

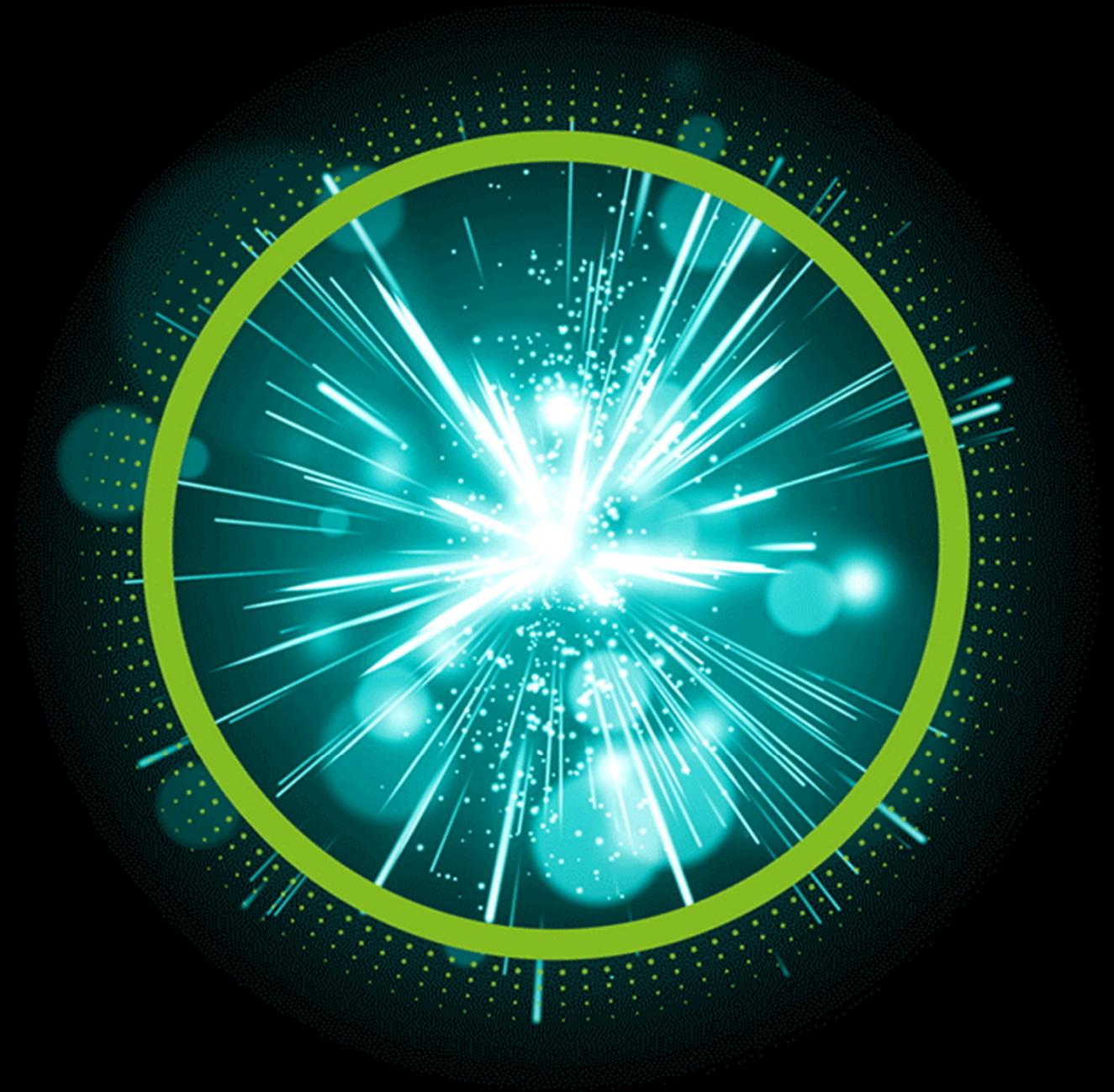
**Deloitte.**

# Taxing Mobility Conference 2023.

**Closing Plenary**

**James Macpherson**

**Global Employer Services Turn It Up**



# Key takeaways

Opening plenary –  
Accessing Global Talent –  
embracing the new era

There is a global talent shortage - businesses need to ensure their recruitment and retention strategies are fit for the current times

Remote work – getting payroll right

The PAYE and social security requirements can be varied and unexpected. Careful review of the situation should be undertaken to ensure compliance

Remote work – navigating the legal minefield

Immigration is more complex than just entry requirements. Individuals remote working may acquire local country employment law rights

Employer audits – prevention rather than cure

Be proactive – it is the best way to control the negotiation with HMRC

Structuring your mobility programme for a new age

Alternative structures such as employer of record or global employment companies have advantages but do not work in every situation

Business travel and remote work – latest thinking for your programme

It is important to implement a robust policy which is right for your business and makes appropriate use of technology

Getting terminations right for mobile employees

Terminations for cross border cases can be complex – careful review of the domestic and treaty positions in the relevant countries should be undertaken

# Possible disruptions to global mobility

## Further global turbulence?

## Changes to non-dom rules?

## Remote work – further changes?

### What could happen?

There is the potential for the following (or different) scenarios to cause further global turbulence:

- Escalation/protraction of the Ukraine war
- Escalation of the China/Taiwan situation

There is a general election expected in 2024 which Keir Starmer is expected to win. Labour has said they would replace the “non-dom status” with short term arrangements “as long as five years” “similar to those in France, Germany and Canada”.

There is potential for more changes relating to remote work such as:

- Adjustment to the social security reciprocal agreements to cover remote work
- Relaxation in the permanent establishment rules in relation to remote work

### Impacts

- Further dispersion of employees
- Increased sanctions resulting in supply chain, communication and travel issues

- The UK may become a less attractive location for non-doms to live and work
- There may be increased employer costs of sending equalised assignees to the UK

- Some of the barriers and risks around remote work would be eased.
- Increased pressure on employers to support remote work.

### Employer actions

Employers should ensure they have a business continuity plan in place which includes immigration support

A review of your programme may allow focus on different assignment types (e.g. commuter) to mitigate any changes

Ensure a robust remote work policy is implemented to avoid falling behind competitors



Thank you for  
coming



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