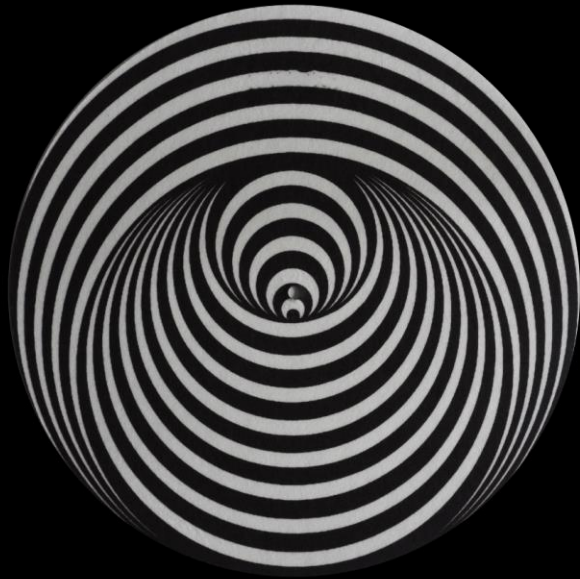




REMOTE WORKING = WORKING: unleashed

Webinar: Tax & Legal implications

ITALY | 29 SETTEMBRE 2021



W E L C O M E





AGENDA

- WEBINAR OBJECTIVES
 - INTRODUCTION TO REMOTE WORKING
 - SURVEY RESULTS
 - KEY ASPECTS T&L
-

- BREAKOUT ROOMS
-

- SOLUTIONS
- FINAL CONSIDERATIONS
- GREETINGS

Introduction to Remote Working

There is no 'one size fits all'

Two thirds of Gen Z and Millennials seek permanent home working as COVID-19 reveals workplace generational divide

Deloitte.com⁵

BP to tell 25,000 office staff to work from home two days a week

The Guardian²

Google employees 'more productive working from home'

Google has told workers that they will not have to return to the office until June 2021

The Telegraph¹

Half of staff would quit if denied flexible working

The Times⁶

Revolut to move to permanent remote working model

Finextra⁹

New Microsoft Study of 60,000 Employees: Remote Work Threatens Long-Term Innovation

Inc⁸

“An immersive workspace is no longer limited to a desk in our Towers; the 9-to-5 workday is dead; and the employee experience is about more than ping-pong tables and snacks.”

Brent Hyder, President & Chief People Officer, Salesforce

Salesforce.com³

Goldman Sachs: Bank boss rejects work from home as the 'new normal'

BBC News⁷

Barclays boss Jes Staley: working from home 'not sustainable' as collaboration and culture take a hit

CITY A.M.⁴

¹The Telegraph, 2020. <https://www.telegraph.co.uk/technology/2020/11/19/google-employees-productive-working-home/>

²The Guardian, 2021. <https://www.theguardian.com/business/2021/mar/08/bp-to-tell-25000-office-staff-to-work-from-home-two-days-a-week>

³Salesforce.com, 2021. <https://www.salesforce.com/news/stories/creating-a-best-workplace-from-anywhere/>

⁴City A.M., 2021. <https://www.cityam.com/barclays-boss-jes-staley-working-from-home-not-sustainable-as-collaboration-and-culture-take-a-hit/>

⁵Deloitte.com, 2020. <https://www2.deloitte.com/uk/en/pages/press-releases/articles/two-thirds-of-gen-z-and-millennials-seek-permanenthome-working-as-covid-19-reveals-workplace-generational-divide.html>

⁶The Times, 2021. <https://www.thetimes.co.uk/article/half-of-staff-would-quit-if-denied-flexible-working-t50mzt3p9>

⁷BBC News, 2021. <https://www.bbc.co.uk/news/business-56192048>

⁸Inc, 2021. <https://www.msn.com/en-us/money/smallbusiness/new-microsoft-study-of-60000-employees-remote-work-threatens-long-term-innovation/ar-AAOD88Z?ocid=BingNewsSearch>

⁹Finextra, 2021. <https://www.finextra.com/newsarticle/37415/revolut-to-move-to-permanent-remote-working-model>

INTRODUCTION TO REMOTE WORKING

What is Remote Working?

POTENTIAL SCENARIOS

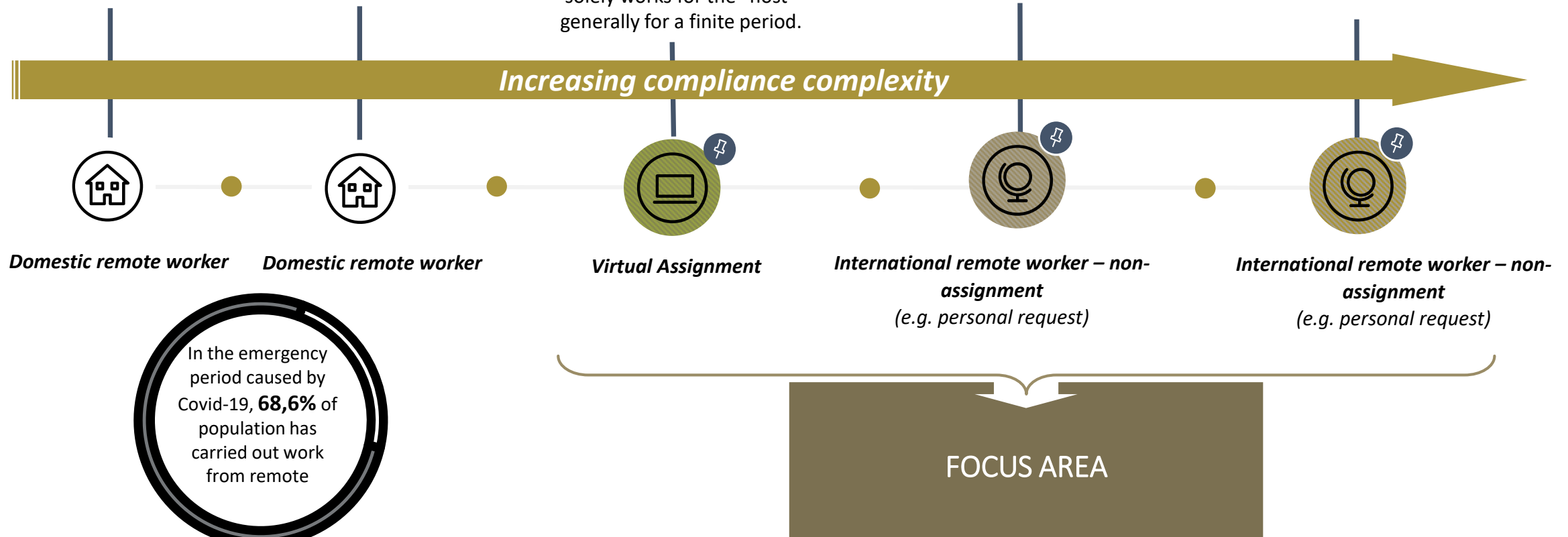
Existing employee wishes to temporarily or permanently perform their role remotely from another part of the same country.

New Hires – Organisation chooses to open up certain jobs for remote working and to allow these to be done from another part of the same country.

Employees who would have previously been on a physical assignment to the host country entity, now are **virtually seconded**, so the assignee never leaves their “home” country but solely works for the “host” generally for a finite period.

Existing employee makes request to temporarily or permanently work remotely from another country. There may or may not be a company entity in the remote work location.

New Hires – Organisation chooses to open up certain jobs for remote working and to allow these to be done from another country, expanding the talent pool. There may or may not be a company entity in the remote work location.



In the emergency period caused by Covid-19, **68,6%** of population has carried out work from remote

Source: Survey on Italian market by Deloitte Tax & Legal – June 2021

INTRODUCTION TO REMOTE WORKING

What we're seeing in the market

2020/2021 approach

Reactive

Handling displaced and remote worker cases as they arise without investigating broader exposure

No clear process to approve, manage, track or action any remote working arrangements



Active

Actively working to identify, assess and resolve displaced workers

Developing a clear interim solution, including an informal remote worker approval process, limited tracking and de-centralised management of cases



74,5% of companies believe existing policies need corrections to regulate the hypothesis of cross-border remote working

Only **54,9%** of company developed forms of "agile work" prior to the pandemic.

2021 +

Proactive

Actively exploring roles, performance and policy to determine if remote working will form part of the long-term workforce strategy

Once a strategy is determined, carefully managing change and communications plan



78,4% of company developed/is developing specific policies, collective and / or individual agreements that regulate remote work

Survey Results

Workforce and employer sentiment are driving decisions around returning to work

Insights from Oct 2020

The **80%** of employees would prefer to work for a company that gives them the freedom to pick a location of their choosing³

23% Of organizations plan to return to **pre-COVID** ways of working ASAP³



Workforce Sentiment

3 in 5 workers who have been working remotely during the pandemic would prefer to continue doing so post-pandemic¹

72% of workers believe they are equally or more productive working from home than at the office¹

Employer Sentiment

32% of CEOs expect one third of their workforce to be remote **in January of 2022**²

79% of CEOs expect to require less office space than before the pandemic²

Execution of the new normal³



51% of organizations have established a **cross-functional steering committee**



26% of organizations have invested in some **new technology**



20% of organizations have invested in **physical infrastructure** and **space management**



only 8% of organizations have invested in **contact tracing** and **testing**

Survey Results

Remote Work is here to stay

Insights from Jun2021

72,6%



of organizations believe that Remote working represents the **natural evolution** of international mobility



78,5%

of organizations believe that the use of Remote working will be extended to **more than the 26%** of company population

Biggest Challenges

only **35,3%**

of company have at its disposal **tech tool** to track the population of remote cross-border workers

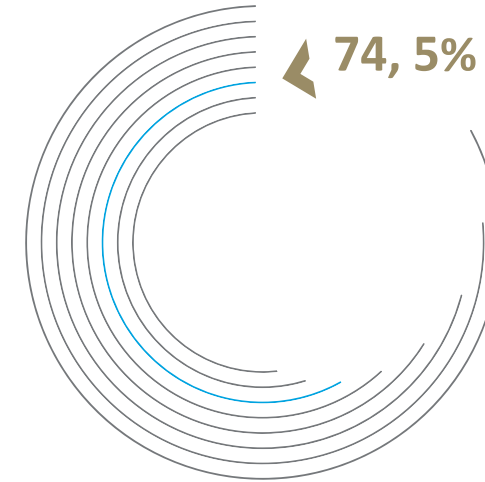
41,2%

of companies believes that remote workers does not receive **adequate information** about the various implications (tax, social security, immigration, PWD)

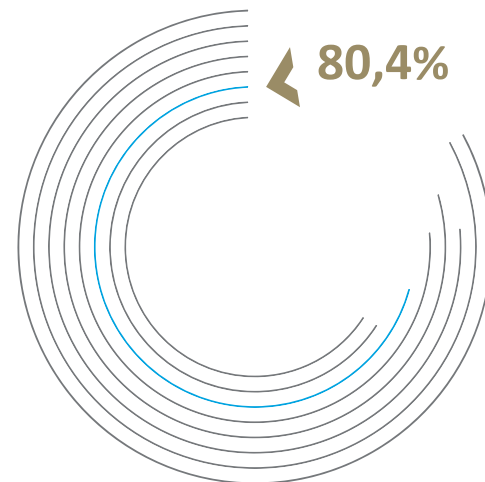
64,7%

Say that **Integration of work teams** and **training** of resources are the biggest concerns

Cost re-organization



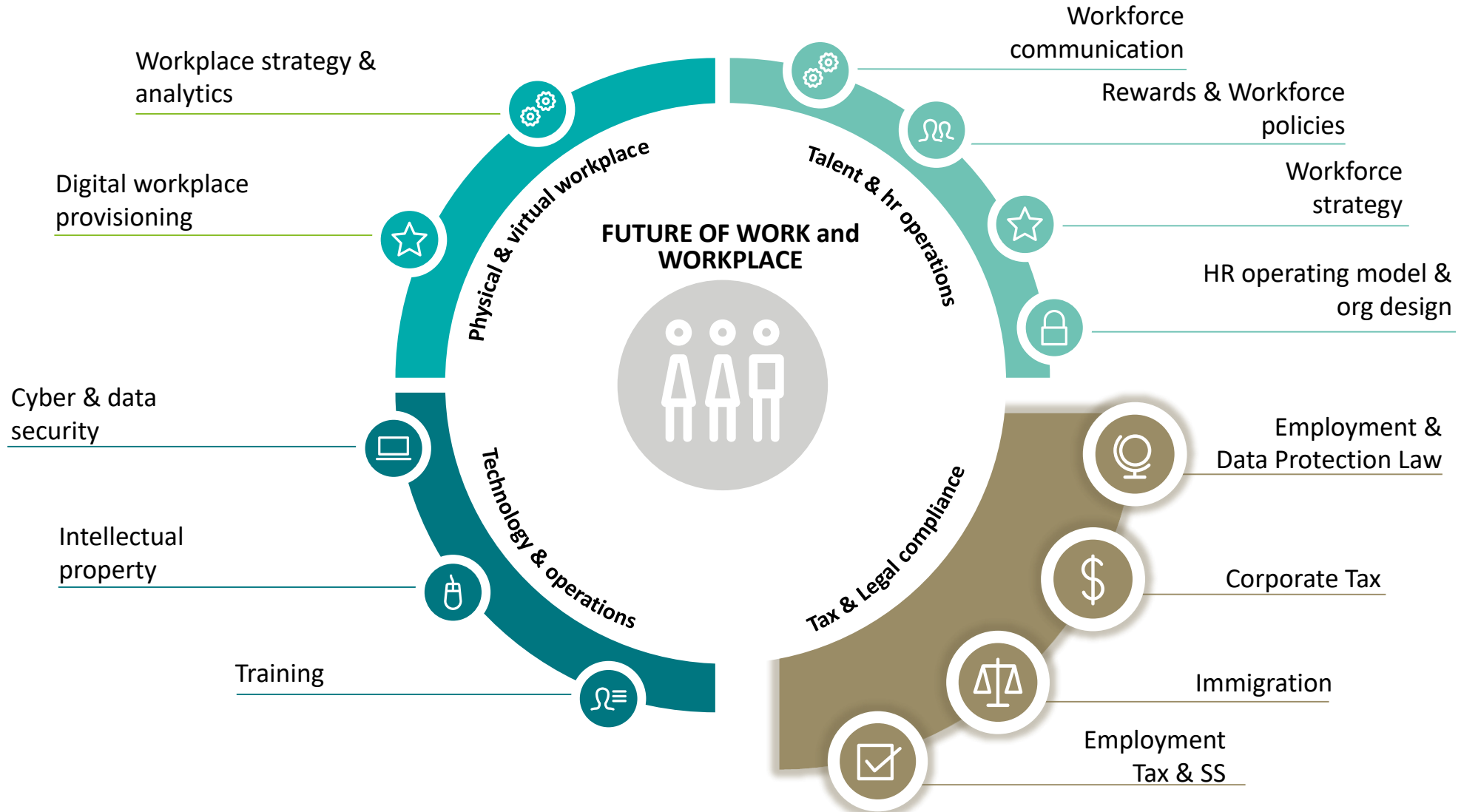
consider the best advantages in remote working applied to **Global Mobility is cost saving**



believes implementation of remote working as a development of **Global Mobility** requires a revision of the allowance package currently provided for **expat employees**

Deloitte service areas

Setting the Right Strategy - Implication



Key Aspects T&L

Tax & Legal Remote Work

C O R P O R A T E T A X

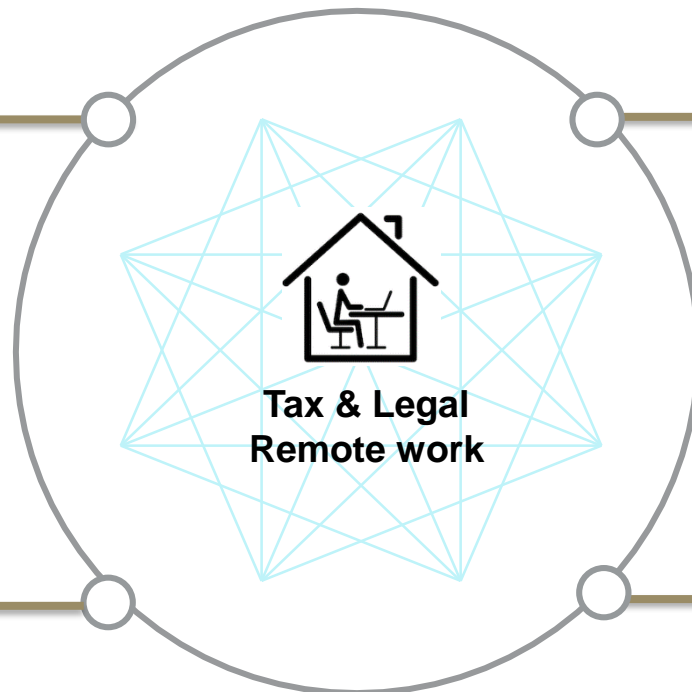
Bosco Luca / Bonarelli Piero

TRANSFER PRICING
PERMANENT ESTABLISHMENT

E M P L O Y M E N T T A X & S S

Vagnarelli Alessio / Smilari Roberto

DTT/OECD
PAYROLL
INAIL
SPECIAL REGIMES



E M P L O Y M E N T & D A T A P R O T E C T I O N L A W

Miniati Stefano / Gili Francesca

CONTRACTING
COMPENSATION
MINIMUM GUARANTEES
HEALTH & SAFETY
DATA PRIVACY

I M M I G R A T I O N

Calabrese Raffaele

PWD
BUSINESS VISA
LONG STAY PERMITS
WORK AUTHORIZATION

A circular wooden bowl with a black shadow, split horizontally by a black bar containing the text 'BREAKOUT ROOMS'. The bowl is made of light-colored wood with visible grain patterns. The black bar is centered and contains the text in white, uppercase letters.

BREAKOUT ROOMS

COVID-19 is a quantum leap into the future and has permanently altered ways of working.

***Work* is being **reinvented**.**

The *workforce* has been **unleashed.**

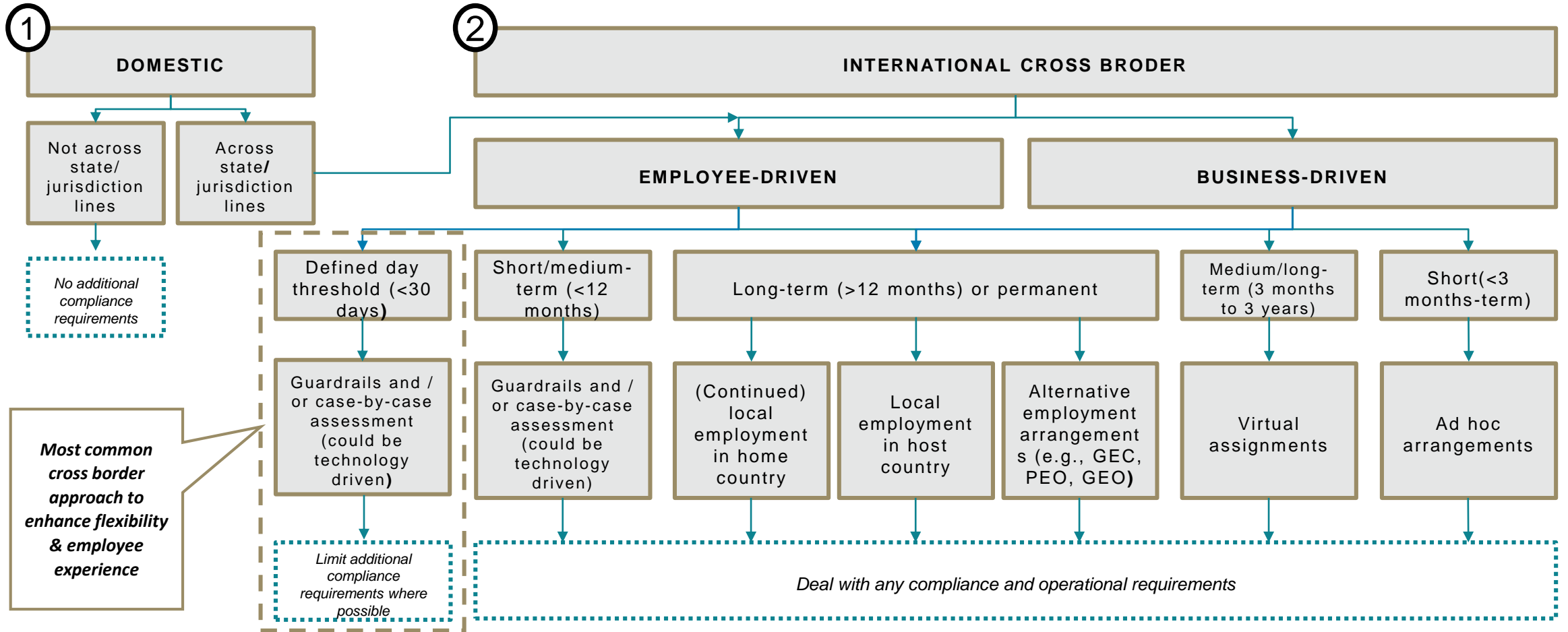
The *workplace* is **redefined.**

Unlocking new business value requires *making strategic choices*** on your future.**

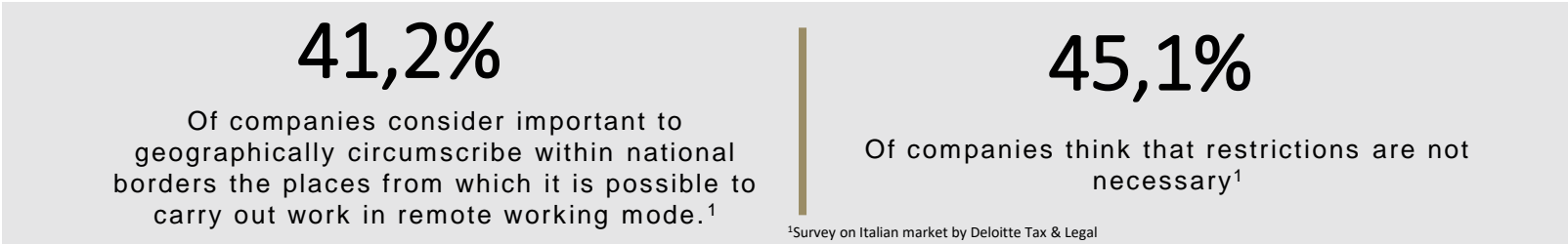


Solution – Setting the right strategy

Defined hybrid & cross border remote work arrangement structures are emerging



Most common cross border approach to enhance flexibility & employee experience

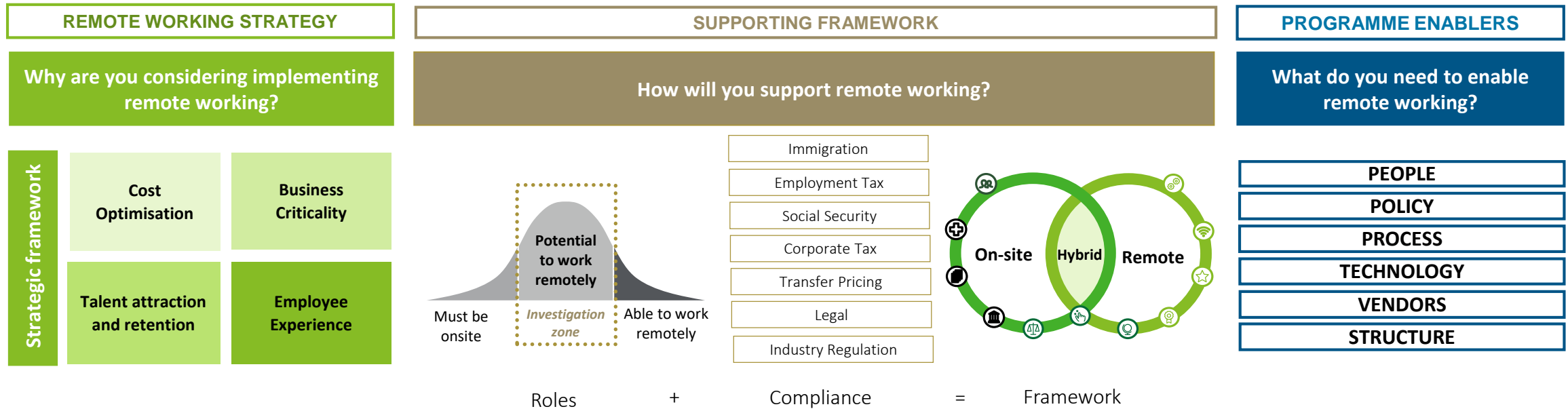


¹Survey on Italian market by Deloitte Tax & Legal

Solution

Building Blocks for Setting Up Remote Working

Our clients are approaching remote work typically from the angles of compliance and managing reporting requirements, however when we speak with them we always want to challenge them to think of the bigger picture. Remote Workers can cause frustration when managed on an ad hoc basis with no clearly defined policy or purpose, and we can help change the narrative.



Solution

Actions to consider

	Immediate Compliance	Interim Decision Making Framework	Long-term Strategy
Objective	Identify remote worker locations and analyze compliance obligations	Develop decision making framework to manage remote work requests and mitigate compliance risks	Develop remote work policy and governance model to support employees and improve efficiencies



Identify EE Locations



Analyze Risk



Manage Compliance



Decision Making Framework



Governance Model



Employee Comms



Remote Work Policy



Program Management



Continual Improvement

Remote Workers Identifier

Remote Workers Identifier Dashboard



Strategy/policy/programme



Decision Making/Risk Framework

Comms & Training



Ongoing Tracking and Governance



Remote Workers Assessment

Deloitte Risk Rating	Company Risk Rating	Company Policy Rating
High	High	High
Medium	Medium	Medium
Low	Low	Low



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The Deloitte logo, consisting of the word "Deloitte" in a bold, white, sans-serif font, followed by a green dot.

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