



Global Assignment Policies and Practices Survey

2020 Summary report

Global Mobility Services

KPMG International

home.kpmg/gappsurvey





Introduction

As a seasoned global mobility professional, you make key decisions every day to evolve your global mobility department and keep pace with unprecedented pressures, disruptive technological advancements, heightened compliance obligations and more — all while seeking to demonstrate value within your organization and beyond in supporting the movement of talent globally.

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 an ongoing 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, with input from over 350 multinational organizations in more than 25 countries and/or territories.

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, using technology and automation, and more.

What do the latest results tell us? 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 mobility department's contribution to strategic value now seems to be taking priority over cost minimization in many areas which was more prevalent earlier at the turn of the century.

Looking ahead, what started as an extraordinary "work anywhere" pilot in response to the global pandemic in 2020 is now being considered as a permanent work arrangement for many organizations. As a result, companies need to consider turning work anywhere into a strategic opportunity to support growth and focus on **how** the work gets done, rather than **where**. As companies begin to work through their crucial workforce alignment issues to evaluate and support a remote workforce, there will be additional need to focus on the operational and governance considerations, including areas such as corporate and individual tax, payroll, immigration, and rewards.

The impact to traditional talent mobility remains a bit uncertain going forward into 2021 and beyond, as countries and territories await vaccine trial outcomes and receive direction from global health organizations to enable safe business travel, and the resumption of temporary, international assignments and international transfers. However, it is most clear from KPMG survey results that global organizations continue to look for alternative approaches to mobilizing talent, including a diversity of policy types, new virtual assignments, and work anywhere employment arrangements to best support overarching talent and business development needs.

This report presents a brief overview of selected key findings from the survey data through to August 2020 and offers some important takeaways for global mobility professionals during an unprecedented year for global mobility.

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About the survey

- This report is a snapshot of KPMG's Global Assignment Policies and Practices (GAPP) survey housed on kpmg.com/gappsurveyreport. The GAPP survey is dynamic — changing every time a new participant logs in and answers the questions.
- Data results are published as of August 2020 for purposes of comparison. Real-time information is available on our website at kpmg.com/gappsurvey. Thus, there may be statistical variances between today's results and this summary report. Even with additional organizations' results added, however, the trends are not likely to deviate from those highlighted in this report.
- The selected findings in this summary report are based on a survey of over 350 global mobility professionals, with over 75 percent holding managerial and leadership responsibilities. The organizations represent the major industry sectors, with participants from 25 different countries and/or territories.
- Like 2019, 47 percent of survey participants have 50 assignees or less, while 34 percent have anywhere from 51 to 500 assignees, and only 18 percent have programs with over 500 assignees. The top originating (home Country and/or territory) and receiving (host Country and/or territory) locations for survey participants are primarily concentrated in North America and Europe, while several in the Asia Pacific and Central/South American regions are considered prospective receiving locations for future assignments over the next 5 years.
- 23 percent of participating organizations have between 25,000 and 50,000 employees; 18 percent having between 10,001 to 25,000 employees; 17 percent between 5,001 and 10,000 employees; 15 percent having between 1,001 to 5,000; 14 percent having 50,001 to 100,000 employees; 14 percent having over 100,000 employees; and 12 percent having between 50,001 and 100,000 employees.
- Each year, KPMG reviews the survey questions and, with additional input or requests from clients, determines any new questions or trends that should be addressed. This year, in addition to our comprehensive review of leading long-term assignment policy (typically defined as between 1–3 years) practices KPMG has included a broader review of policy practices associated with short-term (typically defined between 91–364 days) and international commuter assignments (typically, weekly/bi-weekly), as well as permanent/ indefinite transfers.
- Global Mobility professionals can participate in the survey year-round. By doing so, you will have the opportunity to receive personalized insights into how your global mobility policies and practices compare across key program topics. Please see page 22 for additional information about accessing and participating in the GAPP Survey.

Key Findings

The integration between Global Mobility and Talent Management

Companies are taking a more purposeful approach to mobilizing talent globally by developing a stronger assimilation between talent management and talent mobility. For those that have aligned their global mobility program to their organization's talent, nearly half of GAPP Survey participants note that global assignments are a formal part of their organization's talent development, succession and retention initiatives.



Flexibility in approach

Many organizations are offering greater flexibility in their assignment policy approaches — setting policy frameworks with core and optional provisions and expanding the range of choices for either the assignee or the business. Examples include menu-driven or points systems or via lump sum cash payments in lieu of services in kind to enable choice for mobile employees to develop assignment and transfer packages best suited to their personal needs.

Automation and robotics

Companies are searching for enhanced program solutions, with assignment planning and initiations, cost projections for prospective packages and automating payroll and compensation collection as being top priorities.



Data and Analytics

Companies are increasing their focus on predictive workforce analytics to support program success and measure assignee experience of a changing workforce demographic and to meet the demands and expectations of Millennials and Generation Z employees during mobile work opportunities.



Mobility Policy Trends & Practices

Even with the impact of a global pandemic on talent mobility in 2020, 60 percent of 2020 GAPP Survey participants still cite the use of international assignments as being a top program goal for supporting overall global business and talent development objectives. Improving alignment between business development objectives, assignment policy types and assignee selection continues to be vital.

Specifically, in addition to compliance and global risk management:

1. supporting the organization's business objectives,
2. controlling program costs, and
3. being adaptable to changing business requirements

are clearly the top three priorities for today's global mobility leaders. Further, the contribution by global mobility departments to strategic business value and supporting overall employee experience now seems to be taking priority by many organizations in key program delivery areas over cost minimization which was more prevalent earlier at the turn of the century.

Income tax and immigration compliance present the most challenges for participants and are two of the top functions that organizations look to outsource to experienced service providers (91 percent of participants outsource tax preparation services and 83 percent outsource immigration services) in supporting global compliance. The major reasons cited in the survey for outsourcing support by third-party service providers are to reduce administration, improve internal service quality and efficiency along with gaining access to a third-party service provider's global resources and knowledge.

The majority of survey participants (91 percent) tax equalize their assignees on their earnings, following a global tax reimbursement policy for all assignments (59 percent). In the estimation of hypothetical taxes, survey participants predominantly include social insurance and state/provincial/cantonal income tax, while using the home country or territory residence as the basis for calculating hypothetical tax.

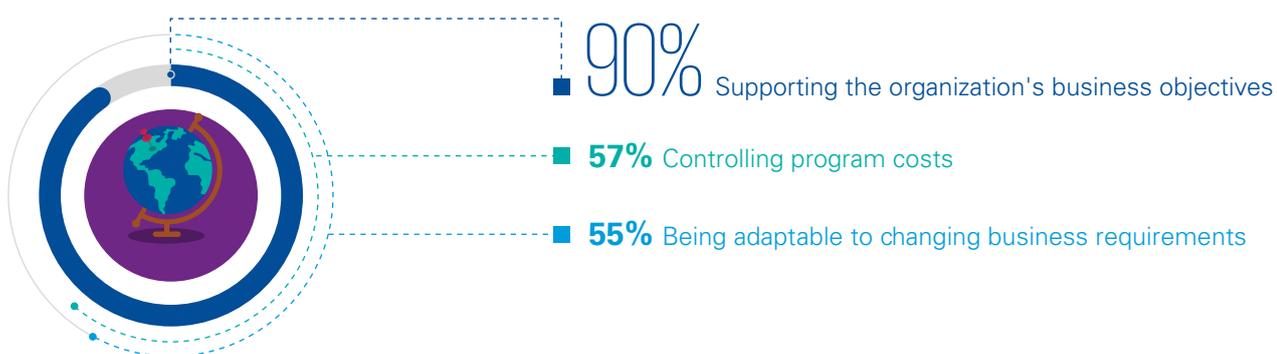
We have seen an increasing focus on compliance with regards to trailing compensation. 78 percent of survey participants tax equalize equity compensation (income generated by obtaining, exercising or selling company shares) and 47 percent extend the benefit for the full term of the award, regardless of assignment duration. In looking at the tax treatment of income from sources outside of the organization (i.e. personal income, spousal income), the majority of participants take a *laissez-faire* approach and require assignees to be responsible for the related taxes.

KPMG continues to observe an increase in organizations not including personal income under tax equalization policy. For organizations that cover personal income under policy, investment income, capital gains and rental income are the three most common items that are covered (59 percent, 53 percent and 48 percent, respectively). In addition, an annual cap is often implemented under policy.

The impact to talent mobility remains a bit uncertain going forward for global organizations, as the world awaits vaccine outcomes and direction from global health organizations to enable safe business travel, and the resumption of international assignments and transfers during 2021 and beyond. However, GAPP survey participants predict a greater use of extended business travel, shorter-term and commuter assignments, permanent/indefinite transfers, and supporting additional flexible mobile work arrangements, including the use of virtual assignments (e.g. an employee performing work remotely the same as they would have had they relocated temporarily to the host location) and domestic and international work anywhere arrangements.

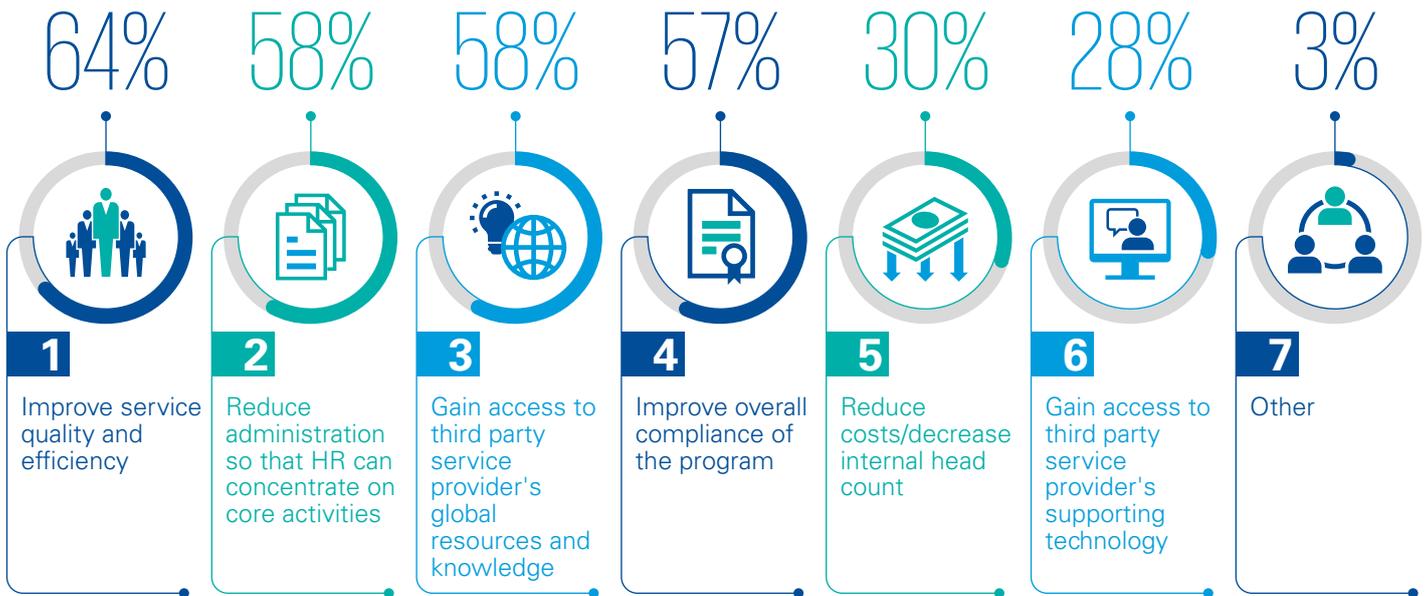
Program Overview

Global Mobility professionals ranked their top 3 goals for their international assignment program as:



Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

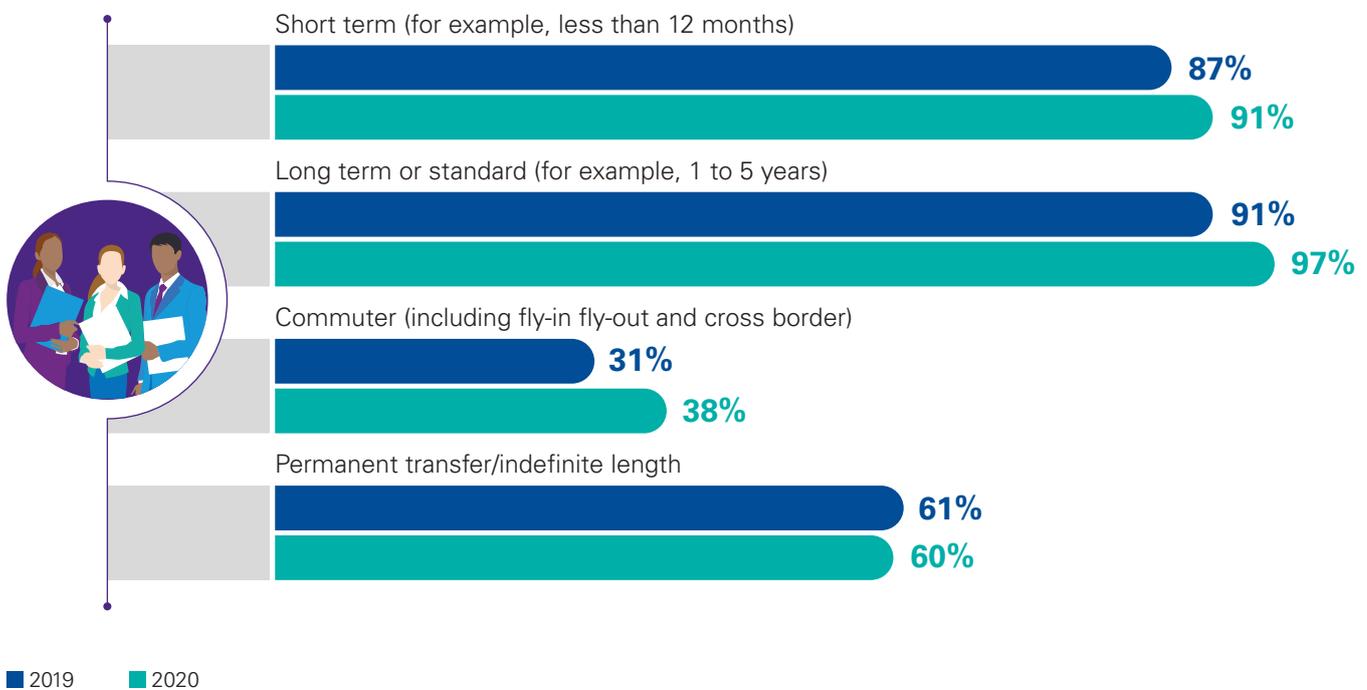
Improving service quality and efficiency is the top reason Global Mobility professionals are outsourcing.



Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

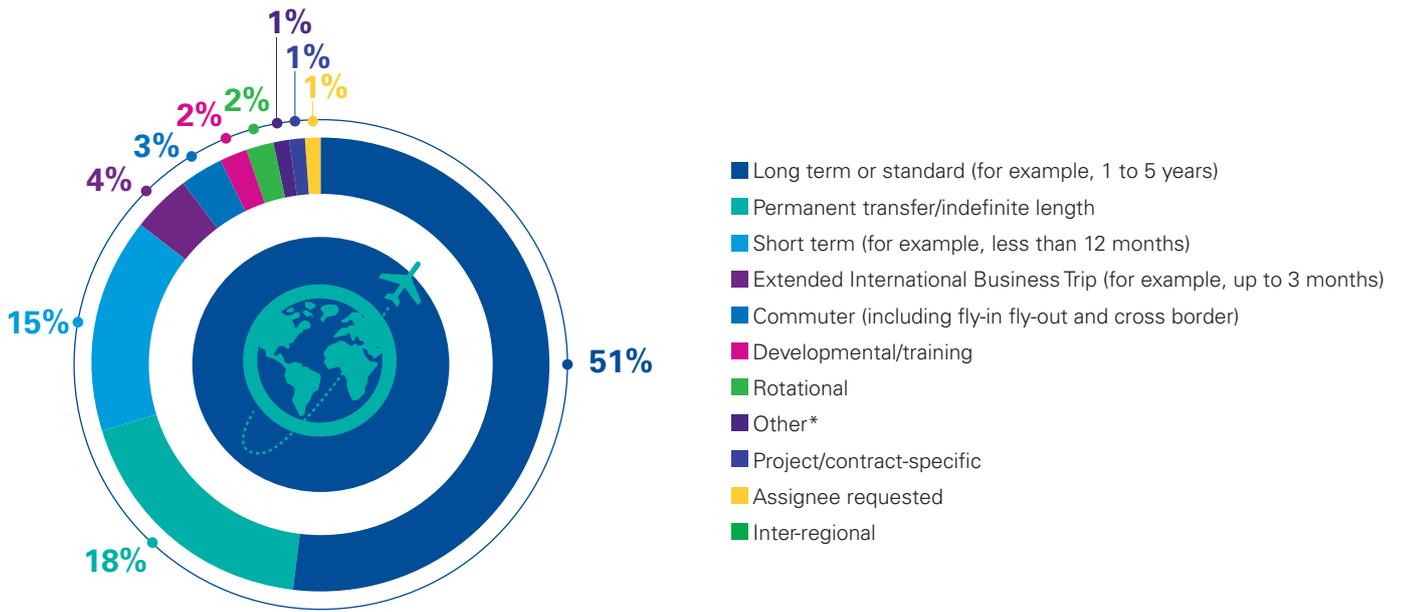
Policy Overview

Over the last 2 years, the most commonly used types of formal assignment policies include:



Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

Global Mobility professionals report that more than half of their assignees are on long-term international assignments, followed by short-term assignments and permanent transfers being the next most prevalent types.

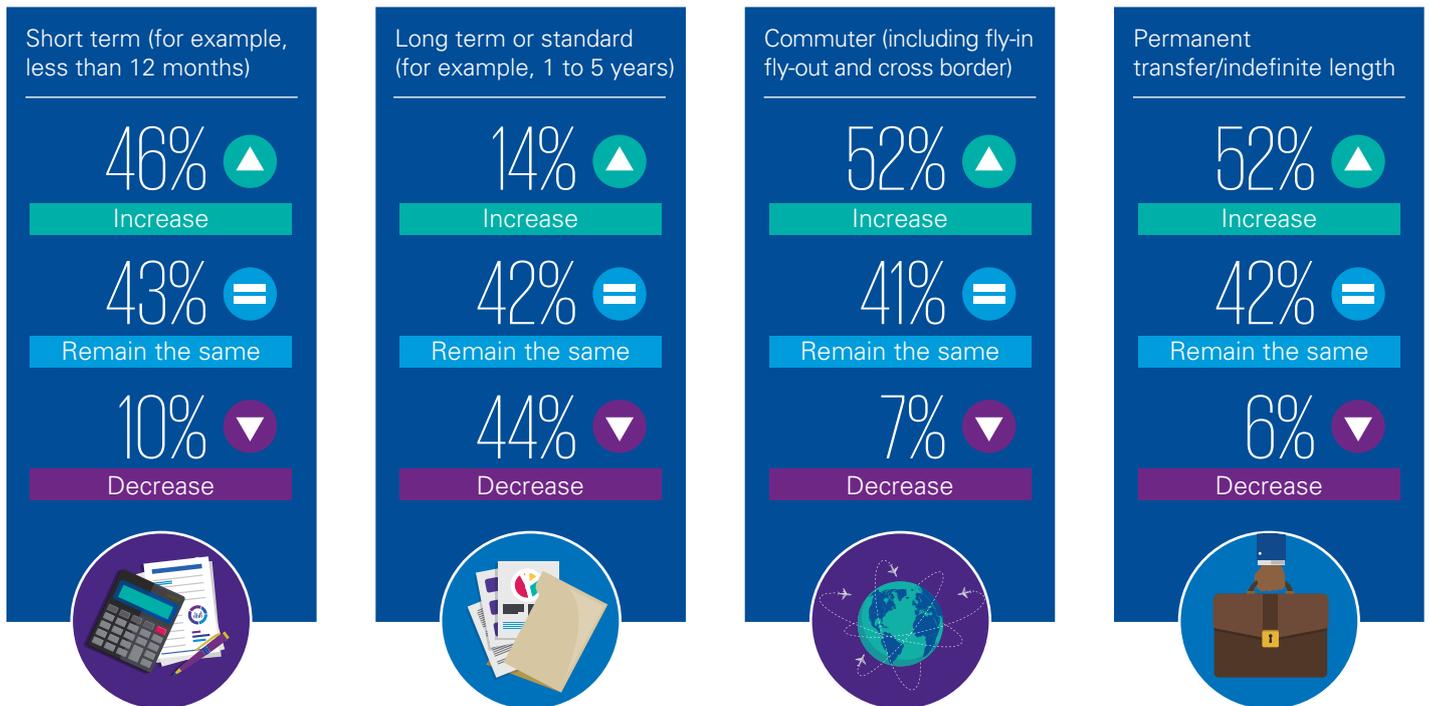


*Local plus, higher education, global nomads, global employment company, temporary location, business traveler, global employment company, global nomads, localization, mobility lite, third country nationals.

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

Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

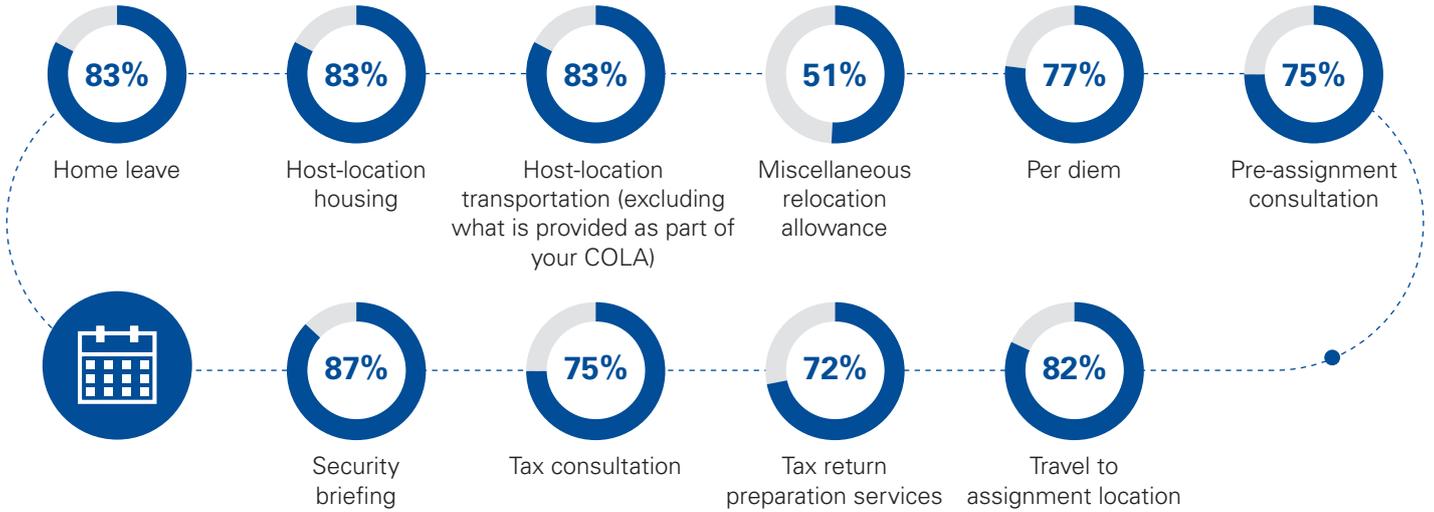
Over the next 5 years, the use of certain policy types is expected to change.



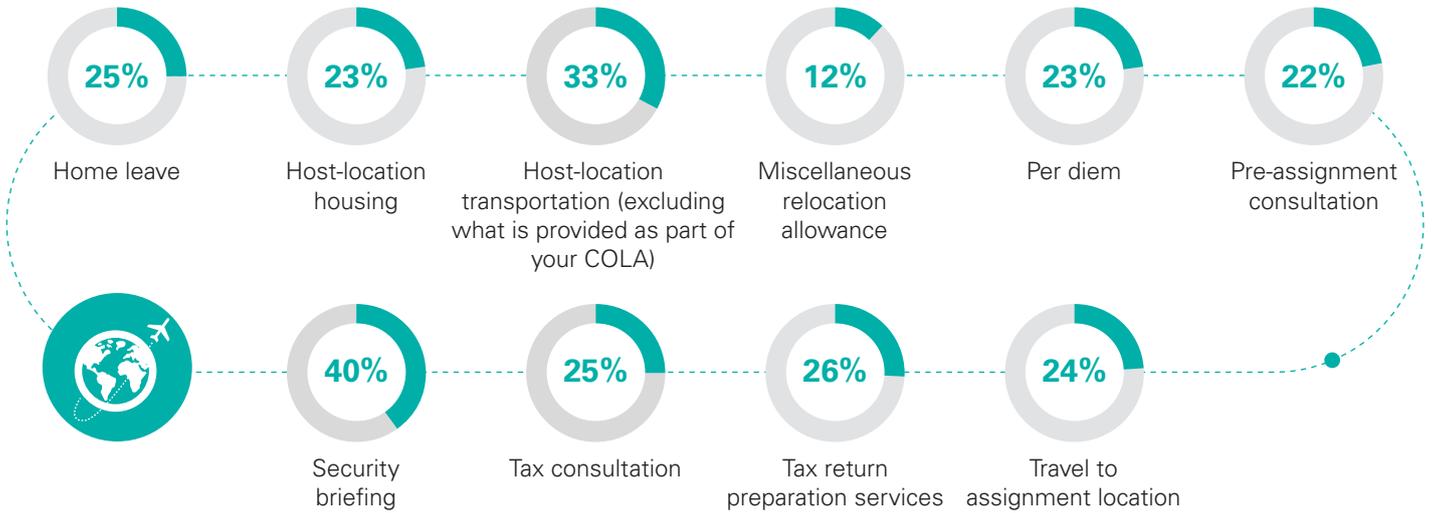
Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

Global Mobility professionals indicate the following common policy provisions are included for increasing short-term, commuter and permanent transfer scenarios.

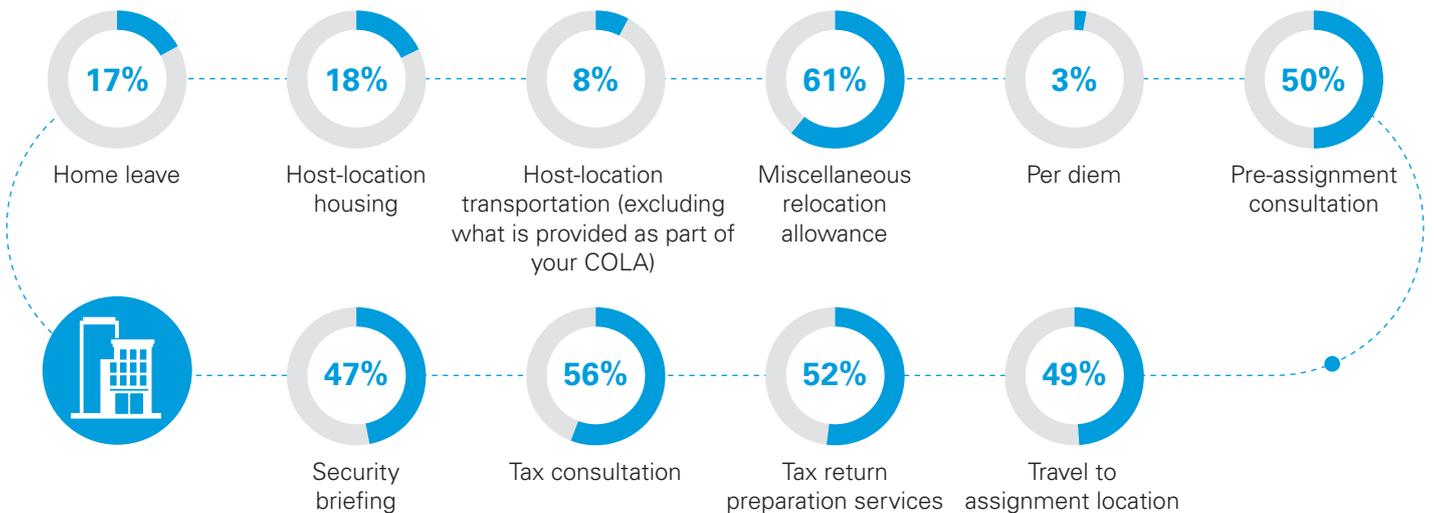
Short term (for example, less than 12 months)



Commuter (including fly-in fly-out and cross border)

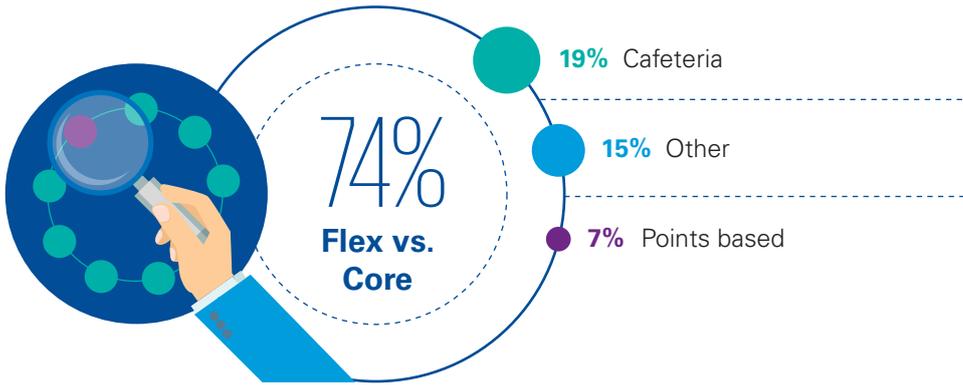


Permanent transfer/indefinite length



Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

Flex vs. Core is the most commonly adopted policy trend/approach.

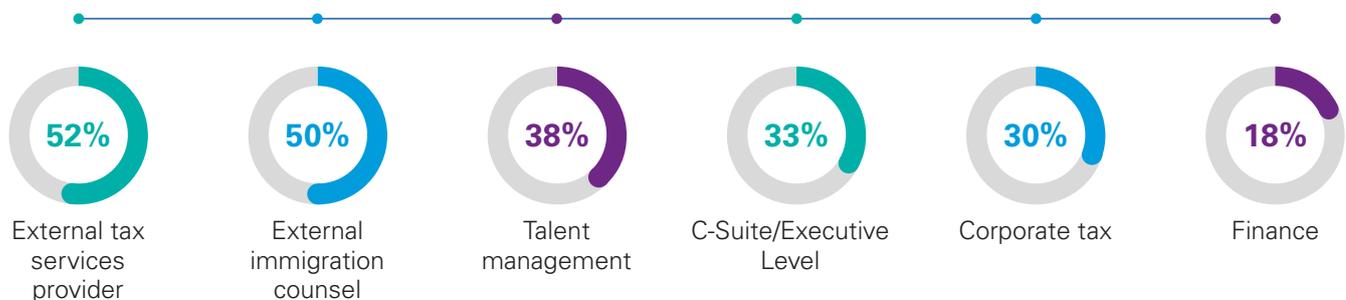


Note: May not total 100% due to rounding.

Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

Pre-assignment and Relocation

Other than Global Mobility, the responsible business manager is the stakeholder most often involved in the pre-assignment cross-border risk review and selection process.



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

Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

While KPMG has observed an increase in the integration between talent management and global mobility, Global Mobility programs are not always aligned to the organization's overarching talent management initiatives.



Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

Key takeaways

- Legacy mobility types are shifting quickly with traditional longer-term (“expat”) international assignments volume decreasing and being replaced by shorter-term and more flexible virtual and work locations. While this may result in a nimbler workforce, with program costs typically lower than traditional expats, there still are costs, corporate and individual compliance risks and a continuing overall HR duty of care of employees under these alternative mobile work arrangements.
- Flexibility is key to enable choice in relocation support and for on-assignment policy provisions and services for mobile employees and the business providing compensation and benefits packages best suited to personal needs, which is also a key workforce expectation by Millennial and Gen Z employees.
- Organizations should continue to align their mobility policy suites to best support their overarching talent management frameworks and global business development goals and to respond most effectively to continuing global disruptors.

Tax Policy

Global Mobility professionals who tax equalize or tax protect equity compensation are more likely to extend the benefit to the assignee for the term of the award.

Only through the year in which the assignee repatriates

For the term of the award



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

Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

Changes in the basis of hypothetical tax policies.

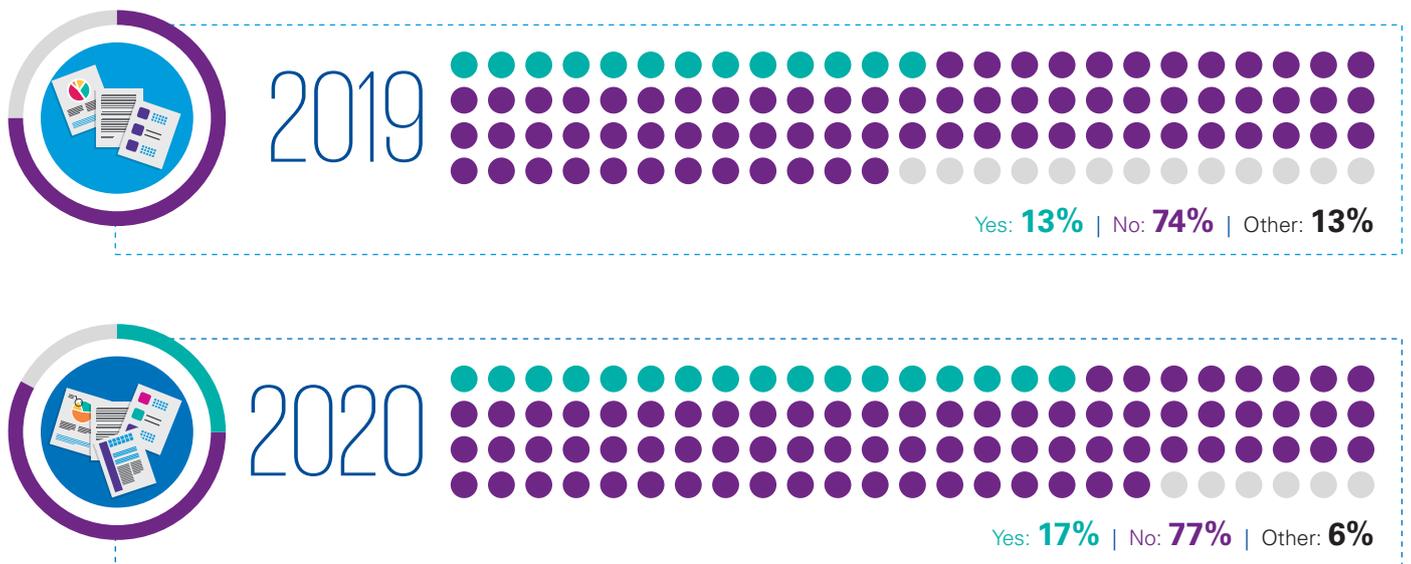
Home-location residence

Home-location work location if different from residence



Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

Changes to tax equalization policy coverage of non-organizational (i.e. personal) income.



- Yes
- No
- Other

Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.



Immigration

In a continuously heightened regulatory and risk environment globally, compliance with immigration laws continues to be a key focus for organizations in 2020, with 57 percent of participants identifying the issue as being a critical motivation for key business stakeholders, while also facing increasing challenges globally with the complexity of foreign immigration legislative actions and rule changes.

To support global compliance, 52 percent of participants primarily outsource immigration services to experienced global law firms focused only on immigration law, while nearly the same also confirm working with different immigration service providers selected at a local country/territory level to advise and support service delivery at the local country level. While 37 percent of participants rely on outside counsel to assess immigration document requirements for quality control and risk tracking purposes, 46 percent do not have an immigration compliance policy. However, 40 percent also report having a zero tolerance for immigration compliance breaches.

Current and post-pandemic challenges will make it even more critical for organizations to assess and review globally mobile employee data in current knowledge databases, self-service, and tracking systems to enable quick access to mobile employee data regarding work locations and visa status of foreign national employees and accompanying family members (just over half of survey participants do not use IT Tools to manage immigration processes in their organizations).

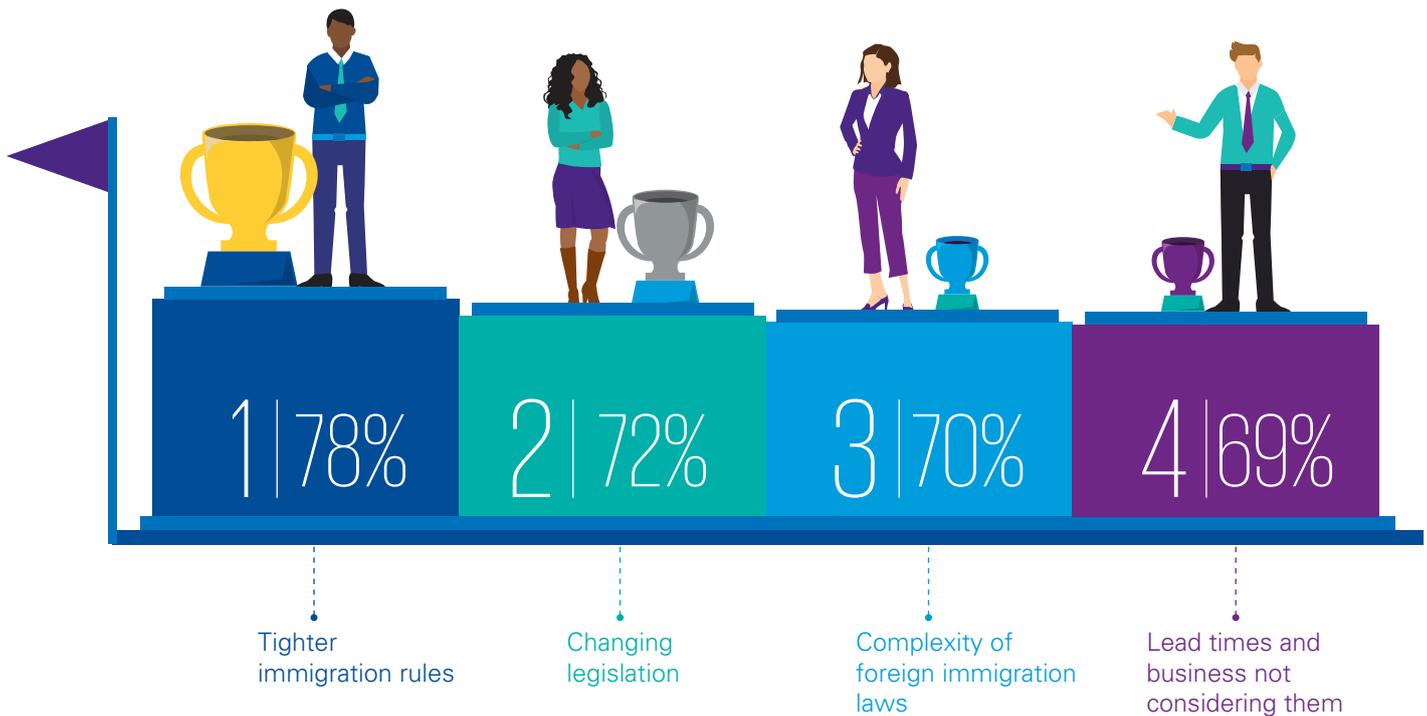
Further, the new normal of the future may bring an increase in digital processes for visa and work permit applications, governments requiring health checks by foreign nationals, personal temperature monitoring at border crossings and ports of entry, as well as "viral-free" medical passes being required by individuals when traveling internationally.

Experience and legal fees are the top selection criteria when choosing immigration services provider.



Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

Global Mobility professionals rank the top immigration challenges as:



Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

Key takeaways

- In the current global climate, the importance of staying informed of continuous global challenges through external reporting sources and to be proactive in messaging of the impacts on immigration-related activities throughout the business is critical.
- Implementing in-house or leveraging third-party system technologies to provide required data transparency regarding globally mobile employees is even more critical under the current global environment.
- Organizations may wish to consider working with their immigration services provider to hold discussions with immigration authorities and lobby for changes to immigration regulations and policies to support talent mobility associated with global economic, political and health disruptors.



Assignment Management Technology/ Data and Analytics

Technology

The majority (70 percent) of organizations do not currently rely on mobility management technology to manage various aspects of their program.

Of those that do utilize technology, administration/data management (84 percent), cost estimation (68 percent), compensation collection (42 percent) and tax calculation tools (53 percent) are the leading solutions that participants leverage (and are also the most important solutions in assisting these administrative tasks).

When choosing a global mobility management solution, assignment management (48 percent), business traveler risk assessments (19 percent) and tools to quantify assignment costs are the leading solutions.

As program volume and policy diversity increases, 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 has observed that more and more companies are looking to have a fully integrated, single source of truth technology solution that spans the whole spectrum of mobility and provides self-service to employees via online portals and mobile technology solutions integrated with mobility processes.

While the results of the global pandemic appear to have impacted program budgets, including additional technology investments and further enabling additional data insights, this may be a temporary pause in 2020. Now more than ever, tracking talent mobility and remote work locations is even more important as a result of current and potential future disruptors. Organizations should continue to leverage current HRIS, mobility system tools or other tracking mechanisms to ensure visibility and oversight to their talent's assignment and work locations globally.

Biggest changes in the use of global mobility technology.

Tool to quantify assignment costs

Global equity tracking/sourcing tool



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

Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

Of Global Mobility professionals not currently using a global mobility management technology solution, fewer this year plan on implementing a tool in the next 12 months than last year.



Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

Data and Analytics

Thirty percent of survey participants are using analytics to guide their global mobility policy and decision-making.

Supporting the strategic partnership between global mobility and the business is the primary value that participants believe mobility analytics can bring to the organization, while also providing a foundation for policy and process decisions.

From an assignee perspective, participants also view mobility analytics as positively contributing to the speed of deployment (33 percent), selection and retention (20 percent and 33 percent, respectively). Of the various mobility

analytics solutions, cost analytics (39 percent), workforce analytics (25 percent) and assignee identification analytics (21 percent) are the tools that participants identify as bringing the most value to the organization.

Further, KPMG has observed a growing trend of companies seeking less data and more insight, which is critical in “telling the mobility story,” demonstrating the value of mobility to stakeholders and connecting mobility to their overall talent priorities.

Use of analytics to guide global mobility policy and decision-making is decreasing.

No, we are not using analytics yet



Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

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

■ 2019 ■ 2020

Assignment Return-On-Investment (ROI)



Attrition and retention rates after repatriation



Employee satisfaction



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

Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

Key takeaways

- When considering the future workforce, organizations also need to consider the impact of rapid digitization and automation to associated operating and service delivery model, workforce composition, key talent impact risks across assignment lifecycles and workplace practices.
- Having a cohesive partner ecosystem designed to support the entire talent lifecycle can help mobility professionals achieve their immediate and future talent mobility and development goals.
- Implementing in-house or leveraging third-party system technologies to provide required data transparency regarding globally mobile employees is even more critical under the current global environment.



Automation and Robotics

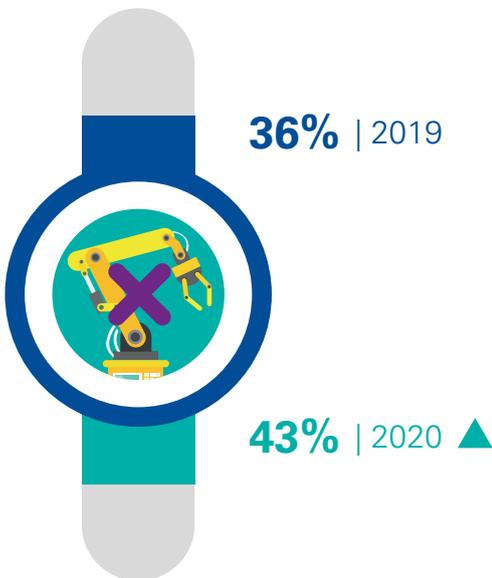
58 percent of global mobility teams do not have a strategic vision for automation and robotics and are not using automation to streamline portions of the global mobility process (83 percent).

Looking forward, participants are most interested in automating compensation collection, producing assignment cost projections, and creating assignment documents (14 percent, 17 percent and 16 percent, respectively).

The biggest roadblocks to implementing automation and robotics are a lack of budget and the global mobility team's bandwidth to design and implement solutions.

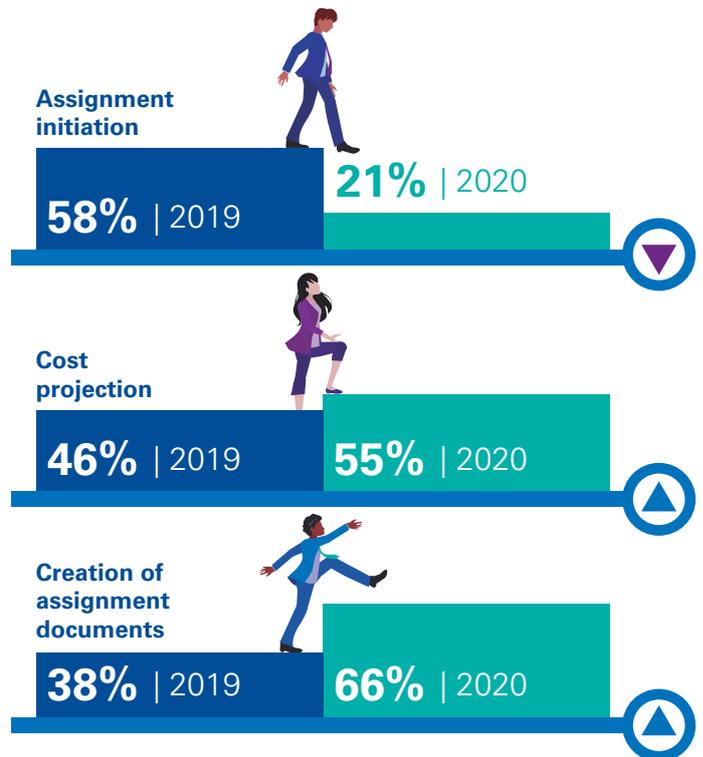
Organizations with an overall strategy for automation are on the decline.

No, we do not have a strategic vision for automation/robotics



Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

Global Mobility professionals changing focus of automation and robotics applications:



Source: 2020 Global Assignment Policies and Practices survey, KPMG International, 2020.

Key takeaways

- In 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 further support to strategic business initiatives and enhance the overall employee experience.
- KPMG predicts that Global Mobility will focus more on supporting key talent mobility, development and retention objectives across employment lifecycles versus processes and transactions that will benefit from increased automation and robotic solutions.

The Future of Global Talent Mobility is Now

Whether to mitigate risk or gain a competitive advantage, companies on the offense continually evolve their business models to meet global business needs. As business models evolve, organizations themselves evolve, now being driven and enabled by digitization and automation, and fundamental shifts in workforces. Five generations in the workforce, the one-hundred-year life, and the genuine commitment to embracing inclusion and diversity as part of organizational culture are not just changing the way that organizations behave or operate, they are changing the way organizations are

fundamentally structured. Further, the attitude of companies to risk — what risks they should carry and how risk should be managed — is also changing organizational structures.

Global mobility functions need to carefully consider what their departmental priorities should be, how risks are mitigated and how best to structure their teams and deliver their services. Many organizations are transforming to become leaner, more focused and strategic, more inclusive, and more predictive in their approach. Our point of view is:



Technology leads the way — Global mobility is too complex and important to employees and the company to leave up to chance. More and more companies are looking to have a fully integrated, single source of truth technology solution that spans the whole spectrum of mobility and provides self-service to employees via online portals and mobile technology solutions integrated with mobility processes.



Focus on talent not transactions — Fast-moving companies do not want to be bogged down in transactions and typically outsource high-volume complex transactions like tax, payroll, compensation, equity, and business traveler activity, so they can focus on providing a superb employee experience, participate in talent planning and workforce shaping with HR, and demonstrate an ROI for the company on mobility spend.



Work Anywhere — Having to respond to what could be the fastest social change in modern times, companies worldwide enabled remote workforces nearly overnight in 2020. What started as an extraordinary “work anywhere” pilot is now considered permanent in many organizations’ employment and operating model frameworks. As a result, the new reality is a world where we focus on the work, instead of where it happens. KPMG describes this transformation as “Work anywhere, together.” It’s the new reality of work and comes with many key considerations: income and social security tax, employment tax, international corporate tax, enterprise wide and program shaping.



Legacy mobility types are shifting quickly — Traditional International Assignee (“expat”) volume is shrinking and being replaced by short-term and commuting assignments and permanent transfers. While this results in a nimbler workforce, and is typically lower cost than a traditional expat, there still are costs, sometimes significant, that come with these move types.



Flexible solutions — A “one size fits all” mobility solution doesn’t work anymore. Policy solutions need to be agile and accommodate different employee levels, needs and types.



Managed moves are back on the upswing — Companies looking to be the most competitive in the war for talent are willing to pay for managed moves for more seasoned professionals, as opposed to a one-time lump sum and letting the employee manage their move logistics.



Immigration hurdles — Immigration has become a roadblock to mobility and many companies are re-assessing their compliance risk tolerance as a result; they are weighing bureaucratic slow down against things like speed-to-market and client demands.



Data and Analytics — Companies are seeking less data and more insight which is critical in “telling the mobility story,” demonstrating the value of mobility to stakeholders and connecting mobility to their talent priorities.

Changing Workforce and Mobile Talent Demographics

Over the past generation the typical “ex-pat” assignment has changed dramatically. It’s no longer disruptive, and now it may not require moving an employee’s family — really, their entire life — across the globe. With social media and internet-based phone apps, employees can remain in regular touch with families. Mobile technology will be key to engage, support and enhance the employee experience. Next-gen workers are expecting a consumer-related digital experience with technology like that which supports their day-to-day living.

Yet, alternative work arrangements trigger all types of compliance concerns. An employee who prefers to work from home in a different country or territory than their employer could potentially trigger permanent establishment, for example, unknowingly creating tax liabilities for the entire company. A seemingly simple alternative work schedule for the summer could be costly for the organization if the employee’s summer home is in another country or territory.

Alternative mobile work arrangements along with an increase in diverse mobility assignments, as well as a growing professional contingent or “GIG” worker economy, has created a situation where, human resources, talent management, recruiting, and global mobility must be in sync and act as one community of people. Case in point: A role may come with a defined compensation package for a specific location but will candidates be sourced from across the globe? If so, will you be able to move the candidate seamlessly into the role? Understanding the answers to these questions can make the downstream onboarding of a new employee a much better experience.

KPMG believes that the workforce must be viewed through a global lens. It’s not just that tax and immigration laws that can be tricky. The goalposts are constantly changing. Today it’s possible to give employees an international experience in a variety of ways without uprooting their entire life. The important thing is to have the business, HR and Global Mobility function join forces early on to set expectations about the potential disruption to personal lives, the difference in work environments, and the complexity of being compliant with company policies, immigration, and tax laws.

When considering your future workforce, organizations also need to consider the impact of rapid digitization and automation to your associated operating and service delivery model, workforce composition, key talent impact risks across assignment lifecycles, workplace practices, and having a cohesive partner ecosystem designed to support the entire talent lifecycle that will help you achieve your immediate and future talent goals.

KPMG has the experience to help navigate organizations through the many challenging layers to enable positive opportunities for positioning your Global Mobility function as a strategic talent development and risk management partner to the organization. We have a key focus and point of view on the Future of Global Mobility which we bring to organizations to support their key strategic goals of fueling growth and innovation by intentionally developing and deploying their mobile workforces — helping to ensure the right talent capabilities are at the right place at the right time at the right time as organizations transition overall from legacy global mobility to enhanced global talent connectivity.

kpmg.com/futureofmobility

How to access KPMG International's GAPP survey

How to get started

Access the GAPP survey website page on:

kpmg.com/gappsurvey.

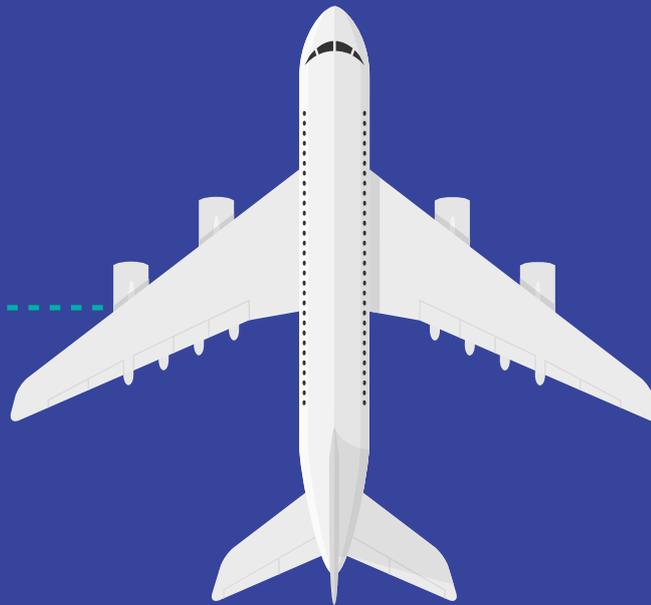


At the GAPP survey website page you will find a direct URL link to take the survey. Helpful information regarding the GAPP survey's design and important instructions for taking the survey are also provided.

Please note that it is necessary to complete the survey in order to view results. If you encounter any problems accessing the site or registering, please contact us at:

us-kpmg-mcs@kpmg.com.





About the survey website

A feature of the survey website is the ability to view the data by any specific question of interest. Participants find this useful in evaluating their organizational policies against a specific set of parameters, as well as against peer or competitor organizations. 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 lifecycle with additional relevant topical categories covering immigration compliance, assignment management technology leverage, and program data and analytics insights.



Data cut

If you would like a specific data cut from this survey, please send an email to us-taxgmssurvey@kpmg.com. While the full survey results are free, a nominal fee is charged for the data cut.

Contact us

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

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