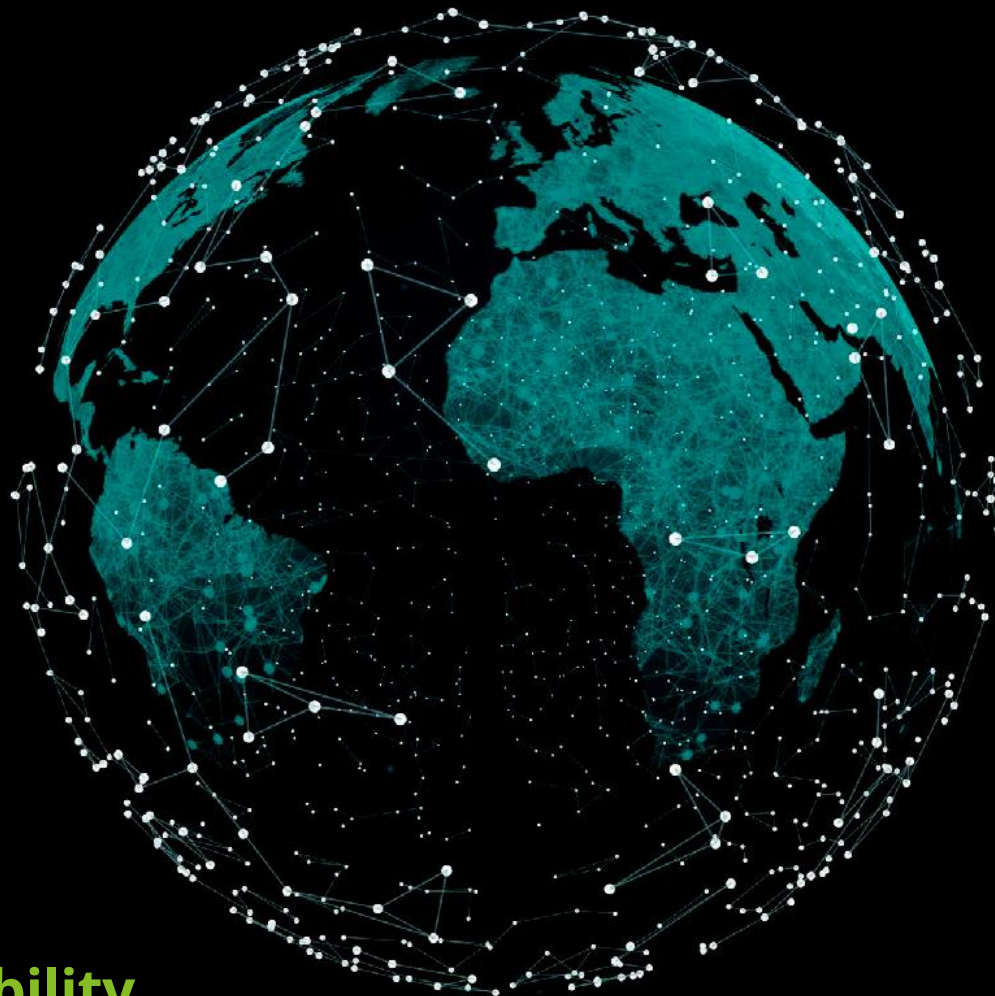


**Deloitte.**



**The Future of Global Mobility**  
Report

September 2021



# Introduction



## Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

Business travellers

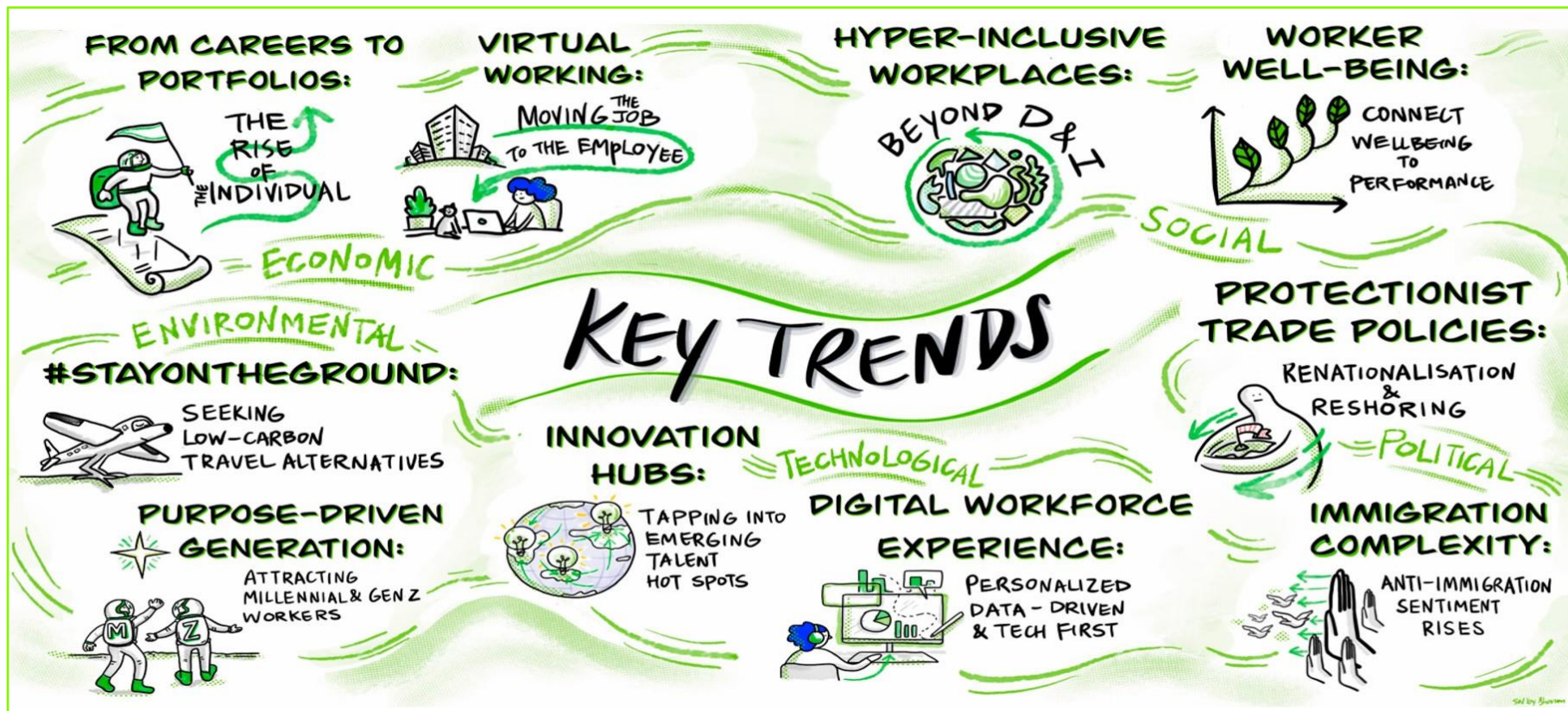
Technology

Brexit

Conclusion & recommendations

# Key trends that are impacting employers, employees and Global Mobility

The world of work has been disrupted and provides an exciting opportunity to reimagine Global Mobility. Our view of the key trends below has been developed by analysing broader business and Human Capital trends, as well as deep-dive interviews with Global Talent leaders.\*



\*Deloitte Human Capital Trends, 2020 & 2021 (including responses from c. 9000 Business and HR leaders) and Deloitte FOW - [LINK](#)

## Introduction

## Global assignee population

## The 'why' behind Global Mobility

## Remote working

## Business travellers

## Technology

## Brexit

## Conclusion & recommendations

# Introduction

In the spring of 2021, we gauged a diverse group of Global Mobility, Reward, Payroll and HR leaders, working for companies with key decision units in Belgium, The Netherlands, Luxembourg, Germany and the UK with HQ locations all across the globe, on the future of Global Mobility. The Global Mobility function clearly is about to take a quantum step in its evolution, accelerated by the VUCA times we live in.

In a domestic as well as international context, the shift to remote work has become a major trend for companies. Global mobility and HR leaders need to find new ways of working and execute quickly and thoughtfully now to prepare their organisation for the future. In the short term, they will need to define immediate steps to return to work and enable their workforce to become more effective, efficient and empowered. On the mid to long term, they will need to define their ambition for the future of work, workforce, and workplace. There is a clear tension between these two time horizons as their priorities are competing. The choices they will make, will define whether they will be able to sustain their competitive advantage.

With compliance being a key priority for companies, awareness is rising that a clear governance, a set of guidelines and tracking tools are a must. Many companies are preparing for this change and are defining their approach and strategy, accelerated by the

pandemic and the major trend on remote work. It is clear that their points of view evolve as we learn to be successful in the Next Normal.

The pandemic accelerated the need for a clear global workforce vision and strategy. The role of Global Mobility is clearly further evolving from a limited advisory function to a true integrated partner that is human-centric, design-led and data-driven. Global Mobility and HR leaders keeping both the compliance spectrum as well as the strategic spectrum under control, will see a clear need arise to further develop a service delivery model fit for purpose. One which will evolve towards an ecosystem underpinned by the right technology platforms and realised by effective change and communication management.



## Introduction

### Global assignee population

### The 'why' behind Global Mobility

### Remote working

### Business travellers

### Technology

### Brexit

### Conclusion & recommendations

# Survey demographics

## Methodology



Survey conducted  
in the spring of  
2021



Online  
questionnaire



Sent to a diverse  
group of Global  
Mobility, Reward,  
Payroll and/or HR  
leaders

## Introduction

Global assignee population

The 'why' behind Global  
Mobility

Remote working

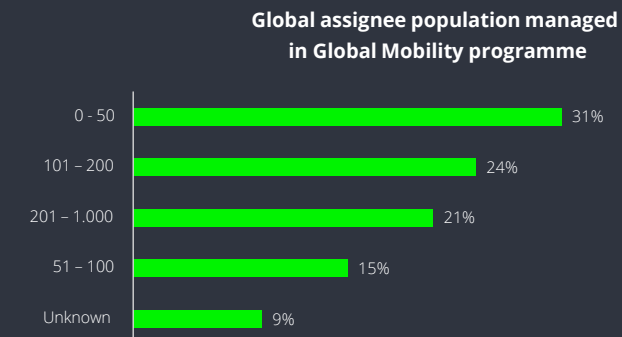
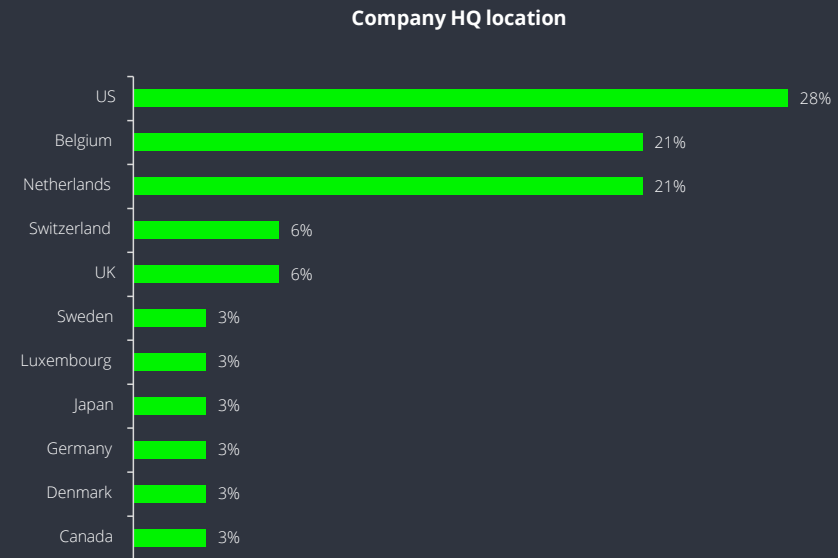
Business travellers

Technology

Brexit

Conclusion &  
recommendations

# Survey demographics



## Introduction

## Global assignee population

## The 'why' behind Global Mobility

## Remote working

## Business travellers

## Technology

## Brexit

## Conclusion & recommendations

# Global assignee population



Introduction

**Global assignee population**

The 'why' behind Global Mobility

Remote working

Business travellers

Technology

Brexit

Conclusion & recommendations

# Evolution of assignments



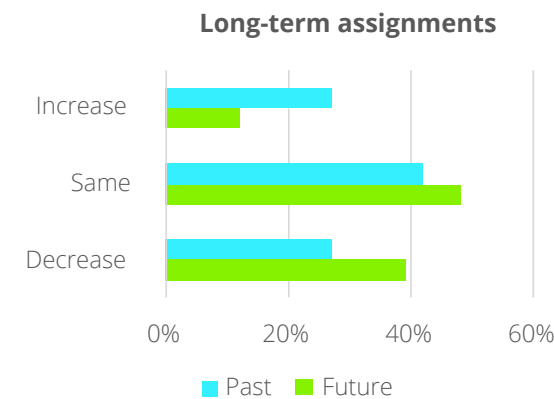
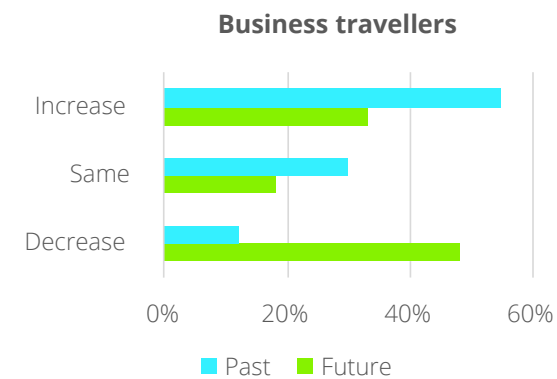
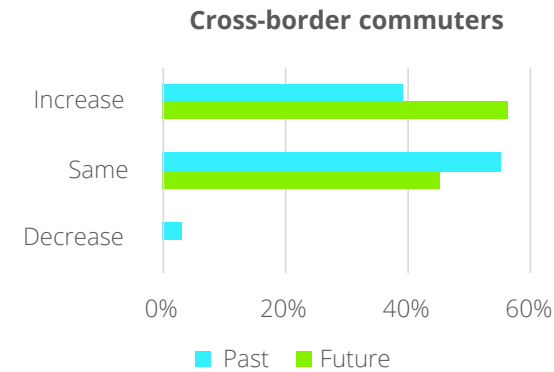
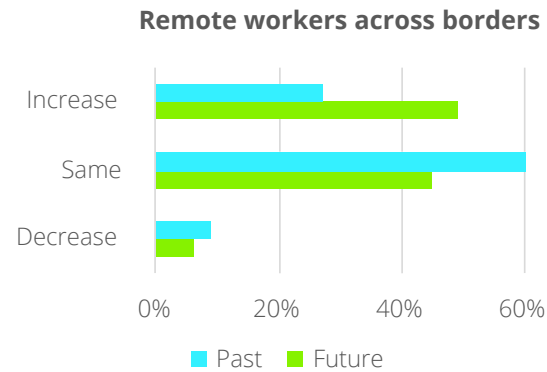
## Respondents are expecting:

- Large increase of remote workers across borders
- Significant increase of cross-border commuters



## Respondents are expecting:

- Large drop in number of business travelers
- Long-term transfers are expected to decrease in the future



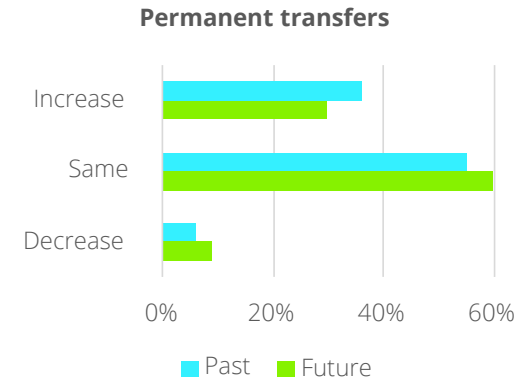
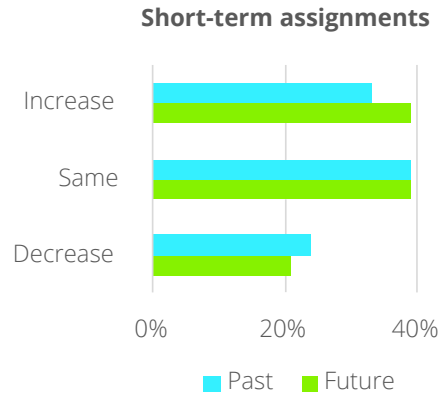


# Evolution of assignments



## Expected to remain the same:

- Employee categories least impacted by COVID-19 are permanent transfers and short-term transfers



Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

Business travellers

Technology

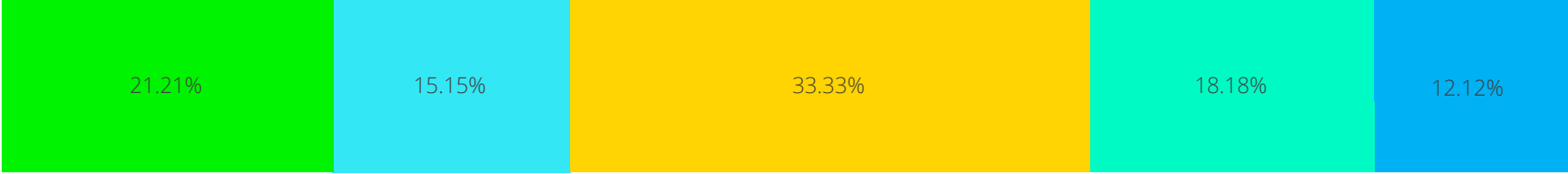
Brexit

Conclusion & recommendations

# Impact of digitalisation

A small majority claim that digitisation has (strongly) impacted their number of international assignments.

Influence of digitalisation on international assignments/Global Mobility



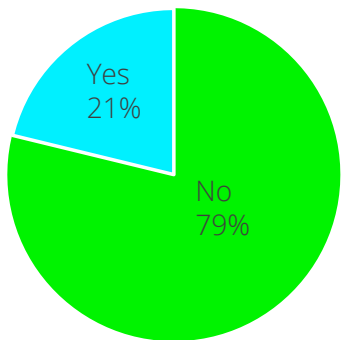
■ 1: Not at all ■ 2 ■ 3 ■ 4 ■ 5: Strongly

# Contingent workforce

Almost 4 out of 5 companies indicate that they are not considering to work with freelancers nor foresee an increase of the number of freelancers in their globally mobile workforce:

- too many challenges from a compliance perspective
- typically highly expert positions; protection of business- critical information/knowledge

**Is your company considering to work with freelancers?**



## Legal

Increased risk of reclassification of the relationship

Challenge to safeguard IP outside employee context



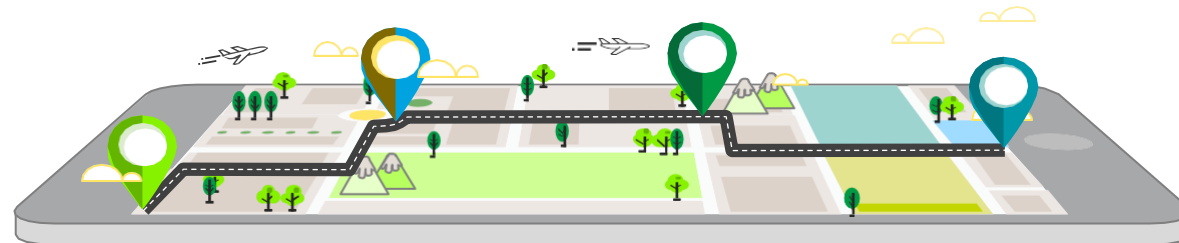
## Immigration

Possible showstopper as the contingent worker will not always be eligible for work authorisation or confronted with complex applications



## Compliance

Moving around implies administrative burden for the contingent worker as well as financial impact due to tax and social security rules and currency exchange fluctuations



# The 'why' behind Global Mobility



Introduction

Global assignee population

**The 'why' behind Global Mobility**

Remote working

Business travellers

Technology

Brexit

Conclusion & recommendations

# The 'why' behind Global Mobility

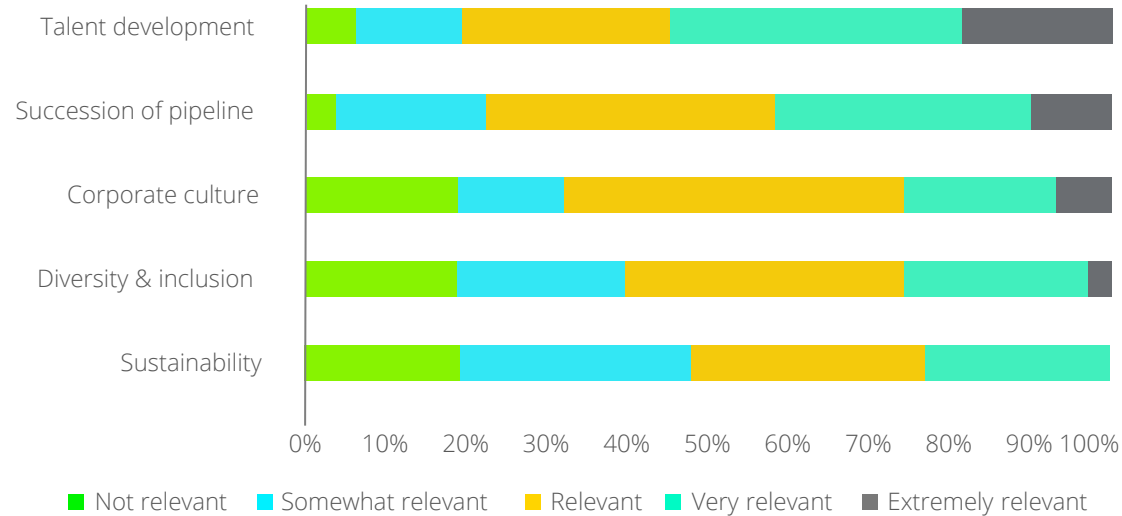
- Getting the job done is the number one reason for international assignments.
- 1 out of 10 respondents indicate their Global Mobility programme is mainly cost driven.



## Main drivers of the Global Mobility policy

Business operations	67%
People driven	16%
Cost driven	10%
Combination of above	7%

## To which extent is your Global Mobility programme an accelerator or enabler?



Next to that, organisations have a Global Mobility strategy in place for their people: giving their employees the possibility to develop themselves, to make an impact.

- 4 out of 5 of respondents think of Global Mobility as an accelerator for talent development
- 67% see it as an enabler for corporate culture
- 77% consider it an enabler for succession and pipeline

Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

Business travellers

Technology

Brexit

Conclusion & recommendations



Next

# Remote working



Introduction

Global assignee population

The 'why' behind Global Mobility

**Remote working**

Business travellers

Technology

Brexit

Conclusion & recommendations

# Remote work approach & strategy

In the spring of 2021, not one respondent has a remote workers strategy in place for its globally mobile employees, although 1 out of 3 companies are developing a strategy.

Knowing where employees are is the very starting point. Without that information, employers cannot manage compliance, safety and wellbeing of the workforce and deploy a long-term vision.

Most companies didn't have a robust system in place to gather this data, but several solutions (stand alone or fully integrated) are available. In the meantime, many companies are looking into compliance possibilities to track their remote workforce.

## How are companies planning to address remote work?

Developing strategy	33%
Not proactively encouraging, but accommodate	30%
Temporary approach, return to office asap	27%
Not sure/not applicable	10%
Already had a remote workers strategy in place	0%

## Central recording and control for remote work

No central recording and control, but limited checks are performed	53%
No recording and no checks	33%
Yes	13%

## Central recording and control for remote work

Data remote worker	36%
HR data fields in HRIS system	28%
Travel expense reports	17%
Other	11%
Agency data	8%
Roaming data	0%

Introduction

Global assignee population

The 'why' behind Global Mobility

**Remote working**

Business travellers

Technology

Brexit

Conclusion & recommendations



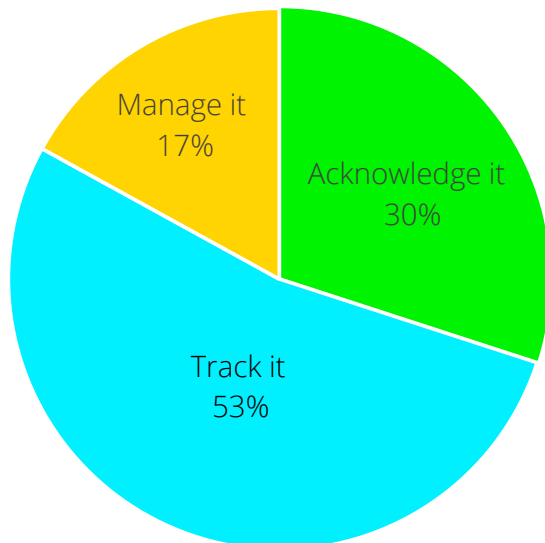
Next

# Remote work trends

Many organisations are contemplating a post-COVID world that involves remote work, but approaches and strategies vary:

## While some are ahead of the curve by managing a remote work policy ...

What stage is your company at in developing a long-term remote work policy?



**Acknowledge it:** no proactive policy or strategy



**Track it:** evaluating company ownership and approach, defining the policy



**Manage it:** creating infrastructure and guidelines, already rolled out and aligning it with our return to work strategy

**And many are lacking a holistic strategy!**

## ... Not all have a formal approach

**27%**

of companies noted that remote work policies are temporary as a result of COVID-19

**33%**

of organisations are looking to develop a longer-term remote working policy for all or parts of the organisation

Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

Business travellers

Technology

Brexit

Conclusion & recommendations



Next



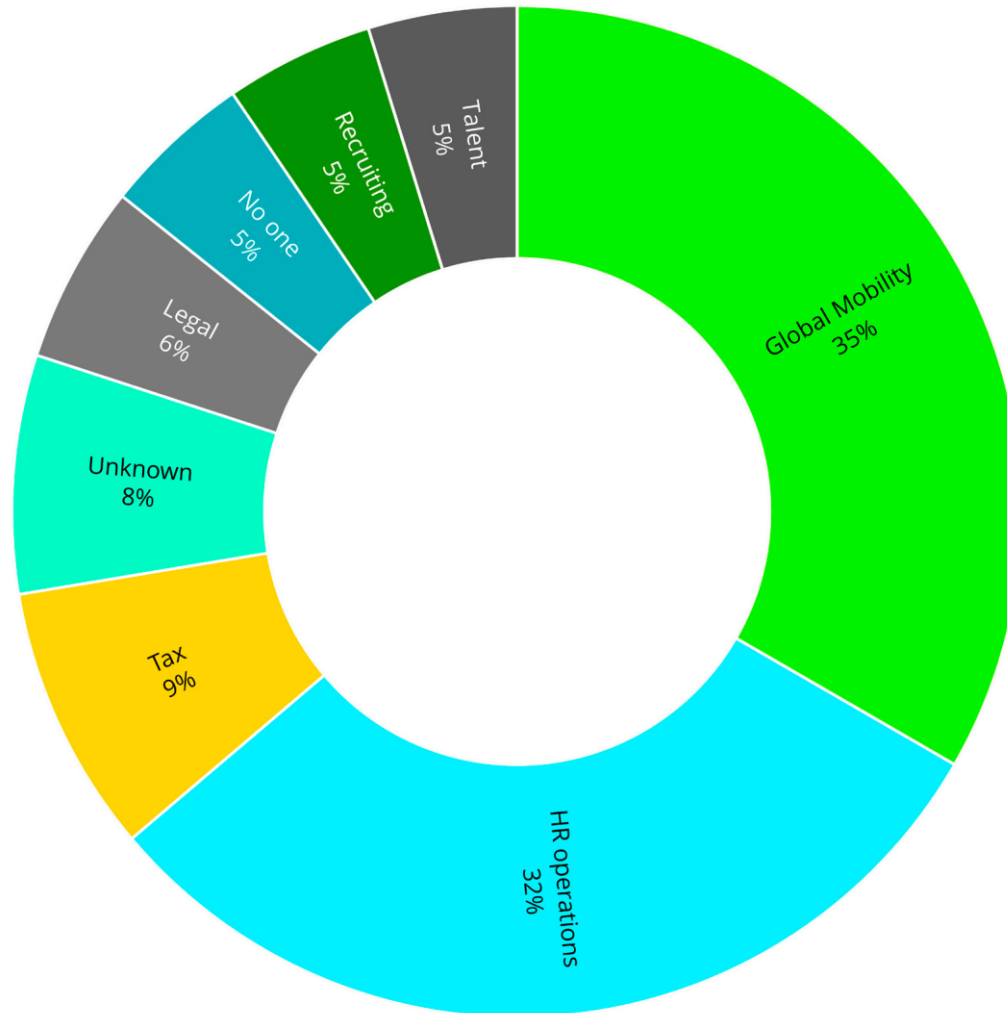
# Governance

Managing remote work requires a broad knowledge and understanding of diverse aspects. HR operations and Global Mobility seem the “natural” responsible, but organisations need to assess whether they have sufficient resources to manage Remote Work.

Temporary (contingent workforce), additional FTE or technology-based solutions, or a mix of these, can help the organisation to be performant.

In most companies, the HR operations or Global Mobility teams are responsible for remote work.

Which team is the ‘owner’ of remote work?



Introduction

Global assignee population

The ‘why’ behind Global Mobility

**Remote working**

Business travellers

Technology

Brexit

Conclusion & recommendations

# Remote work & COVID-19

Respondents perceive working remotely as their biggest challenge in the area of Global Mobility during the pandemic.

## No 'one-size-fits-all' solution

Organisations all have a unique starting point when evaluating a "best fit" approach. It's critical that a customized solution meets today's requirements and guides the organisation where it is today and guides them to where they want to be in the future.

As employees had a taste of working remotely and won't give up on the flexibility they got in the past 18 months, respondents indicate it will be a challenge to find the right balance in the next normal, as employees expect more flexibility. Defining a policy for remote working will be necessary – especially as none of the respondents already has a policy in place.



Introduction

Global assignee population

The 'why' behind Global Mobility

**Remote working**

Business travellers

Technology

Brexit

Conclusion & recommendations



Next

# Business travellers



Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

**Business travellers**

Technology

Brexit

Conclusion & recommendations

# Business travel landscape

Evolving obligations and market asks:

## Evolving obligations



### Enable travel

- Booking
- Cost



### Security

- Traveller safety
- Duty of care
- Brexit



### Right to work

- Immigration
- Posted Workers Directive
- Regulatory
- Brexit



### Compliance

- Social security
- Payroll
- Income tax
- Corporate tax (presence, transfer pricing etc.)



### Travel restrictions

- COVID-19 (quarantine etc.)
- Medical certification

## Market asks

End-to-end business travel program support and advisory

Data-driven automated processes

Scalable solutions

Positive employee experience

Oversight and governance

Changing shape of mobility

<https://www2.deloitte.com/uk/businesstravel>

Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

Business travellers

Technology

Brexit

Conclusion & recommendations



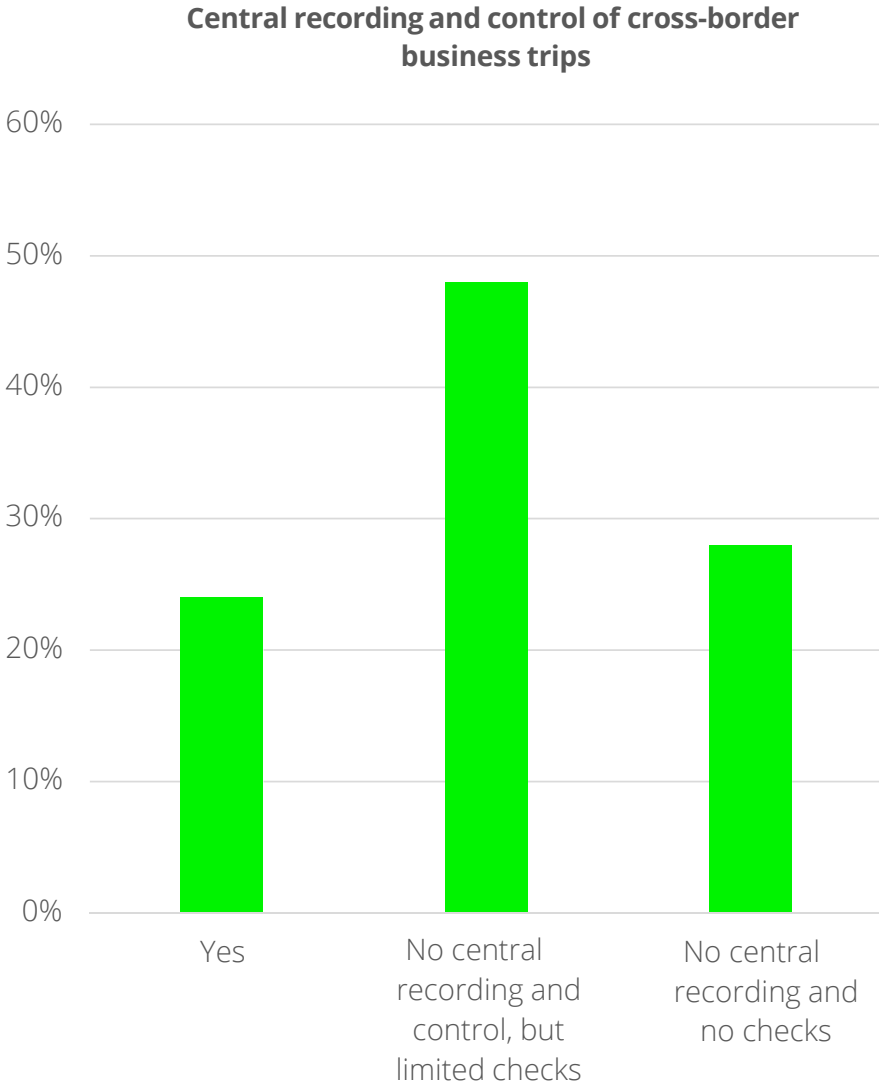
Next

# Approach

What will business travel look like after the pandemic? It will pick up again, but to what extent, and for what purpose? As companies are rethinking their policy around business travel, they should also revisit their approach.

Do organisations believe by today that it is important to know where their talent is?

Several countries and regions are implementing stricter immigration, tax, regulatory and labour rules or are enforcing these more, so travel compliance will be an integral part of the new business travel approach.



# Governance

Only 28% of respondents perceive Global Mobility as (one of the) owner(s) of business travel, compared to 38% when it comes to remote work.

Business travel	
Global Mobility	27%
HR operations	25%
No one	18%
Other	18%
International HR	6%
Unknown	6%
Recruiting/talent acquisition	0%
HR Business Partners	0%

Remote work	
Global Mobility	35%
HR operations	32%
Unknown	8%
Tax	9%
Legal	6%
Talent	5%
Recruiting	5%
No one	5%

Though likely more volume of business travellers than Remote Workers, the compliance exposure is easier to manage. As similar dimensions need to be addressed, synergies can be created.

Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

**Business travellers**

Technology

Brexit

Conclusion & recommendations

# Pre-travel clearance process

More than half of the respondents indicate that they don't have a 'pre-travel clearance process' in place!

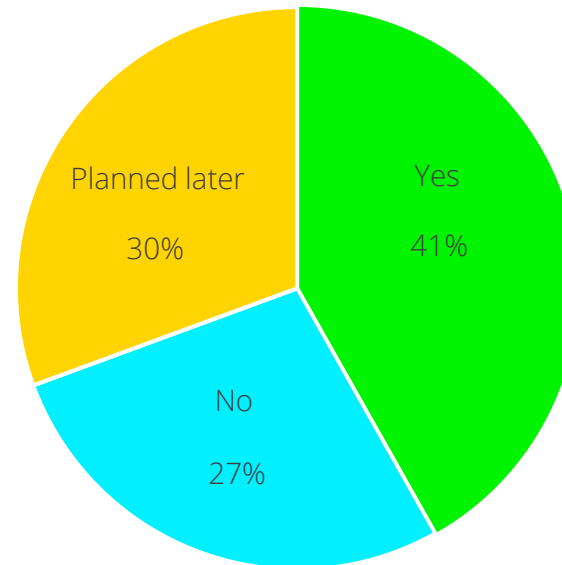
However, 1 out of 3 of respondents plan on setting up such a process in the (foreseeable) future.



## Topics covered in the clearance process, ranked from most common to least common:

- VISA
- PWD
- Tax compliance
- Work permit
- Social security
- Permanent establishment

Pre-travel process



Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

**Business travellers**

Technology

Brexit

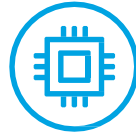
Conclusion & recommendations

# Real-time tracking

- 4 out of 10 organisations are using technology to allow tracking of employees or have concrete plans to do so.
- 6 out of 10 organisations have no plans to use technology.

The use for technology to track business travellers varies between organisations. For organisations with a high volume of business travellers, an integrated solution to track travel and linking this with travel compliance requirements, can provide the employer and workforce with the comfort that their global compliance is dealt with.

When done right, there is only a limited effort required post-implementation.



## Presence of technology tool which allows for real-time tracking of employees

No, and currently there are no plans to implement such a technology tool	62%
No, but there are concrete plans to implement such a technology tool in the near future	14%
Yes, current location	10%
Yes, expiry of the visa or work authorisation in place at the time	3,5%
Yes, passport nationality held at the time of travel	7%
Yes, visa or work authorisation in place at the time	3,5%

Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

**Business travellers**

Technology

Brexit

Conclusion & recommendations



# Technology



Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

Business travellers

**Technology**

Brexit

Conclusion & recommendations

# Assignment programme tool

Recent global events have forced companies to look at how they are using technology to manage their Global Mobility programmes.

- Legislation such as GDPR has pivoted companies away from manual processes supported by excel or other local solutions, to robust assignment management platforms ensuring appropriate controls in the use and sharing of data;
- The pandemic was a huge prompt for companies to assess their internal mechanisms to track global assignees and transfers and to determine how quickly they could identify where they were. Many saw this as a significant moment which changed technology priorities;
- Brexit has brought with it significant new compliance considerations that can be infinitely better managed through technology with the ability to more easily track people affected and to quickly and seamlessly connect with third-party compliance vendors to share data and initiate services

A more general HR trend that has trickled down to Global Mobility is employee experience. One of the key reasons for Global Mobility teams to look to technology is to offer an enhanced experience for their people at a time that can otherwise be chaotic and fraught with stress. A number of platforms support chatbots, document sharing and signing, secure exchange of data to vendors and stakeholders via ecosystems, access to useful host country information, tasks overviews, vendor contact details and other functionality that allow for a better experience for the employee and their families.

The true value of technology can be felt through the intelligent use of the data housed therein. Big data analytics can transform Global Mobility programmes by taking the data housed within to analyze and predict total mobility spend, assignment success rates, ROI and vendor performance. The output from this analysis allows companies to make data-driven decisions around the strategy of their policies and operations which, in return can yield huge savings to the programmes.

Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

Business travellers

**Technology**

Brexit

Conclusion & recommendations



Next

# Workflow management software

Only 1 out of 3 respondents are using a workflow management software



Of the companies that are using a software tool, 14% uses a software which offers employees the possibility of “self-service” (e.g. application for visas)



Introduction

Global assignee population

The ‘why’ behind Global Mobility

Remote working

Business travellers

Technology

Brexit

Conclusion & recommendations

# Assignment programme tool

There are tools in the market either web-based or not, which are accessible for Global Mobility management systems and which can operate as a central data portal linked with the mobility teams, HR teams and international assignees.

The benefits to these tools are that they can distribute data to tax, relocation, immigration and other providers increasing user experience by avoiding data duplication.

In addition, they typically have modules for:

- Workflow management
- Calculation of compensation and cost projections
- Reporting functionality regarding payroll
- Monitoring of business processes
- Checklists and key event reminders

## Are you using a tool that gives you insights and meaningful knowledge about your assignment programme?

No	69%
Yes	31%

## Which kind of tool are you using for this purpose?

Self-developed analytics solution	7%
Database	3%
Excel reporting	41%
Other	21%
Provider system	28%

Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

Business travellers

**Technology**

Brexit

Conclusion & recommendations

# Brexit



Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

Business travellers

Technology

**Brexit**

Conclusion & recommendations

# Brexit

The majority of employers have made efforts, but many struggled to implement or create visibility about those initiatives, especially considering the long negotiation period and lack of visibility on new rules until immediately before implementation.

There were difficulties in ensuring employees impacted take the appropriate measures, and ability to track this population remains challenging for many employers.

## Do you currently see or expect changes in your assignment population due to Brexit?

Yes	17%
No	72%
N/A, we don't have UK nationals	10%

## Did you provide immigration support to UK nationals applying for the Brexit permit / temporary residence permit prior to 31 December 2020?

Yes	45%
No	38%
N/A, we don't have UK nationals	17%

Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

Business travellers

Technology

**Brexit**

Conclusion & recommendations



Next

# Brexit

- Employers will need to review their policies and ensure that UK nationals going to the EU/Benelux are in line with the new rules.
- It will be interesting to see the outcome for those employers that have not taken measures to ensure that right to work has been maintained/secured, as employers have a responsibility to ensure their employees have the valid right to work.
- Next to immigration, social security has been substantially impacted. A striking example is the restriction of assignments to an absolute maximum of two years.
- As child benefits are not coordinated anymore, employers will need to assess the extent to which any loss of child benefit should be made good.
- Many employers reviewed their policies and employment documents in view of the post-Brexit legal landscape.
- Medical coverage can be impacted and requires specific attention from employers.

## Will UK nationals entering the Benelux as from 1 January 2021 receive immigration support?

N/A, we don't have UK nationals	17%
No, they are required to obtain their own permit	7%
Unknown, we have not yet decided	21%
Yes, however under a separate assignment policy	3%
Yes, they will be treated the same as a third country national	52%

## What measures, if any, has your company already taken to ensure that employees affected by Brexit can continue to work in the Benelux?

N/A, we don't have UK nationals	45%
None	38%
The following: (e.g. Making sure they have right permits, communicating to them)	17%

Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

Business travellers

Technology

**Brexit**

Conclusion & recommendations



Next

# Conclusion & recommendations



Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

Business travellers

Technology

Brexit

**Conclusion & recommendations**



# Conclusion & recommendations

## Remote work is here to stay

Remote work has accelerated due to the pandemic and has proven to work in practice. This (r)evolution offers new possibilities in designing the organisation and workforce of the future.

### **Broadening the scope of traditional Global Mobility**

Most organisations are still in the process of wrapping their heads around remote work and how to embed this new reality in their organisations. Fact is that a large part of employees have welcomed their new found flexibility with open arms, making remote work an increasingly important differentiator in the war for talent. Striking that balance between the new business reality, cost containment and safeguarding compliance creates momentum for Global Mobility teams, they may want to use to make their service delivery

model and ecosystem future-proof. Developing an effective and productive approach to remote work will be key and requires a holistic approach across the organisation. Work policies, IT systems and tools, benefits policies and much, much more all have to be factored in.

Here lies an opportunity for the Global Mobility function:

- **Clear guidelines** need to be defined on where people can work and which safeguards apply
- Importance of **tracking** to monitor remote workers and business travelers in order to **identify compliance** requirements
- Importance of **technology driven solutions** for both employee experience and effective programme management

Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

Business travellers

Technology

Brexit

**Conclusion & recommendations**



Next

## Global Mobility transformation

There was an immediate impact from the pandemic on the Global Mobility function as a result of travel restrictions and immigration bans. Tackling these practical challenges was a first and important priority.

Aside from that immediate impact, virtual collaboration has also caused a shift in the traditional Global Mobility perspective with respect to where and how employees are working.

Re-assessing current Global Mobility strategy and policies in light of virtual collaboration and remote work is strongly recommended.

- Rethink the strategic Global Mobility framework in order to align talent and business needs in this new reality. Do you need to consider different assignment types (e.g. virtual assignments)?
- Who will you be sending and why?
- Determine what a great employee experience should look and feel like. What is the impact of a fully virtual environment?
- How to motivate employees to relocate for work.

“

Work is not a place, it's something you do.

”

Introduction

Global assignee population

The 'why' behind Global Mobility

Remote working

Business travellers

Technology

Brexit

Conclusion & recommendations



Next



This publication has been written in general terms and we recommend that you obtain professional advice before acting or refraining from action on any of the contents of this publication. Deloitte LLP accepts no liability for any loss occasioned to any person acting or refraining from action as a result of any material in this publication.

Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at 1 New Street Square, London EC4A 3HQ, United Kingdom.

Deloitte LLP is the United Kingdom affiliate of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"). DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte NSE LLP do not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more about our global network of member firms.

© 2021 Deloitte LLP. All rights reserved

Designed by CoRe Creative Services. RITM0813043