



Global Mobility Services

Innovation for an evolving international workforce

- ▶ Technology
- ▶ Tax
- ▶ Payroll
- ▶ Outsourcing
- ▶ Business Traveler
- ▶ Compensation
- ▶ Rewards
- ▶ Compliance
- ▶ Future of Mobility

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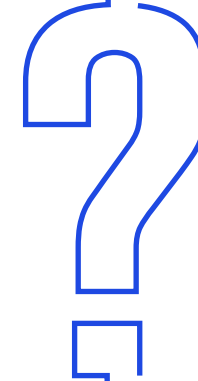


The only bad question is the one not asked

Innovation and agility depend on asking the right questions. As the demands on a global workforce evolve at an evergreater pace, smart organizations continually examine ways to become more efficient and productive.

You may ask yourself

- How do we support an increasingly mobile and remote workforce while remaining compliant with local and international regulations?
- Can we be more efficient in preparing and filing tax returns in multiple jurisdictions?
- Do we need to update our technology so we can analyze key data from around the world?
- Are we managing payroll, compensation, and benefits in different countries correctly?
- Where can we get help navigating the political changes that complicate immigration?
- How do we compete for talent in an increasingly competitive global marketplace?
- How can our total rewards support the lifecycle of our workforce—from recruitment to retirement?
- What do we need to consider when acquiring a foreign entity?
- Can we better manage costs, improve employee performance, boost productivity, and get a better return on investment?



The KPMG Global Mobility Services (GMS) practice helps organizations like yours find the answers. With a wealth of tax, technology, immigration, and mobile administration services, GMS can make managing your global workforce easier, safer, and more efficient.



Moving your global workforce forward

For many organizations, the pressure to compete effectively has led to an increase in the size and complexity of their global workforce, placing greater demands on international human resource teams. Managing compensation, tax compliance, and global mobility is becoming more costly, complex, and time-consuming.

The KPMG GMS practice is revolutionizing the future of mobility through innovation. We have the insight, people, and experience to provide your organization with integrated, technology-supported solutions designed to address today's business challenges and seize new opportunities.

Whether you are considering expansion or relocation, an acquisition, or more streamlined processes to manage your existing workforce, our practice can support you. The scale and scope of our knowledge span the world with our diverse, experienced teams working closely to provide personal service globally.

We provide tools and critical business insight that empower you to manage your mobile workforce with confidence. Together, we can give your organization a competitive edge. We can help you manage risk, reduce costs, enhance the employee experience, and attract and retain top talent.

Let us show you how.



Transforming global mobility in an evolving world

To say we live in a volatile worldwide business environment is an understatement. The question is: how do you anticipate ongoing change and align your global business strategy?

Rethinking your approach to workforce mobility can help. That's where the KPMG GMS practice excels.

Our GMS practice builds on our deep experience in tax, technology, immigration*, compensation and benefits, and mobility administration services. Now add our ability to harness the power of data and analytics and emerging technologies like digital labor and cognitive automation, and you can see how we can help make managing your global workforce simpler and more efficient.

As the world evolves and becomes more complex, it becomes more important to know you can count on worldwide teams with local expertise when it comes to:

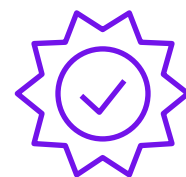
- Managing jurisdictions looking to increase tax revenues
- Political changes that complicate immigration
- Pressure from governments to enforce compliance

Delivering on these capabilities also allows HR and global mobility functions to elevate their visibility and strategic partnership within the organization.

Our Global Mobility Services practice delivers value, with over 5,000 professionals around the world serving 44 Global Fortune Top 50 companies



200+
countries/jurisdictions



Nearly
50
years' experience



2,500+
clients



\$40M
global technology investment



500,000
mobile employees

*Please note that KPMG LLP in the U.S. does not provide any immigration services.

Creating your story with data and analytics



Develop **closer partnerships** between global mobility, human resources, and other business units.



Align global mobility with the **company's strategic vision and initiatives**.



Drive **greater confidence and credibility** in the global mobility organization.



Shift the global mobility function from administration to high-value business advisory.

GMS blends your data with our advanced analytics techniques to offer prescriptive and predictive insights into:



Operational effectiveness



Employee attrition anomalies



Assignment spend, cost control, and budgeting



Post-repatriation retention



Root cause analysis of rising costs and inefficiencies



Business traveler and equity compensation exposure analysis, career mobility and business unit success

The future of mobility is now

Successful organizations must embrace a new way of thinking about talent, workforce strategy, and the underlying business challenges related to mobilized talent. We can help client teams proactively respond to the changing environment and remain competitive while achieving business goals. We'll work with you to create a holistic, integrated mobility organization that aligns with both talent and business strategy and helps drive informed, workforce-shaping decisions. Let us help you develop a future-ready global mobility organization today.

How KPMG can help

Work anywhere, together

A framework to support the workforce of the future recognizes the remote work trend.

Actionable insights

Unearth data and employ analytics to drive big business outcomes at all levels of your organization. Then take action on the insights to drive continuous improvement.

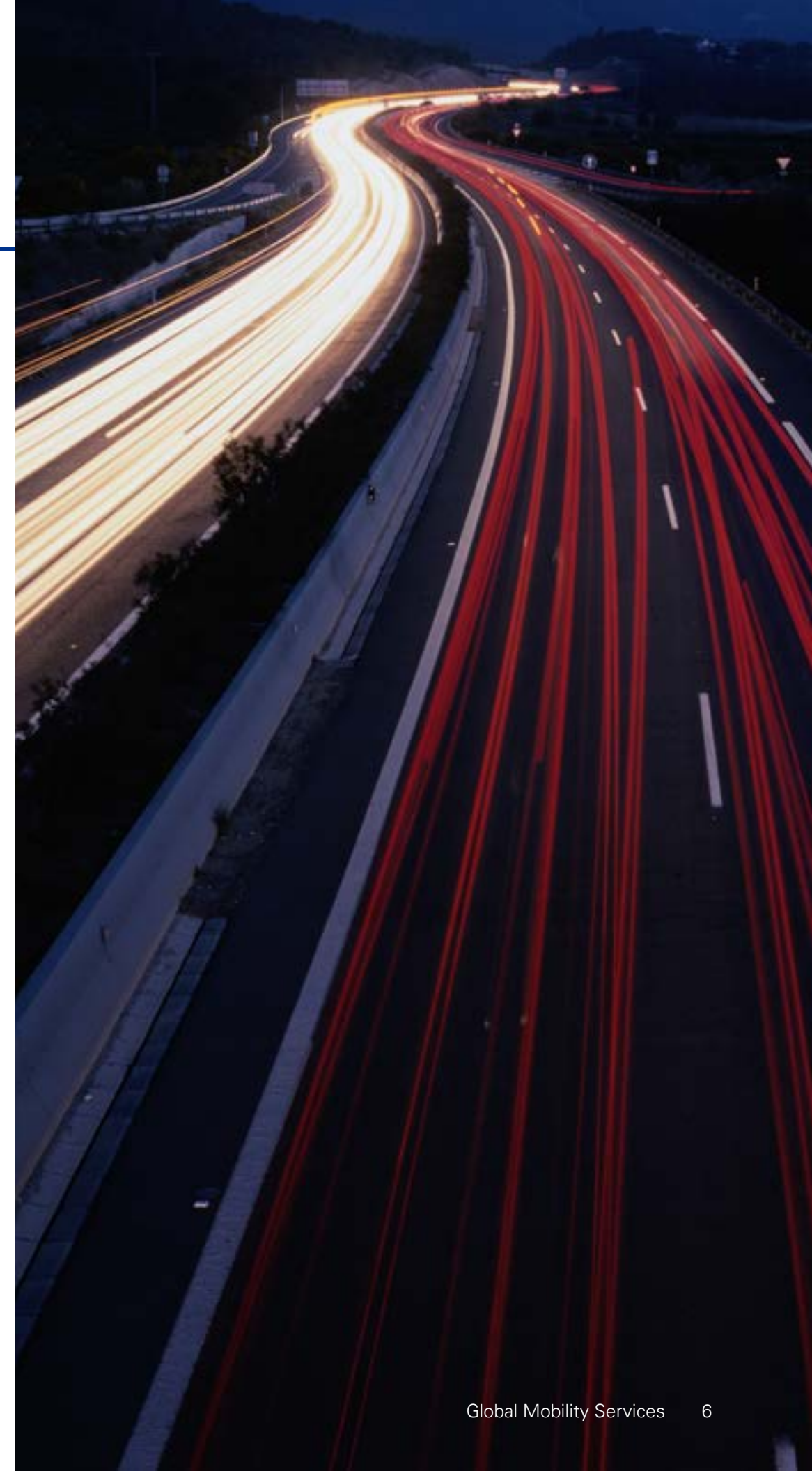
M&A pre- and post-deal recommendations

A solid strategy and process to analyze, integrate, and utilize globally mobile employee populations on both sides of the deal will help ensure a seamless transition. Focus on alignment with your company's values, policy, and costs for a better employee experience and lower risk.

Vendor alignment and integration

Look across the end-to-end supply chain to consolidate vendors, merge systems, and create deep integrations. Streamline the process and metrics, making it more efficient, effective, and user-friendly.

<http://visit.kpmg.us/FutureOfMobility>



An unmatched client experience

The workplace as we knew it is a thing of the past. In the post-COVID-19 reality, employee interactions and expectations have added to the inherent disruption and complexity of any relocation. Flexibility, innovation, creative thinking, and customer experience are linked to an employee's sense of purpose, comprising the new norm in the workplace satisfaction.

At KPMG, we recognize and care deeply about the employee experience. We constantly evaluate the relevant versus irrelevant interactions, as well as consistent versus inconsistent touch-points. While our processes are consistent across engagements, we add value with personable services and clear communications to enhance assignment-cycle touch-points.

Our customized approach accommodates the various needs of our clients and their mobile employees. We treat your people with the same level of care and respect as our own. Our innovative approach, mixed with our brand and reputation, are designed to give you confidence.

Our GMS practice and technologies differentiate us as an industry leader by focusing on trusted relationships, employee safety, and well-being. Our strategic investments in technology, processes, and staff skill sets are designed to deliver above expectations. We help save time—a precious asset—by making things happen in the background.

Our focus on our clients informs everything we do: from the meetings and conversation we have with clients to understand what's working and what's not, to the multi-disciplinary, global teams formed to serve them, to the technical knowledge and expertise we build, to the technology we develop and deploy. For our customers, representing all sizes and nature of business in all stages of business growth – as well as businesses in the Fortune 1000 – our aim is to offer an unmatched client experience.



Sparking innovation

We help foster innovation through KPMG Ignition. Working with you and your team, KPMG Ignition helps you proactively plan for disruption, exploring fresh insights, new business models, and breakthrough solutions. Our network of innovation capabilities can help you:



Discover insights on signals of change impacting your business and envision strategies to innovate, compete, and win



Design bold scenarios with state-of-the-art technologies that allow you to visualize and interact with your data



Deliver solutions that address your complex business issues and align to your changing business model



Tax Compliance Services

Our GMS practice provides personalized service for each expatriate. This includes completing pre- and post-travel tax briefings, tax returns, and tailored consulting.

Among the specific benefits we offer are:

- Reviewing your current program to uncover potential savings, including use of data analysis to facilitate fact-based policy changes and communications
- Providing tax structuring support related to global mobility policies
- Helping implement new ideas and methodologies
- Leveraging technology to identify areas for efficiency and improvement within the global mobility organization
- Supporting the business case for change
- Communicating global mobility's value to the organization



Mobility Consulting Services

Our GMS practice offers a broad array of strategic (advisory) and administrative (outsourcing) services to help improve business processes, including:

- Policy review, design, and development
- International assignment process improvement and reengineering
- Process manuals and guides
- International assignee assessment and repatriation planning
- Assignee communications
- Tailored benchmarking surveys
- Employee feedback surveys



Due Diligence Advisory Services

When your company needs to evaluate tax compliance, our Due Diligence Advisory team can provide a variety of services, from assisting with evaluating permanent establishment issues to helping to evaluate potential unrecorded liabilities associated with globally mobile employees.

Companies often ignore the tax aspects of transactions such as an acquisition, a merger, movement into a new country, or a joint venture. If a significant amount of your business is from offshore operations where employees are on the ground, cross-border employees can have hidden or unexpected financial consequences. Our network of Advisory professionals can help you to evaluate these types of transactions.



International Social Security Advisory Services

We can help you plan for social security tax, which can sometimes be higher than the income tax associated with employees. It is important to understand the rules and how they impact the cost of international assignments so you can control organizational costs. For example, effectively using Totalization Agreements and other exemptions can help lower the social tax cost where only one country's tax system is being funded.



Global Reward Services

KPMG offers enterprise-wide Global Reward Services to clients. These services are supported by KPMG’s Global Equity Tracker technology, which is designed to help organizations meet the challenges associated with global incentive compensation program design, implementation, administration, tax effectiveness, and compliance. Here are some of the areas in which we can help:

- Plan design
- Tax and legal** feasibility and due diligence
- Tax and tax regulatory filings
- PMO support for incentive program rollout and implementation
- Stakeholder communication strategy and training
- Program participant communication and education
- Corporate tax structuring and tax strategies
- Accounting guidance
- M&A-related structuring and post-merger integration support
- Operational effectiveness and process improvement
- Data and analytics to drive program effectiveness, risk mitigation, and cost savings

Global Immigration Services*

Managing a global workforce means observing different, complex and fast-changing immigration laws worldwide. Increasing enforcement of the laws by the immigration authorities and severe penalties in cases of noncompliance means companies need to be more diligent than ever about managing their global workforce.

KPMG’s network of member firms offers the broad range of immigration services required to deal with such challenges. With a global network of immigration specialists in more than 100 countries, our teams can help you get necessary visas, work and residences permits, determine applicable visa categories and advise on immigration topics and processes.

Employment Tax Services

Our Employment Tax professionals can help companies identify payroll and employment tax issues early and help resolve them before they escalate into significant tax problems. This includes identifying, quantifying, and recovering payroll tax overpayments, complying with employment tax requirements during restructuring or M&A transactions, and securing the abatement of penalties for payroll-related assessments. Our professionals can provide day-today assistance on various types of payroll and payroll-related issues.

Global Business Traveler Services

KPMG’s Business Traveler services help multinational companies be more proactive in mitigating compliance risks associated with domestic or international cross-border travelers. Using our proprietary KPMG LINK technology, Business Traveler provides a real-time travel risk assessment for employees when a trip is initiated and allows managers to view assessment results according to location(s), risk analysis, and time period. Business Traveler is available as an online tool or mobile application.

Ask us how we can help your company make proactive and informed business decisions by identifying areas of risk and opportunities through the use of data analytics and business intelligence.



Why KPMG?

Our innovative approach, mixed with our brand and reputation, give you the confidence that you’re in the best hands possible. As a firm, we continue to strive to become an employer of choice. Our focus on team spirit, worklife balance, diversity, and fair opportunities triggers high motivation, dedication, and retention among our employees. Having stable, consistent service teams allows for high standards of service with ever-increasing know-how.



Washington National Tax Global Mobility Services

Our Washington National Tax (WNT) practice, a fundamental element of KPMG tax resources, is a leading center of technical knowledge. Founded in 1959 and based in Washington, DC, WNT is today one of the largest, most experienced, and technically diverse tax knowledge centers. The practice has more than 200 professionals focused on local, state, national, and international taxation.

Our WNT GMS professionals devote 100 percent of their time to GMS-related matters. KPMG in the U.S. is the only Big Four firm that has dedicated GMS professionals in a national office. This provides consistency, quality, and technical excellence to our GMS clients. The group closely monitors new tax legislation and identifies planning opportunities specifically impacting international assignees.



*Please note that KPMG LLP in the U.S. does not provide any immigration services.

How KPMG technology can help

The KPMG LINK Work Force suite of global mobility tools, combined with our services, can help streamline and simplify the management of your global mobility program. Our web-based, integrated, and user-friendly tools can be tailored to a company's assignment program and used in multiple languages.



“KPMG LINK Work Force is a single system serving all stakeholders in an easy and intuitive manner. It is fully integrated with our global compliance processes and is regularly reviewed to provide flexibility and responsiveness—making communication, managing expectations, and delivering enhanced service, easier. We are actively working to establish standard integration with key providers within the mobility ecosystem in order to streamline the mobility experience for all stakeholders.”






How can globally mobile employees use KPMG LINK Work Force?

KPMG LINK Work Force is a powerful resource that international assignees can use throughout their assignments. It enables them to:

- ✓ Exchange information with KPMG service teams across KPMG's international network securely and conveniently.
- ✓ Access data collected for both home and host country tax return preparations.
- ✓ Enter required information only once (information is automatically shared for multiple countries).
- ✓ Build relevance by interactively presenting follow-up questions based on previously entered answers.
- ✓ Learn about home and host country tax obligations.
- ✓ View the status of a tax return or tax equalization/settlement calculation and retrieve documents, such as a completed tax return or certificate of coverage.

How can global mobility managers use KPMG LINK Work Force?

KPMG LINK Work Force provides a single portal for all stakeholders and can help streamline the management of a globally mobile population. Through the portal, you can provide tailored views to each user and configure workflows to support key processes in the assignment lifecycle, depending on the tools you leverage.

-  **Dashboard and status report center** The dashboard provides a high-level, graphical status of all tax compliance at both the program manager and individual employee levels, with multiple portals that can be added to or removed from your personalized dashboard.
-  **Taxpayer documents** Retrieve international assignee specific documentation, such as tax equalization summary information, hypothetical tax calculations, and assignment letters.
-  **Online collaboration** Access online space to work collaboratively with KPMG member firm professionals and your own company's management on projects, initiatives, and ongoing engagement management.
-  **Travel tracker** Generate real-time travel and workday reports based on data entered by the assignee. The travel tracker can be particularly beneficial in determining an employee's filing or withholding obligations.
-  **Benchmarking center** Provides immediate data and enables you to compare global mobility policies across peer organizations through KPMG's Global Assignment Policies and Practices Survey, the first web-based survey of its kind.

In addition to KPMG LINK Work Force technology, the GMS practice offers a host of assignment-management, financial-modeling, and compensation-collection tools to facilitate programs of all sizes.

KPMG LINK Cost Projector helps multinational companies quantify the assignment and tax costs associated with sending employees on both short- and long-term international assignments.

- ✔ Identifies tax obligations and can help keep budgets under control.
- ✔ Gives companies the power to effectively structure assignments and select the right candidate.

KPMG LINK Enterprise Assignment Manager provides an end-to-end process and data management solution with integrated analytics, workflow, and robust reporting functionality.

- ✔ Helps prepare for and manage tax and payroll issues, compensation incentives, and assignment structuring.
- ✔ Provides robust cost projections with company-specific policies and granular allowance calculations.
- ✔ Facilitates the global payroll and tax compliance process and can help teams manage the administrative side of the move to track costs and keep them down while assisting in addressing issues quickly and efficiently.
- ✔ Monitors and reports on the various post-assignment activities and transactions.

KPMG LINK Global Equity Tracker is a flexible, web-based application that helps companies manage the payroll reporting and withholding obligations for incentive compensation of mobile employees.

Global Equity Tracker has tax rules for more than 145 countries and can be used for any type of incentive arrangement or even regular pay. It not only provides payroll instructions, but supports the entire process from collection of data through to settlement, communication, and even payroll reconciliation, and it helps ensure your employees receive the right amount at the right time.

KPMG LINK Business Traveler helps companies and employees quantify the risks associated with entry requirements, income tax, social tax, and permanent establishment.

Identifies tax obligations and can help keep budgets under control.

- ✔ Track the travel of all employees, including on-the-go tracking via the mobile app.
- ✔ Provide instant trip analysis and guidance: fast, accurate and tailored tax, social security, and immigration assessments*.
- ✔ View real-time travel assessments for employees contemplating business trips.
- ✔ View management information, available 24x7, through a live digital dashboard and generate compliance reports detailing issues and next steps.
- ✔ Receive regular updates to tax, social security, and immigration rules and logic.

KPMG LINK Global Payroll Manager helps streamline the collection and reporting of global compensation for traveling employees by leveraging automated data feeds, configurable cut-off dates, and a reconciliation engine, allowing you to see discrepancies in your payroll instruction and actual pay amounts.

The tool also enables payroll reporting. You can create monthly, quarterly, and annual payroll statements based on your chosen output style, as well as review dashboard reports and information on your employees' payroll directly through the KPMG LINK Work Force dashboard.

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