



How are new ways of working impacting on business and challenging the Tax function?

2024 KPMG EMA Tax Summit

London, UK

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Today's presenters



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Polling instructions

This session will be interactive.

Please follow the instructions below when responding to polling questions throughout this session.

1. Open the Summit app and navigate to this session in the agenda.
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Polling question 1 – Changes to ways of working

Q: Is your organization open to flexible and remote work arrangements?

A.

Yes –
more accepting
of flexible work
arrangements,
including
international
remote work.

B.

Yes –
more accepting
of flexible work
arrangements,
but not
international
remote work.

C.

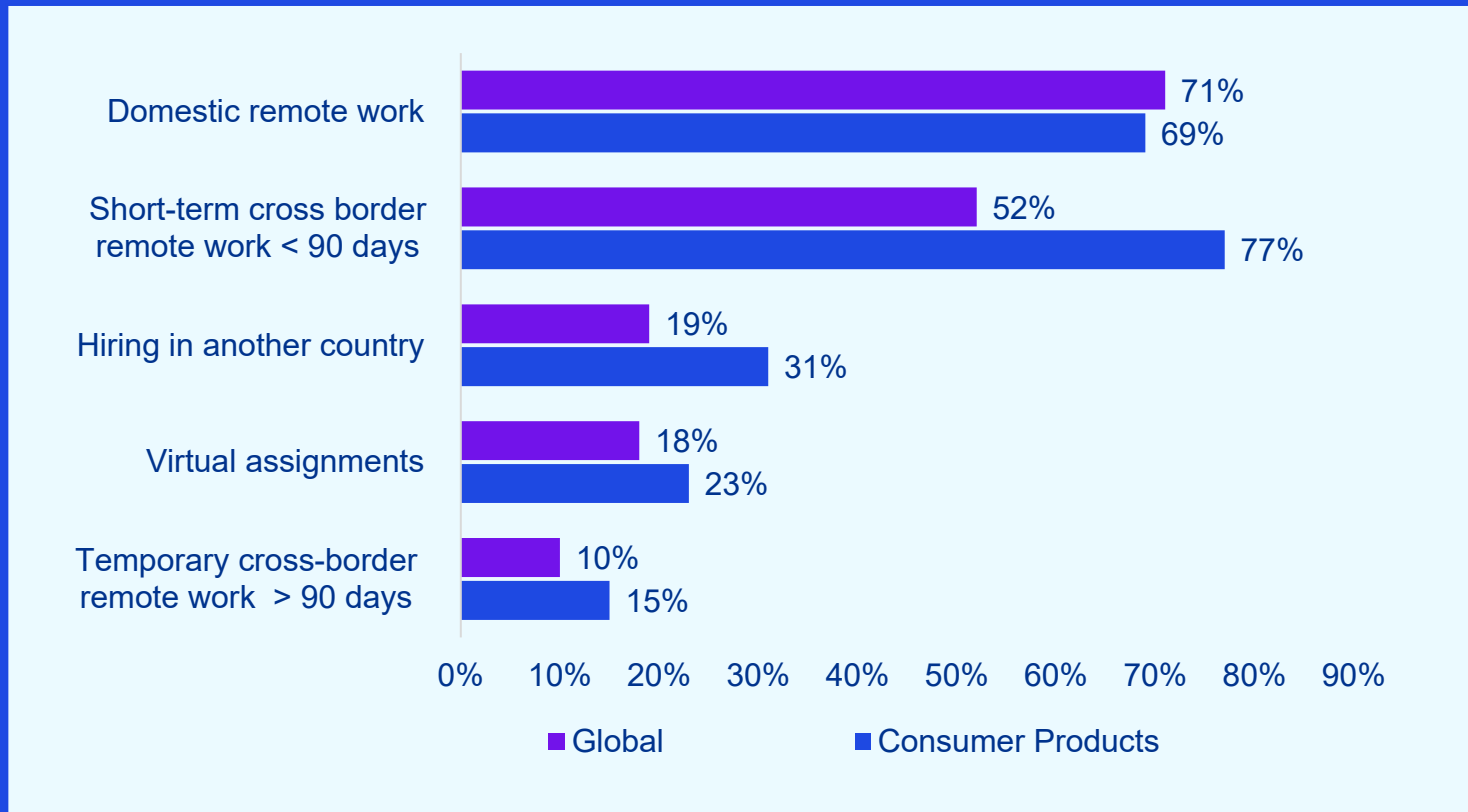
No –
back to the office!

D.

Not
something that
has impacted
us/We haven't
dealt with it yet.

The types of remote working

Patterns of remote working considered / introduced



> 50%

of companies enable
**international
short-term
arrangements**

Most participants in our most recent GAPP survey have already introduced or consider short-term arrangements of < 90 days.

Source: KPMG Webcast (2023): Work from Anywhere: It's been three years!

Polling question 2 – HR Function Response

Q: How is your organisation responding?

A.

Not an issue

This is not an issue for us/no policy position taken.

B.

STET*

Continuing to operate as we have in the past.

* Subjunctive “let it stand”

C.

Minimal

Minor changes – increasing recruitment, policy changes, some outsourcing/ automation.

D.

Major

Significant changes – way we work, recruitment, talent, executive-driven EVP* initiatives, outsourcing and automation.

* Employee Value Proposition

HR Function Responses

01 Grow talent

Leadership development,
talent upskilling,
talent marketplace.

03 Source globally

Talent acquisition capability and
reach, global talent pool, talent
hubs, permanent remote hires.

05 Restructure employments

Matrix organisation,
global employment,
use of EoRs / PEOs,
dual employment.



02 Compete locally

Compensation & benefits,
flexible benefits,
flexible work arrangements,
EVP,
LTI / pensions vesting.

04 Deploy differently

Double-hatting,
matrix organisation,
project deployment,
talent marketplace.

06 Reduce demand

Process efficiency,
outsource,
automation,
digital workers.

Employee tax risk

Who is responsible?

Polling question 3 – Tax Function concerns

Q: What are your key concerns associated with the new employment structures?

A.

Taxable presence and profit attribution complexities.

B.

Employment tax obligations.

C.

Administration and compliance costs.

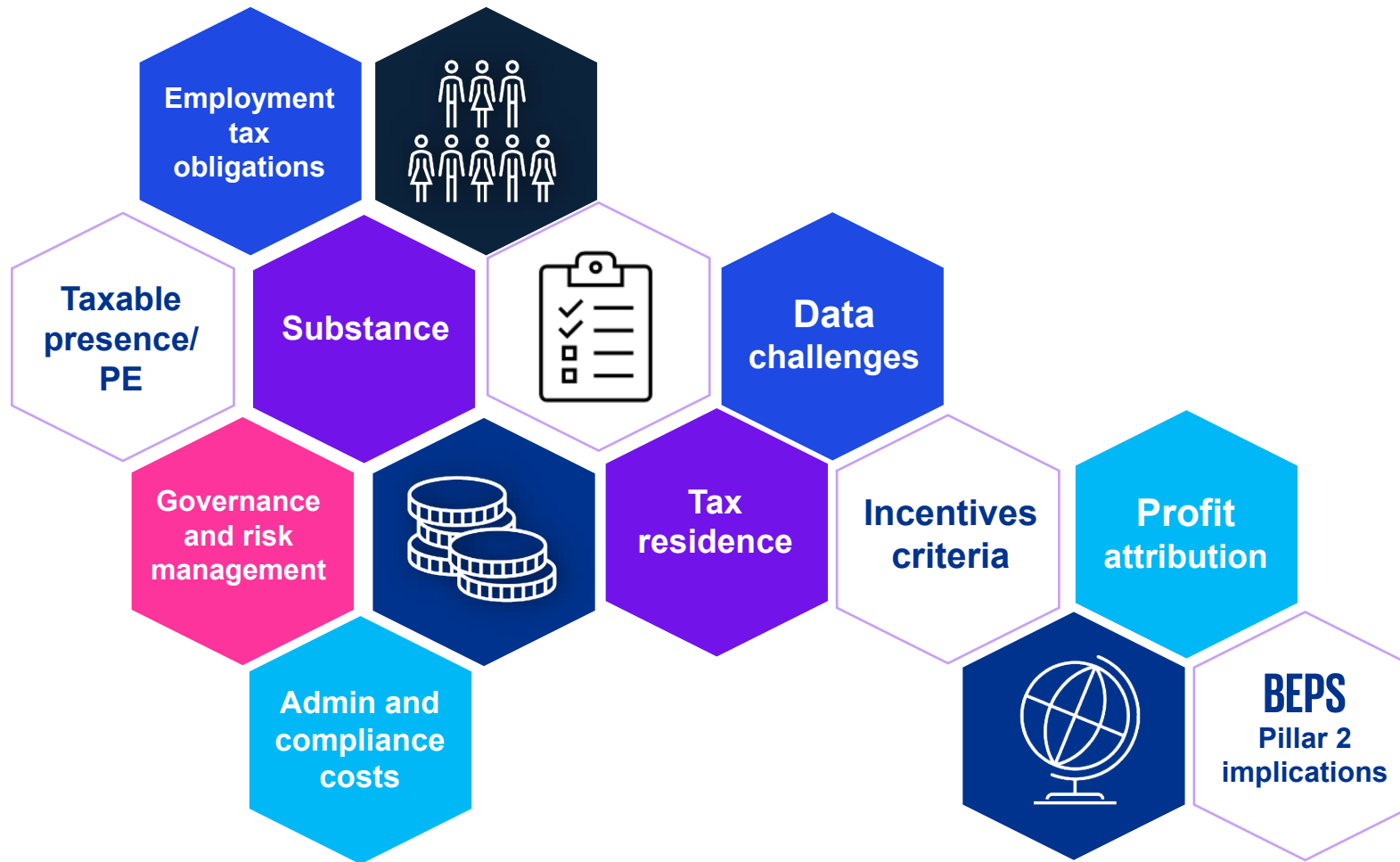
D.

Challenges and availability of internal data to comply.

E.

Most of the above, and more.

Tax Function concerns



Polling question 4 – Tax governance and risk management

Q: How does your Tax Function manage associated tax risks?

A.

Proactive management

Tax governance, policies, controls, etc.

B.

Reactive approach

Responding to ad-hoc problems & questions.

C.

Combination

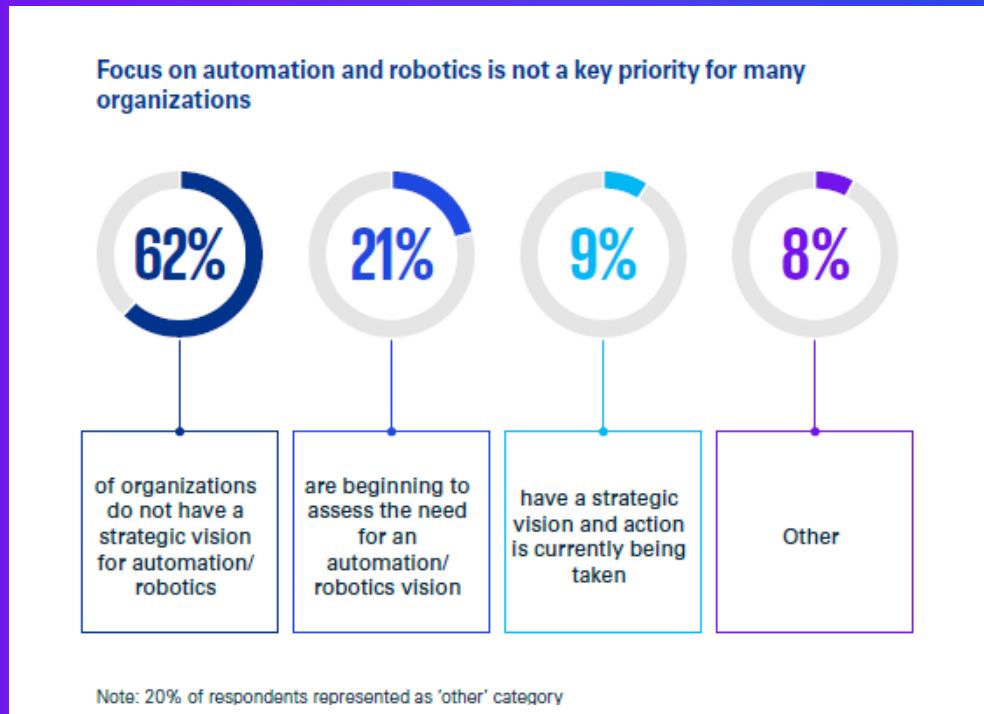
Combination of proactive and reactive responses.

D.

No formal approach

No formalised approach in place.

Automation & Robotics



Source: KPMG Global Assignment Policies and Practices Survey (2023)

Consistent with the prior year survey, **48%** of organisations and **60% of global talent mobility functions** still do not have a strategic vision for automation and robotics.

Automation

Biggest roadblocks to implementing

- Lack of funding.
- Bandwidth of the global talent mobility team to design and implement solutions.
- Lack of necessary data, resources, or skilled talent.

Greatest benefits

- Decreasing administrative costs and time.
- Enabling the deployment of resources to higher value activities.
- Enhancing workflow.

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