

Peer Perspectives
Global Mobility
Trends Survey
Report 2012



Deloitte Touche Tohmatsu Limited (DTTL)

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Deloitte's services

For more than 100 years, clients have relied on Deloitte Touche Tohmatsu Limited (DTTL) and its predecessor organizations for solutions to their evolving professional service needs. DTTL is an organization of member firms around the world devoted to excellence in providing professional services and advice, focused on client service. With access to the deep intellectual capital of approximately 182,000 professionals worldwide, Deloitte delivers services in four professional areas—audit, tax, consulting, and financial advisory services—and serves more than 80% of the world's largest companies, as well as large national enterprises, public institutions, and successful, fast-growing global companies.

Global mobility transformation

Deloitte has helped some of the world's largest multinational companies transform their global workforce mobility programs, providing insight and experience across the full spectrum of talent management, total rewards, technology, and tax.

- **Business and HR strategy alignment.** HR is there to support a company's growth by managing talent within the context of the business strategy and by providing the right mix of career opportunities and rewards. A smart workforce mobility program aligns with that goal. A clear plan, with measurable goals, will help leaders evaluate performance and rationalize spending.
- **Streamlined service delivery.** Freeing up the global mobility (GM) staff to focus on high-value activities can increase productivity and decrease administrative costs. That means asking in-depth questions: Which routine services can be outsourced? What can be centralized? Are support specialists required or can HR generalists do the job? How should the work be divided or consolidated among function — GM, human resources, finance, and tax?
- **Global employee rewards alignment.** Companies that provide a one-size-fits-all package may find that the reward packages often don't align with the employee's level within the organization or the overall value and objectives of the assignment. How do you bring them in line? What's fair and reasonable varies from assignment to assignment and from country to country. Plus, special considerations extend far beyond cost-of-living expenses to availability of health care plans, incompatible retirement benefits, double taxation, and more. And once compensation plans are aligned, how do you transition valuable employees who have been enjoying a rich expat package? You'll need a plan to retain and develop talent globally while meeting your business objectives.
- **Technology solutions.** We help clients leverage their existing HR technology where it makes sense by limiting specialized GM solutions only to processes that have requirements specific to the GM workforce. We help clients align market-leading GM technology with existing HR systems including developing and deploying technology that provides visibility to the entire global workforce. This also includes leveraging globally consistent technology where possible to support the end-to-end GM life cycle processes.
- **Legal and regulatory compliance.** Not too long ago, the cost of complying with local regulations could easily outweigh the penalties for noncompliance. That has all changed as regulatory enforcement in most countries has become more strict and complex and the penalties more severe. We help companies navigate the sea of immigration restrictions, tax filings, local labor laws, and pension and benefits requirements in the countries where business is conducted.

Executive summary

Deloitte is pleased to present the results from 2012's Peer Perspectives, an in-depth study of worldwide global mobility policies and programs. This study represents an expansion of the scope of topics previously covered through our Strategic Moves survey to incorporate insight into the competitive leading practices in the global mobility arena, and specifically on the application of program management long-term assignment policy leading practices. We have included comparative trend perspectives in the areas previously surveyed, along with baseline results from the newly added questions.

The report was conducted by surveying a total of 77 organizations on their global mobility programs. Respondents were asked to consider their policies, the strategic value of their programs, and the costs associated with having one. After compiling all the information from the surveys, we analyzed the data for its significance and insight.

From an overall policy perspective, the number one priority for most companies is **Supporting Business Objectives**. The way global mobility programs provide this support varies widely, from publishing policies supporting unique assignment types, to providing business partners with information to help them make informed decisions around mobility. This is a quickly evolving process: as businesses evolve and markets expand, the global mobility function must be on point to adapt quickly to their needs. From 2011 to 2012, we have witnessed a significant number of companies move away from having a single global policy to segmenting their policies by assignment type.

On average, companies utilize 4.8 policies in their mobility program. This number grows as a company's assignee population grows. For companies with fewer than 100 assignees, the average number of written policies is 3.2; for companies with an assignee volume between 101–500, the average is 4.7; and for companies with greater than 501 assignees, the average is 5.0 policies.

Economics, which has been a concern for organization's mobility programs in the past, still has a significant influence on program and policy design as **Cost Control** emerged as companies' second priority. Despite its importance, most companies struggle with understanding their total program spend. Analyzing return on investment is more or less an aspirational goal to all but a handful of respondents who have managed to do this effectively.


Interestingly however, **Competitiveness** has emerged as a close third priority. Given the inherent conflict with creating a competitive program while controlling assignment spend, companies are challenged with coming up with innovative ways to "enrich" the packages to attract eligible candidates without increasing costly benefits. Companies are putting emphasis on ways to retain their employees while on assignment; however, they still struggle with retaining the employees once their assignment has ended.

Finally, while not in the top three priorities, the desire for **Consistency** ranked a very close fourth. Overall, companies are taking a tougher stance on exception requests, having already responded to business needs by segmenting policies. Many companies have been successful at structuring policies to allow for a certain degree of flexibility by the businesses and the employees, while at the same time, managing cost and maintaining consistency and transparency.

Several key factors play a role in the design and direction of policy. Survey data clearly shows where industry and population size will influence these decisions. Equally significant, however, are the stages of evolution of the global mobility program as well as the abundance of talent available and willing to accept assignments. For example, because of the shortage of skilled talent in industries such as energy and construction, those companies are expected to augment packages with generous incentives and premiums to attract (and retain) talent in those hard-to-place jobs.

As you continue through *Peer Perspectives* you will be able to view these findings with greater detail and look at the data we used to provide them. We hope you find the information contained in this report useful for the support and development of your global mobility program. If you have any questions, or would like to speak about the information contained in this report, please reach out to your local Deloitte GES contact, or any of us below.

Sincerely,



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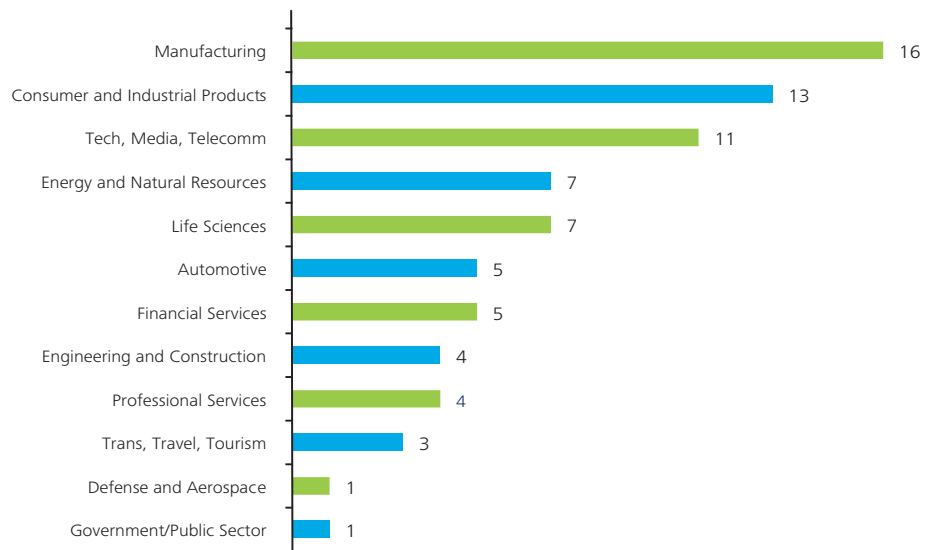
Participant profile

Participant profile

The top three industries represented in the survey are manufacturing, consumer, and industrial products, and tech, media, and telecomm industries. The lowest representation was seen in the government/public sector, and the defense and aerospace industries. In terms of size, 76% of respondents have over 10,000 employees, 15% have between 5,000–10,000 employees, and 9% have fewer than 5,000 employees. Based on revenue, 38% of respondents have annual revenue of more than \$10 billion, 12% between \$5 billion and \$10 billion, 18% between \$1 billion and \$5 billion, and 9% with annual revenue under \$1 billion.

Industry representation

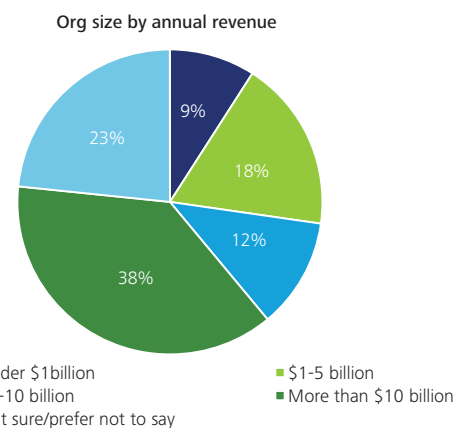
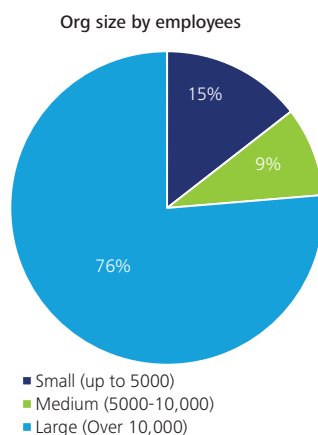
A total of 12 industries are represented in this year's survey. The manufacturing, consumer, and industrial products, and tech, media, and telecom are the top three participating industries.



Organization size

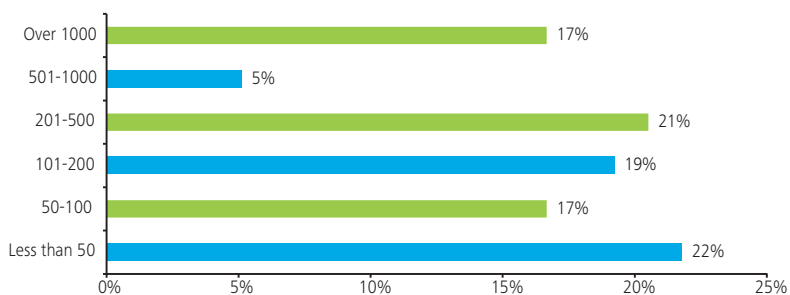
This year's survey profiled organizations of all different sizes based on both employees and annual revenue. The majority of participants, 76%, are large organizations, meaning they have over 10,000 employees. Nine percent of companies are considered medium with 5,000–10,000 employees, and 15% are small organizations, defined as having up to 5,000 employees.

Participant annual revenue is more closely distributed than number of employees in this year's survey. Thirty eight percent of respondents have revenue larger than \$10 billion, 12% have revenue between \$5 and \$10 billion, 18% have revenue between \$1 and \$5 billion, and 9% have revenue under \$1 billion. The remaining 23% of respondents were either unsure or did not want to disclose their annual revenue.



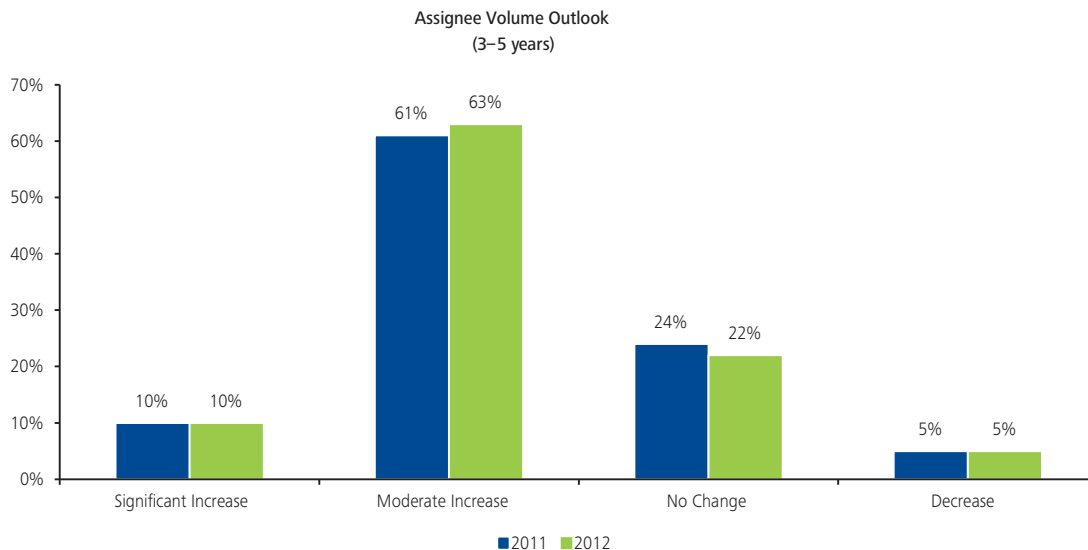
Assignee volumes

When looking at assignee program sizes of respondents, there is an almost equal distribution of program sizes. Twenty two percent of respondents have a mobility program with less than 50 assignees, 17% between 50–100 assignees, 19% between 101–200 assignees, 21% with an assignee volume between 201–500, and 17% of programs with more than 1000 assignees. Only 5% of the organizations had 501–1000 assignees.



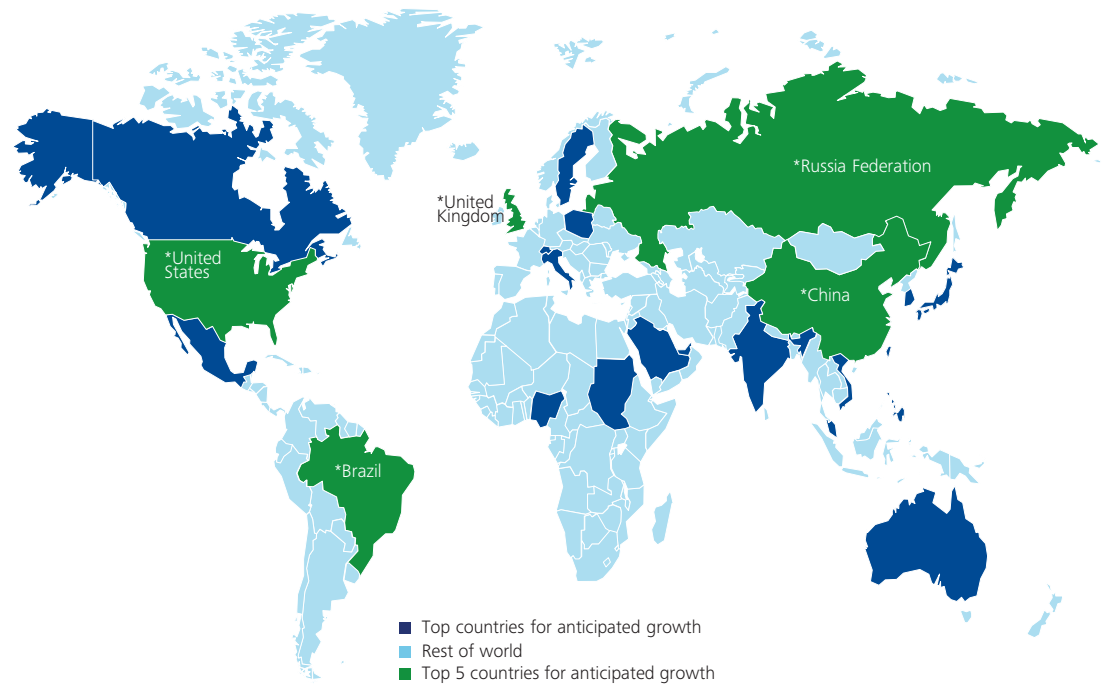
Population growth plans

When asked about the growth of their programs over the next 3–5 years, over 60% of respondents thought their assignee volume growth would increase moderately. Just over 20% of respondents thought their assignee volume would not change, 10% thought there would be a significant increase in size, and approximately 5% had a decreasing assignee volume outlook. These percentages show a slightly positive growth outlook compared to 2011, when a greater percentage of respondents thought there would be no change, and less respondents thought there would be a moderate increase.

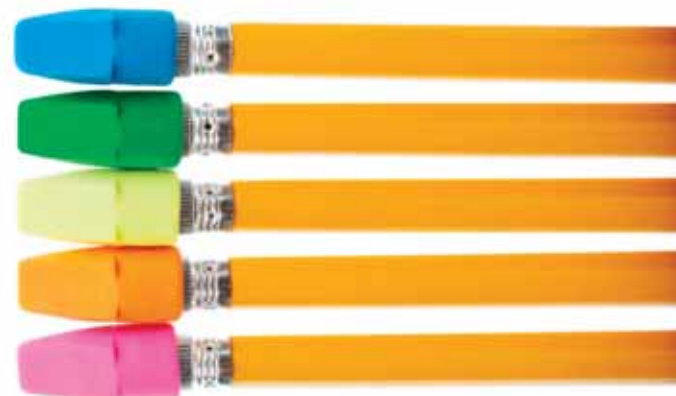


Top countries for anticipated growth

In the map below, countries in dark blue are considered the top countries for anticipated growth. The top five countries thought for future expansion are China, the United States, Brazil, the Russian Federation, and the United Kingdom. China is thought to show the greatest amount of future expansion with three times as many respondent votes as the United States, which was voted second. Brazil, the Russian Federation, and the United Kingdom were closely behind the United States in the amount of votes received. Other countries to note that were just out of the top five are India, Singapore, Japan, the Philippines, and the United Arab Emirates.



Although there does not seem to be a geographic trend with the top countries for anticipated growth, there does seem to be a correlation between countries for anticipated growth and industry expansion. Many of the top countries for anticipated growth are the same countries where certain industries are rapidly expanding. These include manufacturing, automotive, life sciences, tech/media/telecom, and consumer and industrial products.



Survey highlights

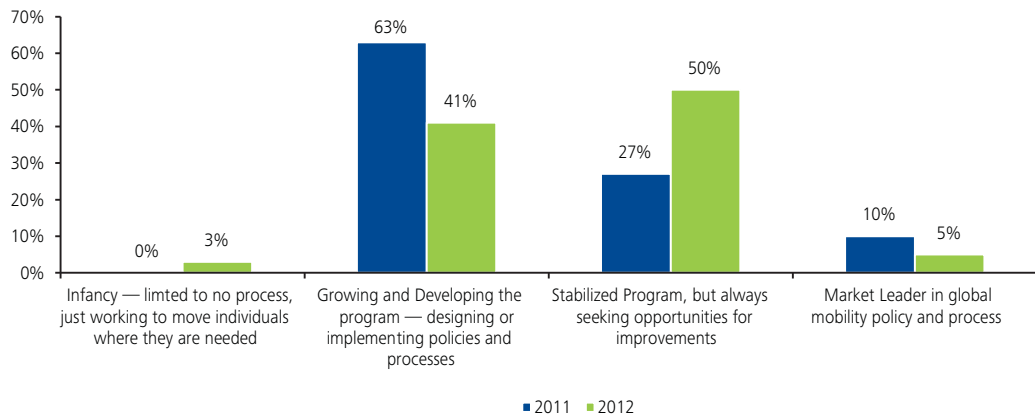
Strategic value

Many global mobility organizations are realizing that to contribute to the success of the global organization, a formal strategy is required in which global mobility goes beyond the traditional, hands-on support service for international assignees. In surveying the strategic value of global mobility, respondents were asked questions on how they classify their global mobility programs and their top priorities. We found that more organizations this year are seeing themselves as having a stabilized program compared to last year when more companies said their programs as growing and developing. Along with this shift in perception, respondents also had slightly different priorities from 2011 to 2012. Operational efficiency was ranked third in the priority last in 2011 and first this year. The data clearly reveals that few global mobility programs are stagnant. The vast majority have one, if not several, initiatives underway to improve performance and effectiveness.

Evolution of global mobility programs

The large majority of organizations surveyed described their global mobility program as growing and developing, or stabilized but seeking opportunities and improvements. When comparing these two categories between 2011 and 2012, 22% fewer organizations consider themselves growing and developing and 23% more organizations consider themselves stable but seeking opportunities and improvements.

In terms of evolution of the global mobility life cycle, where would you classify your global mobility program?



Despite the subject nature of this question, it is interesting to note a trend towards companies perceiving themselves to have reached stabilization. Global mobility programs are in a constant state of change and evolution, as evidenced when organizations were requested to list their global mobility initiatives currently underway or planned over the next 12 months. The table below shows the percentage of respondents who have current and future initiatives planned. Participants were asked to select as many as applicable.

	Current underway	Planned in the next 12 months
Mobility strategy review	60%	44%
Policy review or redesign	68%	31%
Process design/optimization	61%	27%
Leverage shared services	31%	20%
Operating model or structure design	38%	12%
Technology improvement	43%	44%
Vendors review	43%	39%
Training and development of global mobility staff	43%	32%

Only one organization indicated that there are no initiatives currently underway or planned within the next 12 months.

Top priorities for the global mobility function

The top three priorities, Operational Efficiency, Compliance and Controls, and Partner to the Business, have not changed from 2011 and 2012. Although Operational Efficiency and Partner to the Business priorities have swapped the first and third positions in 2012, it should be noted that each of the top three priorities were very close in scoring, and therefore should not necessarily be interpreted as shift in priority.

2011 Rank	Factor	2012 Rank	Factor
1	Partner to the Business	1	Operational Efficiency
2	Compliance and Controls	2	Compliance and Controls
3	Operational Efficiency	3	Partner to the Business
4	High Touch Employee Experience	4	High Touch Employee Experience
5	Talent Support	5	Transactional Support
6	Transactional Support	6	Talent Support



Talent and mobility integration

Talent management is too often a subject that is viewed as a separate process, one having little to do with global mobility. However, in most organizations, the need for aligning talent objectives and practices with global mobility is grossly under-estimated. People are often selected for international assignments without consideration for long-term career planning or their ability to adapt to the demands of working/living in another culture. In addition, organizations often do not provide proper development support for the particular cross-cultural demands of the assignment. Finally, survey results indicate that little if any consideration is made for repatriation planning to promote the capitalization of the significant assignment investment for the employee or the company. Generational issues, competition, as well as critical skills shortages only aggravate the issue and highlight the need for a call to action.

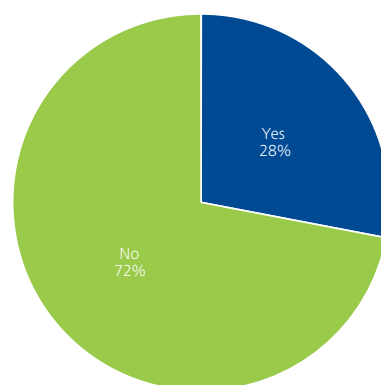
In this section of the survey, respondents were asked questions regarding the alignment between their talent and mobility strategies. Organizations responded on the effectiveness of their global mobility programs in supporting their talent strategies, effectiveness of sourcing and terminating assignments, and industry-specific issues with sourcing talent.

The survey showed that 31% of respondents considered their talent agenda as a driver for global mobility to be very important while 3% of respondents said they had complete alignment of their global mobility strategy and talent strategy. When considering challenges in sourcing talent, 28% of respondents said they regularly experience challenges, with the engineering and construction industry having the largest percentage of respondents with regular issues. Issues that were cited across multiple industries are, a low level of interest for qualified assignees to go on assignment, an inability to place the right candidates in the right assignments, and increasing demand for salary and benefits packages.

In addition to the challenges experienced by organizations to place employees on assignment, the challenge doesn't end once the candidate is selected. Organizations are also grappling to retain those employees throughout the assignment and upon their return, as well as to effectively utilize the skills and experiences gained by the employee for the benefit of the organization.

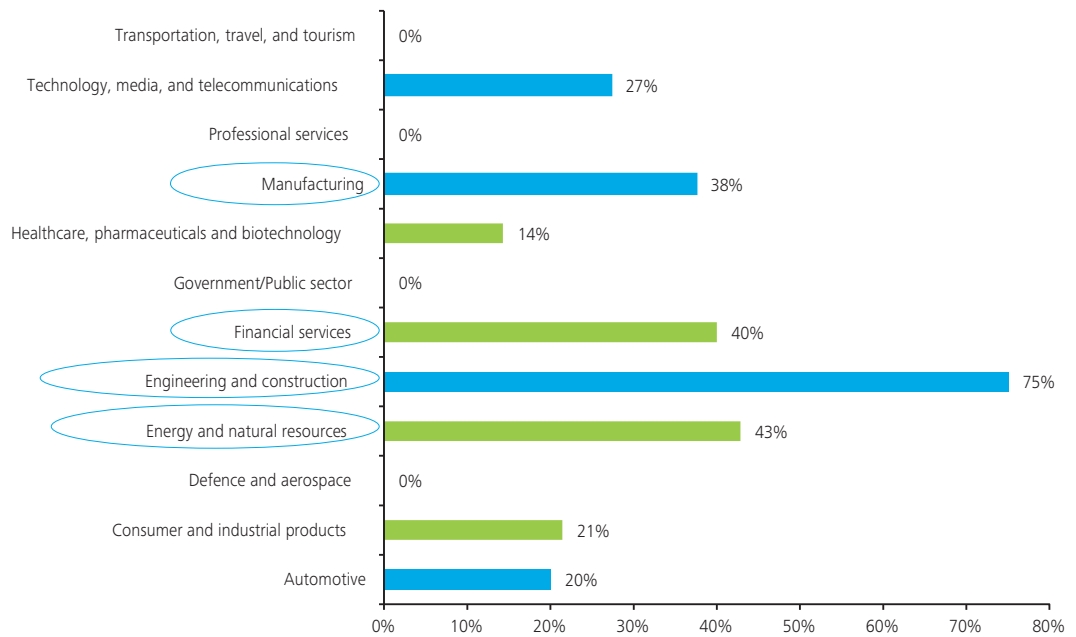
Sourcing candidates for international assignments

When asked if they faced challenges in sourcing candidates for international assignments, we were pleasantly surprised that only 28% of respondents said they regularly experience challenges while 72% of respondents said they did not regularly experience challenges. However, in the next data piece we see that certain industries experienced more difficulty in sourcing candidates than other industries.



Sourcing candidates by industry

The industries that cited experiencing the most challenges in sourcing candidates for international assignments were engineering and construction, energy and natural resources, financial services, and manufacturing. Industries that reported no problems in sourcing candidates were transportation, travel, and tourism, professional services, government/public sector, and defense and aerospace.



Industry-specific issues with sourcing talent

Respondents were asked to note specific issues they faced with sourcing talent. Some issues that were seen across all industries were: not being able to place the best candidate on assignment, inability to meet the resources and needs of candidates, and a lack of interest by candidates to go on assignment.

Engineering and Construction	<ul style="list-style-type: none"> It is not currently a requirement for a person to take an international assignment before moving up to an advanced level within the company. Therefore, people feel they can stay where they are and not incur the discomfort a move could bring. Mostly associated with federal projects located in challenging areas such as Afghanistan. The international awareness of some of the candidates.
Energy and Resources	<ul style="list-style-type: none"> Employee must have the right mindset. Shortage of skilled, experienced workers.
Financial Services	<ul style="list-style-type: none"> Those interested are not always the best candidate to go. Need to confirm we are sending our best. We don't have a good selection process, tend to "throw bodies" at an assignment.
Automotive	<ul style="list-style-type: none"> Lack of resource for selected position.
Life Sciences	<ul style="list-style-type: none"> potential candidates fear the risk of IAs — many believe they are entitled to a very enriched package sustaining home country lifestyle — that is the deal breaker.
Consumer and Industrial Products	<ul style="list-style-type: none"> High potential candidates are not always mobile, particularly to more challenging locations. Many of our destinations are not ideal and recent workforce reductions make people more nervous about leaving their home country careers. No candidates at all or rejections at initial proposal.

Manufacturing

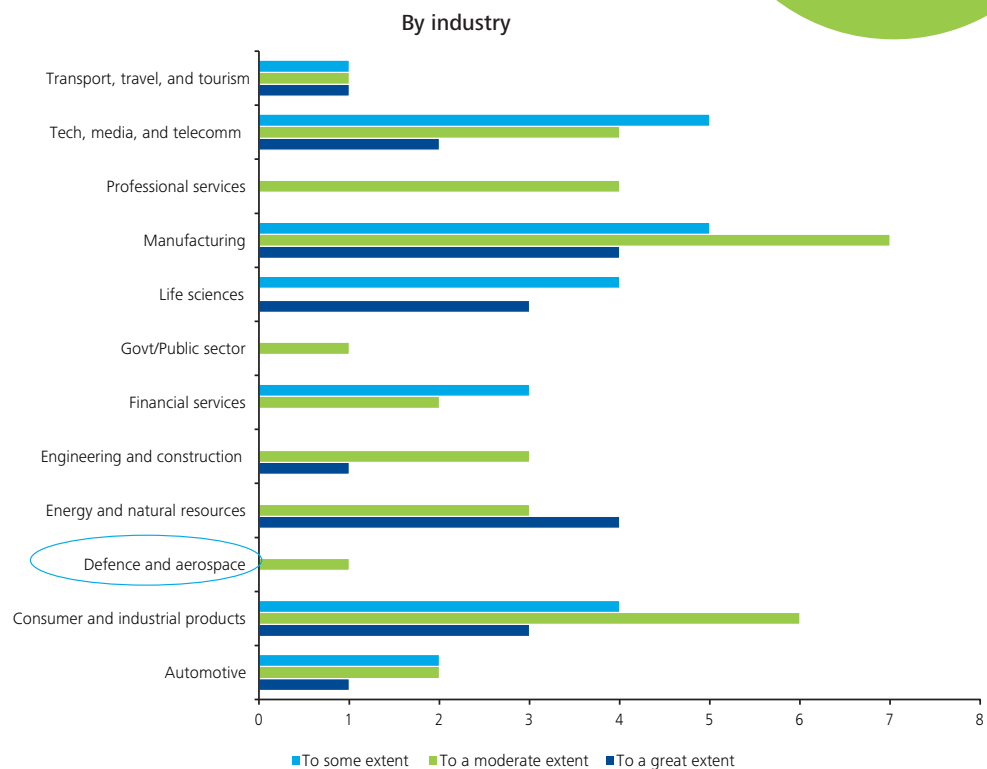
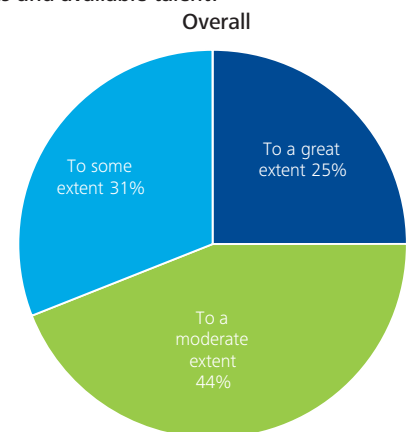
- Candidates view international assignments as a sacrifice, but company policy treats assignments as an opportunity. The intention of the program is not aligned with talent development, so people do not want to accept an assignment.
- It is difficult to attract people for foreign assignments as they are becoming more and more demanding regarding the salary package and family.
- It isn't rare, but not more than 20% of the time. Challenges are typically spouse/family reluctance; expectations of 'financial' benefits are challenging, locations particularly emerging markets.
- Our division leaders manage the process in silos so they do not take advantage of the possibility of better candidates in other groups. Many individuals are chosen because they are trusted versus possessing the appropriate skills for the role. No pre-decisions are done on personality, culture etc.
- Qualified internal candidates are not interested in an assignment opportunity, because they do not see the benefit to them in regards to future career opportunities within the company.

Gap between current/future business needs and available talent

To what degree is there a gap between current/future business needs and available talent?

When asked to what extent is there a gap between business needs and available talent, more than 70% of respondents indicated either a gap to a moderate or great extent. In particular, the manufacturing and energy and natural resources industries had the most respondents noting a gap "to a great extent" between their business needs and available talent.

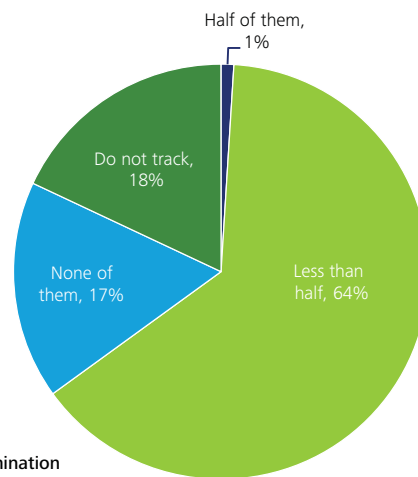
Energy and natural resources was the only industry where more respondents reported their gap between business needs and available talent is "to a great extent" than "to a moderate extent."



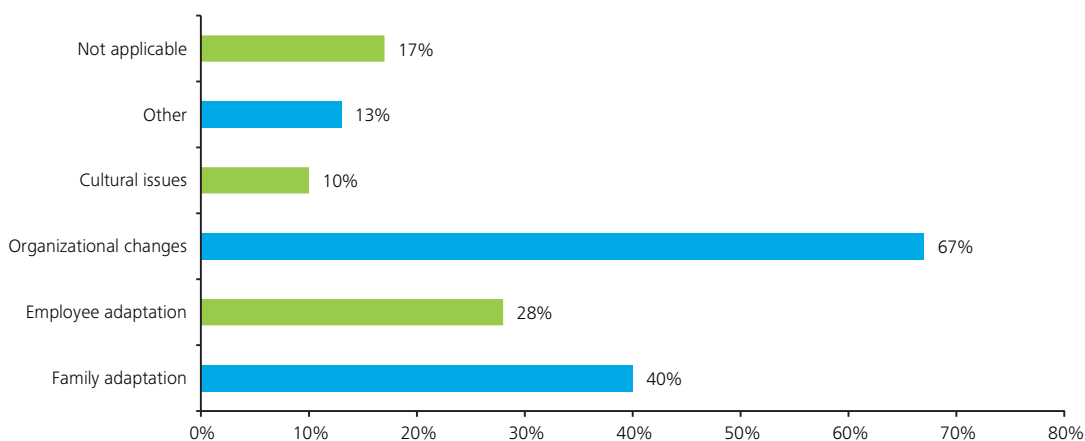
Assignment termination

When respondents were asked how many assignments terminate prematurely, 64% said less than half of assignments are ended early and 17% said none of their assignments are terminated prematurely. When asked why assignments are terminated early, the majority of respondents, or 67%, cited **organizational changes** as the cause. The next two largest key reasons were **family adaptation** which received 40% of respondent's votes and **employee adaptation** which received 28%. Of the 13% that responded "other," key reasons for early termination were: employee finds other employment while on assignment and terminates with the firm, employee performance in new environment, and initial selection was poor and we do not have the right candidate fit.

How many assignments terminate prematurely?



Key reasons for early assignment termination

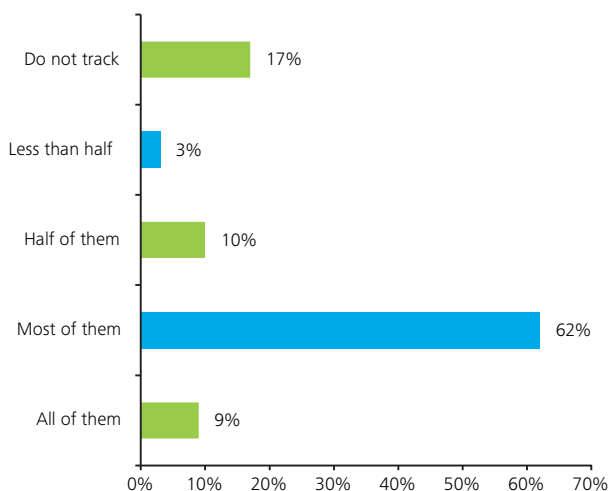


Note: This is a multiple select question. Percentages may not add up to 100

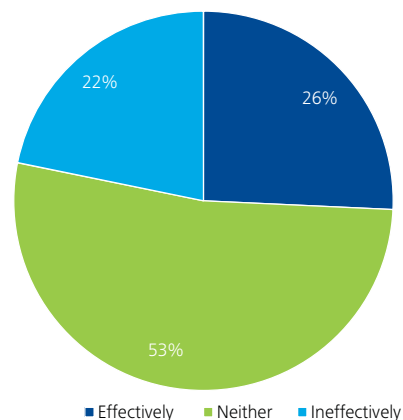
Post-assignment retention and utilization

Seventy one percent of organizations reported that most to all of their assignees are still with the company twelve months after repatriation. While this is the case, only 26% of respondents feel that the knowledge and experience gained by the repatriated employee is used effectively.

What proportion of your assignees is still with the company 12 months after repatriation?



How effectively do you believe that your company utilizes the knowledge/experience upon repatriation of the employee?



Cost and ROI

Return on investment (ROI) of an international assignment is a subject that is widely discussed, but rarely measured by global organizations. Very few companies have been successful at reaching the “silver bullet” of metrics by knowing exactly what to measure and having robust data behind it to support the calculation.

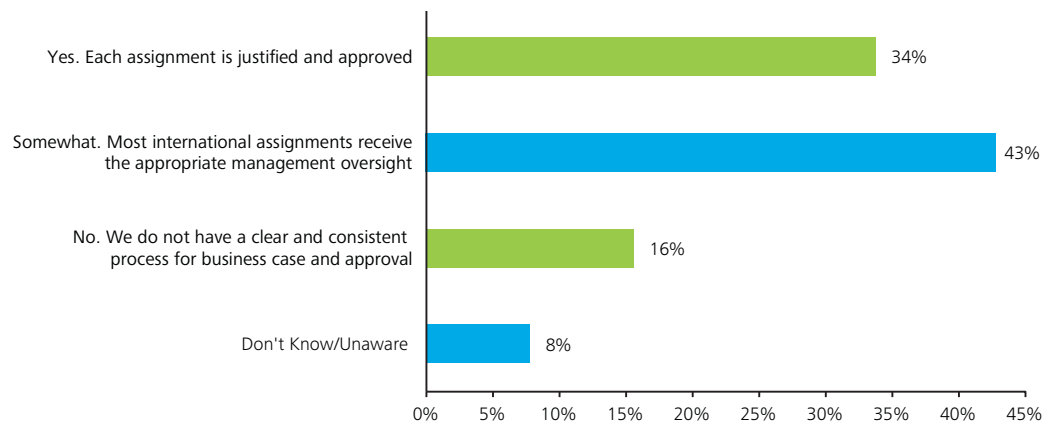
Respondents were surveyed on their global mobility program and its ability to measure ROI and analyze costs. When looking at how effective their organization is in establishing assignment objectives and approving business cases, 77% of organizations said they have appropriate or total management oversight of their assignments. Although organizations showed earlier that measurement of assignment cost is an important factor, 73% of respondents said they do not measure ROI and only 6% and 3% measure development and role successors, respectively. Also, 81% of organizations said they place the task of measuring ROI in the hands of the business unit, while 13% leave the task for their global mobility function.

The survey results showed that there is a gap between analyzing cost and measuring ROI for respondent companies. 66% of respondents prepare cost estimates and 68% of respondents quantify spend in some way, but only 27% of companies said they measure ROI. Companies are putting in an effort to analyze the cost of assignments, but few are looking at the return they receive from the assignment.

Assignment governance

How effective is your organization in establishing assignment objectives and approving a business case?

One-third of respondents indicated that each assignment is justified and approved, and 43% of organizations felt that most international assignments receive the appropriate management oversight. 16% of respondents reported they do not have a clear and consistent process. Stand outs in this category were organizations with less than 50 assignees, especially those in the professional services industry, travel and tourism, and technology, media, and communications industries. The 34% of companies that justify and approve each assignment were mainly composed of organizations with assignee volumes between 50 and 500, and among the healthcare, pharmaceutical, and biotechnology industries.

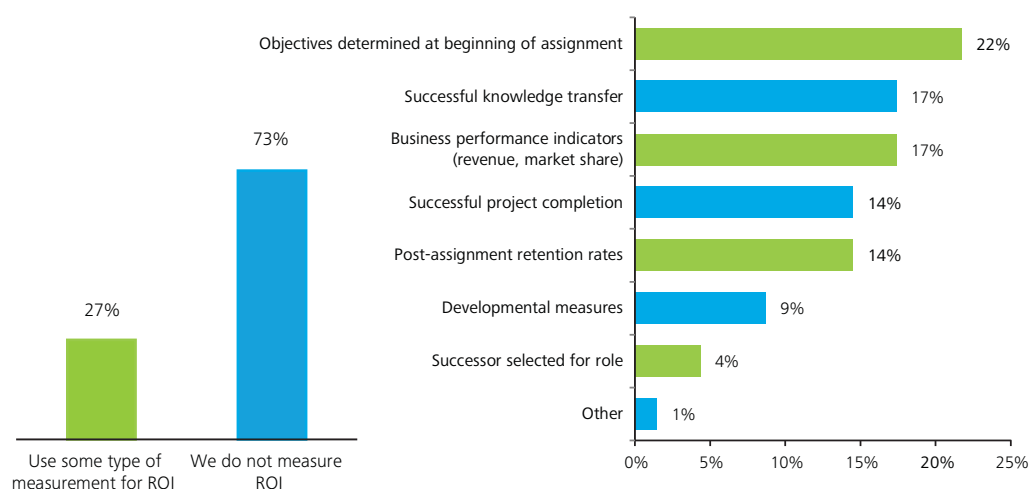


Measuring ROI

How do you measure ROI of an assignment?

The number of respondents reporting they do not measure ROI in 2012 is 73%. This contrasts the view by respondents that “cost of international assignments” is the top barrier to global mobility, and the 56% of respondents that selected “managing and tracking global mobility costs” as one of their top five most significant challenges.

Of the companies that do measure ROI, those with 50–100 or 500–1,000 assignees rank the highest (those with 1,000 plus assignees rank the lowest) and tend to be in the engineering and construction, financial services, or healthcare, pharmaceuticals, and biotechnology industries. Also, of companies that measure ROI, talent measurement indicators were not the most common, with 9% of companies using developmental measures or selecting successors for roles.

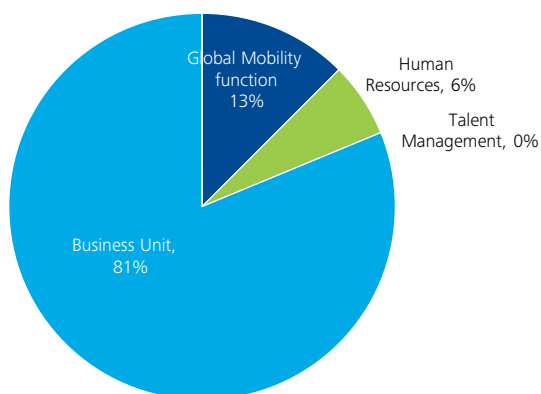


Measuring ROI

Who measures mobility ROI in your organization?

Of the 27% of companies who responded to the affirmative, 81% of those organizations said ROI measurement was handled by the business unit, 13% by the global mobility function, 6% by human resources, and 0% by talent management. These results are consistent with the 2011 survey.

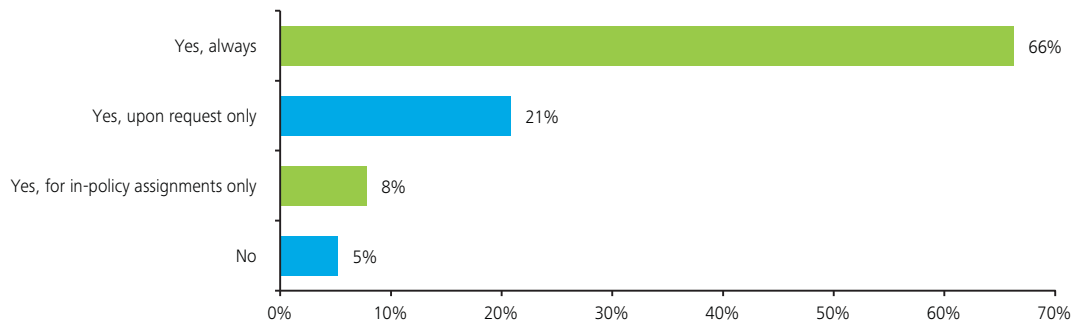
It should be noted here however that business unit representatives did not take part in this survey, so we should not necessarily assume the accuracy of the “Business Unit” responses. It is possible that less than 81% of business units are in fact measuring mobility ROI.



Cost estimates

Do you prepare an estimate of costs for each assignment?

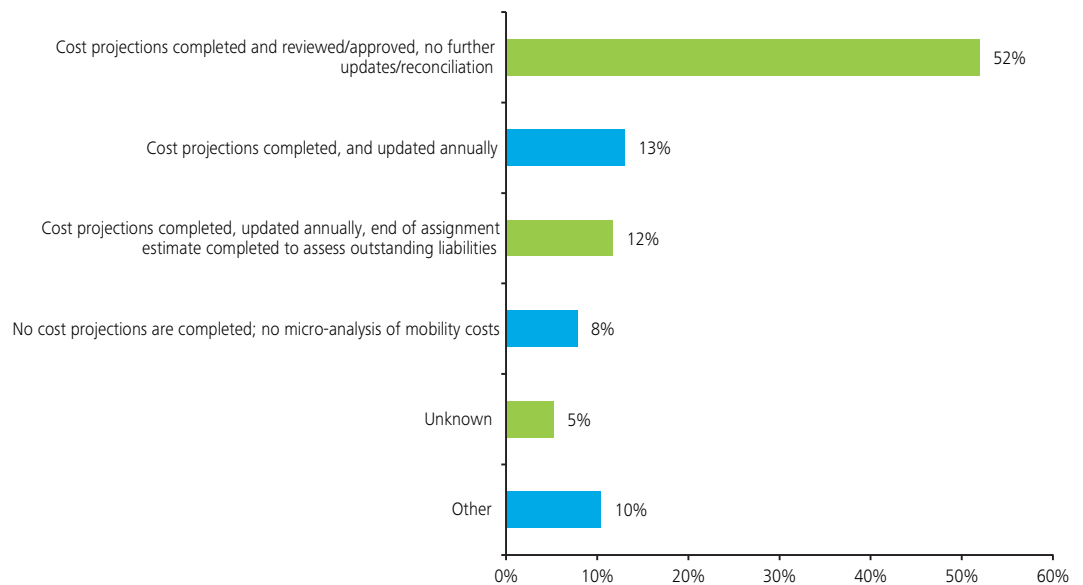
When asked if they prepare an estimate of costs for each assignment, 95% of respondents said they always do. 21% of respondents said they prepare estimate costs upon request only, 8% for in-policy assignments only, and 5% said they did not prepare cost estimates.



Analyzing mobility costs of individual assignments

How does your company analyze mobility costs of individual assignments?

The amount of respondents who said they complete, review, and approve mobility costs of individual assignments but do not perform further updates or reconciliation is 52%, an 18% rise from 2011 to 2012. There was an 11% decline in organizations that completed cost projections and made updates annually from 24% to 13%. 8% of respondents said they neither perform cost projections nor analysis of mobility costs, a 7% decline from 2011. Of the 10% that said "other," their responses included: actual costs are provided and analyzed, at timing of budget set-up and upon review of budget during the fiscal year, occasional annual updates of tax equalization piece, tracked through an annual budget-to-actual process and tool, cost vs. budget are reviewed quarterly, and global mobility function provides a self-service cost projection to the business but it is not tracked on whether they use it.

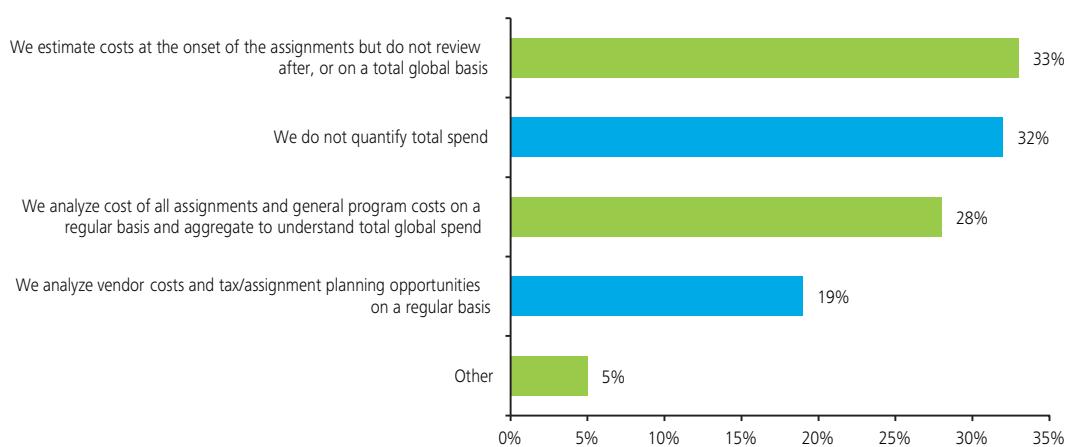


Total spend

How does your company quantify the total spend of your global mobility program?

In 2012, nearly one-third of respondents, or 32%, reported not quantifying total spend. This is a 5% increase from 2011. These organizations tended to have assignee populations of 50–200 or more than 1,000, and were in the consumer and industrial products, manufacturing, or technology, media, and communications industries.

Of the companies that do quantify spend, organizations that estimate costs at the onset of assignments but do not review after, or on a total global basis (33%), declined by 6%, and organizations that analyze assignment and general program cost on a regular basis and aggregate to understand total global spend (28%), declined by 11%. An increase was seen for companies that analyze vendor costs and tax/assignment planning opportunities on a regular basis (19%), which grew by 9%.



Note: This is a multiple select question. Percentages may not add up to 100



Program management

In this section, we are sharing insights into how different companies are managing their global mobility programs from a service delivery perspective. However, as it relates to benchmarking or leading practices, our point of view is that no two organizations are alike and there is no singular leading practice when it comes to service delivery and program management. Each organization ranks priorities differently and each organization should measure against themselves as to whether their own model is appropriate based on their own set of standards.

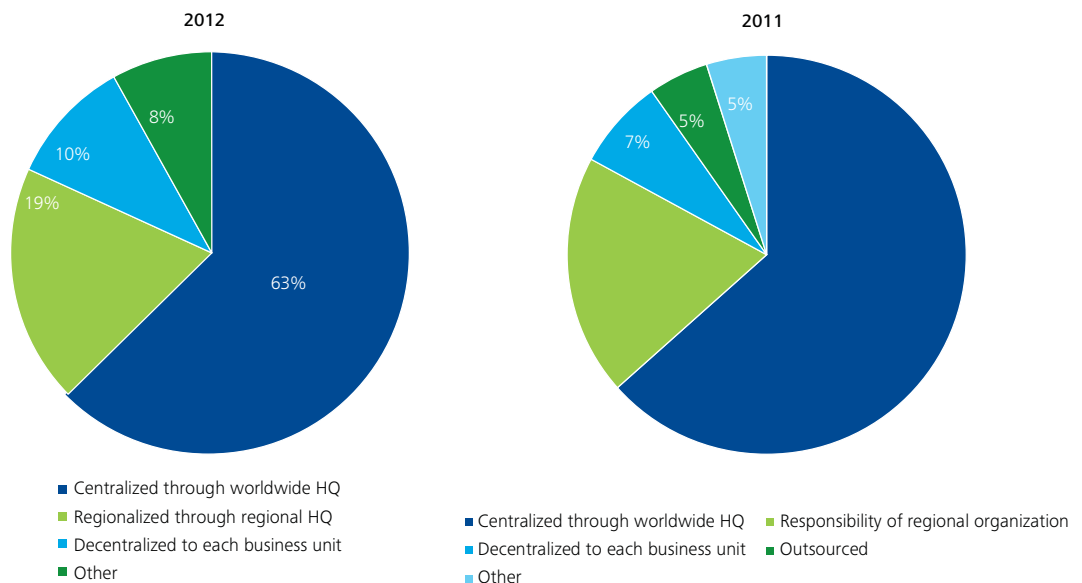
Respondents' survey answers in 2012 around program management were fairly consistent with 2011 results. In both years, 63% of respondents reported managing and delivering their global mobility services centrally through worldwide headquarters. Also, half of all respondents control global mobility within their organization through a centralized mobility leadership that sets strategy and resolves issues globally. One change from 2011 to 2012 was in respondent's approach to global compensation reporting. Just over half (51%) of respondents use a centralized data collection facility, a 7% increase from 2011.

Management and delivery of global mobility services

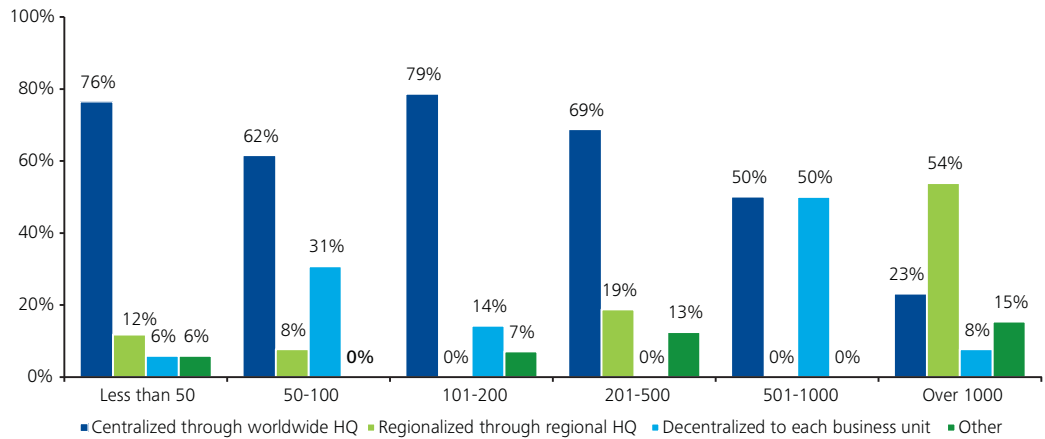
The centralized approach continued to be the prevalent choice for how companies organize the delivery of global mobility services from 2011 to 2012. It is also the prevalent choice of organizations with assignee volumes less than 500. As assignee volumes get larger, more organizations take a regionalized or decentralized approach. This is especially seen for respondents with assignee volumes greater than 1,000; over 50% use a regionalized approach and only about 20% use a centralized approach.

Many organizations are rethinking their model, as evidenced by 37% of respondents who said they will perform a review of the operating model/structure design within the next 12 months. 31% of respondents also indicated they are moving to a leveraged shared services approach within the next 12 months.

Which of the following best describes how your company organizes the management and delivery of global mobility services?



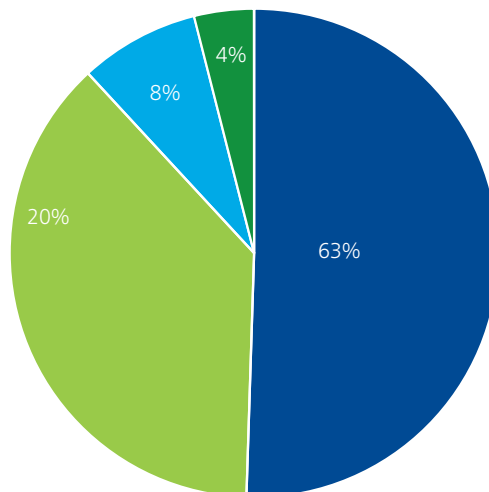
Organization model (by population size)



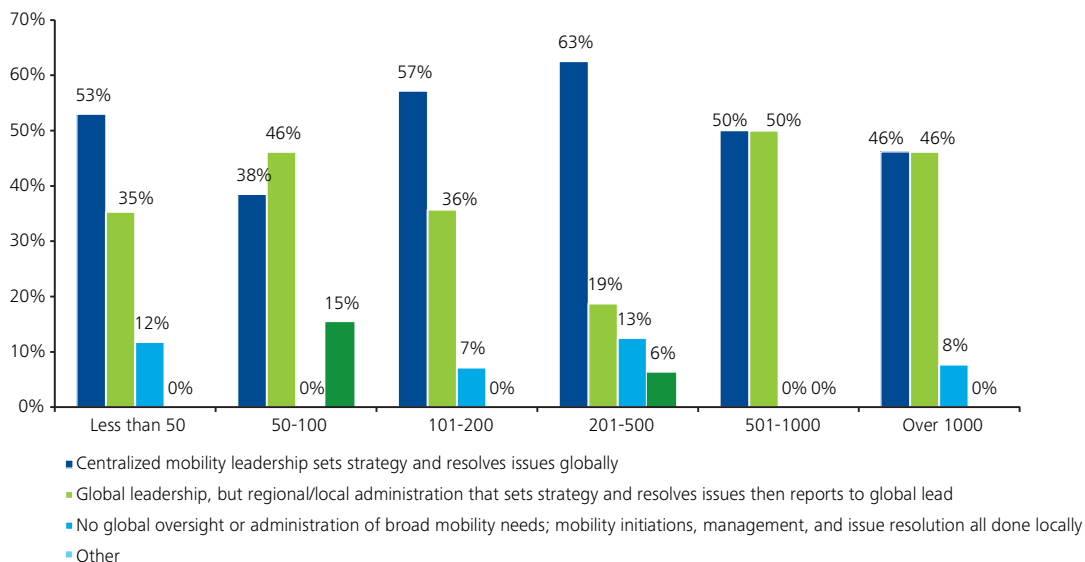
Governing global mobility administration

When organizations were asked how they control their global mobility administration, 50% of respondents indicated that a centralized mobility leadership team sets strategy and resolves issues within their company. When looking at the data based on number of assignees, the centralized approach still showed to be utilized most often. Again, as seen in the previous section, as the assignee volume grows larger, fewer organizations employ a centralized model. For assignee volumes over 500, there is an almost equal split between respondents using a centralized approach versus global leadership with regional/local resolution. One data set not following the trend is assignee volumes between 50 and 100. In this category, more respondents (46%) use the global leadership with region/local resolution than do a centralized approach.

How is global mobility administration controlled within your organization?



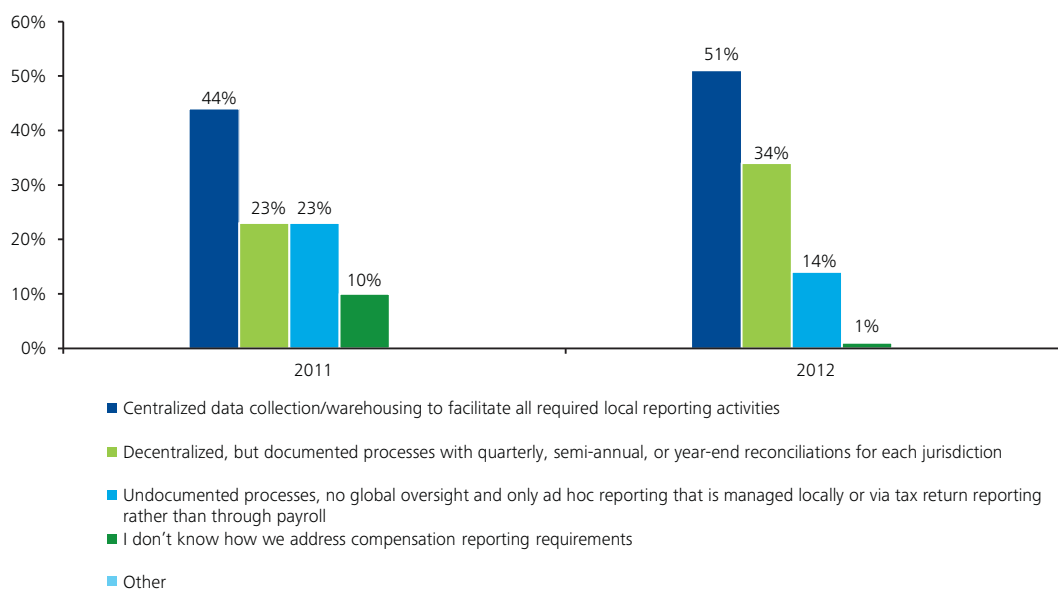
Governance model (by population size)



Global compensation reporting

There was a 7% increase, from 2011 to 2012, in the number of respondents that use centralized data collection/warehousing to facilitate all required local reporting activities. Also, undocumented processes are declining, indicating that respondents are giving more attention to this area. In 2011, 23% of respondents reported using undocumented processes, whereas only 14% of respondents reported using it in 2012.

What is your approach to global compensation reporting (to support country tax reporting requirements)?



Integrated assignment management systems

Only 17% of respondents said they do not use an integrated assignment management system. The largest amount of respondents, 36%, said they outsource to a provider, and 23% of respondents said they have a home grown, custom system built. Also, 42% of respondents indicate that technology improvement initiatives are currently underway or planned within the next 12 months.

Which integrated assignment management system does your organization use?

Options	Response
Outsourced to a provider	36%
Home grown, custom system built in house	23%
Commercial software used in house	21%
None	17%
Combination of tools and systems	3%

The data does not indicate that industry, assignee population size, nor evolutionary phase have any influence on the decision around use of global mobility technology.



Policy information

In this section, respondents were asked about the nature of their global mobility policies, what is most important to them in terms of global mobility policy, and their adaptability to changes and exceptions in their policy? Respondent's answers to these questions showed a shift in the way organizations are viewing their global mobility policies in 2012 compared to 2011.

The three most important factors relating to assignment policy in 2012 are: supporting business objectives, cost control, and competitiveness. Although these three factors did not change from 2011, 53% of respondents said they made either major or minor updates to their policies within the last year. When looking at policy change from 2011 to 2012, there was a significant increase in the percentage of respondents that organize their global mobility policies by assignment type and a decrease in organizations that have either one global policy or use a combination of policies. Respondents also showed they are less willing to accommodate an assignee's specific needs and discourage business units or assignees from deviating from policy. When respondents do show flexibility, their top exception requests are host housing, family support, and relocation.

In summary, organizations are increasingly recognizing that a "one-size-fits-all" approach to assignment policies is neither cost-effective nor supports the business objectives. The data reflects that companies are responding positively to businesses that demand that mobility policies support their objectives by expanding the suite of policy types; however, there is less tolerance or willingness to make exceptions once those policies have been implemented.

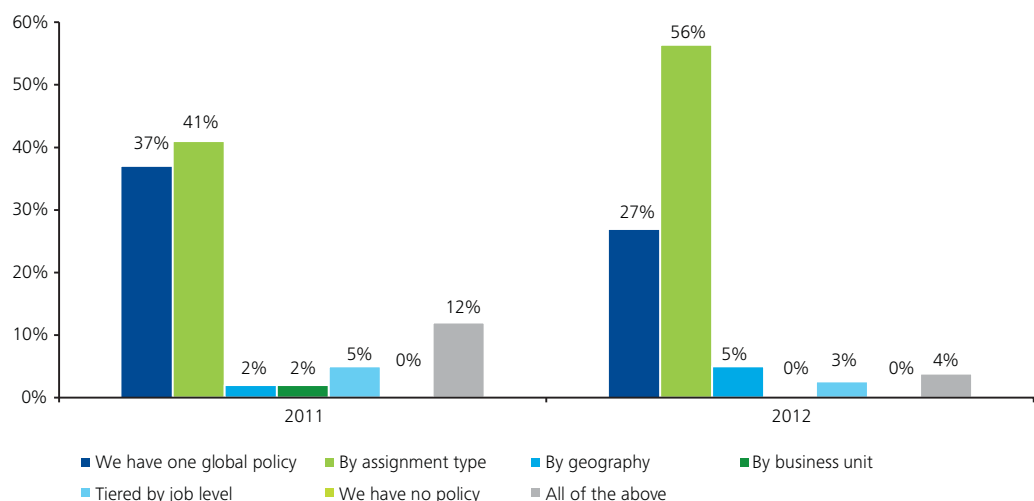
Segmenting global mobility policies

What is most important to your organization as it relates to assignment policies? (rank in order of importance with 1 being most important)

Rank		
2011	2012	Factor
1	1	Supporting Business Objectives
2	2	Cost control
3	3	Competitiveness
-	4	Consistency
4	5	Employee Experience
5	-	Attracting and Retaining Employees

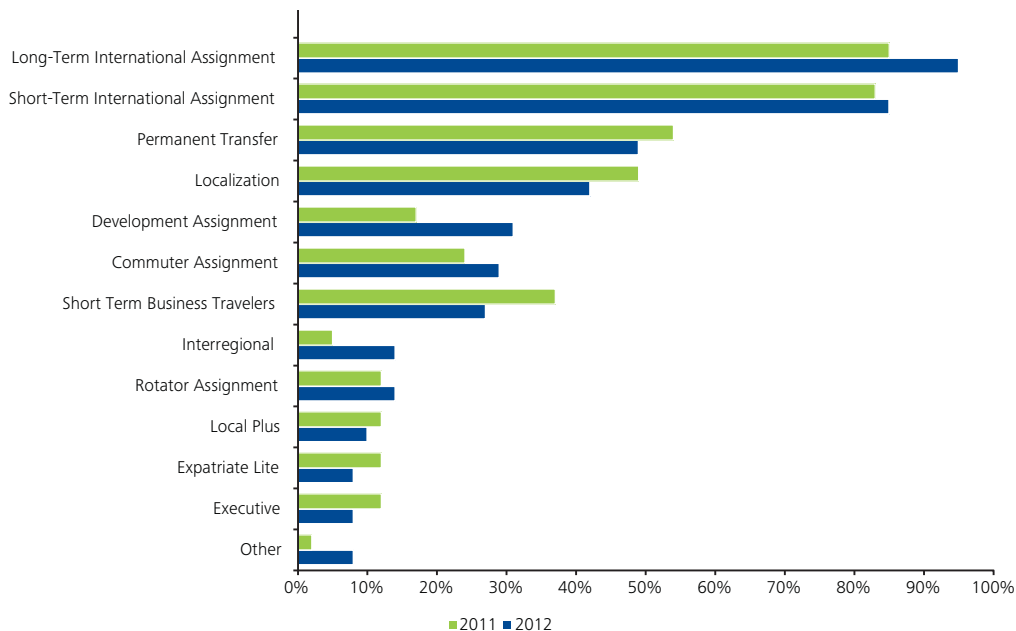
How does your organization segment its global mobility policies?

Segmenting global mobility policy by assignment type is still the most common approach for organizations this year, but with a 15% increase from 2011. While segmenting by assignment type increased, respondents having "one global policy" decreased by 10%.



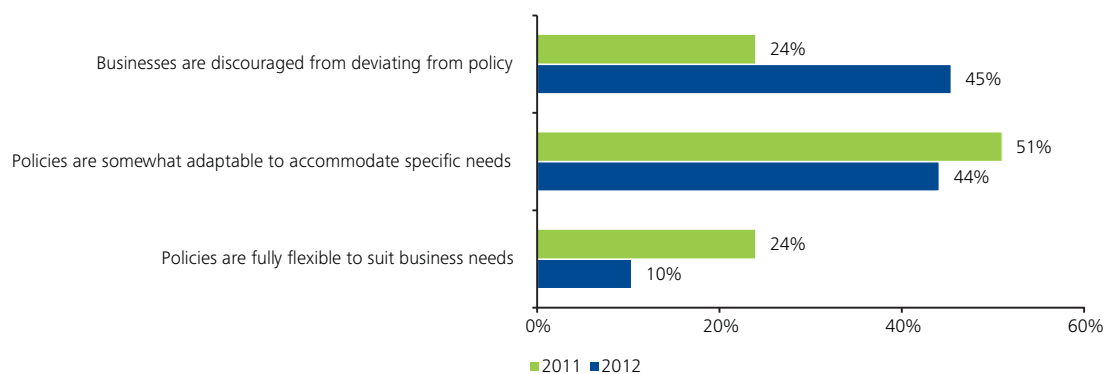
Does your company have written assignment policies for the following assignment types?

The data for written assignment policies has stayed very similar from 2011 to 2012. Upward trends are seen in interregional policies which increased from 5% in 2011 to 14% in 2012, and Development Assignment policies which increased from 17% in 2011 to 31% in 2012.



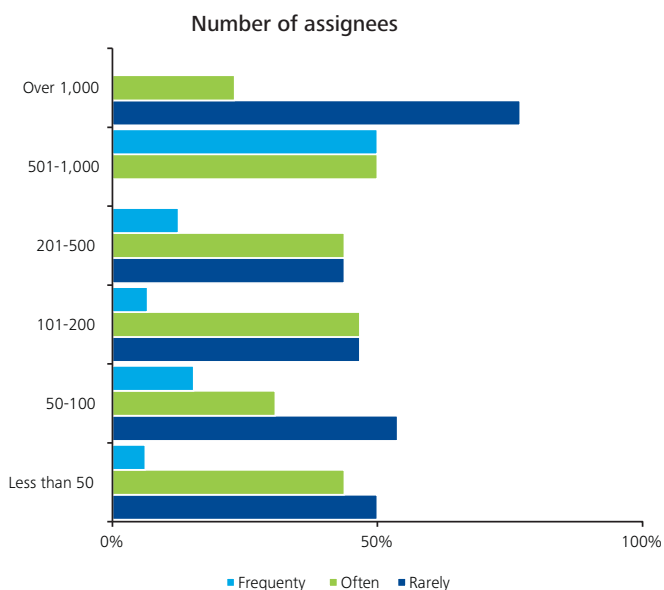
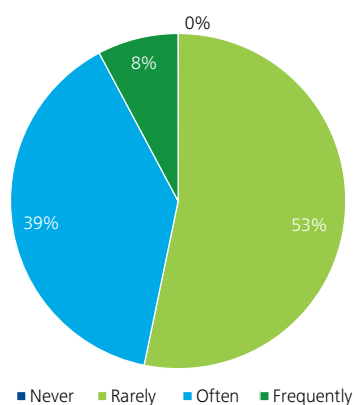
Please indicate the level of flexibility within your policy framework to accommodate the needs of the business unit and/or assignment candidate.

As policies are becoming more segmented by assignment type, we are seeing more organizations take a tougher stance on deviations. Flexibility and deviations had a general downward trend in 2012 compared to 2011. 45% of respondents in 2012 reported that business units are being discouraged from deviating from policy; a 21% decrease from 2011. The adaptability of policies to accommodate specific needs also declined in 2012 to 44%, down from 51% in 2011, and the amount of respondents reporting fully flexible policies declined 14% from 24% in 2011 to 10% in 2012.

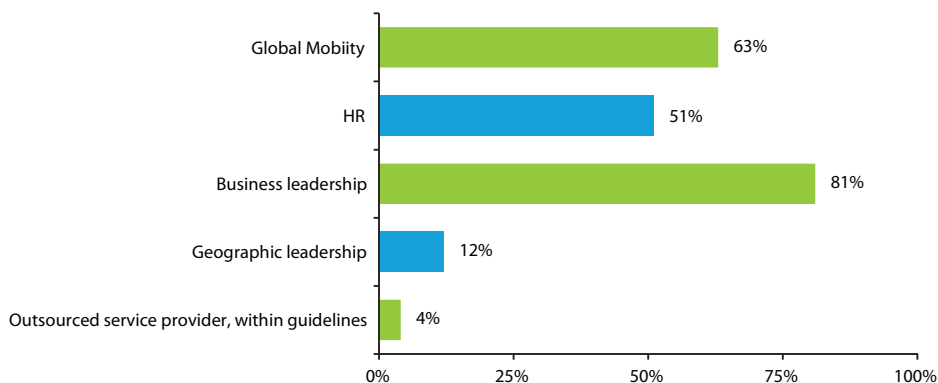


How often does your company grant policy exception requests?

53% of respondents said they “rarely” grant policy exception requests and 8% said they frequently grant exceptions. In terms of program sizes, organizations with assignee volumes over 1,000 showed exception requests to be very rare, and assignee volumes of 501–1,000 showed to have the highest frequency for exception requests. In approving these exceptions, business leadership handles exceptions 81% of the time with the global mobility function handling exceptions 63% of the time.



Who approves exceptions?



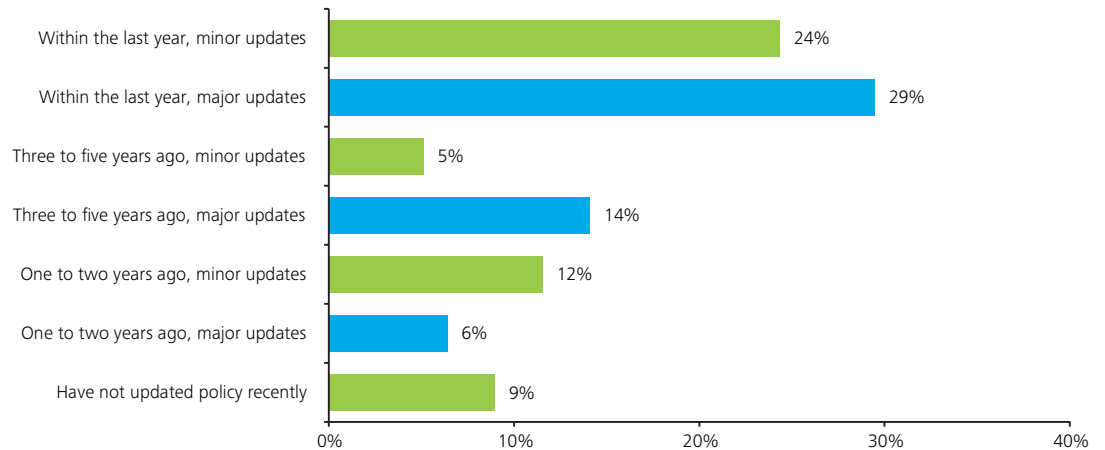
Please indicate the nature of your top five exception requests.

Rank	Exception
1	Host housing
2	Family support
3	Relocation
4	Home housing
5	Compensation

Other noted responses include home leave, dependent education, and norm deductions (such as housing and car).

When was the last time you updated your policy? Did you consider it a major/minor update?

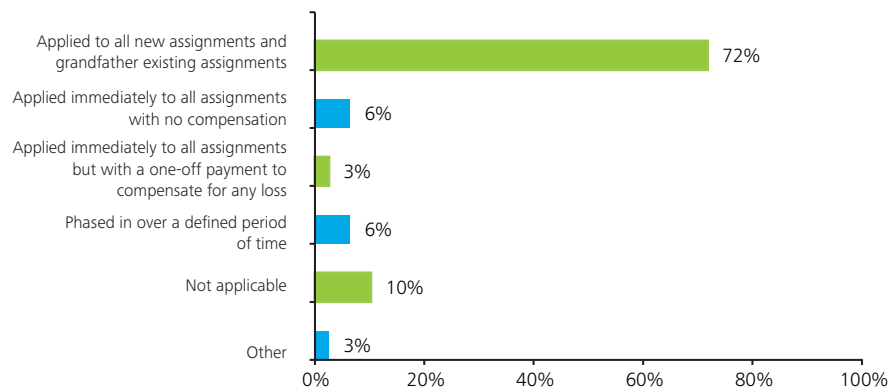
About one-half of all respondents have made either minor or major updates to their policy within the last year. 28% of respondents said the last time they made either minor or major updates to their policy was three to five years ago, or they “have not updated policy recently.”



Two-thirds (67%) of respondents indicate that a policy review or redesign is currently underway; while 31% indicate that it is planned within the next 12 months.

When there are major policy changes, how are the changes typically implemented?

The majority of respondents (72%) said they apply major policy changes to all new assignments and grandfather existing assignments.



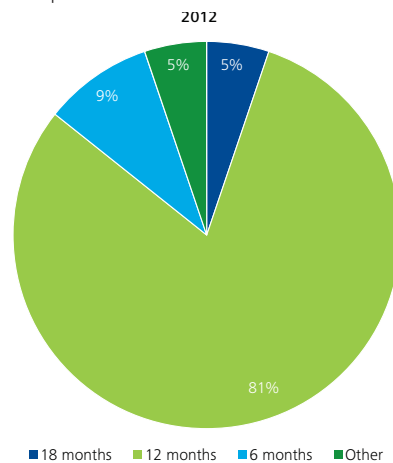
Long-term assignment policy provisions

To survey trends surrounding long-term assignment policy provisions, organizations were questioned on how they define long-term policies and eligibility, what they provide for in their policies, and the limits they place on provisions. We asked respondents how their policies address predeparture services, movement of goods, allowances, and other aspects involved in the global relocation process.

In 2012, the benchmark for considering an assignment “long-term” was an assignment of at least 12 months. The survey results showed that there is not one single trend that encompasses all of respondent’s long-term assignment policies, but policies are defined singularly. In general, organizations tend to place limits on the amount of dependents they will provide for, relocation expenses, and assignment expenses. When respondents provide for expenses, more tend to deliver repayment by reimbursement opposed to providing a fixed amount or lump sum.

At which point in time does your organization define the break between short-term and long-term assignments?

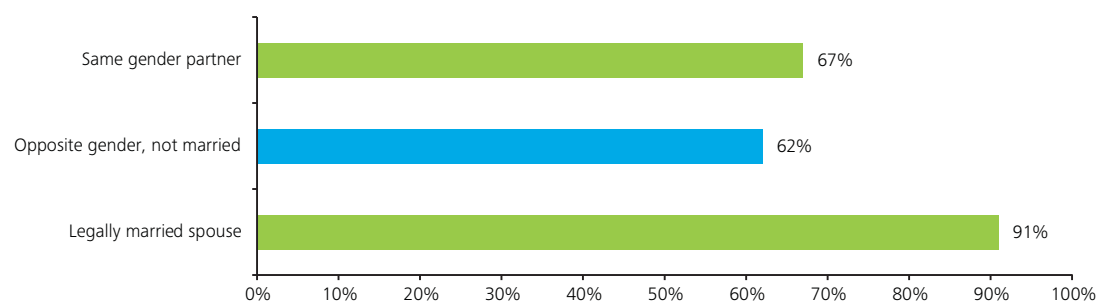
81% of respondents consider the difference between short-term and long-term assignments to be 12 months.



Eligible dependents

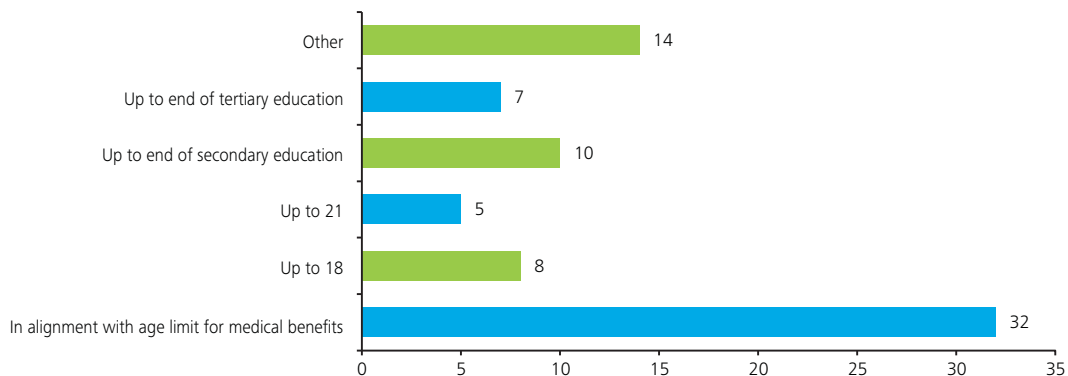
91% of organizations said their policy considers an eligible dependent to be a legally married spouse. 32 respondents, more than double any other category, defined the upper limit age of a dependent child to be in alignment with the age limit for medical benefits. The age limit for medical benefits ranges from 18 to 26 and varies by country, student status, insurance plan, accompaniment status, and other variables.

Which of the following does your policy recognize as eligible dependents?



Note: This is a multiple select question. Percentages may not add up to 100

How do you define the upper age limit of a dependent child?

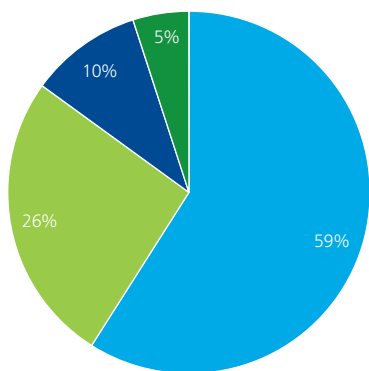


Pre-assignment visit

The purpose of the pre-assignment visit is for house hunting and school finding, pre-acceptance “look-see” to determine if the employee wants to accept the assignment, and familiarization upon acceptance. Respondents were asked which family members were eligible for the pre-assignment visit, the duration of the pre-assignment visit, and whether or not a house hunting trip is provided upon repatriation.

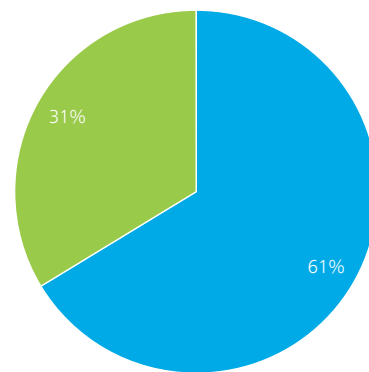
The majority of respondents, about 60%, provided pre-assignment visits for the assignee and spouse only, and allowed duration of one week with weekends included. In terms of house hunting trips upon repatriation, 58% of respondents said they provided for them of which 38% only provide if the assignee is repatriating to a new location.

Eligible family members



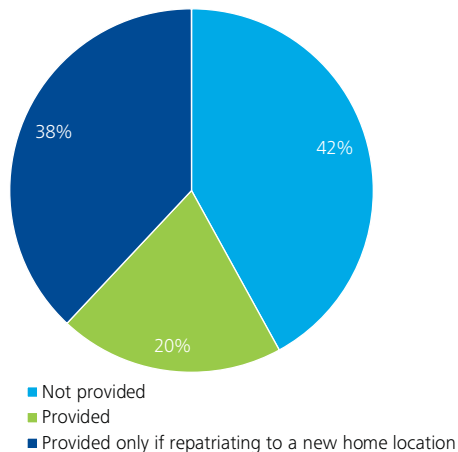
- Assignee and spouse only
- Assignee, spouse, school-aged children
- All accompanying family members
- Assignee

Duration



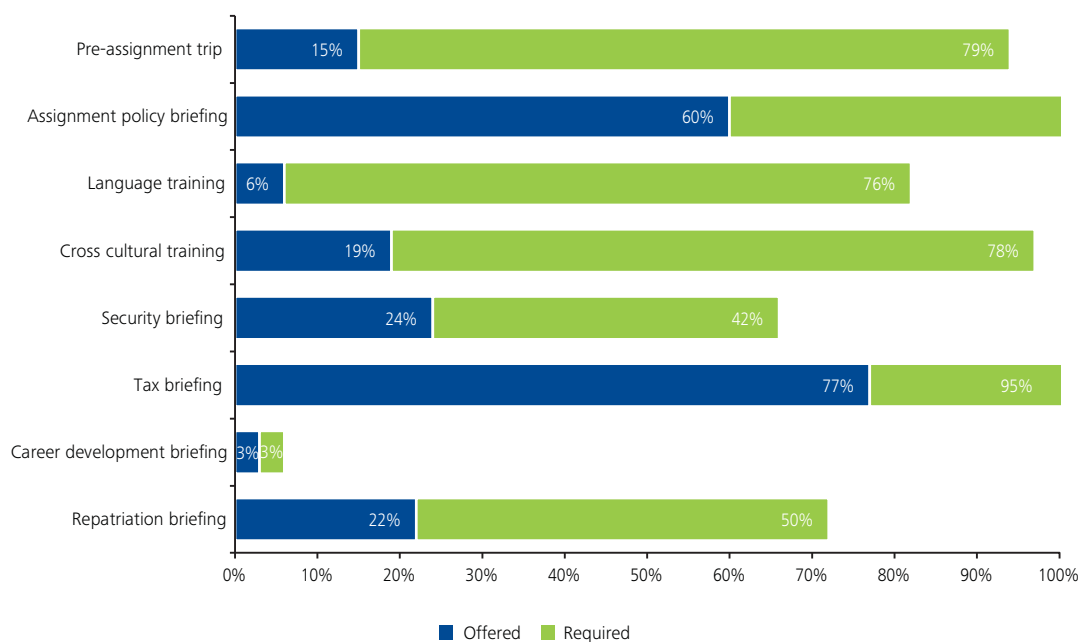
- One week (including weekends)
- Less than one week

House hunting trip upon repatriation



Orientations/policy briefings

When asked about orientation and policy briefings, respondents reported on the briefings they offer and the ones they require. The most commonly offered briefings are pre-assignment trip briefings, assignment policy briefings, language training, cross cultural training, and tax briefings. Of all the offered briefings, the majority of respondents required assignment policy briefings and tax briefings.

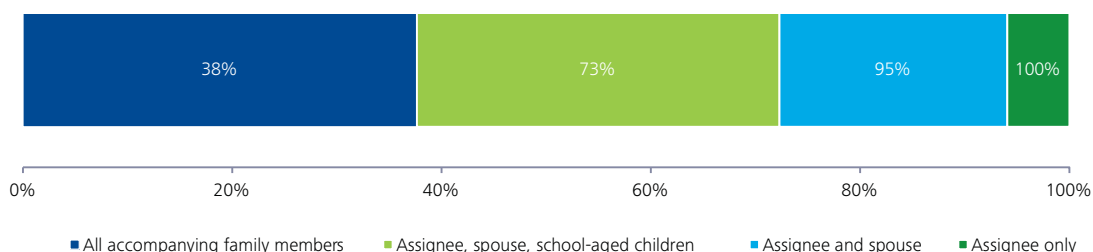


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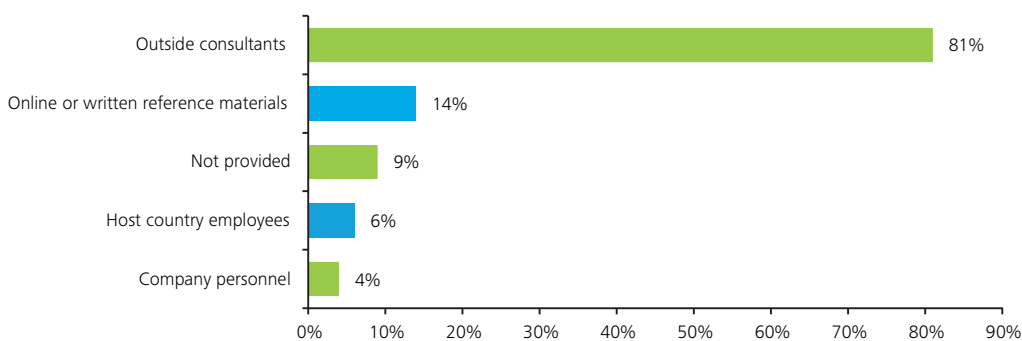
Cross cultural training

For respondents that provide cross cultural training to assignees, 95% also provide training to spouses, 73% provide training to spouses and school aged children, and 38% provide training for all accompanying family members. When providing training, 81% of respondents use outside consultants.

Who is eligible for cultural training?



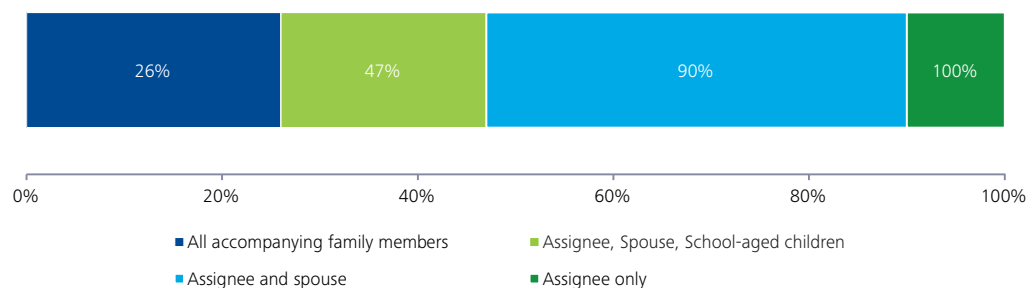
How is cultural training provided?



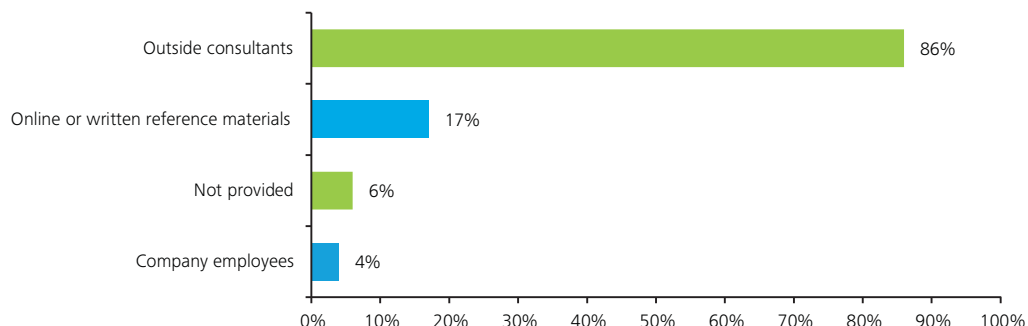
Language training

Like cross cultural training, many organizations provide training for assignee and their spouse, but few provide training for all accompanying family members. Also similar, 86% of respondents reported using outside consultants to perform language training.

Who is eligible for language training?



How is language training provided?

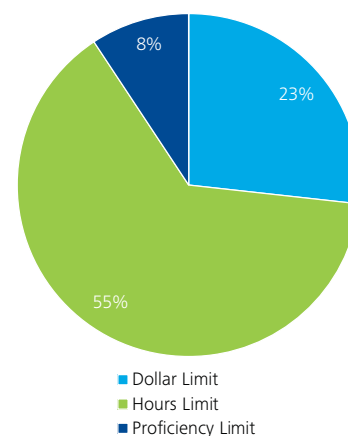


Language training budgets

Respondents were surveyed on the types of budgets they use for language training; dollar limits, hours limits, and proficiency limits. The majority of respondents (55%) use an hours limit. Training hours under this budget ranged from 30–300 hours with 100 hours being the most common. Hours limits are found to be often equal, or reduced for spouse and children.

The dollar limit is used by 23% of respondents and ranges from \$275 (for tools such as Rosetta Stone) to \$12,000. The most common dollar limit is \$5,000, and the budget typically applies to the whole family rather than per individual.

The smallest amount of respondents (8%) use a proficiency limit. Under this budget, one respondent reported that assignees were expected to reach “Business Proficiency,” while spouse and children would reach “Social Proficiency.”



Household goods movement

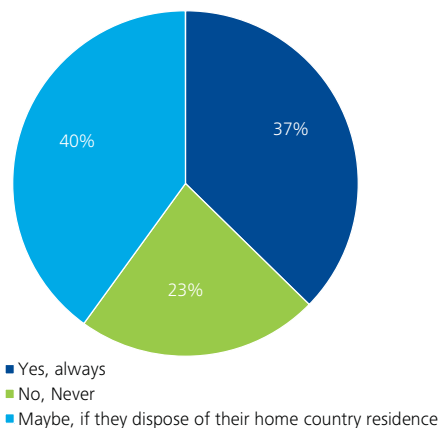
Household goods movement is broken into two categories: surface shipment and air shipment. Of these two categories, respondents were asked their preferred shipping method, and the restrictions placed on how much they ship. For surface shipment, 80% of respondents said their shipping entitlements are based on container size opposed to weight. Although this is operationally simpler, when using air shipments respondents reported using container size 26% of the time and weight 56% of the time. Additionally, 37% of respondents said they increase limits upon repatriation.

Surface shipment	Air shipment
Container size <ul style="list-style-type: none"> Used by 80% 20/40 ft. container for Single 20/40/80 ft. container for Family 	Container size <ul style="list-style-type: none"> Used by 26% Dollar Amount – 5% No Limit 5%
Weight <ul style="list-style-type: none"> Used by 7% 14,000–20,000 lbs. for Single Avg. 40,000 lbs. Family 	Weight <ul style="list-style-type: none"> Used by 56% 500 lbs. for Single 500–1,000 lbs. for Family
Dollar amount <ul style="list-style-type: none"> 3% 	Excess baggage charges <ul style="list-style-type: none"> 63% will reimburse within limits 13% reimburse with no limits 24% do not reimburse
No limit <ul style="list-style-type: none"> 6% 	

Household goods storage

A total 77% of respondents said they either always provide home country storage, or they dispose of their home country residence. 23% of respondents said they never provide storage.

Do you provide home country storage?



Travel — class of airfare

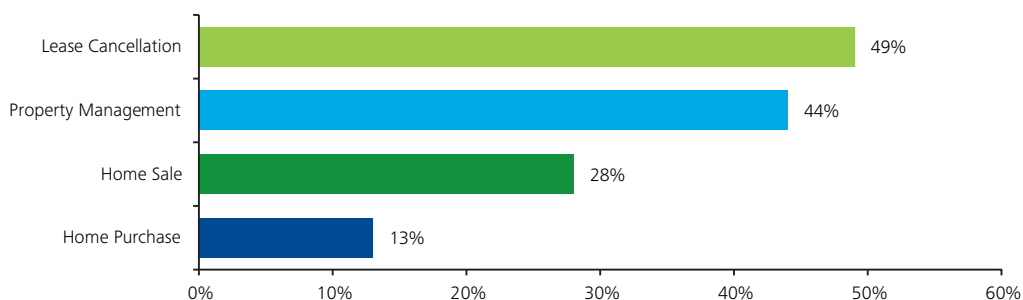
When looking at the difference between relocation travel and other types of travel, respondents reported they provide more business class airfare and less economy airfare for relocation travel than for other travel types.

Class of airfare	Relocation travel	Other Travel (Home Leave, Dependent Visits, etc.)
Economy	36%	53%
Business	14%	8%
Depends on Flight Time	22%	18%
Home Travel Policy	21%	16%
Host Travel Policy	6%	5%

Home country residence support

The top three provisions provided by respondents regarding home country residence are lease cancellation, property management, and home sale. 72% of respondents said they use services by a relocation provider to provide property management. 68% of respondents also reported that all homeowners are not uniformly eligible for home sale and that it varies by circumstance.

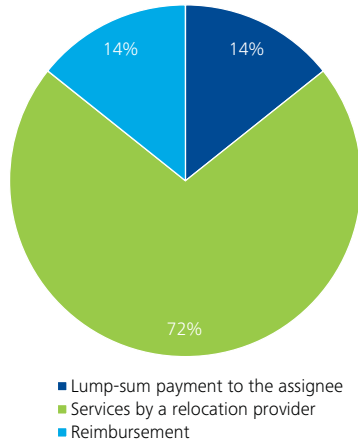
What provisions do you provide with regard to home country residence?



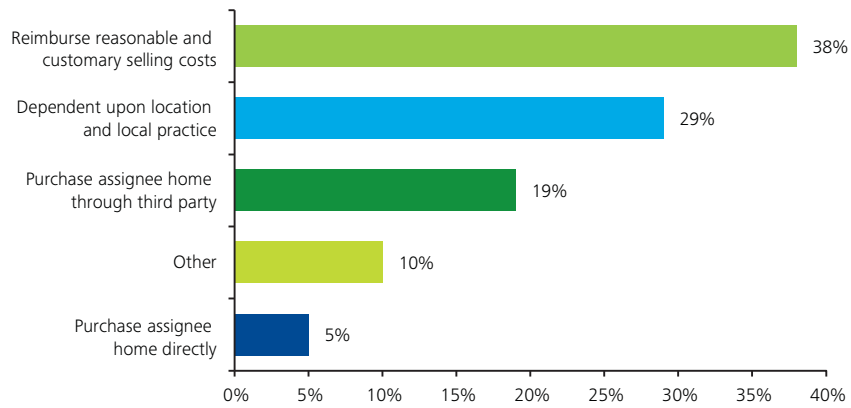
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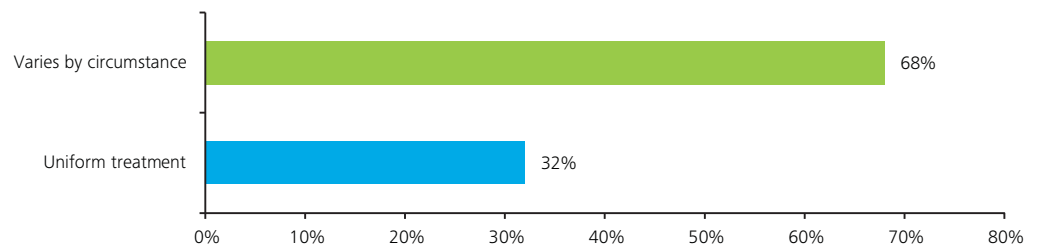
How is Property Management provided?



If you selected home sale, how is this provided?

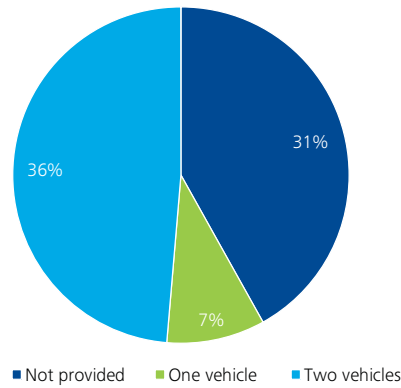


Are all homeowners uniformly eligible for home sale or does it vary by circumstance?



Home country auto support

Of the 58% of organizations that provided home auto disposition, 49% provided for two vehicles and 9% provided for one vehicle. Limits on reimbursement range from \$1,000–\$5,000 per vehicle with an average limit of \$3,500. Organizations reported that limits between \$3,000 and \$5,000 were the most common

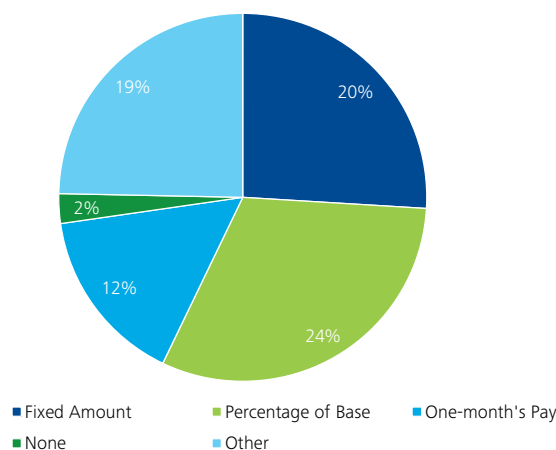


Resettlement allowance

When surveyed about resettlement allowances, organizations showed there is neither a clear “benchmark” nor a “leading practice.” 97% of respondents fell almost evenly between policies based on a fixed amount, percentage of base, one-month’s pay, and “other.” In defining “other,” respondent’s cited policies that used, 1.25 x month’s pay, data provider tables, fixed amounts per family size, fixed amounts per pay grade, and other types of fixed amount calculations. Allowances for the top policy type, percentage of base (31%), ranges from 5%–10% of base pay. Allowances for a fixed amount policy were \$2,000–\$12,000 with an average of \$7,000.

For policy on the resettlement allowance amount, few companies indicated having minimum amounts which ranged from \$1,000 to \$7,500. Maximums ranged from \$5,000 to \$25,000 with \$10,000 being the most common limit. Often, policy varied by country, family size, or level/grade.

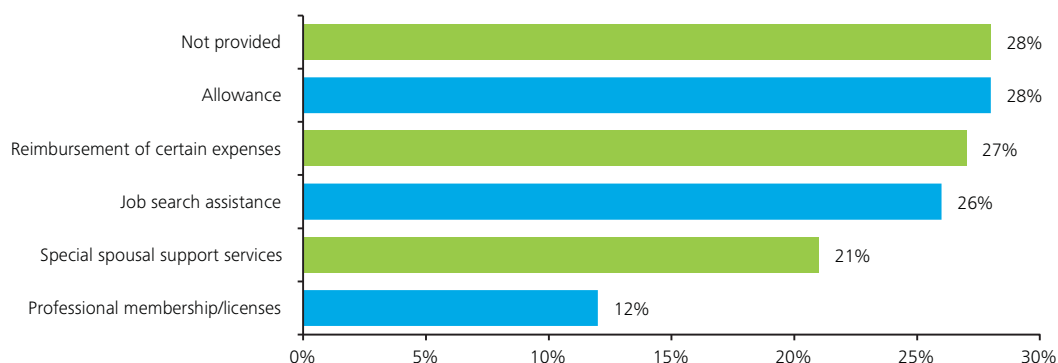
In using a policy for repatriation resettlement allowance, 55% of organizations provide the same amount as pre-assignment, 24% provide a different amount, and 21% do not provide repatriation resettlement.



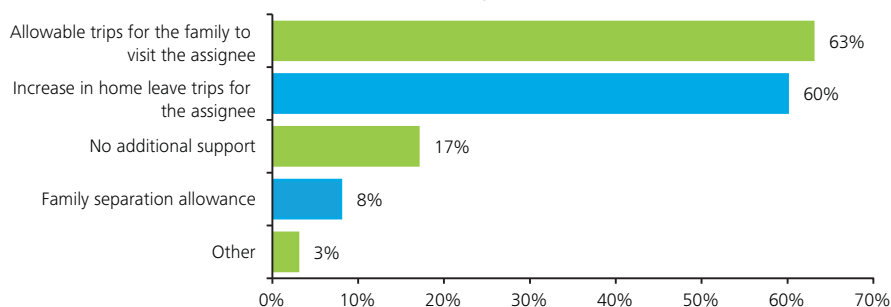
Family support

There was little variation in the amount of respondents that provide spousal support by allowance (28%), reimbursement of certain expenses (27%), job search assistance (26%), or no support (28%). For organizations that provided reimbursement, the maximum allowance limit on spousal assistance ranged from \$1,500 to \$20,000 with the average being \$5,100. For policies regarding additional support provided to unaccompanied assignees, the most common forms are allowable trips for the family to visit the assignee (63%), and increasing home leave trips for the assignee (60%).

In what form do you provide spousal support?



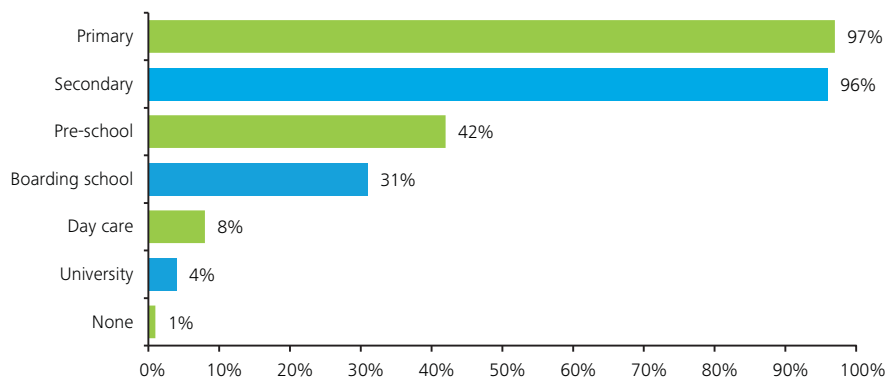
Additional support provided to unaccompanied assignees



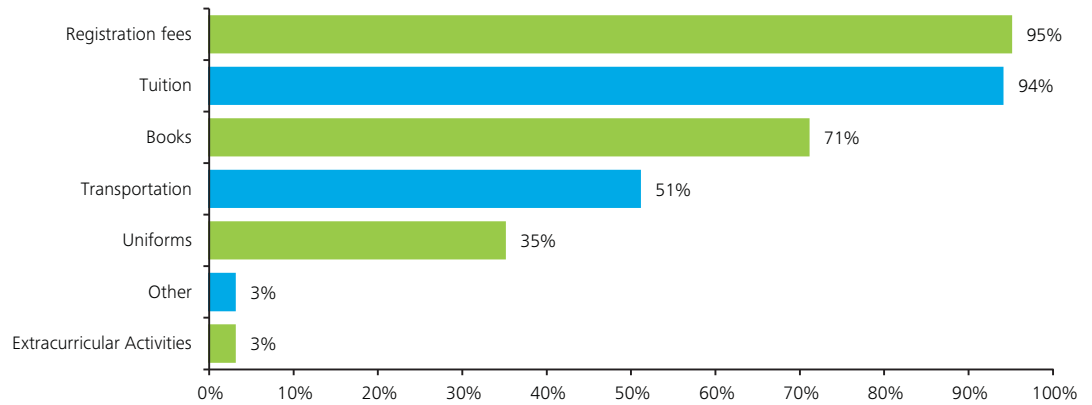
Dependent education

Almost all respondents said they provide assistance for dependents receiving primary or secondary education. The most common expenses covered among respondents are registrations fees, tuition, and books. Organizations that reported "other," cited providing assistance for the difference of local vs. nonlocal university tuition, school trips and lab fees, and local transportation if it is part of the school tuition.

Do you provide dependent education assistance?



If you reimburse costs, what expenses are covered?

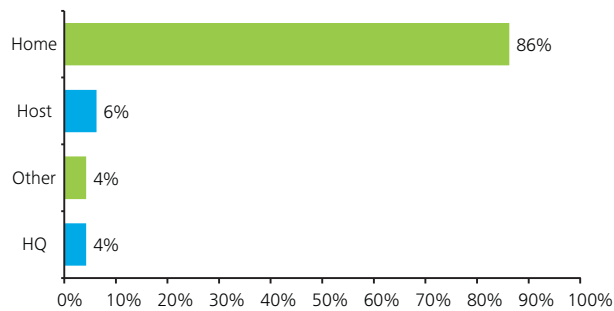


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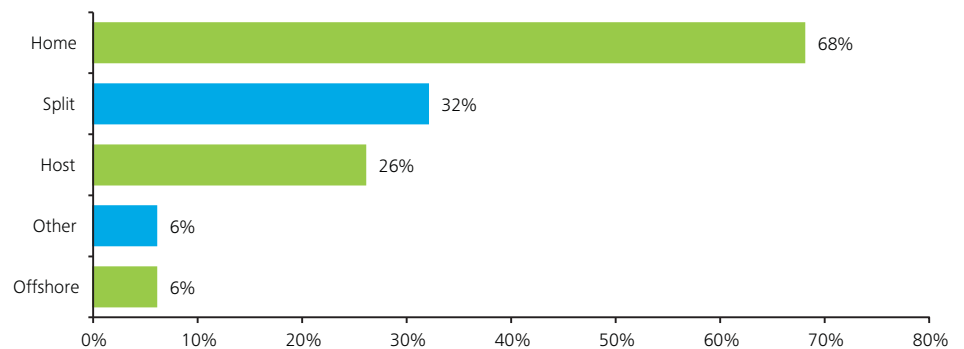
Compensation and delivery

The majority of respondents showed similarity between having the home location the determinant for base salary and the delivery location. For determination of split amount, 64% of respondents were evenly divided between employee election and local government requirement, 25% used the data provider, and 11% used a fixed amount.

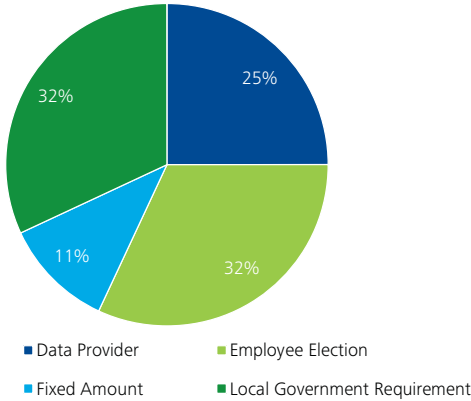
How is base salary determined?



In what location do you generally deliver compensation?



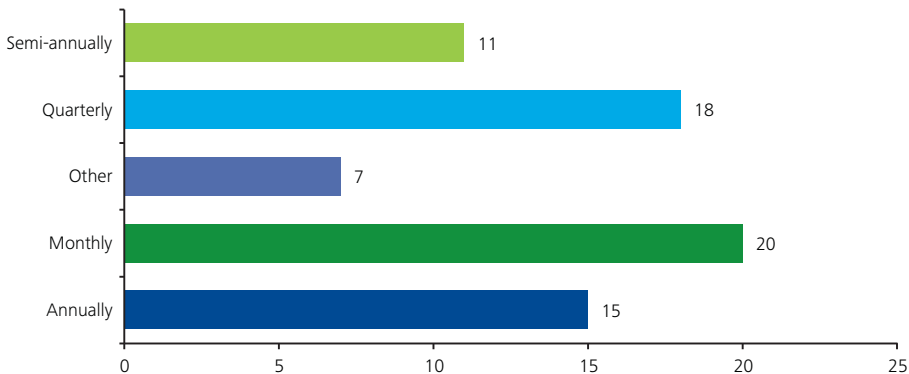
Determination of split amount



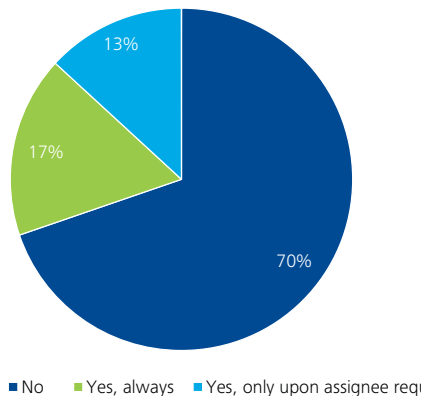
Exchange rates

Respondent data showed no defining trend in the frequency of exchange rate updates. Although this was the case, there was a correlation between organizations that made updates annually or semi-annually and those that used exchange rate protection. Companies that made less frequent updates are more likely to use exchange rate protection. There is also a correlation between the sophistication of technology and the frequency of updates. The more sophisticated technology a company used, the more likely they are to update on a monthly or quarterly basis.

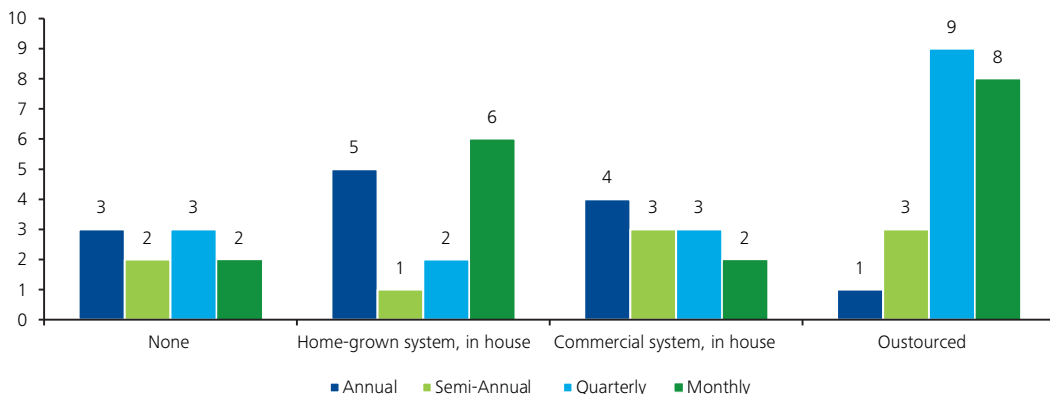
Frequency of exchange rate updates



Exchange rate protection



Relationship between technology and exchange rate updates

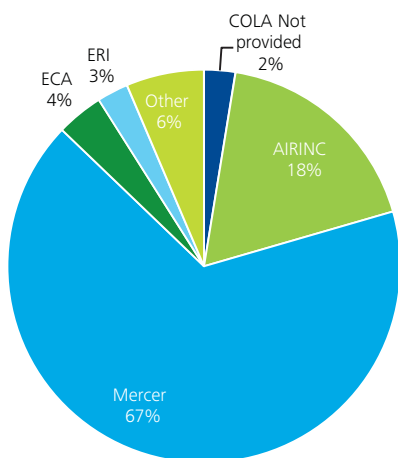


Goods & Services/COLA

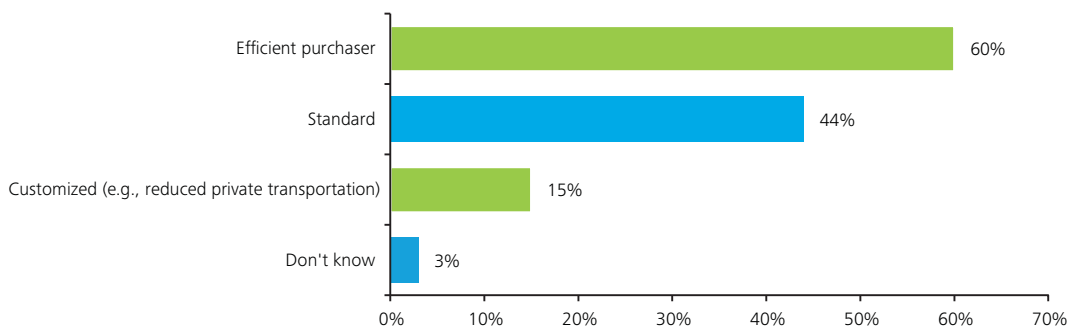
67% of respondents reported Mercer being their COLA source with AIRINC as the second most popular source at 18%. When asked about modifying data, 90% of respondents use the data as provided and 10% may perform an “internal calibration” of the data.

The leading COLA/G&S index used by respondents is efficient purchaser (66%). 44% of respondents also use a standard index and 15% use a customized index.

COLA source



Which of the following COLA/G&S index types do you use?

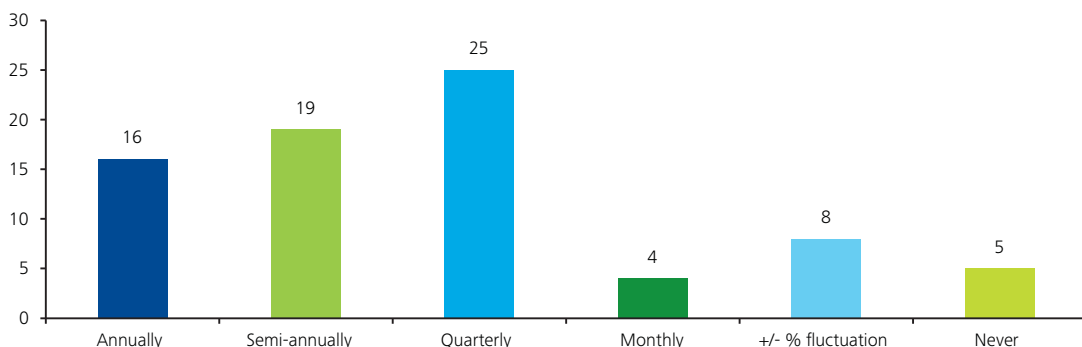


Note: This is a multiple select question. Percentages may not add up to 100

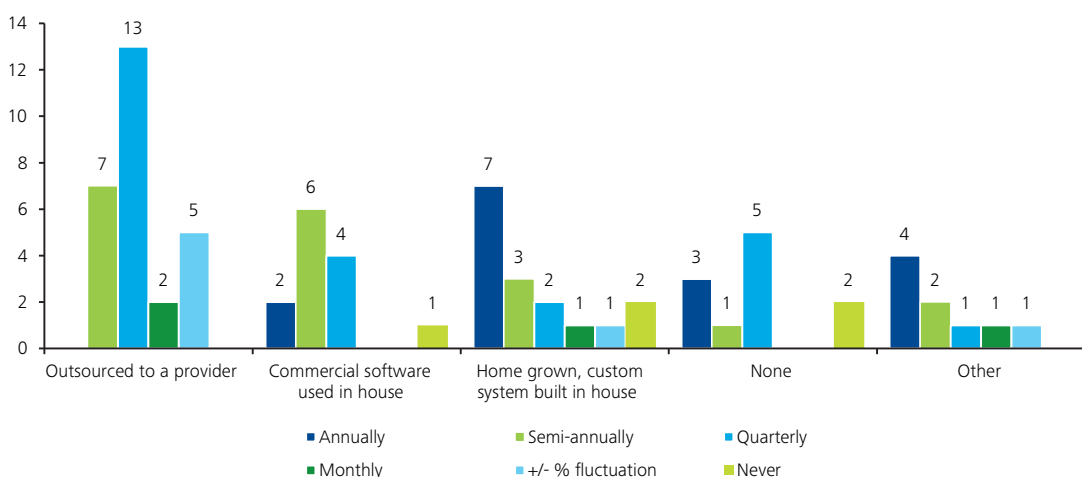
Goods & Services/COLA (cont.)

Most respondents reported that they perform COLA updates on a quarterly, semi-annually, or annual basis, with quarterly updates being the most popular. When relating technology with COLA updates, trends showed that with organizations where technology is in place, updates range from semi-annual to quarterly, and annual updates are most common where there is a home-grown, in-house system (or none at all).

Frequency of COLA updates



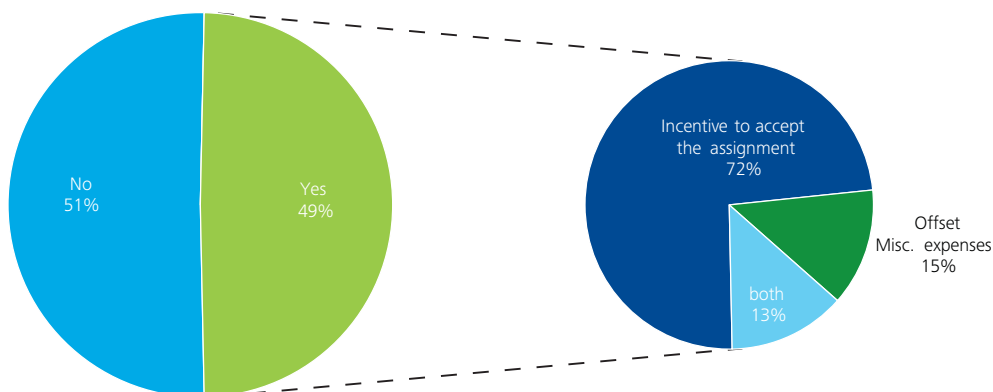
Relationship between technology and COLA updates



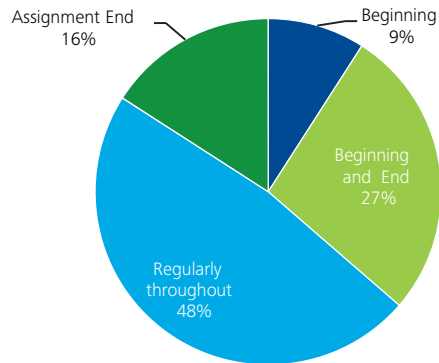
Foreign service premium

Respondents were almost equal on whether or not they had a foreign service premium (FSP). Of the 49% that reported having one, 72% of those respondents said it is an incentive to accept the assignment. When applying the FSP, 48% of respondents would do so regularly throughout an assignment and 62% would base the FSP off a uniform percentage.

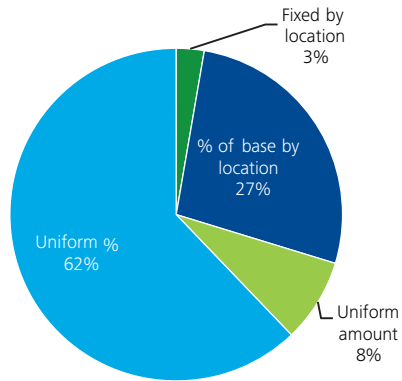
Purpose of FSP



Timing of FSP

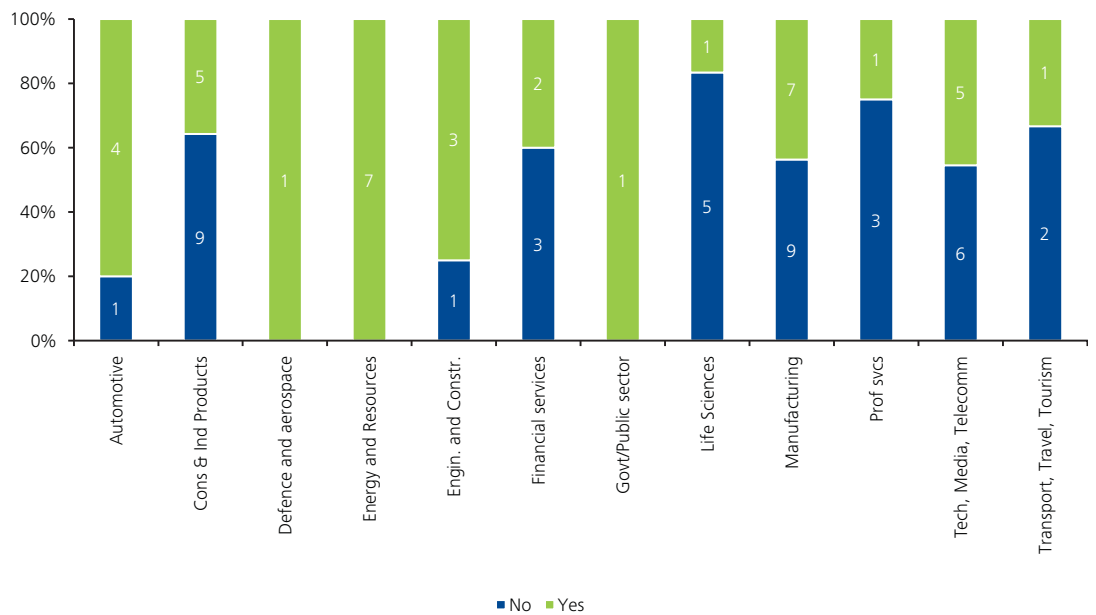


Basis of FSP



By industry

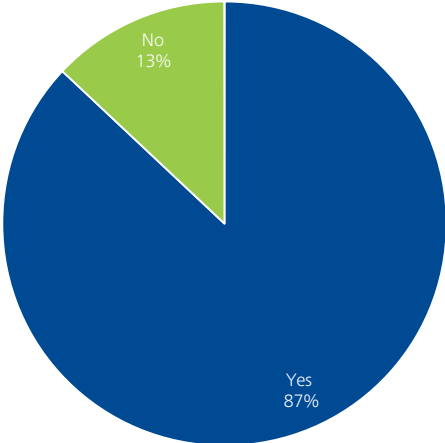
The survey data showed that the delivery of foreign service premiums is highly industry-driven. Most notably, it is common practice in energy and natural resources, as well as engineering and construction, and automotive.



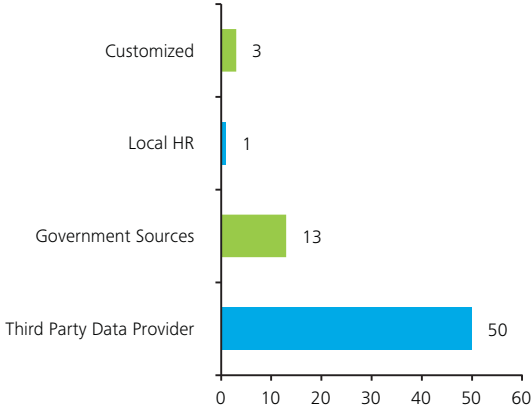
Hardship

Eighty seven percent of respondents said they provided a hardship allowance in applicable locations. Of those 87%, over three times as many reported the source of the hardship allowance being a third-party data provider.

Do you provide a hardship allowance?



What is the source of the hardship allowance?

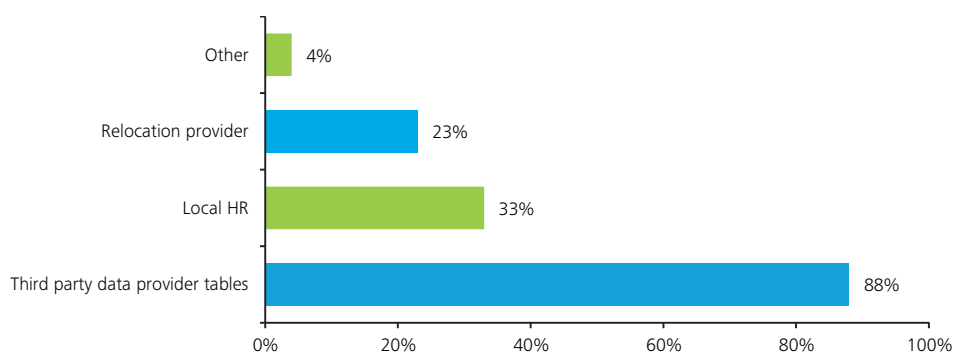


Host country housing

Third-party data provider tables are the most used source of housing budgets among respondents (88%). The top two factors used to determine budgets are family size (95%) and employee level (69%). The next two highest factors are base salary and assignment length, which received 28% and 23% of respondents votes, respectively.

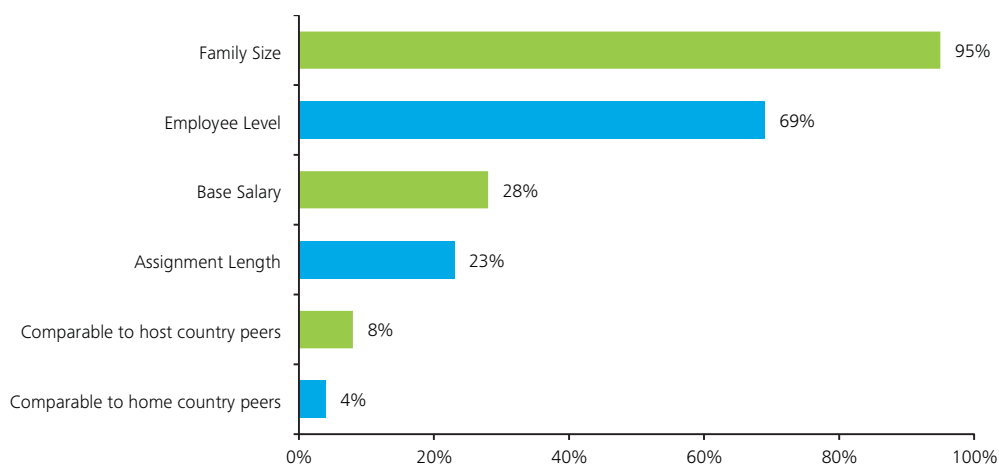
Respondents were also asked about their policy when actual housing exceeds the budget and when actual housing is less than the budget. When budget is exceeded, 81% of respondents charge full difference to the assignee, 9% do nothing, and 3% split the difference with the assignee. When actual housing is less than the budget 86% do nothing, 8% share the difference with the assignee, and 5% give the full difference to the assignee. It should be noted that this provision was listed as the top nature of organizations' exception requests.

Source of housing budgets



Note: This is a multiple select question. Percentages may not add up to 100

Factors used to determine budgets



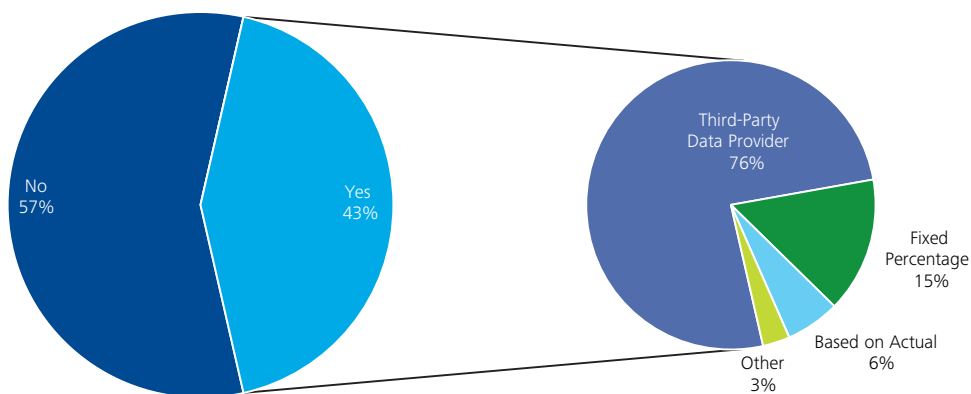
Note: This is a multiple select question. Percentages may not add up to 100

Housing contribution

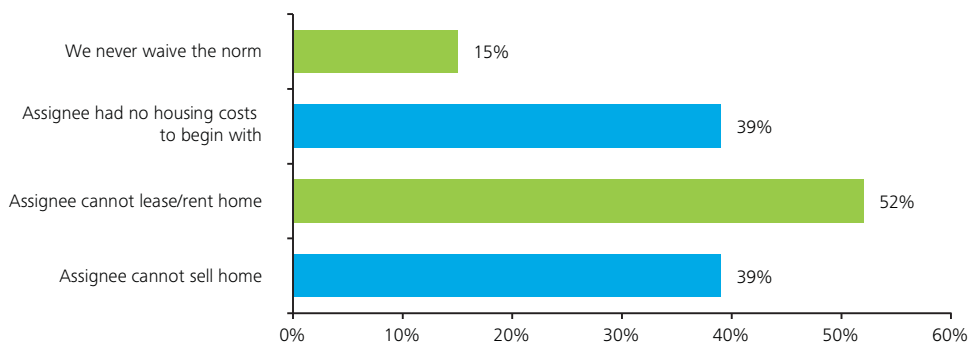
Of the 43% of respondents that provide a housing contribution, 76% of them use a third-party data provider to determine the housing norm. Other determination methods are fixed percentage (15%) and based on actual (6%).

Just over half, or 52% of respondents said they would waive the housing norm if an assignee cannot lease or rent their home. 39% of respondents also said they would waive the housing norm if the assignee had no housing costs to begin with or if the assignee cannot sell their home. Of the 22 companies who provide home sale, seven of those companies do not impose a housing norm. This is equal to about 10% of respondents that have generous policies with respect to housing.

Determination of housing norm



Which circumstances would cause you to waive the housing norm?

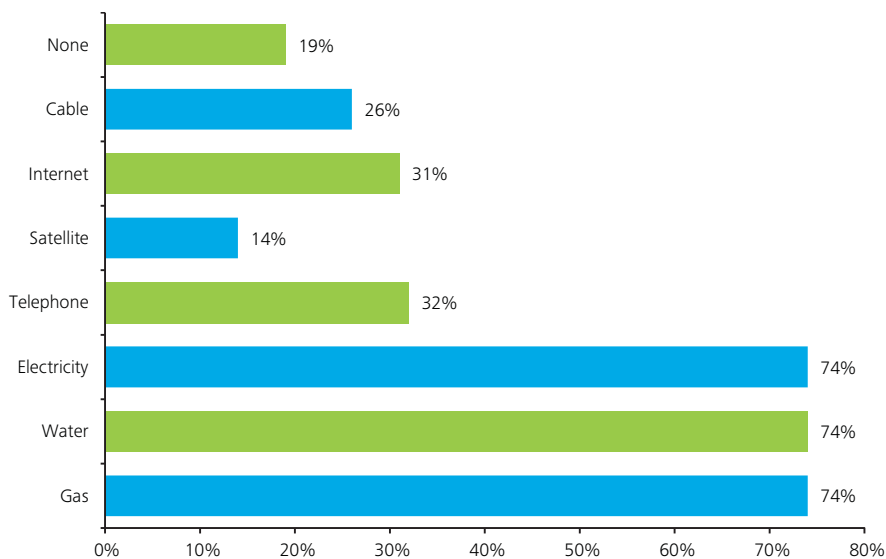


Note: This is a multiple select question. Percentages may not add up to 100

Utilities

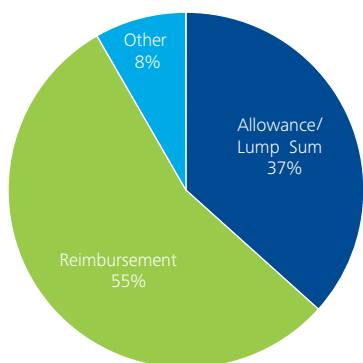
The three utilities considered eligible the most frequently in companies' policies are electricity, water, and gas, each considered eligible by 74% of respondents. Just under one-third of respondents also consider internet (31%) and telephone (32%) as eligible utilities. The utilities considered eligible the least are cable (26%) and satellite (14%). To deliver compensation for eligible utilities, 55% of respondents reimbursed assignees, 37% gave assignees an allowance or lump sum, and 8% used a different method (examples were: paid direct by company and included in housing allowance).

Eligible utilities



Note: This is a multiple select question. Percentages may not add up to 100

Method of delivery

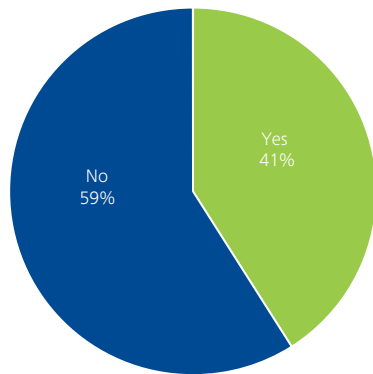


Appliances

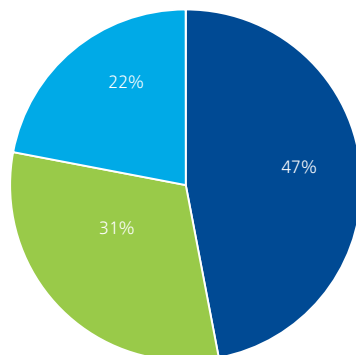
Of the 41% of respondents that provide support for major appliances, 47% reimburse assignees and 31% provide an allowance or lump sum. For the 22% of respondents that reported “other,” methods of support included using relocation allowance, differing by location, furnished housing only, and reimbursing 50% of costs of selected white goods.

In setting limits on appliances, 81% of respondents said they do not have a limit. 10% of companies have a \$5,000 limit, and 9% have a limit between \$1,500 and \$4,000.

Do you provide support for major appliances?

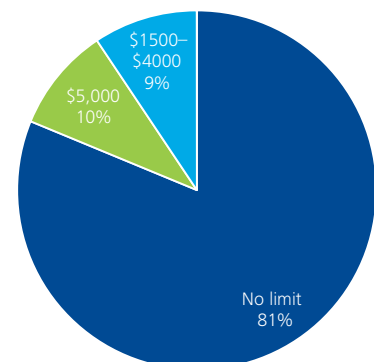


Method of support



■ Reimbursement ■ Allowance or Lump Sum ■ Other

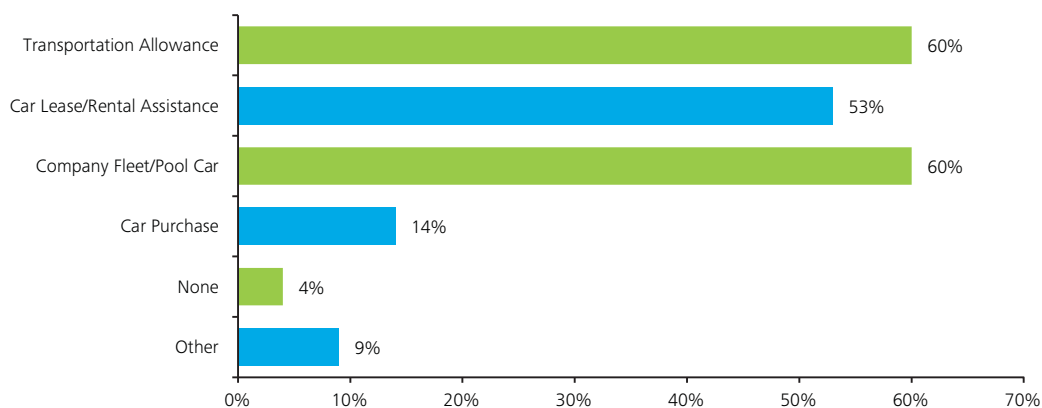
Limits



Host country transportation

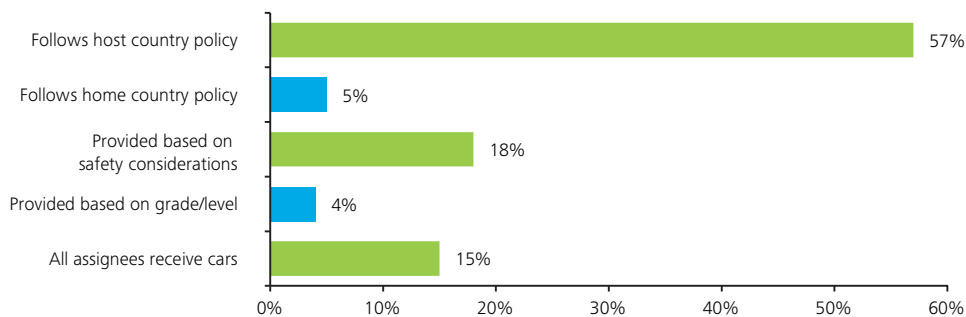
Policies providing a transportation allowance or company fleet/pool car were both used by 60% of respondents. 53% of policies provided for car leases or rentals and 14% provided for car purchases. Under circumstances where a vehicle is provided or there is a transportation allowance amount, the majority of respondents reported following the host country policy. When asked if there is an assignee contribution to transportation, 57% of respondents said their policy does not ask the assignee to contribute while 30% of respondents either apply the auto norm or have assignees mirror their home contribution if applicable.

Types of support provided



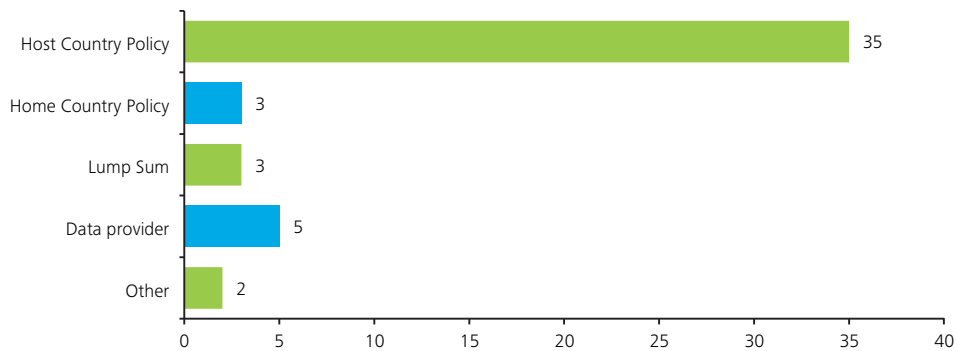
Note: This is a multiple select question. Percentages may not add up to 100

Circumstances where a vehicle is provided



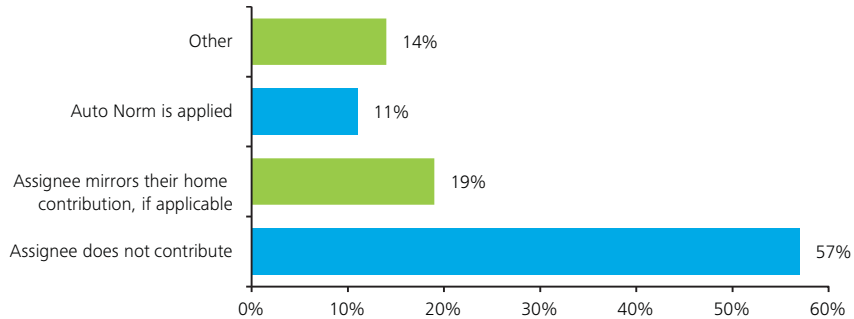
Note: This is a multiple select question. Percentages may not add up to 100

Transportation allowance amount



Note: This is a multiple select question. Percentages may not add up to 100

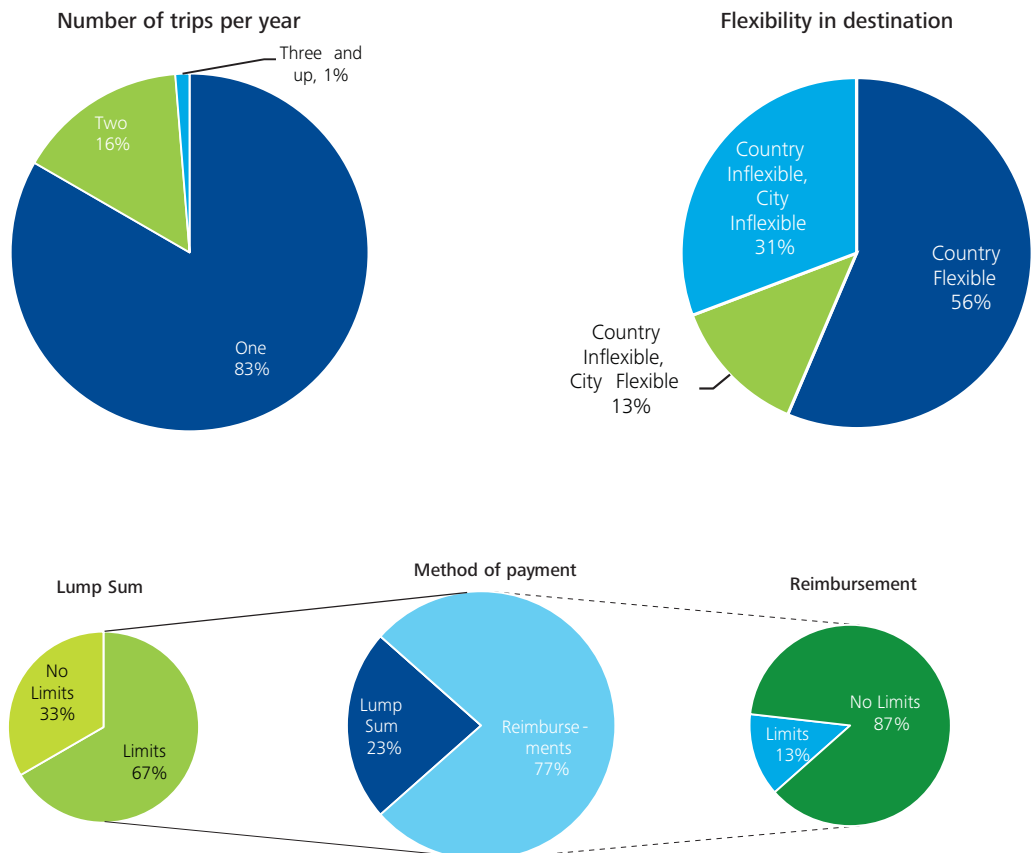
Assignee contribution to transportation



Home leave

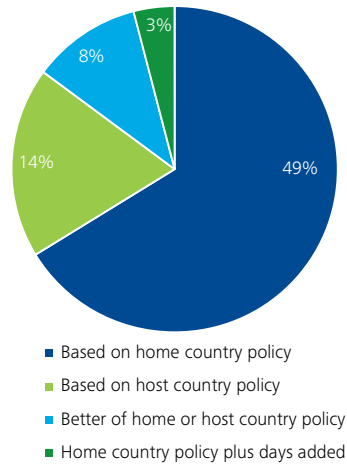
Eighty three percent of respondents allowed for one home leave trip per year, while 16% allowed for two trips. In terms of the destination of assignee trips, 56% of respondents were flexible as to which country the assignee was travelling to. Alternatively, 31% of respondents are inflexible as to the country or city and 13% are flexible about the city but not the country.

In paying for home leave, 77% of respondents preferred using reimbursement versus lump sum (23%). For respondents that reimbursed assignees, 13% used limits while 67% of respondents using the lump-sum method had limits. Limits ranged from \$1,200–\$5,000 per individual.



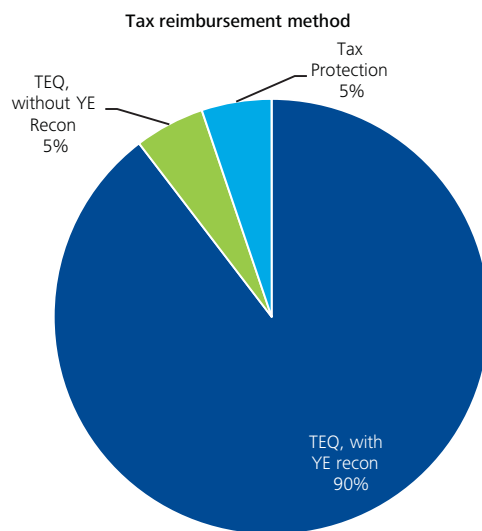
Vacation policy

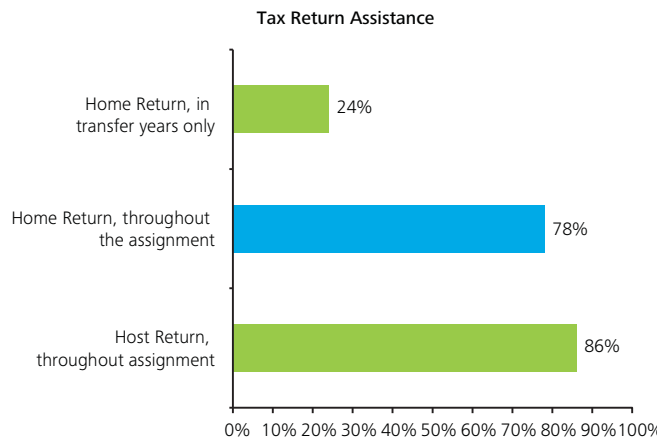
When asked about policies for assignee vacations, 66% of respondents said they base their policy on home country policy, 19% said they base it on host country policy, and 11% use the better of either the home or host country policy.



Tax support

The large majority of respondents, 90%, provide tax reimbursement by TEQ with year-end reconciliation. In providing tax return assistance, 86% of respondents provide for the host return throughout an assignment and 78% provide for the home return. 24% of respondents said they provide for the home return in transfer years only.

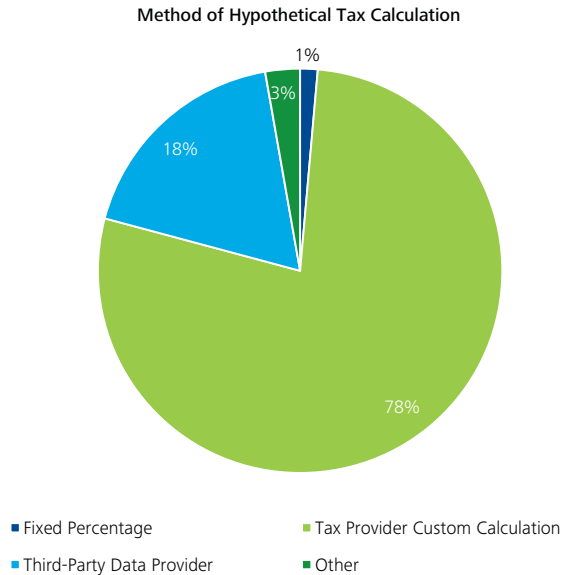




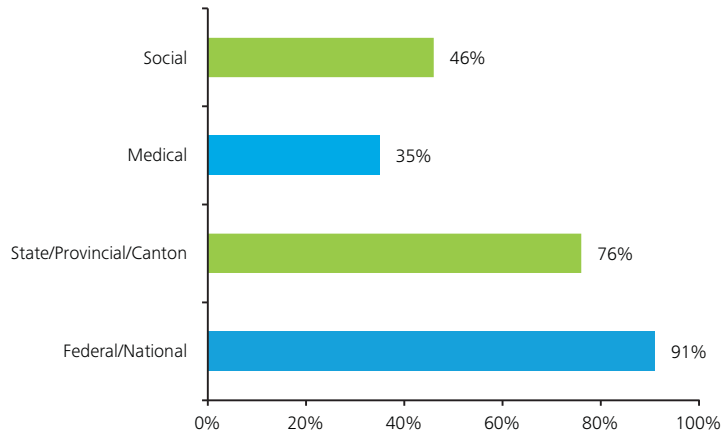
Hypo tax

The most common method of hypothetical tax calculation used by respondents is a tax provider custom calculation, used by 78% of respondents. The next most common method is to use a third-party data provider, used by 18% of respondents.

The most common hypothetical tax withholdings are federal/national (91%) and state/provincial/canton (76%). Less than half of respondents withhold social tax (46%) and medical tax (35%).



Types of Hypothetical Tax Withheld



Note: This is a multiple select question. Percentages may not add up to 100



Conclusion

As exhibited throughout this report, companies are already showing trends in how they are moving their global mobility programs forward into the future. The top three priorities for companies are supporting business objectives, cost control, and competitiveness, and as international assignee volumes grow for companies, these priorities are taking on greater importance. Organizations are designing policies for their mobility programs that focus on these priorities and support the overall growth of their business.

The process of designing policies for companies is constantly evolving. The speed and growth of the global marketplace is causing global mobility programs to frequently adjust their policies to align with the current needs of their business and their assignees. Companies are becoming more aware of the importance of sourcing the right talent, analyzing their costs, and looking at the return on the investment in their program.

With that being said, many companies still show gaps in how they align their priorities with their policies. With supporting business objectives, cost control, and competitiveness as the top three priorities for companies, many policies do not fit the objectives of all three. For example, trying to have a competitive program in which a company sources their top talent does not balance well against trying to lower assignment spend. Also, industry and the size of a global mobility program can greatly affect how a policy is designed to meet the needs of a business, and ultimately how effective a policy is.

These issues drive mobility programs to look for policies and strategic ways to increase the value of their programs and how effective they are in meeting their business needs. Because there is not “one policy” that fits the needs for all mobility programs, companies must analyze all the internal and external factors affecting their business and find the type of program that fits them best. We hope this report has provided insight on how companies are designing their mobility programs, how they view their programs against their needs, and where they are taking their programs in the future. As we continue with future editions of *Peer Perspectives* it is our goal to not only analyze the current state of companies’ mobility programs, but to also demonstrate how these trends evolve and respond to the economic, regulatory, and talent landscape.

Slices of this survey report are available by industry and by population size for a nominal fee. Custom reports are also available.

Industry	Population size
Consumer and Industrial Products	Large: 501+ assignees
Energy and Natural Resources	Medium: 101–500 assignees
Engineering and Construction	Small: 1–100 assignees
Financial Services	
Life Sciences	

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