



Current trends in remote working

Work from Anywhere

KPMG International

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Introduction

As we continue to feel the impact of COVID-19 across the globe, with many of us at different stages in the journey navigating the road to recovery, companies are figuring out what the future working world will look like.

One thing is clear: it will be a more flexible and virtual one for both employees and employers. Employees may find better balance between their professional and personal aspirations. Employers may benefit from a bigger talent pool, the ability to deploy talent wherever it's needed, as well as cost and carbon savings.

Remote working is expected to become an integral part of the new working world. But, for many companies the question still remains: How and to what extent should flexibility be introduced?

We asked more than 530 companies from 46 jurisdictions about their current remote working considerations and decisions in the context of a global webcast: "Work from Anywhere: Insights from the research and government perspective". Participants included board members, managers and experts from the fields of global mobility, human resources (HR), tax and labor law from a cross-section of industries.

The results will give you insights into global trends, as well as regional and industry variances.

We want to thank all the participants who contributed to the survey. Without their views, we wouldn't have been able to share such rich and diverse insights with you.



Marc Burrows
Head of Global Mobility Services
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Daida Hadzic
EMA Head of Quality,
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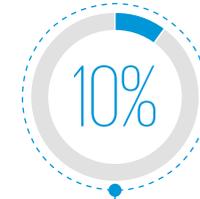
Kelly Stoltz
Manager,
Global Mobility Services
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Participant demographics

Per region:



EMA
(Europe, Middle East,
Africa region)

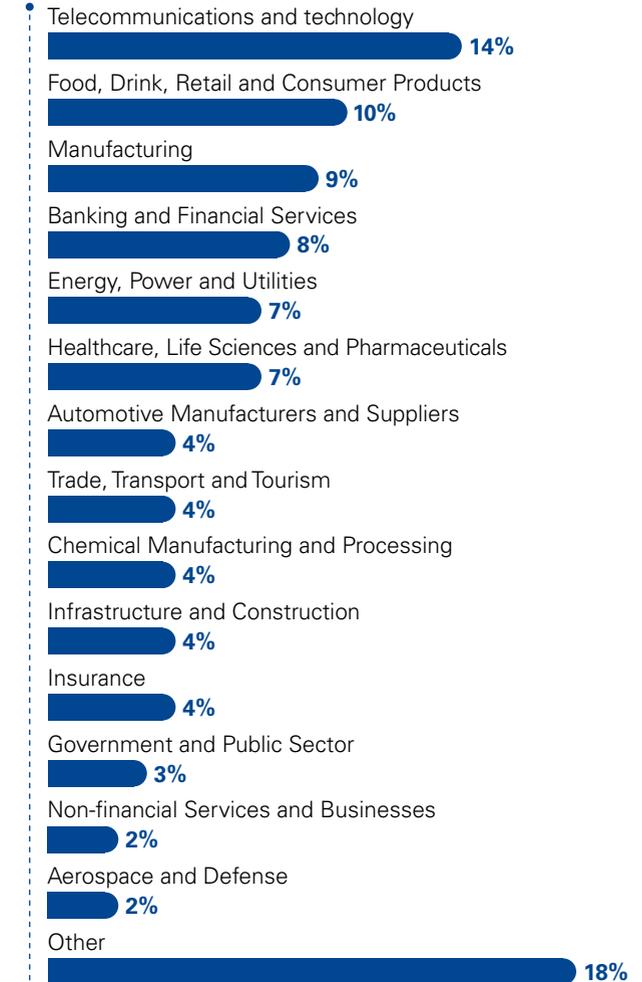


Americas



ASPAC
(Asia Pacific region)

Per industry:



Survey results at a glance



The rise of remote working policies

Almost 90 percent of companies surveyed are considering introducing a remote working policy or have already introduced one. Find out which industries are among the first movers.



The reasons why

Demands from existing employees, talent shortages, and the need to win in the talent market are the primary drivers for the participants implementing remote work arrangements. This suggests how the power is now in the hands of employees, with a potential shift in the balance of the employee-employer contract.



The responsible functions

Implementing remote working is often a complex process, involving many stakeholder groups within an organization. The functions leading the implementation tend to be human resources, tax or global mobility.



The types of remote work

Nearly 50 percent of respondents based in Asia Pacific (ASPAC) are implementing virtual assignments and remote hiring compared to fewer than 20 percent in the rest of the world. In the Americas region, short-term remote work requests are twice as common as in the ASPAC region. We explore some of the underlying reasons for this trend.



The challenges

Companies across industries and regions have been quick to support remote work within international borders. However, tax and legal challenges are cited as major concerns when introducing remote working across borders. To reduce risk, companies should define clear conditions under which remote working is possible.



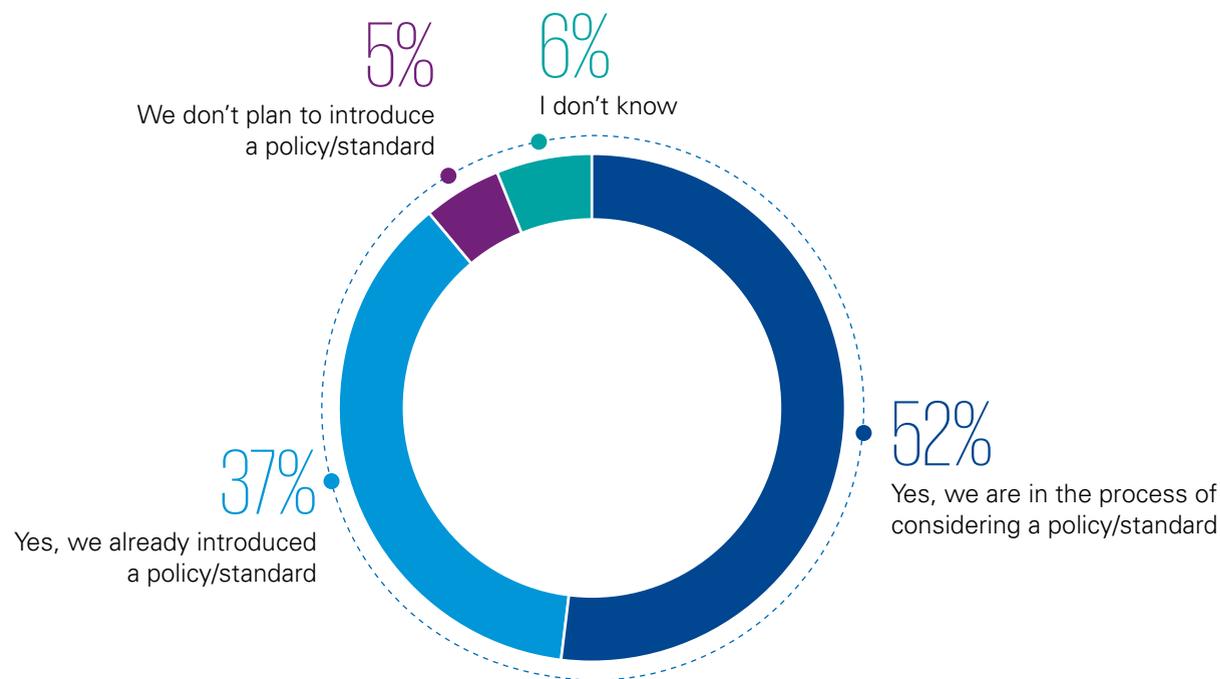
The rise of remote working policies



Eighty-nine percent (89%) of companies have already introduced a remote working policy or are currently considering one.

More than half of the organizations surveyed (52 percent) are currently considering implementing a remote working policy, while 37 percent have already introduced one. The numbers reveal that the vast majority are pursuing a long-term strategy for remote working. However, strategies vary depending on each organization — their business model, their long-term strategic goals and their corporate culture. There is currently no one-size-fits-all approach.

Figure 1.1: Is your organization considering introducing remote working as a standardized policy?



Source: "Work from Anywhere: Insights from the research and government perspective," Global Webcast Participant Survey, KPMG International, 28 September 2021. www.kpmg.com/taxwebcasts



The telecommunications and technology, food, drink, retail and consumer and manufacturing industries are among the first movers.

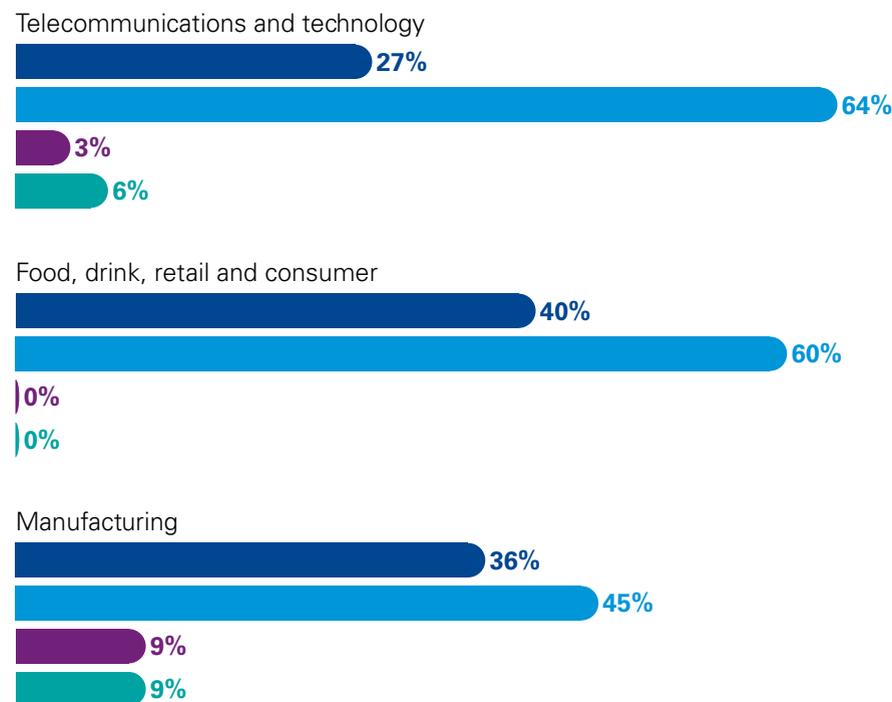
Remote working is being introduced at a different pace depending on the industry.

The **telecommunications and technology** sector is leading the way with 64 percent of companies surveyed having moved to the implementation stage, compared to 27 percent who are still in the consideration stage. This is not surprising and is in line with what we've seen in the market: IT-based companies, especially those in the start-up sector, tend to find it easier to make decisions quickly and remote working is often already part of their DNA.

Interestingly for the **food, drink, retail and consumer sector**, all respondents noted they are planning a remote working policy.

For the **manufacturing** sector the result is more surprising given the requirement of more on-site work. Some of the companies we spoke with limit remote working to specific employee groups that can perform their work remotely. This involves alignment with business units and line managers, as well as addressing questions of fairness and compensating alternatives. Interestingly, some companies are also seeing more opportunities for their workforce to work remotely using new technologies, such as performing machine maintenance remotely with virtual reality headsets.

Figure 1.2: First mover industries to consider introducing remote working as a standardized policy



- Considering policy/standard
- Policies/standards already implemented
- No, we don't plan to introduce remote working
- I don't know

Source: "Work from Anywhere: Insights from the research and government perspective," Global Webcast Participant Survey, KPMG International, 28 September 2021. www.kpmg.com/taxwebcasts

The reasons why



Employee requests and COVID-19 restrictions are the key reasons for remote working.

For one-quarter (25 percent) of companies, requests and interest shown from employees are the main reasons for introducing remote working. A further 18 percent of the companies said implementing remote work is essential and brand-defining in the talent market, and another 12 percent said it helps address the talent shortage. In summary, over half (55 percent) of organizations perceive the drivers for implementing an international remote working policy to be employee-related rather than external or business-related.

What do these results show?

Focusing on employer branding and the employee value proposition will become increasingly important for businesses. To succeed in competitive talent markets and achieve future growth targets, companies will need to meet the demand for more workplace flexibility. If managed well, implementing remote working will lead to further positive changes such as increasing productivity rates, cost savings potential, and support in achieving environmental, social and governance (ESG) objectives, as well as diversity and inclusion goals.

Figure 2.1: In your organization, what is the key driver towards remote working?



Source: "Work from Anywhere: Insights from the research and government perspective," Global Webcast Participant Survey, KPMG International, 28 September 2021. www.kpmg.com/taxwebcasts



Travel restrictions are the main reason for remote working in ASPAC while employee requests top the list in EMA and the Americas.

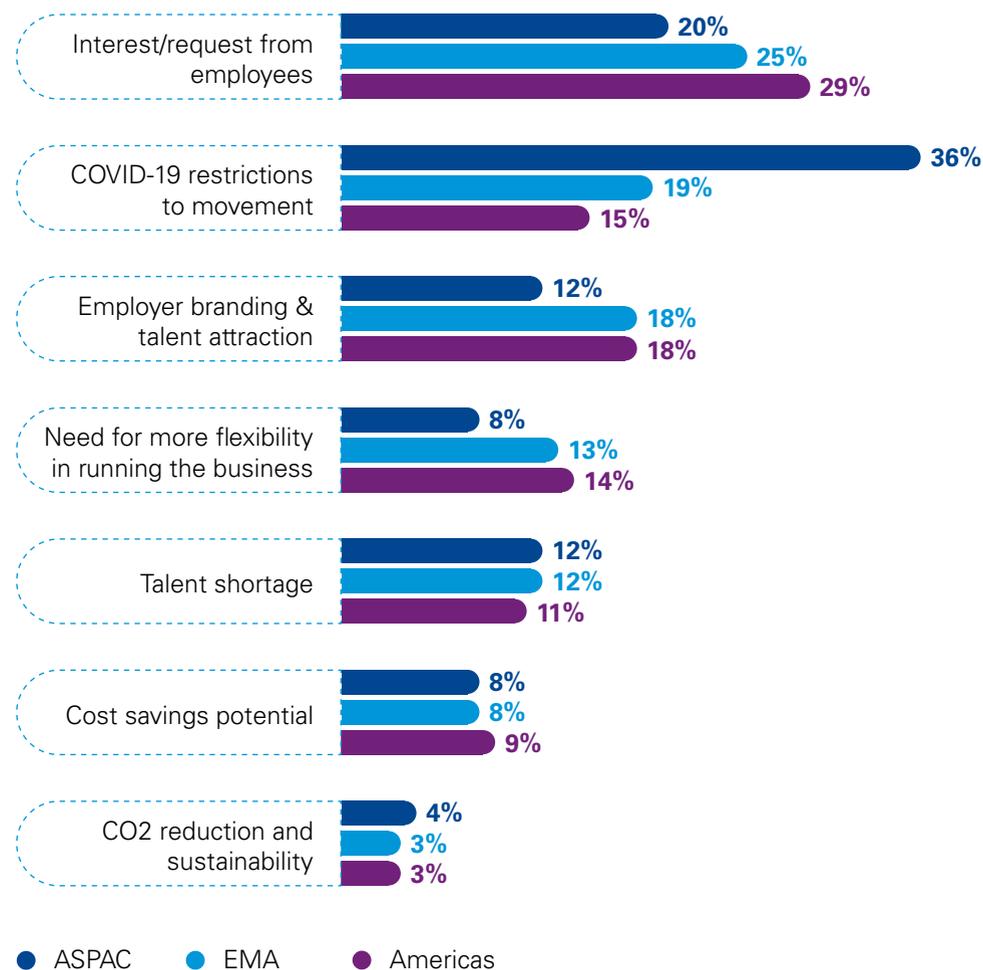
While globally 55 percent of the drivers for introducing remote work are employee related this result is not consistent across all regions.

In the ASPAC region, travel restrictions are cited as the main driver for remote working, suggesting a much stronger influence of the COVID-19 pandemic at the time of the survey. The impact of the pandemic is also reflected in the prevalent remote working patterns, which is covered a little later in this report.

While the COVID-19 restrictions are also an important driver in the EMA and Americas region as well, employee-related drivers seem to have a much stronger impact in these regions. This might be related to less strict travel restrictions across state and country borders, as well as to a stronger need to allow for more flexibility in order to attract, motivate and retain talent. In practice, many companies are announcing the introduction of work from anywhere/remote working policies in the media to attract talent, which heightens the pressure on other companies to adopt similar approaches.

It will be interesting to see if and to what extent the ASPAC region converges to the averages and the employee-related drivers as the pandemic declines.

Figure 2.2: Key drivers of remote working by region



Source: "Work from Anywhere: Insights from the research and government perspective", Global Webcast Participant Survey, KPMG International, 28 September 2021. www.kpmg.com/taxwebcasts

Note: Responses for each region may not total 100 percent due to rounding.

**KPMG perspective:**

Why remote working is here to stay

Remote working is not a new phenomenon. Flexibility in working arrangements where employees have more than one (permanent) place of work was known before the pandemic. However, remote working was far from a general trend that companies actively looked to integrate and grow in their businesses.

In the EMA region, the number of people usually working from home was more or less constant for a decade prior to the pandemic and was on average merely 5 percent in 2019. At the outbreak of the pandemic the numbers of employed persons usually working from home doubled and then tripled across EMA reaching on average more than 12 percent in 2020.¹

How much work can be done remotely, and does it make business sense?

Research shows that 31 percent² of jobs in Europe and 37 percent³ of jobs in the United States (US) can be done remotely. So, if it can be assumed one-third of jobs can be done remotely, the potential for remote working is barely explored. While it must be mentioned that remote working requires considerations about infrastructure, data protection, leadership, office space, company culture and identity, teamwork, productivity and service delivery, safety and more, there is reason to assume that flexibility in work arrangements is an unexplored territory that holds significant potential to improve business. For example, in their communication in May 2020, the European Commission stressed that adapting to digitalization, specifically home-working arrangements and teleworking are major elements to increase economic growth.⁴

How do employees feel about remote working?

A growing number of employees have developed an appetite to work remotely, not only from home but from other locations too. A job search site in the US, Flexjobs, surveyed more than 4,000 people about remote working. Sixty-five percent of respondents wanted to become full-time remote employees post-pandemic, while 31 percent prefer hybrid arrangements with some days in the office and some days working remotely.⁵ Cisco Systems surveyed 10,000 people across 12 markets in Europe, the Middle East and Russia of which 87 percent responded that they wanted the ability to choose where, how and when they work, even though only 5 percent of those surveyed worked from home most of the time before the lockdown.⁶

The digital economy and infrastructure are expanding and facilitating opportunities for making remote working accessible to a wider pool of employees who see value in relocating and working remotely from one or more different locations.

However, these study results show that tax and legal implications figure among the biggest obstacles to realizing the full potential of remote working. Therefore, revising thresholds for triggering taxation, social security obligations, permanent establishment, etc. and redesigning the legislation regulating mobility could potentially be the greatest catalyst to economic growth regionally and globally.



Daida Hadzic

EMA Head of Quality, Global Mobility Services and Director KPMG Meijburg & Co.

¹ Eurostat: Employed persons working from home as a percentage of the total employment, by sex, age and professional status (%): https://ec.europa.eu/eurostat/databrowser/view/lfsa_ehomp/default/table?lang=en

² Boeri, Caiumi, Paccagnella: *Mitigating the work-safety trade-off*, (2020).

³ Dingel, Neiman: *How Many Jobs Can be Done at Home*, (2020).

⁴ European Commission: 2020 European Semester: Country-specific recommendations: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52020DC0500&from=EN>

⁵ FlexJobs Survey: Productivity, Work-Life Balance Improves During Pandemic: <https://www.flexjobs.com/blog/post/survey-productivity-balance-improve-during-pandemic-remote-work/>

⁶ Freedom Dynamics/Cisco: A new perspective on the modern workplace: Forward-looking lessons from real-life pandemic experiences: <https://www.cisco.com/c/dam/en/us/solutions/collateral/collaboration/fow-flash-survey.pdf>

The responsible functions

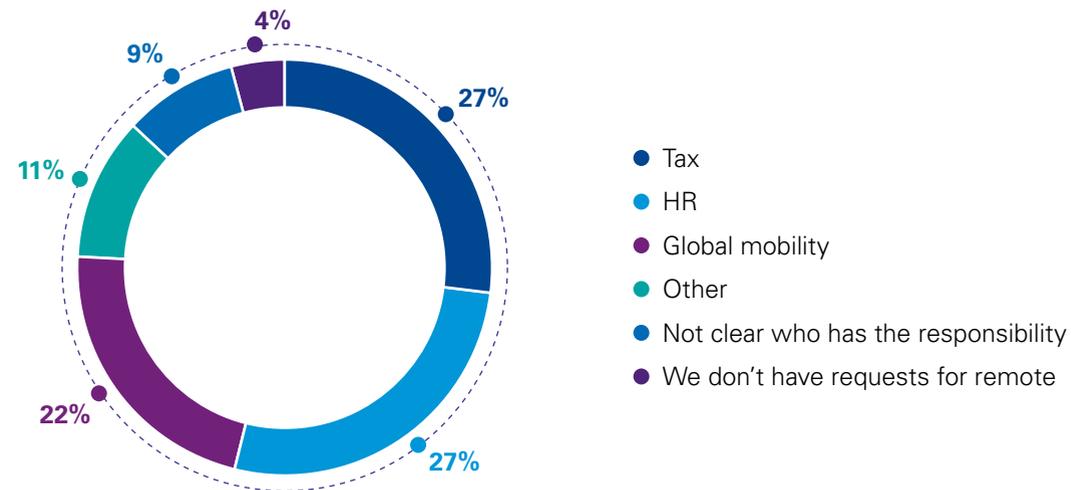


HR, tax and global mobility are responsible for cross-border remote working arrangements, but can't do it alone.

The responsibility for cross-border remote working arrangements in an organization typically lies with one or more of the tax (27 percent), HR (27 percent) or global mobility functions (22 percent). Due to the complexity involved, no one function can handle cross-border remote working projects on its own and independently from other functions and stakeholders. To explore whether and what types of remote working are required to support business and talent objectives, a close alignment between leadership, business and HR is required. This is covered in more detail in the next section of this report. To ensure compliance, functions in the areas of labor law and immigration, data security and protection, tax, social security and payroll need to be involved. In the implementation phase, change management and communication experts, as well as IT and real estate departments might be further required to ensure an efficient and successful implementation.

Projects in the area of remote working require a whole network of experts and workstreams to model the case for change, agree to the design principles, design a policy, as well as to implement the processes. Thus, a major key to success for functions driving remote working projects is to involve the right stakeholders at the right time and manage their expectations and interactions.

Figure 3: Who is responsible for cross-border remote working arrangements in your organization?



Source: "Work from Anywhere: Insights from the research and government perspective," Global Webcast Participant Survey, KPMG International, 28 September 2021. www.kpmg.com/taxwebcasts

The types of remote work



Most companies focus on remote working within country borders. Among the cross-border scenarios, short-term remote working for less than 90 days is seen most frequently.

Most companies started by introducing remote work concepts within country borders (42 percent). When it comes to remote working across borders, most companies consider short-term remote working for less than 90 days (22 percent).

Figure 4.1: Which of the following best describes the patterns for remote working that your organization considers/has introduced?



Source: "Work from Anywhere: Insights from the research and government perspective," Global Webcast Participant Survey, KPMG International, 28 September 2021. www.kpmg.com/taxwebcasts

Note: Although not included in the chart, an additional 7 percent of participants responded either 'I don't know', 'Other', or 'We do not plan to introduce remote working'.

Deep dive into the different types of remote working



Domestic remote working

In practice companies appear to be mostly adapting a so-called hybrid approach, which combines remote working and office presence. [The 2021 KPMG CEO Outlook survey](#) confirmed that the future of work will be more flexible: 37 percent of CEOs indicated that their workforce will work remotely at least two or more days per week. Forty-two percent said they will hire talent that will work predominantly remotely to benefit from an extended talent pool.⁷



Cross-border short-term remote working (< 90 days)

From KPMG firms experience, the maximum duration for short-term remote working is often much lower than 90 days and is typically between 20–60 days, to account for additional days spent in the remote work location (e.g. business travel or vacation days). Besides the duration, further limitations regarding country combinations, employee populations, performed activities, frequency, immigration status and residency are normally set to reduce compliance risk and/or administrative effort. This type of remote working is often used to give employees the opportunity to spend some additional days from a vacation location or to provide care for or visit family, friends and partners in another country.



Virtual assignments

Similar to a traditional assignment, the employee is supposed to fill a position or run a project in another country but without physically relocating to it. In practice, the virtual assignment is often combined with some business trips or short-term assignments to facilitate collaboration and team building. Virtual assignments are increasingly seen as an alternative to a traditional assignment to save costs, overcome restrictions on entry requirements or in when talent for a role abroad is challenging to find (e.g. due to family/dual career concerns or unattractive assignment locations). These are also seen as a solution to maintain employment for partners that accompany employees on their assignment.



Hiring talent in another country

This type of remote working refers to a scenario where a company hires talent in country A that works permanently remotely for the benefit of a company in country B. This scenario can often be found in cases where critical talent cannot to be found on the local talent market and the talent is not able or willing to relocate. The so called “Digital Nomads” can also be subsumed under this scenario. With a growing gig economy⁸ and an increase in freelancers all over the world,⁹ this type of remote working has the potential to further ramp up in the future.



Temporary cross-border remote work (> 90 days)

This scenario is the least cited of all scenarios (8 percent). This is also in line with KPMG firms experience. Due to the longer duration, companies tend to opt for lower thresholds to minimize compliance risk around income tax and corporate tax, as well as to reduce the risk of creating a permanent establishment. In practice, this scenario is mostly applied for individual cases than for general policy guidelines.

⁷ KPMG 2021 CEO Outlook survey: <https://assets.kpmg/content/dam/kpmg/xx/pdf/2021/09/kpmg-2021-ceo-outlook.pdf>

⁸ SAP Fieldglass/Oxford Economics: External Workforce Insights 2018: The Forces Reshaping How Work Gets Done: <https://www.fieldglass.com/sites/default/files/2019-04/SAP-Fieldglass-External-Workforce-Insights-2018.pdf>

⁹ In Europe: <https://web-assets.bcg.com/77/62/07a1c84f4be6b671ca10ec16f6f1/malt-bcg-freelancing-in-europe-2021.pdf>

In US: <https://s29814.pcdn.co/wp-content/uploads/2020/10/MBO-Digital-Nomad-Report-2020-Revised.pdf>; <https://news.harvard.edu/gazette/story/2020/11/during-covid-19-remote-freelance-work-is-on-the-rise/>



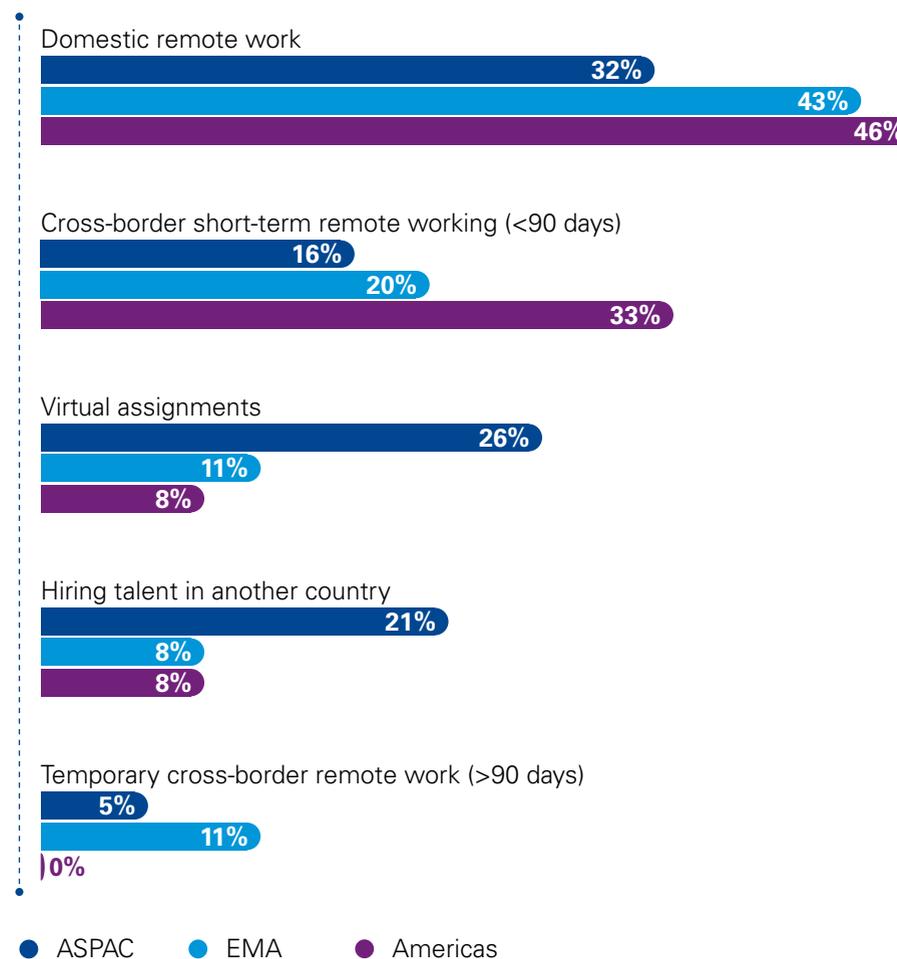
In a regional comparison, the ASPAC region differs greatly in remote working patterns with a greater focus on virtual assignments and hiring employees abroad.

When it comes to cross-border scenarios, less than half of the companies in the ASPAC region consider short-term remote working compared to the Americas region. In contrast, the percentage of companies considering virtual assignments or hiring talent in another country is more than double compared to the overall average. A major reason for these differences might be the prevailing entry restrictions due to the COVID-19 pandemic (see figure 2.2): Companies in the ASPAC region may have a stronger focus on the types of remote working that are not related to physical movement. Virtual assignments and permanent remote working might be considered as alternatives in scenarios where employees are unable to relocate to another country.

In the Americas and EMA regions the distribution of remote working is similar and short-term remote working patterns (<90 days) are most common when it comes to cross-border types. As this type is generally employee-motivated this illustrates the greater importance of talent related drivers (see figure 2.2).

It remains to be seen how the patterns will develop once entry restrictions cease to apply. In the meantime, regional trends and differences should be closely monitored and taken into account in the development of a 'work from anywhere' strategy.

Figure 4.2: Remote working patterns by region



Source: "Work from Anywhere: Insights from the research and government perspective," Global Webcast Participant Survey, KPMG International, 28 September 2021. www.kpmg.com/taxwebcasts

Note: Responses for each region do not total to 100 percent as response options: 'I don't know', 'Other', or 'We do not plan to introduce remote working' are not included in chart.



KPMG perspective:

Why the ASPAC market is different

ASPAC respondents indicated a higher tendency towards remote work through virtual assignments and permanent remote workers than the EMA and Americas regions, and a lower selection of remote working within domestic borders. This is perhaps unsurprising given the accumulation of geographic, cultural and political differences, and the impact of on-going government responses to COVID-19 within ASPAC.

High density living and traditional attitudes to working in offices are likely contributors to the lower level of working from home seen in ASPAC. At the same time, travel restrictions are contributing to more cross-border working arrangements occurring for longer periods.

Travel within ASPAC will often necessitate air travel, which is greatly reduced at this moment, and between nations that are more able to isolate from COVID-19 by border controls from having no or limited land borders. While responses across the region are not homogenous, there continues to be a greater inclination towards border controls and quarantine requirements in ASPAC than can be seen in EMA or the Americas regions.

In turn, quarantine requirements are causing people to reshape their travel patterns. The time spent in offshore locations being extended to accommodate quarantine periods and travel uncertainty. Business trips are extended to weeks or months, rather than

frequent shorter trips of a few days or a week. Home leave trips are being extended to include periods of work, and commuting arrangements have been suspended because daily or weekly cross-border commutes are not feasible. Consequently, employees are looking to employers to allow extended periods of working away from their usual country of work and employers are looking to alternative work and hiring arrangements.

As the duration of international remote working periods lengthens, the tax, social security, employer reporting, withholding and permanent establishment risks increase. In response, there are more frequent use of secondments to location of work, and with an inter-company services contract, to align the location of employment and the location of work to help to mitigate these risks. Conversely, as the survey results indicate, permanent offshore employment and virtual assignments are being used by employers to access needed talent without relocating employees or new hires. This opens the door for employers to access a broader talent pool and employees to seek global employment opportunities without leaving home.



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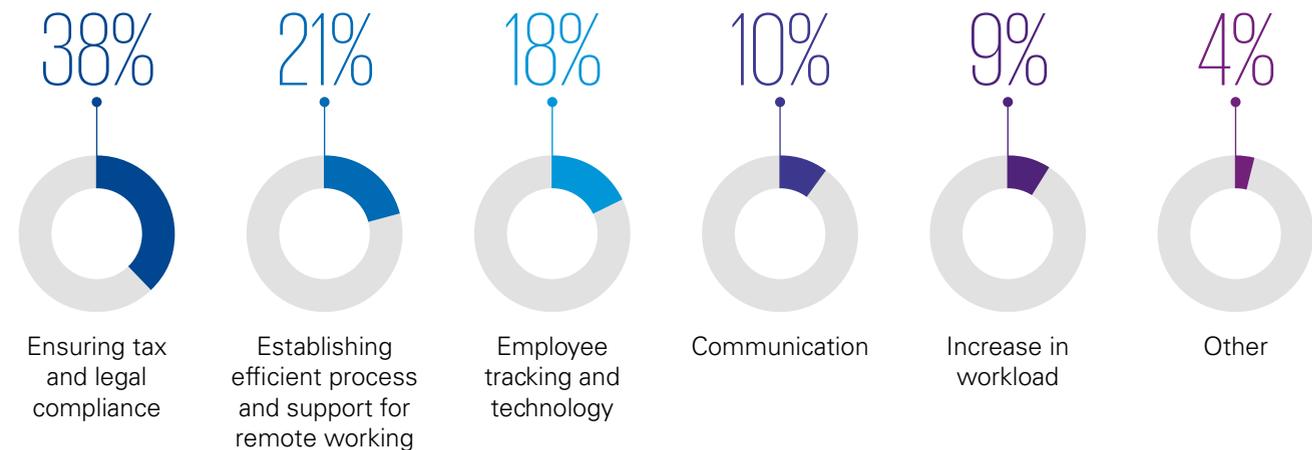
The challenges



Tax and legal compliance are the biggest challenges for companies looking to implement remote working, but communications and change management should not be underestimated.

Tax and legal compliance represent the biggest challenge for the majority of participants (38 percent). This result is not surprising given that there is already a variety of tax and legal regulations that need to be considered within country borders. For example, employer obligations concerning health and safety, data protection and IT security, participation rights, income and corporate tax regulations. Outside the national border, compliance becomes even more complex as further local and international regulations come into play. The lack of legal standards and the uncertainty about the future development of tax and legal landscapes, represent a significant barrier to address cross-border remote working. Consequently, the decision to implement cross-border remote working is currently still dependent on company-specific risk considerations on the one hand and business and talent needs on the other. If implemented, companies generally define employee and work-related guardrails to reduce compliance risks. These guardrails then also need to be reflected in their processes and documented. In this context, establishing efficient processes (21 percent), as well as employee tracking and technology (18 percent), pose further significant challenges to companies.

Figure 5: What are the main challenges for your organization in introducing remote working?



Source: "Work from Anywhere: Insights from the research and government perspective", Global Webcast Participant Survey, KPMG International, 28 September 2021. www.kpmg.com/taxwebcasts



KPMG perspective:

Managing the compliance complexity

Initially, many organizations set up quite restrictive ‘work from anywhere’ policies and tried to minimize the cross-border remote working requests that were being approved. However, over the past couple of months, in response to talent retention pressures, there has been a greater shift towards allowing cross-border remote working to the extent possible.

Whether a company is allowing their entire global employee base to work from anywhere, or restricting it to limited cases with exceptional circumstances, they need a process for identifying cases, assessing risk, determining approvals and monitoring these cases on an ongoing basis.

The right solution in managing compliance depends upon the degree of flexibility provided, the number of case requests and the company-specific risk profile: provided that the company accepts certain risks and limits the populations or country combinations, pragmatic approaches and low-cost solutions can be well suited to facilitate the risk assessment and approval processes. However, if case numbers and the degree of flexibility rises, technology is essential.

Since the requirements and needs of all companies differ, the choice of suitable technology tools is crucial. Besides single-focused solutions for specific questions such as risk assessment, travel tracking and cost estimation, fully automated approaches that cover the entire range of workflows and case management can be considered. This ensures not only compliance, but also cost savings.

I am working with a UK firm client, to help them get started. KPMG professionals are implementing the KPMG LINK Go Remote Workforce technology solution, initially the client will use it to manage exceptions by:

- running assessments of the compliance risk and cost of each case
- providing approvals
- monitoring cases on an ongoing basis.

In a few months’ time when they open up a policy for more flexibility, the technology is designed to allow this change to happen quickly and easily.

At this point client employees can then submit their own requests for cross-border remote working for up to 30 days. The technology will assess the compliance obligations and costs of approving the request and then ensure approvals are received from the relevant stakeholders across the business.

This might be the line manager, or tax, mobility, compliance and regulatory departments, depending on the outcome of the risk assessments. The global mobility team I’m working with does not have the capacity to handle all cases. Setting up this automated workflow to manage the cases is therefore really important. It will significantly reduce the time spent reviewing each case and will allow the company to offer flexible working much more broadly than they have been able to do so far.



Michelle Berners-Price

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KPMG perspective:

Why communication should not be underestimated

While only 10 percent of respondents in our survey said ‘communication’ was the main challenge to them introducing remote working, it should not be underestimated. In fact, clear and consistent communication is essential to any workplace change and transformation. This has only increased during COVID-19. The pandemic has challenged us to evolve the way we work and the way we interact with each other. So, companies must communicate regularly as the fluidity of the pandemic consistently changes workplace policies, organizational design, employee experience, job roles, and the overall workforce.

In the 2021 World Economic Forum survey, 66 percent of respondents said they want to work flexibly when the pandemic is over, and 30 percent would consider looking for another job if they are required to return to the office full-time. Sixty-four percent of respondents also said they were more productive with a flexible work schedule.¹⁰

It’s clear the market is moving towards a hybrid model and remote working is here to stay. This new business model requires proactive messaging, regular updates on how the pandemic is evolving and impacting business decisions, and any return-to-office/remote/hybrid plans. Companies should also ask for regular feedback from their workforce, so employees feel part of shaping their future.

As a company introduces remote working to the organization there must be leadership alignment and consistency in messaging across multiple communication channels (e.g. company-wide webcasts, trainings, frequently asked questions, guides, policies, etc.). Employees must be informed of what may be required

from them when they return to the office (e.g. safety requirements, travel precautions, office and process changes, etc.). Teamwork and a strong company culture must also be promoted to align remote and in-person environments. These communication methods should be measured to assess their effectiveness and allow for incremental adjustments whenever needed.

Most of the organizations KPMG professionals speak to are highly focused on maintaining employee experience while managing compliance and ensuring business operates in an uninterrupted manner. The secret sauce to achieving this fine balance between all these key business imperatives lies with a strong communication and governance framework. Therefore, while each of the functions could be looking at the ‘work from anywhere’ framework from their individual perspectives, bringing all the individual focus areas is key. Employee experience can help drive productivity and teamwork, which in turn can have a direct impact on the business operations, but it can also ensure that employees, managers, functional leaders and senior management all stay connected to meet overall business objectives. The way the world works has changed forever, and while this could be seen as the largest social experiment of our generation, we need to ensure this is sustainable by hearing and listening to all sections in the organization. A successful ‘work from anywhere’ framework will be one that has detailed communication and governance protocols built in to lead us to the future (of work).

¹⁰ World Economic Forum IPSOS: Return to Workplace Global Survey: Survey shows opinions about work after COVID-19 pandemic | World Economic Forum (weforum.org)



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Conclusion

'Work from anywhere' is here to stay as workplace flexibility will become an integral part of our future working world.



There is no one-size-fits-all approach as the right strategy depends on your strategic business and talent objectives, the industries and regions you are operating in, as well as your company culture.



A close collaboration between different functions and regions is required to develop a balanced and compliant approach that fits your needs and risk profile.



When implementing 'work from anywhere', technology can act as an enabler to ensure compliance and efficiency while communication is key to support the successful policy roll-out and transformation process.



Outlook

As we are only in the beginning of the journey towards the future of work, it is clear that the topic is far from being fully explored. To overcome uncertainties, such as the evolution of compliance regulations and employee expectations, companies will need to "learn on the way" and adapt their programs as they evolve. This requires staying on track and closely aligning with stakeholders to anticipate changes and new developments.





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