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The Emerging Workforce

Non-traditional mobility supplementing
traditional mobility





The global mobility landscape continues to evolve. At our recent Deloitte Taxing Mobility Conference - *Adapting today for changes tomorrow*, we discussed the **key emerging workforce trends for 2024** with excellent practical insights from our guest speakers (Ezeibe Agomo - Head of Global Mobility at Equinix, Stephen Park - International Mobility at Schneider Electric and Iva Kotrsalova - EMEA Global Employee Mobility Lead at Hewlett Packard Enterprise).

We explored the need to strike a balance between employee flexibility and compliance/workforce management and considered how organisations are responding to employee and business requests for increased **agility** through the implementation of an **evolving suite of mobility policies** and **talent engagement models**.

With the scene set on the current emerging workforce landscape, it was no surprise that across our 2024 in-person and virtual events, **remote work, compliance and talent retention** were some of the biggest global workforce challenges cited by participants.



Balancing employee flexibility with employer responsibilities

Finding appropriate balance between employee flexibility and employer compliance and workforce management is a **fine balancing act**, and one which can give rise to a degree of tension across an organisation.

On one side of the fulcrum, employee desire for increased flexibility remains high, with some viewing remote working as an expectation or even a right, on a par with key employee benefits. On the other side, there's the need to balance this against broader business concerns, including fostering corporate culture and the ongoing need for creativity and collaboration.

When this flexibility is **extended across borders**, complexity will often increase. For some organisations, a more **distributed global workforce** is giving rise to time and resource pressure for business SMEs in assessing regulatory and compliance risk, with the need for associated **guardrails** to protect the business and for increased tracking and oversight to assess the impact on **corporate footprint** and **employer duty of care**. This creates a 'see-saw' of considerations that organisations must navigate to find the right balance and fit for them.





Emerging workforce – the evolving landscape

Some organisations are finding there’s a need to **re-evaluate their global talent strategies** and revisit perspectives on cross-border movement, both physically and virtually, casting the net wider in the search for global talent and incorporating emerging workforce options.

Whilst traditional mobility (long and short-term assignments) may not have got back to pre-pandemic levels for some organisations,

we’re seeing a rich and evolving landscape of **international engagement which is supplementing traditional mobility types**. Some of these are employee-driven, some are business-driven and there are both short and long-term arrangements.

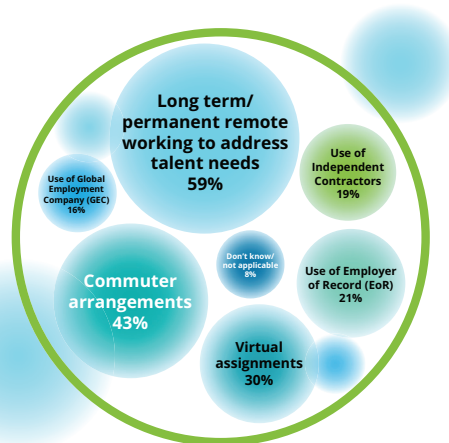
This was highlighted in our first poll (more than one answer could be selected), which considered the areas participants will explore further for their businesses in 2024:

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Navigating the evolving emerging workforce landscape

Which areas will your business explore further?*

*Deloitte 2024 Taxing Mobility Conference, live poll, February 2024



Long-term/permanent remote working to address talent needs and **commuter** arrangements remain the two top responses and score similarly to 2023. **Virtual assignments**, the use of **Employer of Record (EoR)** and use of a **Global Employment Company (GEC)** have risen when compared to last year.

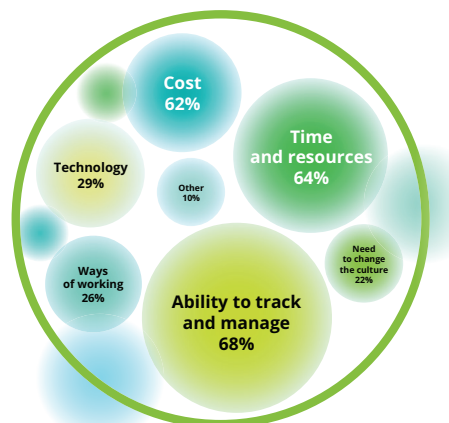
Building on this, our second poll (and again participants could select more than one answer) explored the perceived barriers to implementing emerging workforce options. The three greatest barriers identified by participants were the ability to **track and manage cases**, the **time and resources** needed for this together with the **cost to the business**.

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Navigating the evolving emerging workforce landscape

What are the perceived barriers to implementing emerging workforce policies to meet the changing landscape?*

*Deloitte 2024 Taxing Mobility Conference, live poll, February 2024



The 'how'

Lastly, we looked at the **framework** to consider when a business is looking to **drive increased agility** with five key focus areas:



Aligning to business strategy – this is the starting point to understand what talent and mobility requirements are needed, considering appropriate skillsets (both current and future), key locations for your business and projects, budgetary and timing considerations.

Alternative engagement models – we assist organisations wishing to consider a broader set of alternative engagement models, **options and enablers** within their mobility suite. This can help determine how increased agility can be supported and the extent to which these models might be a fit for their business. Approaches include but are not limited to international remote work, commuter arrangements, virtual assignments, GECs and EoR, together with connectivity to broader business travel. For some organisations, their **policy suite is evolving** with associated training and communication needed for the business.



Proactive planning – we often see the need for increased and **earlier interaction** with the business, including those responsible for **talent acquisition**. To avoid perceived delays when tax and legal become involved, it is important to re-define and map routes to **surfacing** cases and gain stakeholder alignment in respect of costs, required guardrails and processes to protect the business. Reward considerations should also be assessed.

Risk Management – this remains key and when red flags do arise, many organisations are being asked by the business to identify options and navigate to solutions. For some organisations, their approach to risk is **morphing** – aspects which were non-negotiable pre-pandemic may no longer be viewed as immovable in the quest for **'right talent, any place'**. Understanding your organisation's red lines and how these may be morphing is essential when considering new-model risk and compliance requirements. This includes consideration of your approach to tax and legal case assessments, the extent to which you will review each case and the lead time you will need for this.



Operations and Management – last but not least, future-focused **operations and management** require continued delivery on employee experience, talent retention and diversity, equity and inclusion (DEI) initiatives, as well as understanding the value and return on investment of emerging workforce activities outside of traditional mobility. Increased focus is also needed on **aggregating** populations to track, map, assess and report on the organisation's **evolving** corporate footprint in conjunction with corporate tax and, for some, the need to review and evolve technology and vendor ecosystems to support a more **distributed workforce**.

Exciting times, no doubt, for global mobility! Whilst there is a lot to consider in this more agile environment, there is a pathway to navigate it with due consideration, upfront planning and business alignment on emerging workforce options and enablers, policy evolution and underpinning compliance processes and technology.

To find out more, please get in touch: ukdeloitteemergingworkforce@deloitte.co.uk



Debbie Wardle

GES Director

djwardle@deloitte.co.uk



Fatima Johnston

GES Director

fjohnston@deloitte.co.uk



Alina Petrescu

GES Director

alpetrescu@deloitte.co.uk



Jessica Smart

Associate Director

jjsmart@deloitte.co.uk

Deloitte Emerging Workforce

Deloitte's Emerging Workforce practice is dedicated to helping clients navigate the complex challenges associated with non-traditional cross-border working arrangements, including business travellers, remote workers, commuters and virtual assignments. Our experienced team designs, transforms, and implements programs to manage the compliance risks related to your emerging workforce. Our approach embraces design thinking to help clients reimagine and transform their approach to talent mobility, focusing on areas such as business travel and remote work policy and process design, strategic and operational transformation, global talent strategies, digital innovation, planning and deployment, and workforce analytics.

Find out more here [Deloitte Emerging Workforce | Deloitte UK](#)

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