

A globe of the Earth is shown from a high-angle perspective, with a network of glowing white and yellow lines connecting various points across the continents. The lines are most dense in the North Atlantic and Europe, and become sparser towards the poles and the Americas. The sun is visible on the right side of the globe, creating a bright glow and casting long shadows. The overall color palette is dominated by the blues of the oceans, the greens and browns of the landmasses, and the warm yellows and oranges of the sun and network lines.

**Deloitte.**

Global Mobility for  
Professional Practices  
Managing a mobile  
workforce

# Overview

Global Mobility has become a prominent theme as Professional Practice Firms have expanded internationally. Their global strategies, the demands of their clients and often the implementation of business and legal processing centres all require a more mobile trainee, associate and partner population. Mobility is also increasingly recognised as a key driver in the execution of the Talent Agenda in many Firms.

International expansion has impacted both UK Firms expanding their global network, predominantly into APAC and the Middle East as well as overseas Firms looking to establish operations in the UK. Accompanying these mobile populations is an increased exposure to tax, immigration and social security risk in a number of different countries, for the individual and employer through the creation of Permanent Establishments, employer withholding requirements, individual filing requirements and social security obligations.

Furthermore, the challenges associated with a mobile workforce extends beyond compliance. There is a need to accurately manage, track and contain costs, define roles and responsibilities in a manner consistent with a global mobility strategy and to ensure the business generates value from secondments and relocations.

## Key considerations



**MAINTAIN GLOBAL COMPLIANCE**



**MINIMISE RISK**



**MANAGE GLOBAL PAYROLL REPORTING**



**MANAGE THE COMPLEXITIES OF A PARTNERSHIP**



**DEFINE THE ASSOCIATE/ PARTNER SUPPORT**



**ESTABLISH THE PROCESS AND ROLES**



**MANAGE COSTS EFFICIENTLY**



**INTEGRATE PROGRAMMES POST M&A**

## What are the key challenges?

### 1 MANAGING GLOBAL RISK

- Business visitors
- Overseas reporting and withholding for outbound commuting Partners and Associates
- Permanent establishment exposure
- PAYE obligation for inbounds



### 2 DEFINING THE FUNCTIONAL

- Roles and responsibilities
- Managing and tracking costs
- Governance



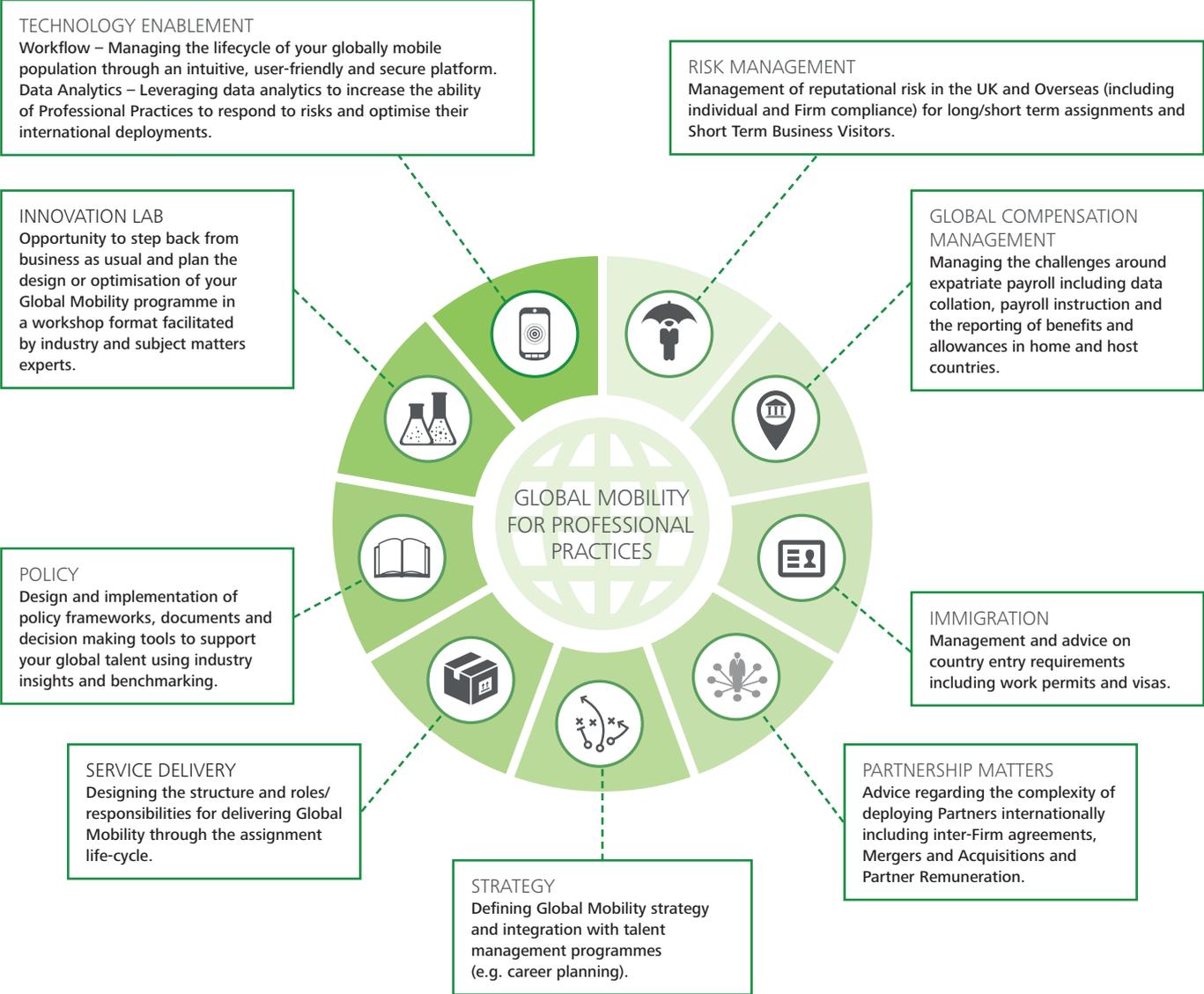
### 3 FORMALISING THE PROGRAMME

- Documenting policies
- Consistent packages
- Post merger integration



# Responding to the challenges

Our Professional Practices Mobility team brings industry insights, tax/social security compliance, required risk management and bespoke process/policy design and implementation for your trainee, associate and partner populations. We are supporting clients with certain aspects of their Global Mobility programmes or delivering full end to end solutions across the following proposition areas:



# Global Mobility Maturity Model



With an expanding international footprint Professional Practice Firms are moving quickly to manage the risk of expanding internationally (level 1), bringing efficiencies to the process of deploying Staff and Partners overseas and consistency to the packages they receive (level 2). At their most effective, Global Mobility programmes also support a Firm's international business and talent priorities and offer a clear business rationale for each international deployment (level 3). Firms typically manage change in a phased approach to reach their desired future state.

<ul style="list-style-type: none"> <li>• Risk Assessment</li> <li>• Firm Compliance and Reporting</li> <li>• Global Tax Preparation</li> <li>• Immigration Compliance</li> <li>• Reputational Risk</li> <li>• Population Awareness</li> </ul>	<ul style="list-style-type: none"> <li>• Tax Optimisation</li> <li>• Remediation</li> <li>• Cost Containment</li> <li>• Documentation of core Assignment Policy</li> <li>• Streamlined Processes</li> <li>• Defined Roles</li> <li>• Vendor Services</li> <li>• Technology Enablement (Mobility Management and Analytics)</li> </ul>	<ul style="list-style-type: none"> <li>• Policies aligned and segmented to Business &amp; Talent Needs</li> <li>• Advanced Business Advisory Services</li> <li>• Tailored Policies</li> <li>• Post-Assignment Retention Strategies</li> </ul>
<p><i>Compliance</i> </p>	<p><i>Operation Stabilisation</i> </p> <p><i>Compliance</i> </p>	<p><i>Business and Talent Alignment</i> </p> <p><i>Operation Stabilisation</i> </p> <p><i>Compliance</i> </p>



# Action Plan



We have extensive experience in working with Professional Practice Firms, establishing and optimising global mobility programmes. Our focus is tailored to each Firm's challenges and priorities in order to help you design and implement a successful model that is relevant for future growth and international expansion. Activities are typically separated into two work streams. The Risk and Compliance workstream focuses on establishing a compliance platform to manage your deployments in a compliant and cost effective manner. Meanwhile, the Global Talent Management Workstream will define the functional and programme requirements for your international deployments.

	 <b>Risk &amp; Compliance</b>	 <b>Global Talent Management</b>
<b>1</b> Assess	 Conduct a tax and risk assessment  Identify and prioritise key risk areas	 Assess the Firm's deployment strategy  Identify target workforce groups for deployment
<b>2</b> Remediate & Design	 Remedial action for identified risk areas  Design country guidelines and structure payments	 Design functional support for internal deployments  Design policies and packages for international moves
<b>3</b> Implement & Optimise	 Strategic planning opportunities  Tax optimisation	 Implement new policies, roles and processes  Communication and training

*Note: Activities are indicative and should be tailored to each Firm's requirements*

# Contacts

Please do not hesitate to contact one of the Professional Practices Mobility team to discuss the latest market trends, best practices and how we can support you manage your mobile workforce:



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