



# Designing cross border solutions

2024 KPMG Global Mobility Forum

28–30 October 2024

—  
Austin, Texas, USA



# Confirm your attendance

A letter of attendance will be sent to delegates following the event outlining the sessions you attended. This may be used for requesting CPE (or equivalent) credit. To receive this letter, you must confirm your attendance in each session.

## To confirm your attendance in this session:

1

Open the event app and press the plus (+) button.

2

Select “Claim session attendance” and enter the session code at the top of this slide.

# Agenda

1

Designing cross border solutions

2

Evolving mobility landscape

3

Path to success

4

Assess

5

Architect

6

Action

7

Key takeaways

# Today's presenters



**Michelle Berners Price**

Partner  
KPMG in the UK



**Dave Mayes**

Partner  
KPMG in the U.S.



**Ralph Kirchhof**

Head of Global Mobility  
UBS AG



**Amanda Ayotte**

Director, Global Mobility  
Koch Inc.

02

# Evolving mobility landscape



# Evolving landscape

What are the headlines telling us?

87%

## Return to office

percent of respondents say they are likely to reward employees who make an effort to come into the office with favorable assignments, raises or promotions



“Organizations don’t evolve, people do”

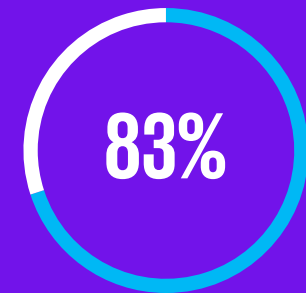
Adam Grant, Author



## KPMG CEO Outlook Survey

Percent of CEOs that expect a full return to the office over the next 3 years (63% in 2023)

83%



# The great expectation gap...



“This year’s findings highlight a widening gap between the expectations of CEOs and their employees. The world is changing at pace and the employee-value-proposition is changing with it. The successful leaders of tomorrow will be those who understand that their talent dilemma can only be solved by investing in, nurturing and supporting talent through a ‘social contract’ that understands today’s employees don’t just desire, but expect a more agile, flexible working environment and a better work-life balance – especially in the midst of a pervasive cost of living crisis.”

**Nhlamu Dlomu**  
Global Head of People, KPMG International

# Today's mobility

## Relocator

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



## Home-sweet-homer

Has realised that working from home saves time which can be spend 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 to from time to time abroad.





# Opportunities



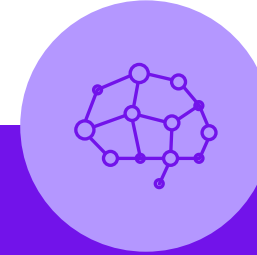
**What are your business opportunities?**

# The risks to consider



## Risks of today:

- Corporate tax
- Payroll tax
- Social security and unemployment taxes
- Medical and health coverage
- EU PWD
- Employment law
- Immigration
- Compensation and benefits



## Risks of tomorrow:

- **Artificial Intelligence**
- **Machine Learning**
- **Political landscape**
- **New technologies**

# Spectrum of employee mobility

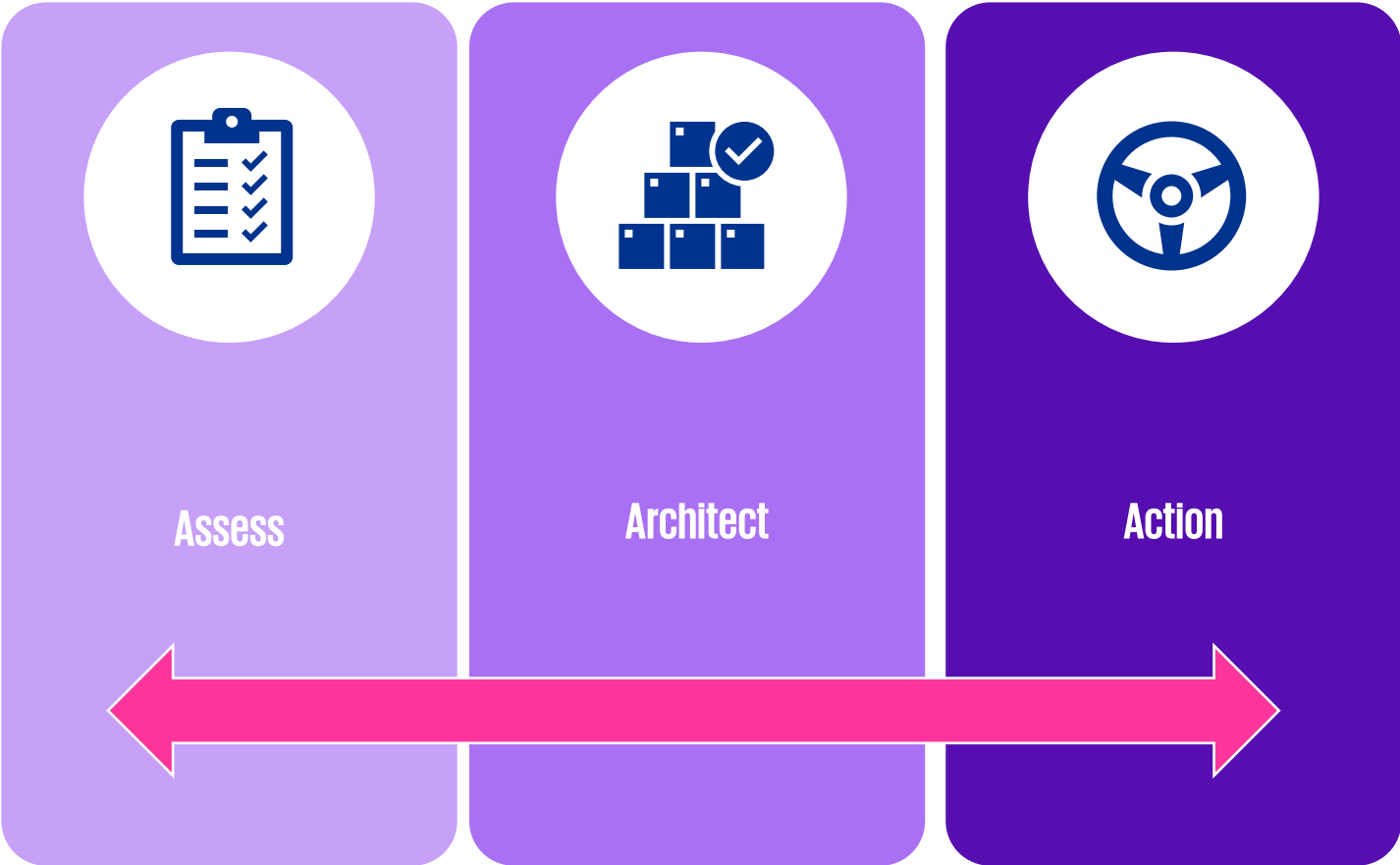
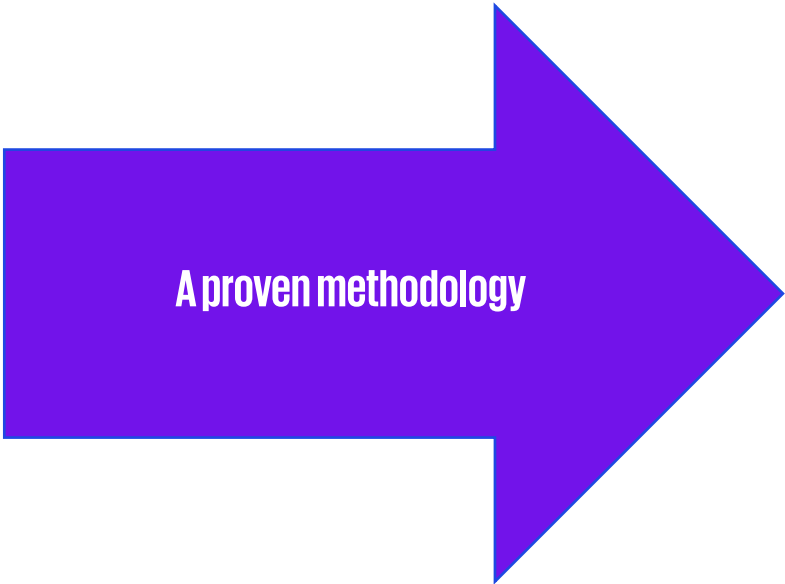
	Temporary work abroad		Permanent work abroad		Borderless workforce	
	Focus today					
Type	Short-term remote working	Business Travelers	Hiring abroad	Permanent work abroad	Global roles and multi-functions	Global teams and talent marketplace
Description	Personal cross-border work for days/ weeks (e.g. < 90 days)	Working cross-border at direction of employing entity	New employees recruited / hired abroad	Indefinite cross-border work for personal reasons	Cross-border reporting lines and job performance	Match people to jobs regardless of their location to better deploy skills within organisation
Planning strategies	'Guardrails' to limit risk: <ul style="list-style-type: none"> <li>• location,</li> <li>• duration, and</li> <li>• activities</li> </ul>	Design processes to manage risk: <ul style="list-style-type: none"> <li>• employee tax,</li> <li>• payroll reporting,</li> <li>• social security,</li> <li>• Posted Worker registration, and</li> <li>• PE exposure</li> </ul>	Develop structures: <ul style="list-style-type: none"> <li>• New entity,</li> <li>• Global Workforce Company,</li> <li>• PEO/EOR, and/or</li> <li>• Contractors</li> </ul>	Develop structures: <ul style="list-style-type: none"> <li>• New entity,</li> <li>• Global Workforce Company,</li> <li>• PEO/EOR, and/or</li> <li>• Contractors</li> </ul>	Develop structures: <ul style="list-style-type: none"> <li>• Global Workforce / Services Co</li> <li>• Transfer Pricing</li> <li>• Inter-company cross-charges</li> </ul>	Develop structures: <ul style="list-style-type: none"> <li>• Global Workforce / Services Co</li> <li>• Transfer Pricing</li> <li>• Inter-company cross-charges</li> </ul>

03

# Path to success



# Path to success



04

# Assess



# Assess

## Key outcomes:

- ✓ Risk awareness
- ✓ Data & systems assessment
- ✓ Actionable analytics
- ✓ Roll-out strategy

## Data driven decision making

---

- Risk analysis
- Market insights
- Benchmarking

## Data and systems

---

- Travel and work location data sources
- Leveraging current systems (e.g., HRIS, workflow tools, travel platforms)
- Payroll integration

## Develop roll-out strategy

- Multi-functional team
- Phasing strategy
- Leadership buy-in
- Employee support model

# Discussion - Assess

**Q:** Client Panel – how did you tackle these steps?

**Group discussion**

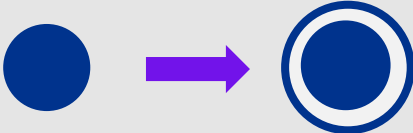
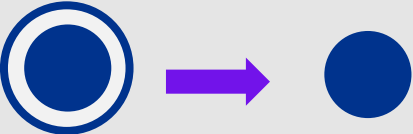
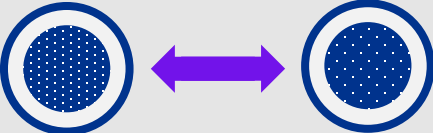



# Have you considered AI?

**Q:** How can AI help us tackle these steps?

## What can GenAI do?

*Example capabilities and potential applications*

Capabilities	Representations	Descriptions
<b>Write</b>		<ul style="list-style-type: none"> <li>Original content creation – speeches, presentations, emails, workplans, schedules, budgets</li> <li>Copywriting</li> <li>Brainstorming</li> <li>Amplification or expounding of ideas</li> <li>Code generation</li> </ul>
<b>Explain</b>		<ul style="list-style-type: none"> <li>Summarize, centralize, and disseminate knowledge</li> <li>Research and summarization</li> <li>Question answering about documents</li> <li>Entity recognition and classification</li> <li>Analyze for patterns, errors, issues or omissions</li> </ul>
<b>Edit</b>		<ul style="list-style-type: none"> <li>Translation</li> <li>Data Transformation</li> <li>Change tone, adjust language, dialect, and perspective</li> </ul>
<b>Compare</b>		<ul style="list-style-type: none"> <li>Semantic search</li> <li>Recommendations</li> <li>Personalization</li> <li>Anticipate client, audience and team perspectives</li> <li>Fraud detection</li> </ul>

# Have you considered AI?

**Q:** How can AI help us tackle these steps?

- **Benchmarking**
- **Tax and Legal Risk analysis**
- **Recommended support models?**

05

# Architect



# Architect

## Key outcomes:

- ✓ Policy and process design
- ✓ Technology requirements
- ✓ Employee and stakeholder adoption

## Key policy decisions

- Scope — employee populations, locations, risks
  - Thresholds — days, compensation, level
  - Compensation — base, bonus, equity
- 

## Key operational decisions

- Method to make cross border work requests and track employee travel
  - Frequency of payroll reporting
  - Compliance — payroll, tax returns, social security, other
- 

## Technology

- Build, buy, or get by
- 

## Change management strategy

- Stakeholders and employee communications
- What to communicate ... and when

# Discussion - Architect

**Q:** Client Panel – how did you tackle these steps?

**Group discussion**

# Have you considered AI?

**Q:** How can AI help us tackle these steps?

- **Aligning compliance decisions with existing policies**
- **Documenting policies**

06

# Action



# Action

## Key outcomes:

- ✓ Robust policies and process
- ✓ Governance and controls
- ✓ Compliance management
- ✓ Stakeholder reporting

## Implementation and launch

- Technology build and test
- Implement end-to-end policy and processes
- Stakeholder and employee education
- Launch activities

---

## Ongoing maintenance

- Maintaining tax logic
- Reacting to regulatory changes
- Compliance management and monitoring
- Policy and process review and updates

---

## Reporting

- Dashboarding and analytics
- Risk monitoring
- Data insights
- Audit readiness



# Discussion - Action

**Q:** Client Panel – how did you tackle these steps?

**Group discussion**

# Have you considered AI?

**Q:** How can AI help us tackle these steps?

- **Drafting employee communications**
- **Drafting FAQs**
- **Language translation**
- **Developing launch podcasts**
- **Talking reports**

07

# Key takeaways



# Key takeaways



## Takeaway 1

Successful programs follow design principles during setup phase:

1. Assess
2. Architect
3. Action



## Takeaway 2

A strong governance model is needed to help ensure:

- Challenges are overcome
- Stakeholders are aligned
- Timelines are met
- Budgets are managed



## Takeaway 3

Leveraging existing skills, processes, platforms and AI improves Return on Investment for the organisation.

# Provide feedback

Your feedback is important to us. It helps us shape future event sessions to meet your needs.

## To provide feedback on this session:

**1**

Open the Forum app and navigate to this session.

**2**

Scroll down and select “Submit feedback”.

**3**

Respond to the questions and submit your feedback.



Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

[kpmg.com](https://kpmg.com)



The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

Throughout this presentation, “we”, “KPMG”, “us” and “our” refers to the global organization or to one or more of the member firms of KPMG International Limited (“KPMG International”), each of which is a separate legal entity.

© 2024 Copyright owned by one or more of the KPMG International entities. KPMG International entities provide no services to clients. All rights reserved.

KPMG refers to the global organization or to one or more of the member firms of KPMG International Limited (“KPMG International”), each of which is a separate legal entity. KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. For more detail about our structure please visit [kpmg.com/governance](https://kpmg.com/governance).

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.