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## International Remote Work

Are you set for Summer? Ten top tips to strengthen your strategy

With summer around the corner, at least for the Northern hemisphere(!), many organisations are looking to roll out or update and refine their International Remote Work (IRW) policies and programmes.

## International Remote Work – are you set for Summer 2024?

Do you have employees working remotely from abroad with or without a formal policy in place? Are your competitors offering IRW to their workforce? Are you potentially losing talent due to a perceived lack of flexibility? Is your workforce comprised of a diverse range of nationalities?

If the answer to any of the above is 'yes', IRW could be an impactful component of any employee value proposition. Whether or not you have previously considered implementing an IRW programme or even if you already have a programme in place for some time, the IRW landscape continues to evolve and an organisation's position on IRW should be regularly assessed to ensure that it is meeting the needs of both the business and its employees.

The good news is that there are many lessons learned and practical experience gained that can to be drawn upon when **rolling out or refining** your IRW policy or programme. Whether you are exploring IRW policies for the first time, or revisiting IRW thresholds and parameters implemented in the past, here are some of our top tips to get set for Summer:

### Ten top tips for your IRW programme



#### 1 Implementing guardrails to protect the business:

Employees undertaking IRW can create tax and legal risk for the business (especially in the absence of a formal programme). Development of an IRW policy with clear parameters and guardrails can help to minimise risk. Key guardrails include only permitting IRW where the individual has the immigration right to work in that country, setting time limits on IRW and establishing exclusions for certain roles/activities and locations. If you already have an IRW policy in place it's worthwhile revisiting your guardrails to ensure they are still appropriate for the business in 2024 to manage tax and legal risk and regulatory requirements, and to communicate these to your employees accordingly.



#### 2 Managing employee expectations:

The IRW offerings of large organisations are often commented upon in the media, which may influence employee expectations (even if competitor offerings differ in practice). Communication plans and associated FAQs will really help support your IRW policy and should be carefully planned and updated to clearly set out parameters under your programme. We also recommend being clear that IRW is not a business trip and immigration rules and requirements, for example, will differ depending on whether an employee is undertaking a business trip overseas for their employer or is choosing to work remotely of their own volition from another country.



#### 3 Aligning on employee eligibility:

The nature of certain job roles and activities (and immigration right to work requirements) may mean that not all of your workforce is able to make use of an IRW programme. Gaining clear understanding and cross-stakeholder alignment on who will be eligible for IRW along with any exclusions, should be established at the outset with clear and considered communication around these arrangements.



#### 4 Ensuring 'fit' within your organisation's culture:

Getting the balance right between in-person interaction and flexibility is both essential and an ongoing challenge. How will IRW 'fit' with your existing culture and what impact will there be on creativity and collaboration? Wider practical aspects should also be considered. For example will the organisation require individuals to avoid remote working at certain times of the year or work certain core hours when they cross time zones?



**Governance:**

Who will own the IRW programme and develop IRW policies within your organisation, and what governance will you put in place to encourage employee oversight and compliance (and to articulate the consequences of non-compliance)?



**Employer duty of care**

Employers must strike a balance between providing employees with the flexibility that they are looking for (for example, allowing employees to travel back to their home country to connect with family and work remotely from there), whilst ensuring that they have a clear understanding of where their employees are working, for how long and any specific requirements in the remote work location. Keeping track of your organisation's IRW cases to facilitate discharge of your employer duty of care is essential (see point 9 below).



**Level of support:**

The extent of support provided to employees undertaking IRW, ranging from visa assistance (including digital nomad visas) to supporting other connected costs, varies across organisations. Deciding how much support to offer (if any) is a key part of designing or refining an IRW programme. Hand in hand with this is clear communication of what you will and will not support, e.g. around travel, taxes, accommodation, insurance (see below) and Wi-Fi costs etc.



**Operationalisation of the programme:**

Effective management of an IRW programme requires the implementation of processes and subject matter expert (SME) time. What approval routes will you set and how will you deal with any exceptions? Will you assess all IRW cases for compliance purposes, or only those cases above a certain threshold? What lead time will you need for this? Will you manually check employees' Right to Work in the remote work location in each case, or utilise a technology solution to assist with this, or require individuals to self-certify?



**Tracking:**

It is important to track employee volumes and key traffic lanes to help you refine your policy as circumstances change, report to the business on IRW uptake and support readiness for internal or external audits. Technology solutions are available to assist with both tracking and assessments. Aggregating IRW with business travel and other cross border scenarios will enable you to better understand your overall corporate footprint. It is vital to ensure that you communicate transparently as to how you will be tracking employee whereabouts.



**Insurance :**

Last but certainly not least, do connect with your Insurance SMEs and providers. Remote work is not a business trip and your employees may not be covered for certain corporate policies such as travel and medical insurance. It is very important to set out your approach to insurance in your policy and associated FAQs.

International remote work is not standing still. By considering the factors outlined above, your organisation can develop a more strategic approach to IRW that aligns with your business objectives and delivers a more robust risk framework which meets the evolving needs of your workforce. This summer, don't just prepare for a change in the weather, prepare for a change in how and where work gets done.

*Our International Remote Work team provides a truly multi-disciplinary offering with global reach. Deloitte can help with every aspect from policy design and implementation to corporate tax and employment tax, social security, payroll, employment law, immigration, data privacy considerations and more, including market-leading technology solutions. We are helping organisations across all sectors at every stage of their international remote work journeys to design and execute a future-forward approach to remote working. We have advisory and technology solutions to suit every type of organisation from those dealing with just a handful of remote work requests to thousands.*

To find out more please get in touch.



**Debbie Wardle**

Director

[djwardle@deloitte.co.uk](mailto:djwardle@deloitte.co.uk)



**Beth McConnell**

Director

[bethmcconnell@deloitte.co.uk](mailto:bethmcconnell@deloitte.co.uk)



**Gemma Pritchard**

Consultant

[gemma@deloitte.co.uk](mailto:gemma@deloitte.co.uk)

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