

Deloitte.

Global Remote Work Survey

Remote, controlled — *This changes everything*



For the purposes of this report, we broadly define remote work, hybrid work, domestic, and international remote work as follows:



**REMOTE
WORK**

Employee is working in a location that is **not their physical office or work site.**



**HYBRID
WORK**

Employee spends **part** of their time working **remotely** or from home, and **part** of their time at a **physical workplace.**



**DOMESTIC
HYBRID WORK**

Employee lives/works in **same county** but **another region, state, or county** to their employing location.



**INTERNATIONAL
HYBRID WORK**

Employee lives/works in a location that is **outside the country** borders of their employing location.

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Remote work is here to stay

The future of work is shaping up to look very different from the present. Remote work has rapidly evolved to become a significant business imperative that is high up the executive agenda — and one that is critical for talent attraction, retention, and employee experience.

The good news is that many executives and mobility leaders are optimistic about navigating the challenges and opportunities of remote work.

According to the more than 820 tax, HR, mobility, and payroll business professionals from 45 countries who responded to our global remote work survey, remote work is now considered part of normal working practice; and **over 80% of organizations have implemented some form of remote work policy.**

Yet, there is evidence of a gap between the ambition behind remote work policies and the actions taken to manage or enforce them. The big challenge many organizations face is how to operationalize their remote work policy in a way that enhances their talent and culture strategies – while managing the complex tax compliance and business risks that can be created by these remote workers and fulfilling their duty of care as an employer.

To gain a deeper understanding of how corporate professionals are adapting to manage remote and hybrid work practices, Deloitte conducted a series of in-depth interviews to gather practical insights and predictions around organizations' approaches to remote work. These insights focus on strategy,

policy and governance, use of technology and tracking, and impacts on talent models.

What we heard was that organizations are currently at varying points on the remote work journey. Those at the beginning may have explored implementing a remote work policy or set of guidelines, while others that are further along have designed and integrated policies that align with their overall talent and business objectives. Some have implemented management tools such as a remote worker tracking system and assigned process owners and approvers. Those furthest on their journey are seeking to identify and implement technology and tools to enforce their policies, mitigate compliance risks, and develop long term, agile talent strategies.



As Deloitte's [Great Reimagination¹](#) report reflects, remote work and new ways of working offer organizations an opportunity to become more human-centric, agile, resilient, and sustainable. At the same time, leaders are recognizing the need for a balanced approach. Some controls must be implemented to avoid a range of significant risks, both for the employees and the employer. A key aspect to make remote work effective is through a smart, strategic enablement approach.

Combined with Deloitte's own experience based on work with companies around the world, this report offers five key actions for organizations to take now to chart their course and progress regarding their remote work strategies:

1. Align your remote work model to organizational strategy
2. Assess the risk
3. Identify the routes to enablement
4. Determine how to best track and govern your remote population
5. Stay connected to the long-term talent strategy

Five key actions to take now to operationalize your remote work program

What can you do to accelerate the operationalization of your organization's remote work program? Here are five steps that our global Deloitte survey results, interviews with HR, tax, and mobility leaders across all industries and our experience suggest you should be taking to drive your remote work journey forward.



Align your remote work model to organizational strategy



Approaches to enabling remote work vary widely, with philosophies that range from 'defaulting to no' — where domestic or international remote work is not allowed; to 'always get to yes' — where organizations aspire to be as accommodating as possible and implement a policy without limitations. Most land somewhere in the middle. Based on our survey results, **80% of organizations allow some level of remote and hybrid ways of working.**

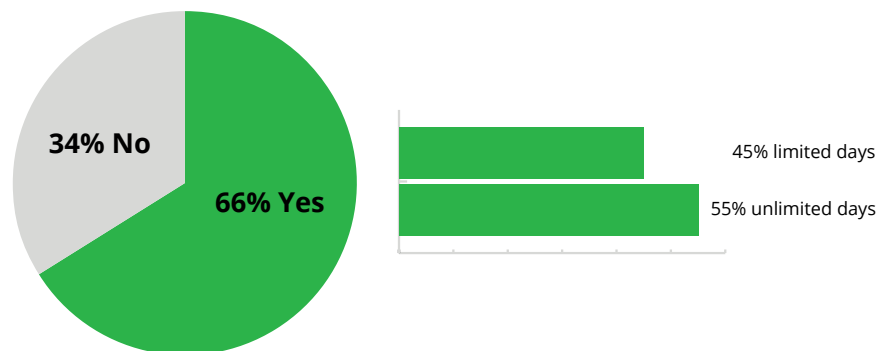
Just over half of our respondents (53%) say they allow employees to do 'hybrid work' — in other words, there are a set number of days they must go into their assigned workplace and a number of days they can work remotely. Another 27%

allow employees to work 'fully remote' on a regular basis without requiring any physical onsite presence. Around one-in-ten of our global survey respondents say they do not currently allow any hybrid or remote working as a matter of course.

There are also distinct variances in the approaches companies utilize to enable remote work — both domestically and internationally.

Two-thirds of organizations surveyed say they allow domestic remote work (in other words, from another state or province); but 45% say they limit the amount of time employees can work outside of their home state.

Figure 1. Enabling domestic remote work (% of respondents)



“In most organizations, I think there will be three distinct groups of job roles. Those that must be in the office, those that would benefit from a few days a week in the office, and those that can work fully remotely. Each distinct group needs to be considered in different ways, supported by slightly nuanced controls and guidelines that have been coded into the system.”

David K Buchner Jr, VP of Global Mobility, Mastercard

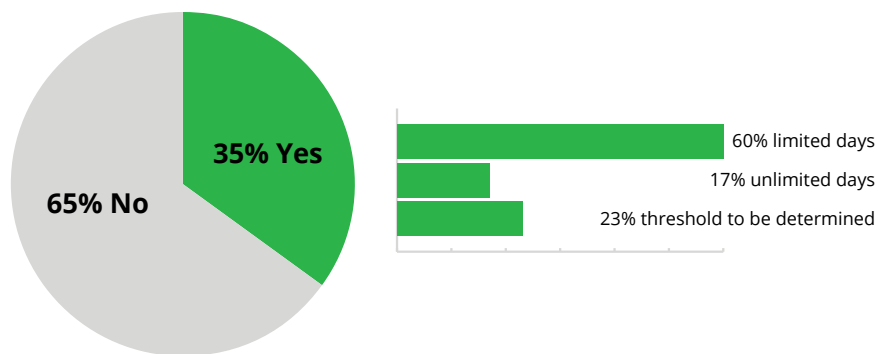
Every model and approach will look different. There is no universal solution, and much will depend on your company's philosophy and vision for remote work and overall strategy.

Start by knowing what your business wants to achieve and design a remote work policy that will facilitate and enable the organizational strategy – that could be thinking and acting more diversely, offering greater flexibility, increasing productivity and satisfaction, or something else entirely. If your organization relies on site-based employees, the right policy may be to only allow remote work requests under specific circumstances. If your strategy is to source talent from around the world, you may want to focus on developing your cross-border work models. This may require you to accept certain risks or costs to align with your strategy.

To implement a successful remote work policy, consider aligning your remote work strategy to the business strategy and collaborate across functions – HR, Mobility or Tax cannot typically do this alone. A triage process is essential to enable informed decision-making within the business.

Approaches to domestic remote work also seem to be influenced by geography and sector. Organizations based in EMEA (75%) were more likely than their peers in Asia Pacific (51%) and the Americas (68%) to allow domestic remote work. Across industries, Technology, Media, and Telecom (82%), Financial Services (80%), and Life Sciences and Healthcare (77%) were more likely to allow domestic remote work than Government and Public Service (56%) and Energy, Resources and Industrials (54%), and Consumer (56%) industries.

Figure 2. Enabling international remote work (% of respondents)

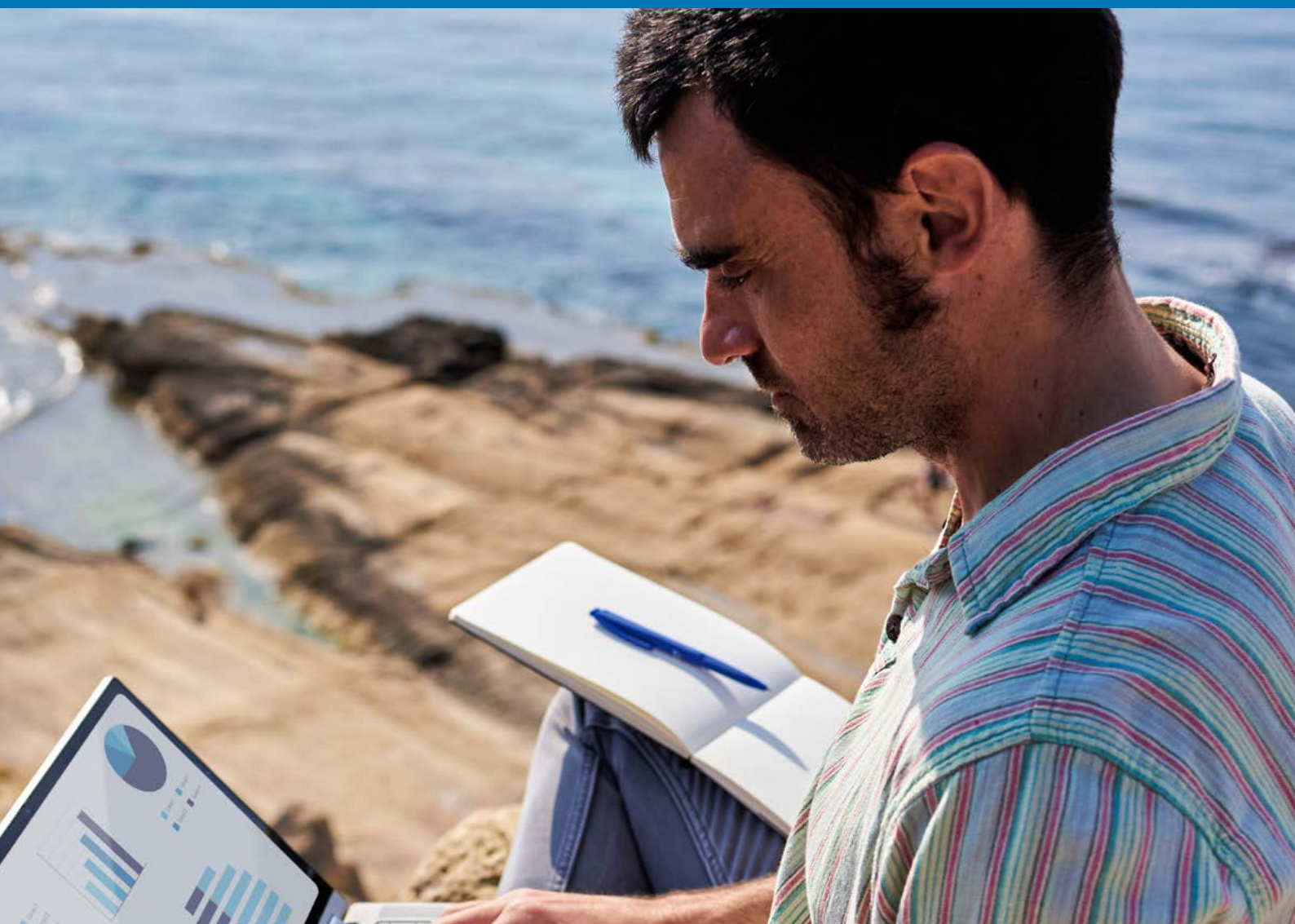


Globally, 35% of organizations surveyed currently allow employees to work remotely from other countries, but again we see significant regional variance – 52% of EMEA organizations and 37% of Asia Pacific respondents say they allow international remote work, versus just 25% in the Americas. Market differences suggest some variance is to be expected – the European Union (EU) and The European Economic Area (EEA) allow free movement of its people and formal approaches to frontier workers were already in place pre-pandemic. In the Americas, there are significantly more practical and operational hurdles (such as time zone differences) preventing some companies from fully embracing international remote work.

“HR and businesses need to take a stance on how much support they want to give people who are working remotely out of personal choice versus the needs of the business. How do you manage that from a business perspective? And how do you keep your people working together as a team? All of these things need to come into play.”

Julie Brightley-Davies, Head of Global Mobility, RELX

2 Assess the risk



The shift to remote and hybrid work regimes raises a myriad of tax-related issues for companies to consider and proactively address. Every time an employee crosses a domestic or international border to work, their movement can trigger HR, immigration*, payroll, and tax ramifications.

In our article on [remote working²](#), we considered the potential tax, legal and immigration compliance implications of remote work, and discussed how to enable a global remote workforce while balancing the interest in remote working with potential compliance implications.

To unlock the benefits of remote and hybrid work and to limit potential risk exposure, organizations will need to align internally on the overall corporate risk tolerance and then assess the appropriate guardrails that must be implemented to enable cross-border remote work and balance risk for the business. An organization's guardrails are the specific limits that must be agreed based on their risk appetite and will dictate the guardrails that are included in a remote work policy.

For organizations looking to embed a successful remote working model, it is essential to work across functions and embrace a broad perspective. You will need to work with your leadership and coordinate across all stakeholders (tax, compliance, global mobility, talent, HR, payroll, legal, data privacy and technology) to articulate and align on priorities as part of a holistic approach to building a compliant and operational workforce strategy.

Some organizations are actively stress testing how remote work impacts their businesses and operations to inform and define the guardrails they implement to mitigate risk. That means making sure the right capabilities and decision-makers are at the table. It also requires you to consider how those red lines might shift as the business and tax and compliance landscape evolves.

In our global article, [Working Unleashed³](#), we looked at what tax leaders need to know in order to capitalize on the lessons learned from the pandemic. Resilient tax leaders, those agile enough to embrace change quickly and seamlessly, used the disruption as a catalyst to rethink the resiliency of their workforce strategies, policies, and operations.

It is imperative that organizations know where their employees are working, know what they are doing and how long they have been doing it. There are significant tax, corporate responsibility, immigration, and duty of care considerations when people are working "under the radar" and in new and different jurisdictions.

“I make sure to surround myself with really smart internal and external advisors around technical topics like tax, legal, payroll and compliance. You want to make sure you are getting the best advice and working together holistically on a strategy.”

Mobility Leader, Global Healthcare Company

With tax and regulatory compliance cited in the top three challenges for organizations surveyed, it is not surprising that the most common guardrails tend to be immigration, right to work, day thresholds, and eligibility criteria that could expose the organization to tax and legal risks.

Our survey and our conversations demonstrate that the most cited guardrail is that the employee has the existing legal right to work (64%).

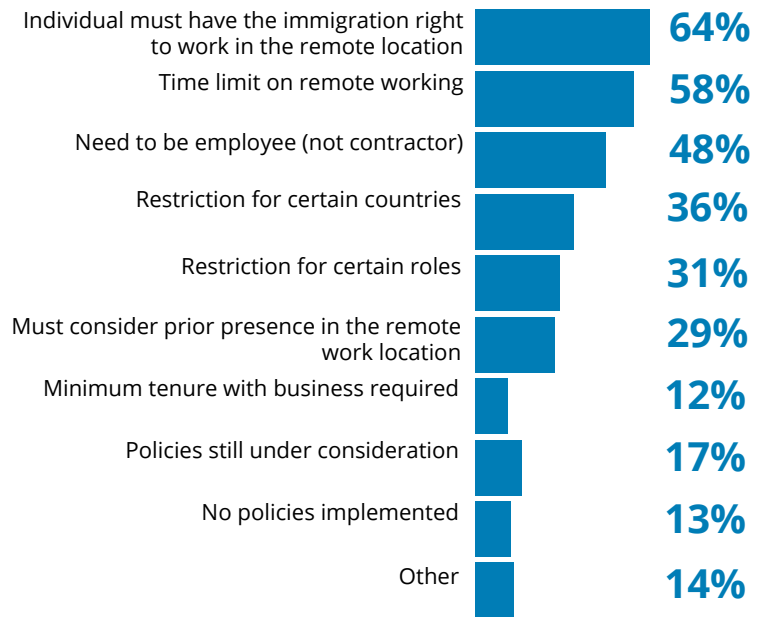
“The first thing we would want to verify is whether that employee has the right to work in the country they want to go to. We also need to think about the acceptable business risks – things like cyber security, access to customer data and licensing for platforms and systems – as well as personal risks, hence there are some countries where we do not allow this.”

Cathryn Vose
Head of International Mobility and Global Employment Taxes, Vodafone

Time restrictions limiting the number of days someone may work remotely (58%) followed as the second-most implemented guardrail in cross-border policies. More often than not, organizations tend to decide on the allowable number of days based on internal discussions (between talent, HR, tax, legal, risk and others), the feedback they receive from employees and the business, and the need to balance risk, ability to report and compliance with local tax, immigration,* and legal requirements.

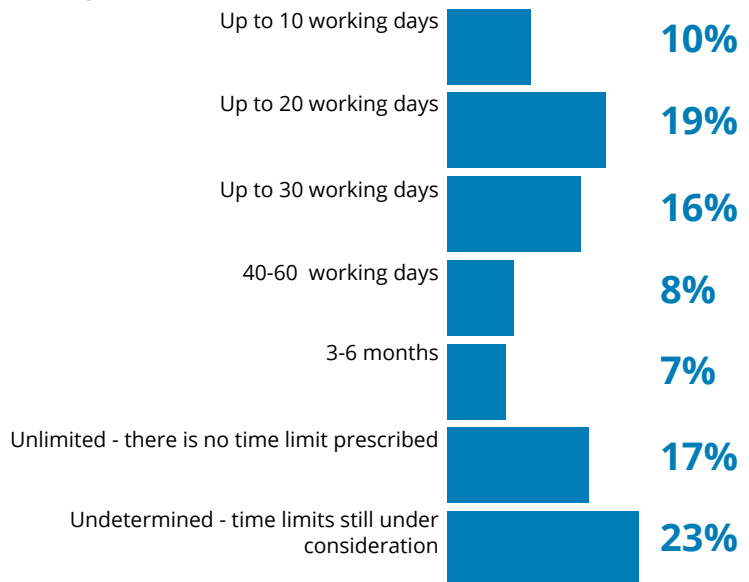
While just over half (55%) of organizations are enabling unlimited domestic remote work, the current general market practice for international remote work is “define a specific day” threshold. **Our survey shows that leading practice is to allow up to 20 working days per year (19%) which is closely followed by up to 30 working days per year (16%).**

Figure 3. Guardrails implemented to enable cross-border remote working (% of respondents)



Note: Participants could select multiple responses

Figure 4. Time limits set by organizations for international cross-border remote working (% of respondents)



Given the complexity and volume of remote work requests, some organizations are putting more focus on certain areas and archetypes – international remote work requests above a certain threshold, for example, may be examined and assessed more rigorously than a short-term, in-state/ province/country request.

“The conversation around whether we can hire and retain a candidate in a particular country as a remote worker is very different from the one where an employee wants to spend extended holiday time with their family while they work. Definitely two different workstreams.”

Jon Henderson, Head of Global Employment Taxes, RELX

Figure 5. Top Challenges to enabling remote work (% of respondents)



Note: Participants could select multiple responses

The reality is that many initial policy and remote work decisions were rushed and reactive as a result of COVID-19. Policies and the related guardrails have shifted to become more specific and robust as the initial approaches are now under review as organizations formalize their remote work programs, implementing more informed decision-making having concluded that, for their organizations, remote work is here to stay. Additionally, a more collaborative approach has become expected as companies consider the implications across the organization from tax to talent.

This is demonstrated in our survey results which show that 54% of respondents said they experienced challenges implementing their remote work policy due to uncertainty around strategy/approach, the rate of change for business/employee expectations, and/or stakeholder alignment.

“We had a fairly robust mobility program going before the pandemic, but that event certainly drove an evolution. At first, it was about making sure everyone was safe. Then we shifted our focus to make sure we were compliant. Now that has evolved into a much bigger discussion on the Future of Work at Mastercard.”

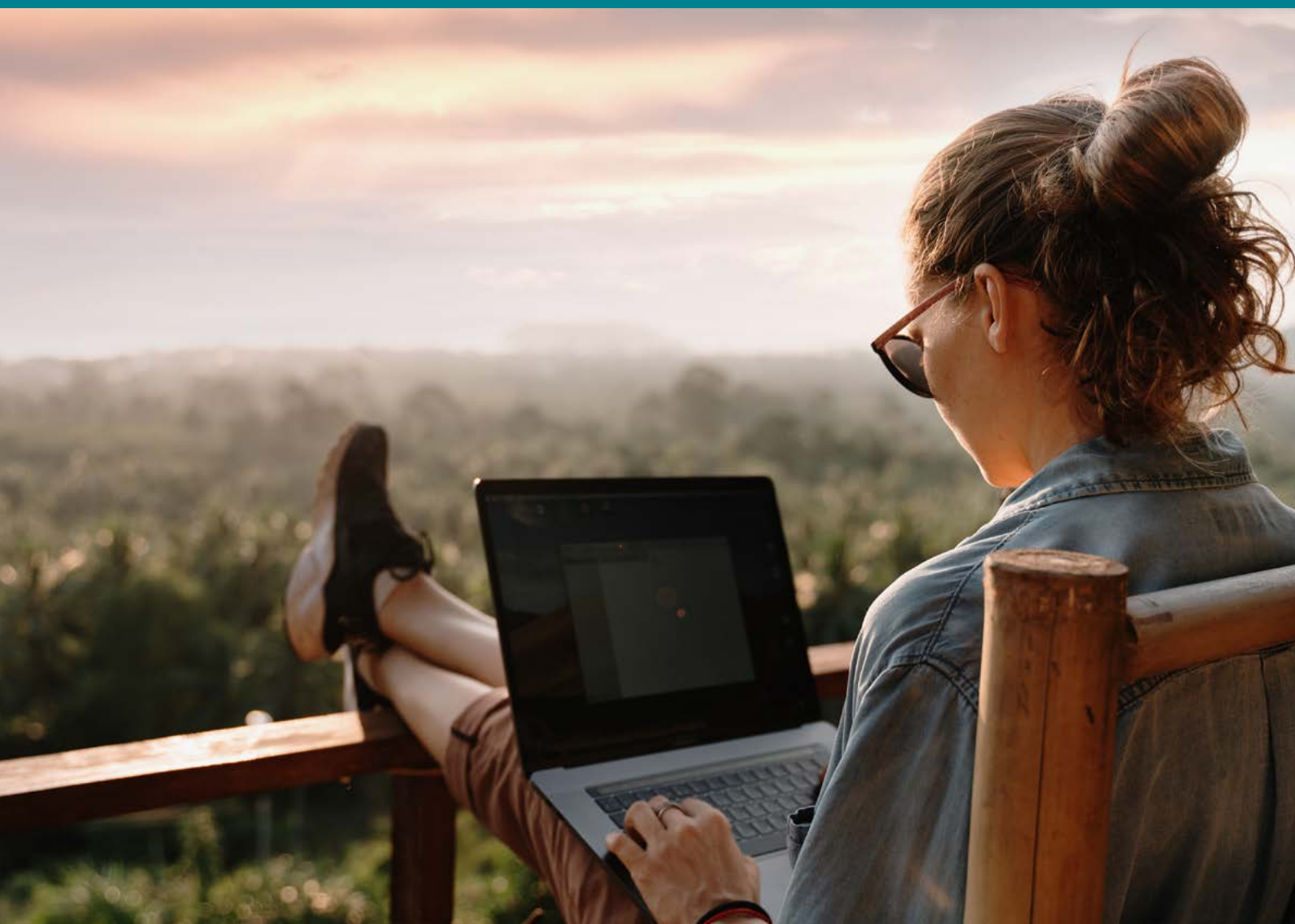
David K Buchner Jr, VP of Global Mobility, Mastercard

While many organizations are clearly on the path to creating and formalizing their remote work guardrails, some organizations admit they have not yet done so. Almost a quarter (23%) say their time limits are still under consideration. Thirty percent say they are either still thinking about what guardrails to put in place or that they have no guidelines in place. Waiting too long to apply appropriate restrictions is a potentially risky path and one that may also compromise an organization's employer duty of care, together with a potential exposure to other compliance risks.

Deloitte's view is that organizations should develop an action plan that addresses current and future potential compliance risks. Companies need to implement guidelines and guardrails around remote worker policies including eligibility criteria and approval routes, location identification and associated due diligence. It is essential to adopt a holistic view to enable individual cases to be controlled and assessed (from a corporate tax, employer and employee compliance, legal, and regulatory perspective) and that there is appropriate tracking.



3 Identify the routes to enablement



What many mobility, HR and tax decision-makers know is that there are some potential big risks involved in enabling remote work. While the benefits and flexibility of remote work are clear, getting the balance right between what the organization wants to achieve and managing risk is a balance that can cause significant challenges.

After defining and aligning on the organizations risk appetite and the resulting guardrails, organizations will need to develop a policy that captures these remote work guidelines within the context of:

- The approval process
- The payroll reporting and withholding requirements
- The management of exception requests
- The consequences for non-compliance
- Its interactions with other policies, as well as many other considerations around well-being, insurance including healthcare, expense management, compensation structure, and so on.

The top challenge to enablement cited by survey respondents was policy and regulation (46%). Our experience suggests many organizations are struggling to understand the relevant regulations and how to set appropriate governance structures for their policies that reflect the level of control they want to achieve over their risks.

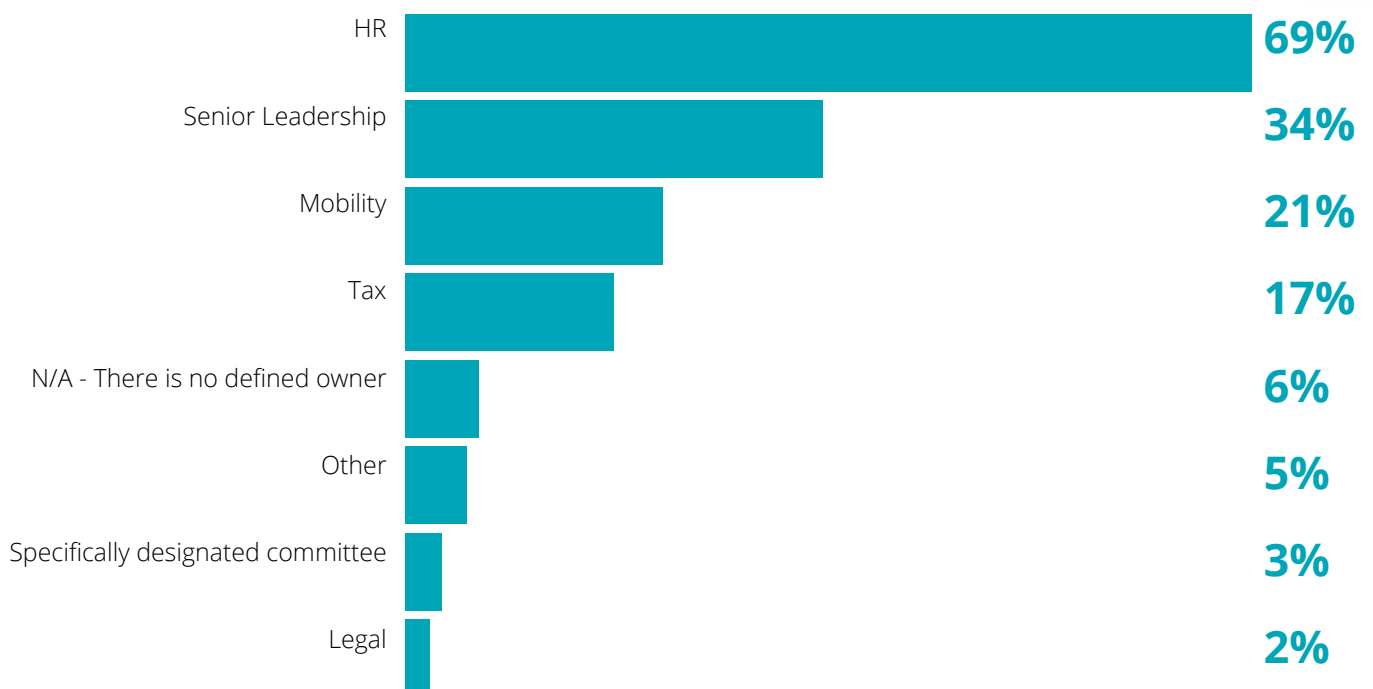
A key enablement barrier for many organizations has been identifying where remote work is governed within an organization as remote work does not naturally fit within a specific function due to the mix of talent and compliance implications.

Our survey results indicate that more than 90% of organizations surveyed have since identified a remote work program owner and approval route for remote work requests. About three-quarters of organizations surveyed indicated that HR is either the primary or one of the core owners of the remote work policy and that the line manager/business unit leader is the primary approver of requests. The approach was broadly consistent across industries, regions, and company sizes.

“Cross-border requests are dealt with on a case-by-case basis that allows us to be more rigorous in our review and assessment. But, regardless of the situation, we limit all approvals to 12 months, after which we review them again. That provides us with the flexibility we need to be bolder in our strategy while continuously re-evaluating our position.”

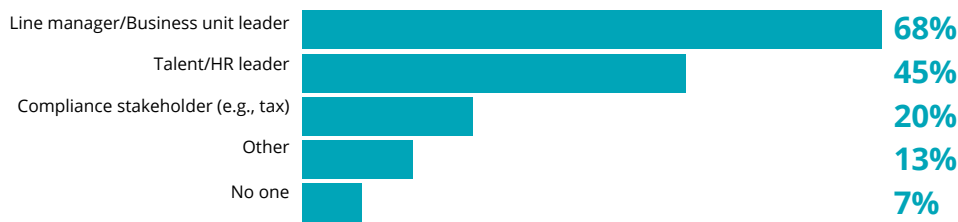
Mobility Leader, Global Healthcare Company

Figure 6. Remote work policy owner (% of respondents)



Note: Participants could select multiple responses

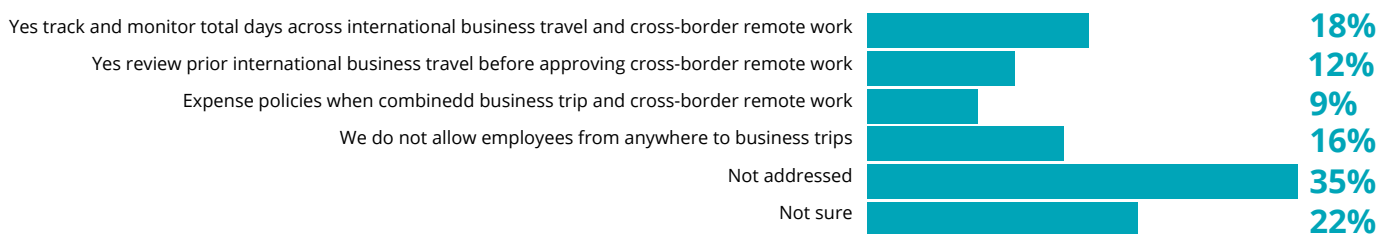
Figure 7. Remote work policy approvers (% of respondents)



Note: Participants could select multiple responses

Less consistent was the consideration around interaction with other policies – specifically when looking at the interaction with the business travel policy regarding tax and compliance thresholds. **Based on survey results, 45% of organizations are not addressing this interaction – more so in the Life Sciences and Health Care industry (57%) and less so in the Financial Services (39%) industry.** Those in the Americas (52%) are also more likely than those in EMEA (38%) and Asia Pacific (34%) to admit they have not addressed the interaction with business travel and remote work.

Figure 8. Remote work interaction with existing business travel policy (% of respondents)



Note: Participants could select multiple responses

However, with business travel returning to pre-pandemic levels and a new awareness of (potentially previously unanticipated) business and remote work travel implications, we are seeing organizations start to seriously examine the connection and the implications between these two key compliance topics for potential risk exposure.

“Prior to leading our International Mobility team, I headed up the expat and employment tax function within Group Tax. When I moved into Group Reward, I brought my existing tax team with me and got them working with the International Mobility team. Now we are much more aligned on remote work, tax and compliance issues.”

Cathryn Vose, Head of International Mobility and Global Employment Taxes, Vodafone

There is no single policy that enables remote work. And most organizations will find that, even with a global policy in place, the approach to enablement may need to be adapted for local markets, job roles and business units. But knowing your risk tolerance allows you to consider the multiple routes to enablement and the different options and outcomes along the way.

“We want to be a fast follower; we don’t want to rush this. Our approach is to find the right partners to help us assess the market, find solutions, and build up our knowledge. The point is you are not on your own. There are lots of ideas out there if you know where to look.”

Mobility Leader, Global Healthcare Company

Tax and regulatory compliance are complex issues, particularly for organizations that want to enable cross-border remote work. It can become even more challenging when considering the interactions between the new remote work policy and other existing policies and processes already in place at an organization.

Our experience suggests that well-designed policies with clearly stated purpose, eligibility criteria, compliance risk guidelines, governance process, employee rewards and benefits, and roles/responsibilities are more successful.

4 Determine how to best track and govern your remote population



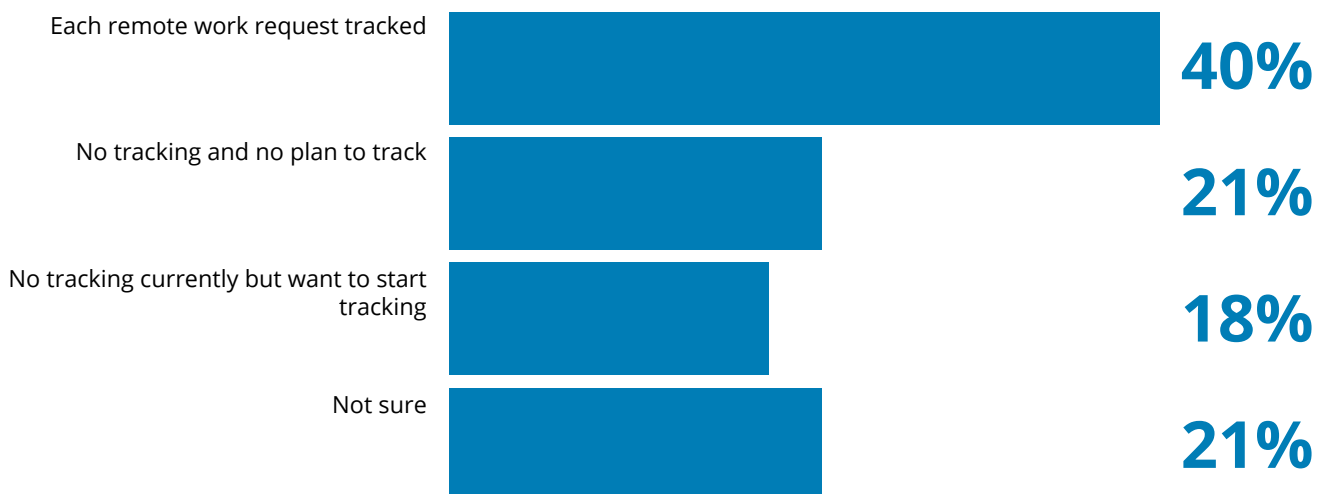
Many organizations are keen to enhance compliance and mitigate the risk of their remote work policies, but our survey suggests there is a gap in some organizations' ability to manage and enforce the guardrails they have implemented.

Consider that fewer than half of our survey respondents say they currently track all remote work requests, and fewer still track whether what actually happens matches the original request. In many cases, this gap likely reflects a combination of cost and culture considerations. Tracking can be crucial to an organization's remote work risk mitigation as it enables an organization to know where their employees are physically working. As noted previously, without proper tracking, cross-border remote work could potentially result in employment tax and corporate tax exposure as well as broader legal risk. While opportunities do exist to track

employees (such as by tracking VPN access), many companies may be hesitant to implement employee tracking through involuntary means due to perceived privacy violations or fears of eroding employee trust.

Gaps in technology capabilities and utilization may also play a role. Fewer than half of all respondents say they use some form of technology to support their remote work policies (46%). Most who do use technology, report using some form of in-house tool – either with or without risk assessment capability – for tracking. Just 13% say they currently use third-party technology to track and assess cross-border remote work applications. Of those that use some form of technology (either third-party or in-house), 57% don't perform any checks on employee locations using their technology to validate those employees are in their agreed locations.

Figure 9. Tracking remote work requests (% of respondents)



With increased employee dispersal comes increased employer responsibility. There are several technologies and tracking tools that can help provide greater visibility into remote work requests, activity, and employee locations. Better technology and tools can deliver better insights and analytics – which leads to more efficient programs, better enablement, and better employer duty of care – improved employee experiences, and more robust tax and regulatory compliance.

Technology is also key to ensuring relevant information is fed back into the payroll, legal, internal audit, and corporate tax functions.

Focus on having the right digital solutions in place to assist with managing tax compliance concerns can help identify where employees are working and enable triage and informed decision-making. In addition, technology and tools that track and analyze remote worker locations and educate stakeholders on actions to mitigate risk can help organizations sustain a successful remote work strategy.

In an interview on [How Employers and Employees Are Reworking Work Together](#)⁴, Steven Hatfield, Deloitte's Global Future of Work Leader, shared a new trend in which "the digital and physical workplace will shift and we'll see a creation of the 'phygital' workplace, which combines technology and connectivity to allow workers to be productive regardless of location." He went on to say, "with the *phygital* workplace, hybrid and remote work models can take root and enable the flexibility workers desire."

Organizations should take this opportunity to understand where new technologies and new operating models can help drive new efficiencies and improve compliance and tracking, while working with the wider business to integrate existing data flows and leverage technology investments to enable remote work.

Those that do use technology to support their tracking and policy say they find significant value in the insights they are able to achieve. Tracking and aggregation of data allows organizations to demonstrate their compliance if challenged by authorities. It can also help other stakeholders make better informed future policy decisions. And, perhaps most importantly, it may allow organizations to know where their people are, and to react appropriately and more efficiently than they were able to pre-pandemic.

“At the height of the COVID-19 pandemic we dealt with more than 800 remote work requests to more than 80 different countries. Our tax technology team built us a workflow that allowed us to automate approvals from line managers and HR, which fed into the tax assessment process. We still didn't get much sleep that year, but the technology helped us deal with the deluge.”

Jon Henderson, Head of Global Employment Taxes, RELX

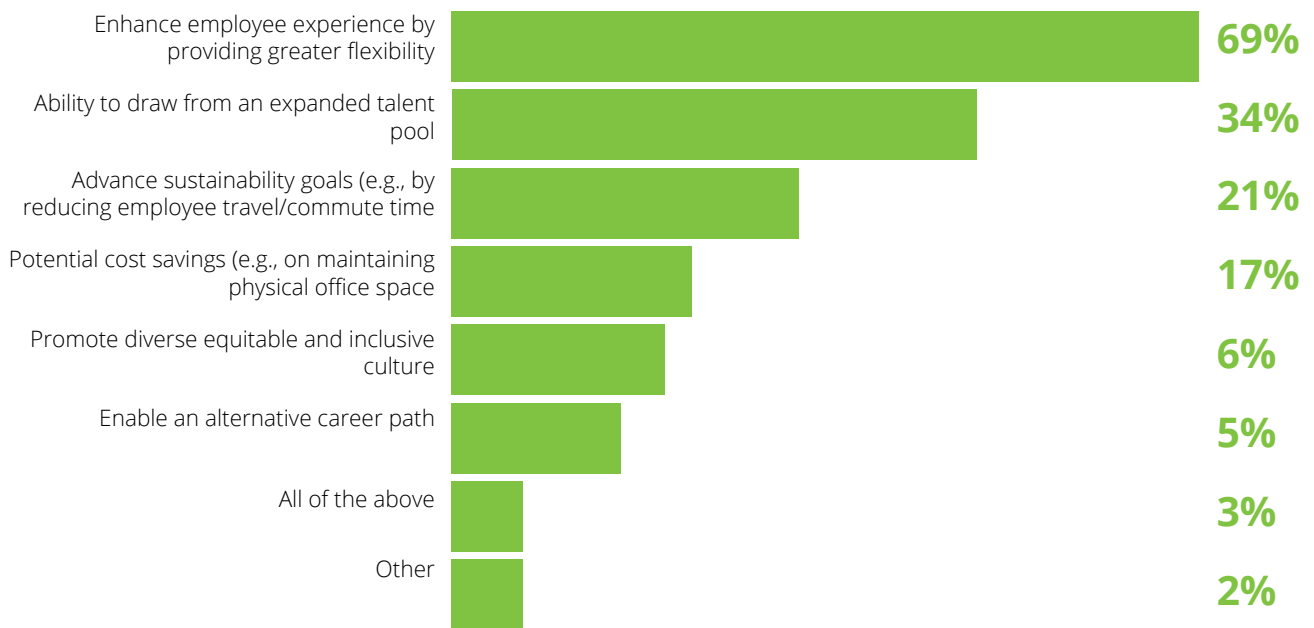
5 Stay connected to the long-term talent strategy



Last, but not least, take time to revalidate that your organization's remote work policies are still rooted in employee experience and talent strategy. This is, for most, the primary driver behind implementing remote work. Indeed, when asked why they were implementing remote work, some of the most frequent survey responses included enhancing employee experience (84%), expanding the talent pool (59%), promoting diversity and inclusion (39%), and enabling an alternate career path for employees (10%).

According to [Deloitte's Fall 2022 Fortune/Deloitte CEO Survey, 71% of CEOs surveyed expect talent shortages to continue⁵](#). To combat this continued pressure, CEOs' and their organizations continue to focus on the employee experience, looking at ways to empower employees, and manage the tension around returning to the office. When asked how they are empowering employees more broadly, allowing more flexibility and predictability in hours and location topped the list.

Figure 10. Don't lose track of why you are doing this and who it is for (% of respondents)



Note: Participants could select multiple responses

This data reinforces that **remote work is here to stay as a key talent strategy**. It also suggests that organizations are looking at the trends in the post-pandemic workforce to make sure they are competitive against their peers and aligned with their objectives to expand the talent pool, support diversity and drive sustainability goals.

However, activating the talent strategy is another matter. Our data suggests that many organizations are still thinking about how they might leverage remote work as part of their long-term talent strategy. At this time, only 23% of organizations surveyed have implemented some sort of virtual assignments, 69% of organizations surveyed do not permit long term international remote work, and fewer than 10% of organizations surveyed have implemented an alternative employment model such as a Global Employment Company (GEC) or third-party employer of record.

“Working here is an incredible experience that we don’t want to lose through remote work. Are we still able to provide an inclusive work environment remotely? How does that impact career development? What does it mean in terms of access to benefits and services? I don’t think there are always easy answers to these questions.”

Mobility Leader, Global Healthcare Company

Company culture was identified by survey participants as the number two challenge when implementing remote work. While there are definite concerns around how remote work is impacting the existing culture, as noted in [Deloitte’s Great Reimagination report¹](#), remote work helps organizations become more human-centered, respond to talent demands, and create stronger, more resilient organizations. As such, many leading organizations are now carefully considering what their remote work policies and strategies will mean in terms of culture and human capital development.

Organizations furthest along their remote work journey are beginning to explore and embrace the next era of the global workforce – accessing global talent and

creating new agile and flexible approaches and policies that not only enhance the employee experience, but also deploy and leverage skillsets across an expanded and more open organization.

Our experience suggests many organizations will want to think carefully about how their remote work policies and controls might impact the employee experience and what they might mean in terms of culture, inclusion, benefits, talent development and wellbeing. They will want to consider how remote work policies might influence their ‘employer duty of care’. And they will want to make sure they are continuously monitoring the program and assessing employee feedback to keep the programs and policies relevant.

“The feedback from our Talent team is that we are getting positive recognition from candidates for being somewhat more flexible than some of the other opportunities they are considering. Like everyone, we are competing for skills, particularly in cyber and digital, and we believe our policies have a direct impact on our ability to access talent in our chosen markets.”

Cathryn Vose, Head of International Mobility and Global Employment Taxes, Vodafone



Conclusion: Embrace the future of work. Create a future that works.

There is no universal agreement on what today's workplace looks like. What is clear, however, is that employers increasingly view hybrid work models that combine remote, and in-person work as central to their talent strategies, growth objectives, and culture. Organizations are now focusing on shifting their remote work journey from ambition to action.

It is a journey of evolution. And every organization is at their own unique point in that journey, depending on their business objectives, role requirements, risk appetites, and talent strategies. Yet they are all moving forward to address the realities of the new work environment and talent landscape.

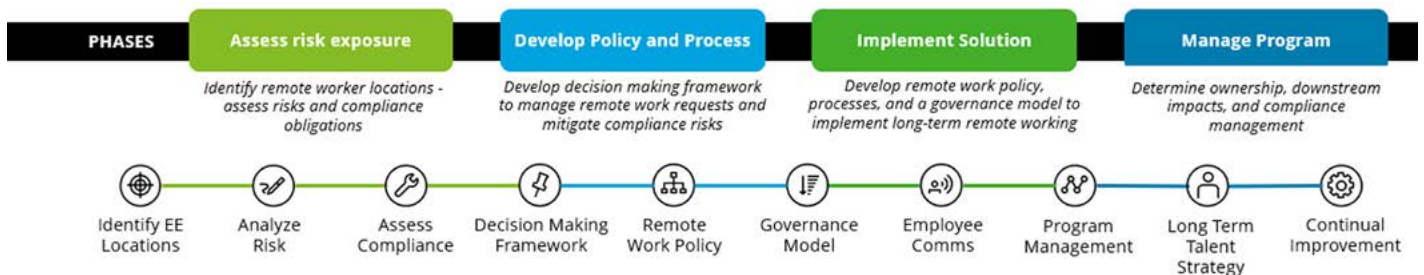
There are certainly many new challenges facing organizations around the world. There are lessons to draw on and solutions that can help automate the process, manage the risk, and accentuate the benefits. Many companies in our survey – and our interviewees – are optimistic and

confident about their progress with big ambitions for their organizations.

Based on our survey results, and conversations with Deloitte clients around the globe, a robust remote work policy needs to be tethered to clear business goals and a deliberate strategy. Actions need to be taken in several areas spanning overall business strategy, the assessment of risk, enabling the employee experience, and technology to strengthen and operationalize remote work programs.

Evolving your remote work model. From ambition to action.

Organizations that opt for a remote or hybrid work model may debate how best to operationalize the remote work model. In our experience working with organizations embarking on this journey, one size fits none but it is a crucial that the engine that powers this remote work model includes all of the following components:



The future of remote work at each organization is an ongoing journey. To be successful, organizations will need to be nimble, encourage continuous improvement and remain ready to update and change their policies as current and future risk needs and tax and legal rules evolve.

Where are you on your remote work journey?

About the research

Deloitte’s online survey was in the field from August 11 to August 31, 2022, and garnered responses from 822 participants representing a full range of regions, industries, company sizes, and functional specialties. During September 2022, Deloitte also conducted a series of in-depth one-on-one interviews with HR, mobility and tax leaders to gather additional insight.

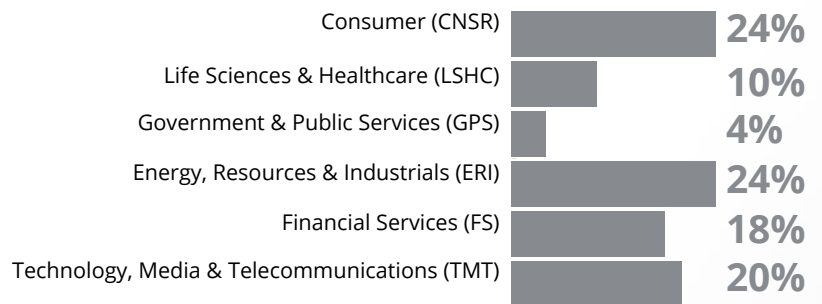
Figure 11. Survey respondents (% of respondents; n = 822) across 45 Countries

Organizational model

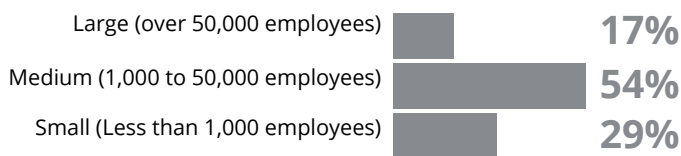
- 67% Global organizations
- 12% One country, multiple locations
- 11% Regionally, in multiple countries
- 10% Locally—in one country with limited geography

We would like to thank everyone who participated in our survey and our interviews. Your insights offer invaluable lessons that will help drive the next wave of remote work adoption and management.

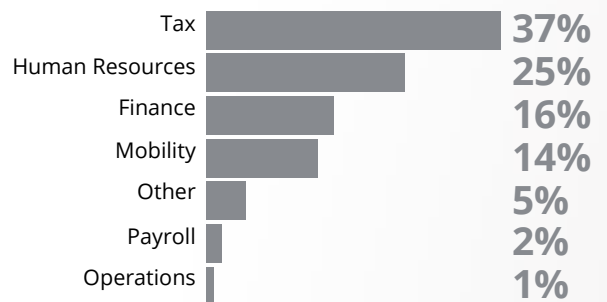
Breakdown by industry of participants



Breakdown by size



Breakdown by primary function



Endnotes

1. Deloitte publication: [From Great Resignation to Great Reimagination](#), 2022
2. Deloitte article: [Where are your employees working?](#), January, 2022
3. Deloitte article: [Working: Unleashed: How tax leaders can help build a resilient global workforce in a post-pandemic world](#), August 2020
4. Authority Magazine: [The Great Resignation & The Future Of Work: Deloitte’s Steve Hatfield On How Employers and Employees Are Reworking Work Together](#)
5. Deloitte article: [Fall 2022 Fortune/Deloitte CEO Survey](#), October 2022

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