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Closing Plenary – how are employers responding? James Macpherson





Agenda



What have we heard today?



How are employers responding?



What are the potential future changes?



What have we heard today?

Opening plenary – overview of change

The results of the 2024 election has caused significant political changes. Current impacts include increased trade tariffs and tax regime changes.

The new UK expat regime – policy considerations

The landscape of UK tax is changing drastically.
Employers should ensure they are providing sufficient guidance and consider if their existing policies remain appropriate.

Employment taxes hot topics and Fair Pay

Mandatory payrolling of benefits will come in on 6 April 2026 and will require significant process changes.

Similarly, businesses need to be ready for the EU Pay Transparency Directive.

The Employment Law landscape

The Employment Rights Bill will provide significant changes. Employers must ensure they have appropriate resources in place to become compliant.

Emerging workforce and immigration trends

Countries, including the UK and EU, are increasingly introducing electrotonic travel authorisations. This, alongside changes in remote work rules, will need to be reviewed.

Running payroll for expats

As with many areas, payroll is becoming increasingly complex. Having global oversight and implementing automation is enabling organisations to navigate this challenge.

Getting share incentives right

Care needs to be taken when navigating the treatment and reporting of share incentives.

Employers should ensure they are up to date with the new IRS position on US social security.

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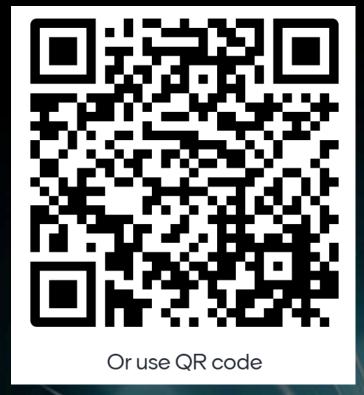


How would you best describe your organisation's strategy towards mobility in 2025? (free text)

For example:

- Expansion (more moves or new locations)
- Utilising 'non-traditional' set ups (e.g. commuter assignments, long-term remote work, virtual assignments)
- Risk management (i.e. ensuring reporting is accurate)
- Employee experience
- Cost management (e.g. through efficiencies and technology)

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In respect of the non-dom reforms, how are senior individuals moving to worldwide taxation reacting?

- A Planning to leave the UK
- Asking for equalisation/compensation to cover taxes
- C Taking advice to mitigate impact
- Not concerned
- E I'm not sure they are aware of the changes

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Does your mobility programme incorporate AI? If so, how? (free text)

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What is your organisation's approach for short-term international remote work (e.g. up to 30 days per year)?

- A Permitted with formal policy in place
- B Permitted but without a formal policy
- C Approved on a case-by-case basis
- **Not permitted**

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If you do not have a presence in a location, what do you do if you want to access talent in that location? (Select all that apply)

- A Permitting long-term remote work
- **B** Commuter assignments
- **C** Virtual assignments
- Use of Global Employment Company (GEC)
- **E** Use of Employer of Record (EoR)
- F Use of Independent Contractors
- **G** None of the above

What are the potential future changes?



Global to local shift

If the trend (e.g. trade tariffs) for domestically focussed policies continues, it could make global mobility more challenging from a tax and immigration perspective.

Employers may wish to consider making more use of local employees with strategic assignments (e.g. commuter assignments) to support that.



Step up in Al

Rapid advancements in AI may result in significant pressure for AI to be fully utilised within organisations.

Employers should look at how they plan to use AI as part of their mobility programme and also the impact AI might have on wider workforce planning.



Increasing regulation

We expect further regulation in the coming years, such as the Employment Rights Bill, payrolling of benefits and Fair Pay Reporting regulations.

Employers will need to ensure they are up to date with any changes and remain compliant.

Thank you for coming



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