



Sense and sensibility: Annual regulatory update

2024 KPMG Global Mobility Forum

28–30 October 2024

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Austin, Texas, USA



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Today's presenters



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Rise of the flexible workforce era



Changes to the Ways of Working

The evolving mobility landscape in the flexible workforce era

Relocator

Would like to move to another country to be closer to family and friends.



Home-sweet-homer

Has realized that working from home saves time which can be spent with the family.



Multi function

Has two or more roles and is working for two or more entities.

Dual-career partner

Would like to follow her/his partner abroad and work remotely.

Care-giver

Wants to care for her/his sick mother abroad for a few months.



Workationer

Would like to work for a couple of days from the vacation location.

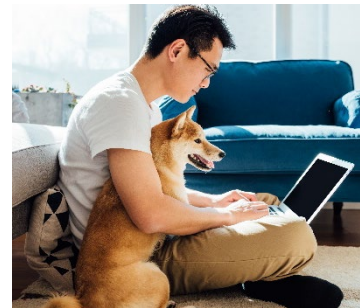


New hire from abroad

Hired abroad and will not move to the new country of employment.

Cottage owner

Would like to work from time to time from the vacation home abroad.



Digital nomad

Would like to explore the world and work from other countries for a couple of months.

Global role

Has responsibility for several teams worldwide and travels from time to time abroad.



Polling question 1

Q: Is your organization considering introducing remote working as a standardized policy?

A

We are in the process of implementing/developing a standard/policy

B

We have already introduced a standardized remote work policy

C

We allow for remote work, but do not have a formalized policy

D

We do not plan to introduce/allow remote work

E

I do not know

Polling question 2

Q: Has your organization considered revising its remote work policy to facilitate a “return to office”?

A

Yes, we no longer allow for long-term remote work – all employees are expected to primarily work from an office, with occasional flexibility

B

Yes, we now require employees to work from an office for a certain percentage of the year

C

Yes, we only allow remote work in limited/unique circumstances

D

No, we are not considering revising our remote work policy

E

I do not know

Polling question 3

Q: Which of the following best describes the patterns for remote working that your organization considers/has introduced? Select all that apply.

A

Remote working within country borders (i.e., home office)

B

Short-term remote working from another country; less than 90 days
(e.g. work combined with vacation, work from country where family/partner lives, etc.)

C

Hiring employees in Country A that work permanently for an organization in Country B due to talent shortage

D

Virtual assignments
(employee takes on a position/project in another country but does not physically move to that country)

E

Temporary remote working from another country; more than 90 days
(e.g. to work from where family/partner lives, etc.).



Adapting to the new ways of working

Transparency & the evolving tax landscape

Polling question 4

Q: U.S. Domestic: Has your organization seen an increase in audit activity/examines connected to your remote/mobile workforce?

A

Yes, we have seen an increase in payroll audits at the state/local level and federal level..

B

Yes, we have seen an increase in payroll audits at the state/local level, but not at the federal level.

C

Yes, we have seen an increase in payroll audits at the federal level, but not at the state/local level.

D

No, we have not seen any increase in audit activity/examines related to our remote/mobile workforce.

Polling question 5

Q: Global: Has your organization seen an increase in audit activity/examines connected to your global/mobile workforce?

A

Yes, we have seen an increase in payroll audits in certain jurisdictions

B

Yes, we are seeing a lot of activity in certain jurisdictions around whether certain employees/activities are creating a taxable presence

C

No, we have not seen any increase in audit activity/examine related to our global/mobile workforce

Polling question 6

Q: Are you aware of the Pillar Two and Country-by-country reporting (CbCR) rules and how they impact your business?

A

I have never heard of Pillar Two or CbCR.

B

I am aware of these rules, but I am not certain how they impact my organization.

C

I am aware of these rules, but my organization is still trying to determine how to comply with these requirements.

D

I am aware of these rules, and my organization is ready to comply with these requirements.



Future of enforcement

Cybersecurity and digitization



Questions and answers

Key takeaways

1

Evolving Tax and Legal frameworks for diverse workforce models

The landscape for tax and legal considerations continues to evolve rapidly, especially for cross border workers, including traditional assignments, business travel, and remote workers.

2

Employer compliance and risks amidst increased regulatory scrutiny

Employers are facing heightened obligations to comply with mobility's legal requirements, with an increasing focus on audit activities by tax authorities and labour inspections.

3

The role of technology and artificial intelligence in regulatory compliance

Authorities are leveraging digitization and AI to enhance data collection, transparency, and enforcement.

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