a competitive advantage, the global mobility function plays a pivotal role in making this vision a reality.

This alignment helps ensure the right people are in the right place at the right time, with the skills and expertise to drive the organization forward. By harmonizing global mobility with talent initiatives, companies can leverage international experience, facilitate career growth, and support the evolving needs of their workforce, ultimately contributing to sustained success and an agile response to the ever-changing demands of the global marketplace.



Technology stays front of mind

Global mobility functions continue to place a strong emphasis on technology due to its transformative impact on the way organizations manage their global workforce. In terms of global mobility, technology serves as an enabler, allowing companies to optimize the deployment of their talent on a global scale.

By leveraging technology, global mobility functions can not only improve efficiency and cost-effectiveness but also enhance the overall employee experience, making it an indispensable tool for organizations seeking to navigate the complexities of global talent management while remaining agile, competitive, and compliant in the dynamic global landscape.



Focus on inclusivity and accessibility in policy

There has been a notable increase in the incorporation of inclusive language and a heightened awareness of accessibility concerns within mobility policy development.

As organizations strive for greater diversity and inclusivity, it has become essential to ensure mobility policies address the unique needs of all employees.

This shift underscores a commitment to providing equitable opportunities for all, irrespective of individual circumstances or identities.

Organizations are recognizing that mobility policies must be accessible, accommodating, and free from bias, thereby fostering a more inclusive work environment.



Increases in short term mobility

There continues to be an ongoing trend of short-term cross-border mobility by companies.

Short-term assignments, often lasting weeks or a few months, provide companies with a flexible solution to address specific projects, knowledge transfers, or market exploration without the long-term commitment of traditional expatriate assignments.

This trend aligns with the evolving preferences of a mobile and diverse workforce, and as companies continue to prioritize agility and adaptability, short-term cross-border mobility is likely to remain a prominent feature of talent management strategies in the years to come.









Talent mobility policy trends and practices

Employee mobility policy trends have evolved to strongly emphasize the alignment of these policies with an organization's overarching business objectives, all while prioritizing inclusion and accessibility for all employees. This paradigm shift represents a recognition that mobility programs are not isolated from the core business strategy but are integral to it. By aligning mobility policies with business objectives, organizations ensure that their global talent initiatives directly support and further the company's mission and growth. This includes, for example, leveraging international assignments to expand into new markets, foster innovation, or develop leadership talent.

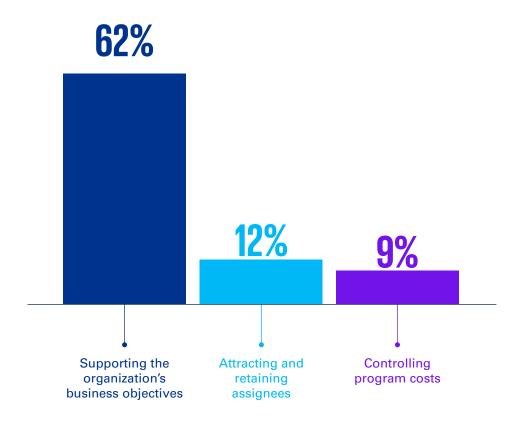
In parallel, an increased focus on inclusion and accessibility within mobility policies reflects the growing commitment to fostering diverse and equitable workplaces. Such policies are designed to accommodate and support the needs of all employees, regardless of their background, abilities, or unique circumstances. Inclusivity helps ensure that mobility programs are not limited to a select few but are accessible to a broad and diverse workforce.

This not only resonates with an organization's moral and ethical responsibilities, but also has tangible benefits, such as attracting top talent, increasing employee engagement, and improving overall organizational performance. In essence, by aligning mobility policies with the pursuit of business objectives and a commitment to inclusion and accessibility, companies can create more versatile, adaptable, and competitive workforces, well-equipped to excel in an increasingly global and diverse landscape.

Lastly, outsourcing of specific global mobility processes has become a strategic approach for many organizations aiming to control costs in an increasingly complex global business environment. By being prescriptive in what tasks are outsourced versus remain in-house, mobility organizations can focus their in-house resources on core business functions and strategic objectives, while also gaining access to the latest technology and best practices, ultimately enhancing the cost-effectiveness and efficiency of their global mobility programs.

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: 2023 KPMG Global Assignment Policies and Practices Survey, KPMG International

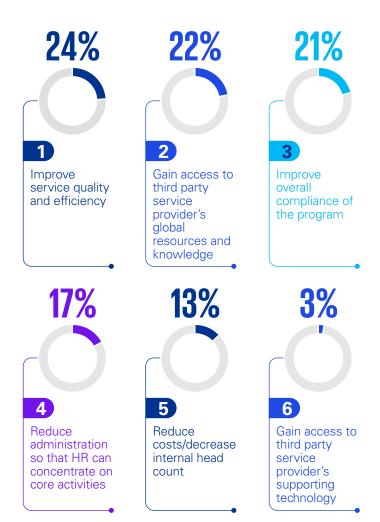






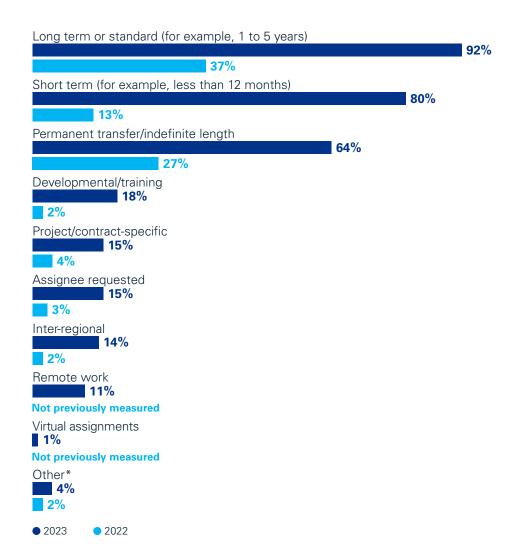


Improving service quality and efficiency has become the top reason global talent mobility professionals are seeking managed services support.



Source: 2023 KPMG Global Assignment Policies and Practices Survey, KPMG International.

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: 2023 KPMG Global Assignment Policies and Practices Survey, KPMG International.

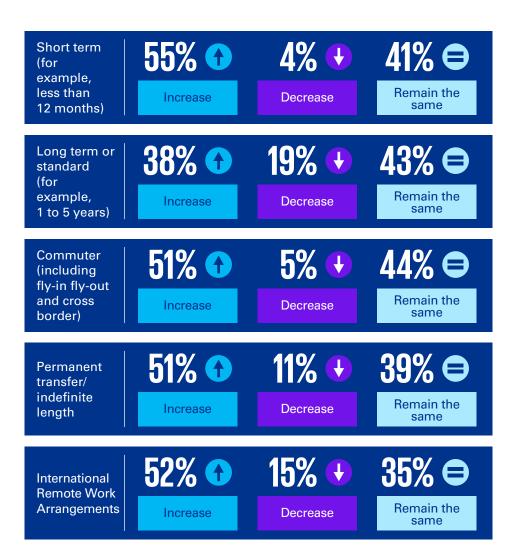






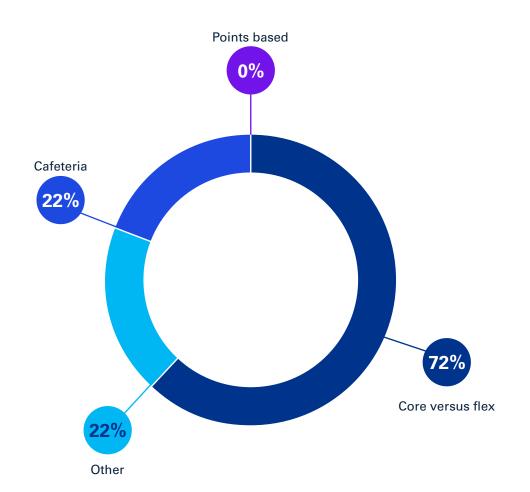
Continuing use of diverse mobility policy types

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



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

Flexibility in policy approach



Note: Results will not total 100% due to this being a multi-select question. Source: 2023 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Note: May not total 100% due to rounding.

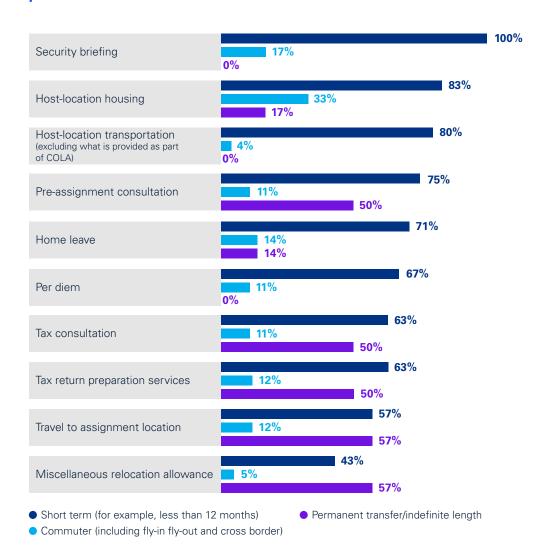






Policy approach for short term and commuter assignments, and permanent transfers

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: 2023 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 (62 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: 2023 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.









Tax reimbursement policy

The majority of survey participants (84 percent) tax equalize their assignees on their earnings, following a global tax reimbursement policy that is applicable for all assignments.

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.

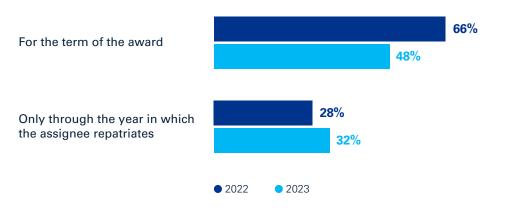
We continue to see an increasing focus on withholding and remittance compliance with regards to trailing compensation.

As a result, we have seen an increase in survey participants who tax equalize equity compensation (income generated by obtaining, exercising, or selling company shares) with 52 percent of respondents extending the benefit for the full term of the award regardless of assignment duration. While 28 percent of respondents indicated their organization tax equalizes/protects equity only through the year in which assignees repatriate.

KPMG professionals continue to observe an increase in organizations who do not include personal income under their tax equalization policy (73 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. In addition, an annual cap on personal income is often implemented under policy. In looking at the tax treatment of spousal income, approximately half 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: 2023 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.

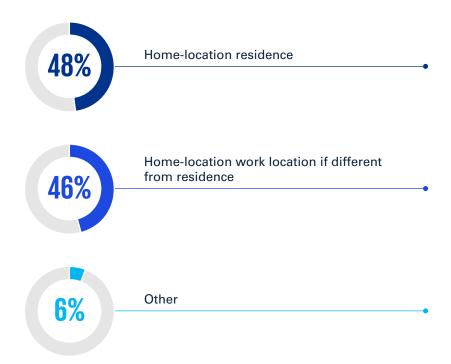






Calculating hypothetical tax

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

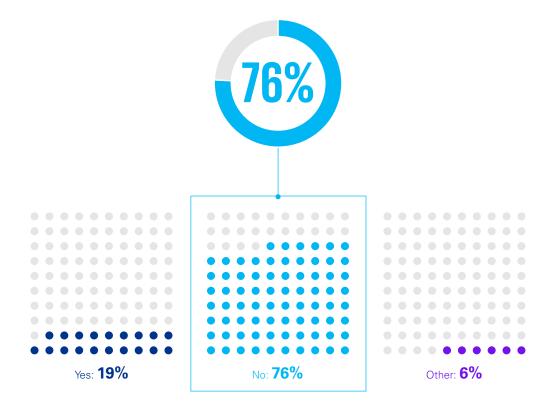


Note: May not total 100% due to rounding.

Source: 2023 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Treatment of personal income

Most global talent mobility professionals reported their tax policy does not include non-organizational (i.e., personal) income; however, we have seen a slight increase (+3 percent) in organizations covering some non-organizational income.









Personal income limitations under policy

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

73%



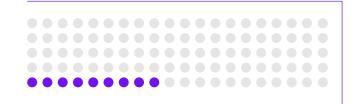
Yes — the amount of income is limited at a pre-determined amount

18%

Yes — Other

9%

No, it is unlimited



Note: May not total 100% due to rounding.

Source: 2023 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 likely 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 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 employee 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.





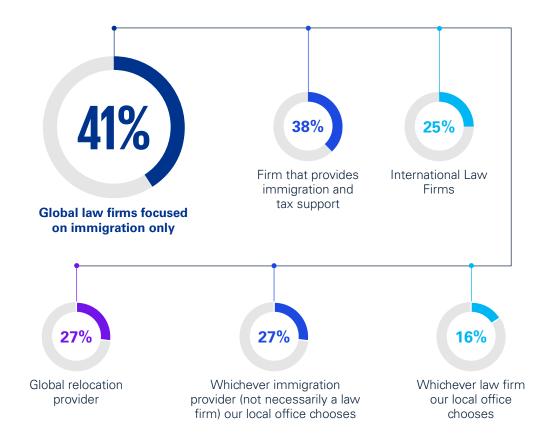
Immigration compliance

There has been a noticeable intensification of scrutiny by authorities worldwide on immigration and taxation aspects related to cross-border employees. Governments and tax agencies are increasingly focused on ensuring compliance with immigration and tax regulations in the context of an evolving global workforce. This heightened scrutiny is driven by several factors, including the rising trend of remote work, the need for countries to protect their tax revenues, and the desire to safeguard national security. As a result, authorities are closely monitoring the movement of employees across borders, tracking their work locations, and ensuring the appropriate visas and permits are obtained.

To address these specific compliance needs, 41 percent of respondents primarily outsource immigration services to global law firms focused solely on immigration. This is followed by 38 percent of participants primarily outsourcing immigration services to firms that provide both immigration and tax support. Given the complexities and impact immigration can have on tax compliance, it is an increasing trend to see these functions working together.

As immigration authorities become more connected with tax authorities globally, the increased collaboration and attention poses a significant challenge for organizations with international workforces, as non-compliance can lead to financial penalties, legal complications, and reputational risks. Companies are responding by enhancing their internal processes for compliance, seeking expert guidance, and investing in technology solutions to manage the complexities of immigration and taxation in the context of cross-border employment. This growing scrutiny underscores the importance of proactively addressing these compliance matters to avoid potential liabilities and maintain a positive reputation, ultimately ensuring that global mobility programs are conducted with the highest level of legality and integrity.

Types of immigration services are most often outsourced to:









Global Mobility professionals rank the top immigration challenges as:



Note: Respondents chose all answers that applied for their organization. Source: 2023 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

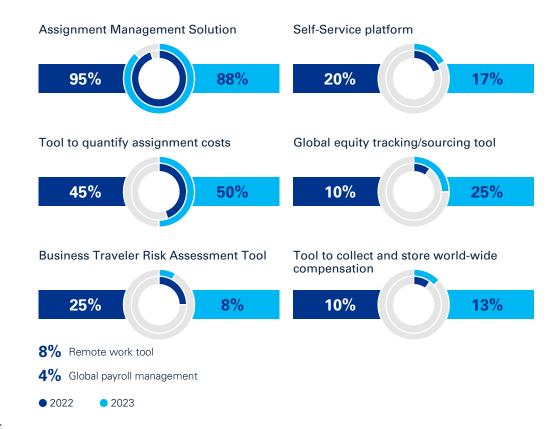
Fifty-four percent of organizations do not currently rely on talent mobility management technology to administer various aspects of their program. Of those that do use technology, approximately 90 percent leverage technology solutions to support administration/data management, with 50 percent utilizing technology to analyze estimated assignment costs. There has been a material increase in respondents focusing on global equity tracking and sourcing tools with a 15 percent increase in this category year over year.

When choosing a program management solution for global talent mobility, assignment management (88 percent), tools to quantify assignment costs (50 percent) and global equity tracking tools (25 percent) 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 continuing to respond to talent mobility volume increases in 2023 and beyond. As more organizations offer flexible and remote work alternatives, there is an increased requirement for mobility teams to understand where their employees are at any given point in time, and assessing the cost and risk associated with these work arrangements.

As organizations explore offering more flexibility in work location, they are being compelled to focus on enterprise-wide technology solutions. Global talent mobility teams are also evaluating how to analyze these work arrangements more efficiently, streamline administration, address global risk and compliance, and 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.

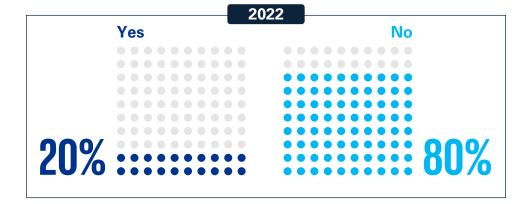
Source: 2023 KPMG Global Assignment Policies and Practices Survey, KPMG International.

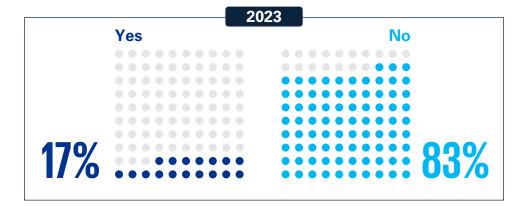






Of global talent mobility professionals not currently using a technology solution, we see a continued trend of fewer organizations planning on implementing a tool in the next 12 months than last year, as they view it as a more cost-effective strategy to rely on technology platforms of external service partners.





Source: 2023 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Data and analytics

The percentage of survey participants using analytics to guide their global talent mobility policy and decision-making, remained just below 40 percent year over year.

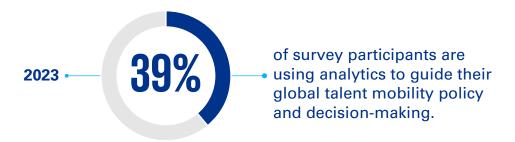
In line with the prior year's results, supporting the strategic partnership between global talent mobility and the business is the primary value that participants believe mobility analytics can bring to the organization. Fact based actionable insights were highlighted as providing an anchor for policy and process decisions.

Of the various mobility analytics solutions, while prospective assignment cost analytics continued to pace this category (83 percent), employee satisfaction and employee experience were identified as a strong second in this category (71 percent).

Budget versus actual costs, policy exception tracking, and annual tax equalization settlement tracking and collections were the three additional tools that participants identified 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.

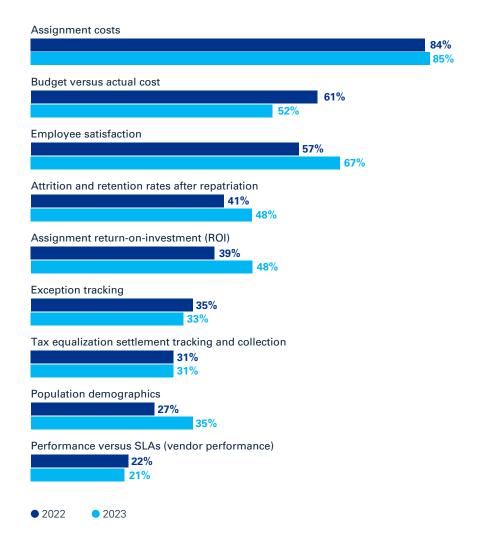








Top metrics (operational or assignment-related) of importance to internal stakeholders



Note: Respondents chose all answers that applied for their organization. Source: 2023 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.





Automation and robotics

As with the prior year's results, 48 percent of organizations and 60 percent of global talent mobility functions still do not have a strategic vision for automation and robotics. Where organizations have a strategic vision, 71 percent of respondents indicated they are not using automation to streamline portions of the global mobility process.

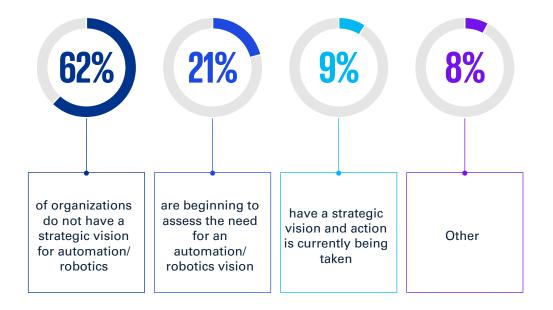
Looking forward, participants are most interested in automating assignment initiations (21 percent), producing assignment cost projections (19 percent), and creating assignment documents (18 percent). These areas align with the greatest administrative efforts in the global mobility process, and offer the greatest opportunity for the development and deployment of generative AI solutions.

The biggest roadblocks to implementing automation and robotics continue to be:

- 1. a lack of budget
- 2. bandwidth of the global talent mobility team to design and implement solutions
- 3. the lack of necessary data, resources, or skilled talent.

However, the greatest benefits to exploring automation continue to be decreasing administrative costs or time (39 percent), enabling the deployment of resources to higher value activities (16 percent), and enhancing workflow (17 percent).

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



Note: 20% of respondents represented as 'other' category Source: 2023 KPMG Global Assignment Policies and Practices Survey, KPMG International.

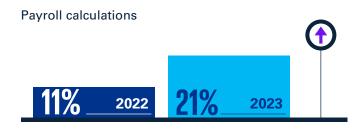






Global talent mobility professionals changing focus of automation and robotics applications:







Source: 2023 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 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 (e.g. generative AI).







How to access the KPMG GAPP Survey





Visit the GAPP survey website page at:

kpmq.com/gappsurvev.

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



Benchmark your organization today!

KPMG Global Mobility Services professionals 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 Mobility Consulting Services professionals 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 Mobility Consulting Services, please send an email to tax@kpmg.com.











Contact us

To learn more about KPMG Global Mobility Services, contact your local KPMG advisor or either of the professionals listed below:

Marc Burrows Head of Global Mobility Services KPMG International **E:** marc.burrows@kpmg.co.uk

Katherine Avery Principal Global Mobility Services KPMG in the US E: katherineavery@kpmg.com

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

kpmg.com











© 2023 Copyright owned by one or more of the KPMG International entities. KPMG International entities provide no services to clients. All rights reserved.

KPMG refers to the global organization or to one or more of the member firms of KPMG International Limited ("KPMG International"), each of which is a separate legal entity. KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. For more detail about our structure please visit kpmg.com/governance

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

Throughout this document, "we," "KPMG," "us" and "our" refers to the global organization or to one or more of the member firms of KPMG International Limited ("KPMG International"), each of which is a separate legal entity.

Designed by Evalueserve.

Publication name: Global Assignment Policies and Practices Survey Publication number: 138909-G Publication date: October 2023





