

# RES Forum Annual Report 2015

## Strategic Global Mobility & the Talent Management Conundrum

Authored by Professor Michael F. Dickmann,  
*Professor of International HRM,  
Cranfield University, School of Management*



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Report introduction by  
**Andrea Piacentini**  
Co-founder, The RES Forum

## Another year and another thought-provoking RES Forum annual report, identifying the key operational and strategic questions posed by the 600+ HR mobility professionals of the RES Forum during 2014, and giving us insight into how we can address these challenges in 2015.

We have again invited Professor Dickmann of Cranfield University, School of Management to write this report, condensing his analysis and thoughts into a seamless body of work of five key themes which builds effortlessly on his research from the 2014 RES Forum Annual Report 'Key Trends in Global Mobility'. These key themes are:

- The Global Mobility function and how it can make a strong competitive impact
- Global Mobility resourcing, development, talent management, career and repatriation issues
- Global Mobility Programme compliance and duty of care
- Reward package design for international assignees
- Global Mobility programme management and technology

So why have we titled the 2015 Annual Report 'Strategic Global Mobility & the Talent Management Conundrum'? In a nutshell, we see international employee mobility, management of employee mobility programmes and the movement of talent itself as bit of a complex jigsaw puzzle, where the answers can seem simple but the parts do not often fit together. On the face of it the answer is simple. As a mobility professional, you should follow these four steps:

- Step 1** Master competency in the four key areas of expertise which Professor Dickmann recognised in our 2014 Annual Report:
- Strategic Advisor
  - Global Talent Manager
  - Expert on Due Diligence
  - Global People Effectiveness Expert
- Step 2** Slot your function into a David Ulrich HR model
- Step 3** Invest in technology and some assignment KPIs linked to performance measurement and return on investment
- Step 4** And before you are done, throw in some diagnostic/consulting skills just to round things off

"Et voila!", you have the perfect mobility model and function, partnering effortlessly with the business and supporting it in moving global talent across borders. If only life were that simple. If we consider 'Step 1', the report clearly illustrates that while practitioners aspire to have mastery in all four competencies they are, in the same practitioner's opinions, most valued and most comfortable in one area in particular, what Professor Dickmann calls 'Expert on Due Diligence'. We at the RES Forum would argue that this due diligence expertise extends beyond diligence expertise to specialist compliance knowledge in tax, immigration and payroll. However when practitioners were asked what their companies most value in the mobility function, 'Strategic Advisor' appears to be what is valued most by management. So what is more important? Alignment with what is most valued by the business, or the mobility function creating a different type of value to the organisation through doing things beyond providing diligence expertise?

The answer most definitely sits with the latter. Why? Let me digress slightly from Professor Dickmann's analysis and take my cue from a presentation delivered by Michael S. Schell, CEO of the cultural training and leadership development organisation 'RW3' in late 2014 at a RES forum meeting in Zurich. Schell boldly predicted that in the future, absolutely everything which follows a process will be automated. This is a brave prediction, however, if we look back at the kind of jobs which used to exist 25 years ago (and which have since been automated, think secretarial, admin, call centre) it is not inconceivable to think that technology will reach a point where more and more complex procedural work can be automated. If you are struggling to get your head around that, think about the level of technology which now exists for managing employee processes and beyond that the technology which now exists for general human interaction. This would, in our opinion, lend itself to the eventual deskilling and 'value-reduction' in compliance led knowledge, founded on the assumption that compliance is based on alignment with a rule or procedure. The counterweight to this argument, and Schell's key idea in the presentation, was that only jobs which have value to companies will be exempt from this automation. As I reflect on this message I am drawn to the three other competencies which a mobility practitioner needs in addition to due diligence expertise: Strategic Advisor, Global Talent Manager, Global People Effectiveness Expert.

All three core competencies lend themselves readily to the strategic advisory or value add activity which Schell references. Professor Dickmann also argues in the 2015 report that providing strategic global mobility advice will be one of the most important contributions the mobility function can make to senior managers. Given where the mobility function is positioned organisationally, it is also well placed to firstly have information and secondly insight on, identifying talent opportunities, supporting talent, conducting workforce planning, shaping global career management and refining business information and planning – in other words being a Global Talent Manager and People Effectiveness Expert.

So how do you go about this transformation of your role from compliance manager to value-add strategic partner? As a first step, the mobility function needs to look a little less inwardly and cast its eyes towards how other HR functions typically support the business in engaging talent and creating the pipeline of future leaders. High performing Talent Management functions, which sit within the broader HR function, identify the competencies needed to create leaders, introduce frameworks to measure those competencies and apply these assessments to potential talent and identified top management. They measure success through their leadership pipeline and the ability of new home-grown leaders to deliver business results.

Still on the subject of looking within the HR function, high performing reward functions can evidence how reward programmes align with shareholder interests through rewarding exceptional employee performance whilst managing costs sensibly. In high performing reward functions, reward spend is optimised and targeted rather than spent in a broad-brushed way.

And finally, high performing HR technology or HR operations functions provide controlled work flow and process management through optimising technology and self service capability, removing menial tasks from mobility management, introducing controls around data and also providing measured KPIs through system tracking. Also in the era of (big) data, an effective HR system offers arguably the most powerful tool to get the mobility function, moving away from its dependency on compliance expertise to a place at the strategic table. HR systems can offer real time assignment cost data and therefore the eventual opportunity to manage costs more effectively and in a planned way. The final piece in the jigsaw puzzle is implementing these changes and alignment of the mobility professional's activities and behaviours to those key strategic areas. The 'organisational actions' tables at the end of each chapter give a clear direction on what areas the practitioner needs to consider and align to in order to up-skill and operate in the value-add space. Careful consideration of these areas as well as a well-structured development plan focusing on those technical and behavioural gaps will allow the mobility practitioner to set themselves some clear goals, to enable them to move along the path towards more effective and value-added interaction with the business... so what are you waiting for? •





Foreword by  
**Professor Michael F. Dickmann, BSc, MSc, PhD,**

**Professor of International Human Resource Management  
Cranfield University, School of Management,  
UK Editor, The International Journal of Human Resource Management**

**M**ichael lectures in the areas of international and strategic HRM. He first worked at Cranfield University during his PhD on International Human Resource Management (IHRM). After being the Global Head of Human Resources in a multinational corporation based in Munich, Germany he rejoined Cranfield to lead its work in the areas of global mobility and IHRM. His research focuses on human resource strategies, structures and processes of multinational organisations, international mobility, global careers and change management.

Michael has published more than 100 academic and professional papers and reports. He is the lead author of two recent books on international HRM and global careers, part of the acclaimed Routledge series on global human resource management. Since 2012 he is also the Editor of The International Journal of Human Resource Management.

Michael has a first class honours degree in Economics from London University and an MSc in Industrial Relations and Personnel Management from The London School of Economics & Political Science. Michael has several years of work experience with major consultancies and in industry. He has conducted a variety of consulting and research assignments with cutting edge multinational organisations mostly from the financial, automotive, telecommunications, chemical, electrical engineering and electronics industries. He has also consulted for humanitarian agencies, government and the United Nations. He has worked in his native Germany, Australia, the USA, Colombia, Spain and Britain and speaks English and Spanish fluently.

**The high dynamism and fragility of the global competitive context has been strongly exposed in recent months. Developments like the Ukraine and Syria crises, falling oil prices, slow European growth, currency volatility and diseases like Ebola have major effects on global working and compensation patterns. The key underlying task for the Global Mobility (GM) function is how to increase its value to the business and how to support both organisational goals and individuals in their international roles and personal (career) journeys. The RES Forum Annual Report 2015 identifies the most pertinent strategic and operational challenges by mapping the status quo and future trends in the GM field.**

► **Chapter 1** looks at how the GM function can make a strong competitive impact. It outlines four key options that organisations have in terms of the GM roles and operating models, these are: Strategic Advisor, Expert on Due Diligence, Global Talent Manager and Global People Effectiveness Expert. The chapter investigates the status quo of the field and where it is moving towards. Currently, GM professionals are concentrating mainly on due diligence in the eyes of senior managers, Human Resource (HR) experts and expatriates. While this is appreciated by HR professionals, it seems senior managers value the Strategic Advisor role most.

In the future, the demands on the GM role are likely to increase substantially. Akin to the developments seen after the launch of the ideas of Dave Ulrich (1998) on HR transformation, GM functions will have to radically improve their strategic advice capabilities, their cooperation with insights into global talent management and their understanding of motivational drivers, strengths and weaknesses of expatriates. This may lead to tough strategic and operational choices aimed at supporting the competitive success of

organisations through increasing the attractiveness of global work, long-term workforce planning for leadership development AND stressing the career capital improvement and utilisation of assignees, as well as improving repatriate retention.

► **Chapter 2** explores GM resourcing, development, talent management, career and repatriation issues. There are still some major barriers to mobility. Many firms admit to not even having 40 percent of the required assignees amongst their executives, managers and professionals. It is therefore highly surprising that many companies do not actively market the value of international careers even though career outcomes tend to be positive.

In 80 percent of multinational corporations (MNCs) it is viewed as important for the career progression of executives and senior managers to embark on an international sojourn. Interestingly, over time, firms have moved to construct longer-term career plans for their assignees and several have set up buddy systems. In line with the increasing sophistication of planning, a third of MNCs now assess the value of global assignments for both the organisation and individual expatriates. Two thirds regard it as highly important to measure the achievement of business objectives during a working period abroad. These are highly useful developments which have their own challenges in a highly dynamic and, at times, fragile global environment.

► **Chapter 3** investigates programme compliance and duty of care. In general, organisations have a relatively low risk tolerance with respect to immigration, employee tax or social security compliance. In turn, the risk tolerance for corporate tax compliance is much higher. Key challenges in the compliance arena include the awareness and observation of the changing regulatory context, stealth business travellers, balancing business and compliance needs, lack of awareness of risks in the business, time pressures, organisational and IT imperfections and unclear rules within some countries.

The duty of care of organisations to their employees is an important demand on MNCs. In times of crises, particularly this year with reference to the Ebola outbreak, companies and individuals would benefit from advance response planning. Unfortunately, a substantial number of organisations that operate in Ebola affected Western Africa do not have specific response plans in place thereby exposing their staff and the organisation to high degrees of risk.

► **Chapter 4** is devoted to reward package design. More than half of MNCs have a dedicated international graduate programme. Often, the package is designed to take account of the special circumstances of the graduates. The majority of firms offer all graduates who reach the end of their international programme a role in their organisation.

In general, firms have moved towards applying separate guidelines for a variety of assignment types. MNCs seem increasingly driven by effectiveness, business importance and individual benefit considerations. The trend seems to be that many assignment packages have become less generous.

► **Chapter 5** explores GM programme management and technology. It emerged that about a third of GM functions in MNCs have no role in strategic assignment planning. External service providers are often used due to a lack of specialist in-house expertise. The most outsourced areas include immigration, tax services, destination services and language instruction. Overall, firms tend to be relatively content with their overall GM management structure. Two thirds would not even consider moving to a fully outsourced model in the future.

With respect to GM technology, HR could find and exploit on-going synergies and efficiencies. The software used to track assignee movement is often unsophisticated. Three quarters of tracking systems are not intelligent. There is still considerable manual work undertaken by GM teams. For instance, almost two thirds of companies had to input data into other systems manually. In some cases, respondents complained about the accuracy of their data, including location information. This could lead to unnecessary risk exposure for the company and individual assignees with respect to compliance demands.

At the end of each chapter, tables summarise and integrate RES Forum data and incorporate a range of insights from GM literature. The tables draw up strategic and operational recommendations for the design, implementation and review of GM approaches and are constructed as a short guide.

I would like to use this opportunity to thank all RES Forum members who have responded to the various surveys. You are the professionals who know what is currently happening in the global mobility field – after all, you are responsible for the GM approaches that impact on several hundred thousand assignees. I hope that you will find the RES Forum Annual Report 2015 inspiring, thought-provoking, relevant and useful. •

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# 1

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## Leading Edge Global Mobility – Strategic & Operational Drivers

by Jose Segade, Co-founder, The RES Forum

There is often a clear lack of alignment and agreement in many organisations between the Global Mobility function and the Business around the role that Global Mobility (GM) should play in supporting the organisation and helping it to achieve its business objectives.

Organisations that fail to recognise the value that Global Mobility can truly bring to the table, will often see the value as being derived from the ability to move someone from location A to B in the quickest, cheapest or most efficient manner. GM Managers may have unwittingly helped to create this perception through a willingness to position themselves as the experts on all things 'Compliance', albeit in today's world this is clearly a 'must have' rather than a 'nice to have' in the GM Manager's toolkit.

Notwithstanding the important role played by the GM function in navigating and mitigating the risks that lurk within the compliance landscape, there are other areas which also need to become part of a GM function's DNA. Ultimately, what really sets the most effective GM functions apart from the rest is the ability to contribute on a more strategic level in areas such as talent planning, supporting the expansion into new territories, and the study of expat motivation and engagement. Of course, whether organisations provide the opportunities for the GM function to support in these areas is another matter.



# 1 Leading Edge Global Mobility – Strategic & Operational Drivers

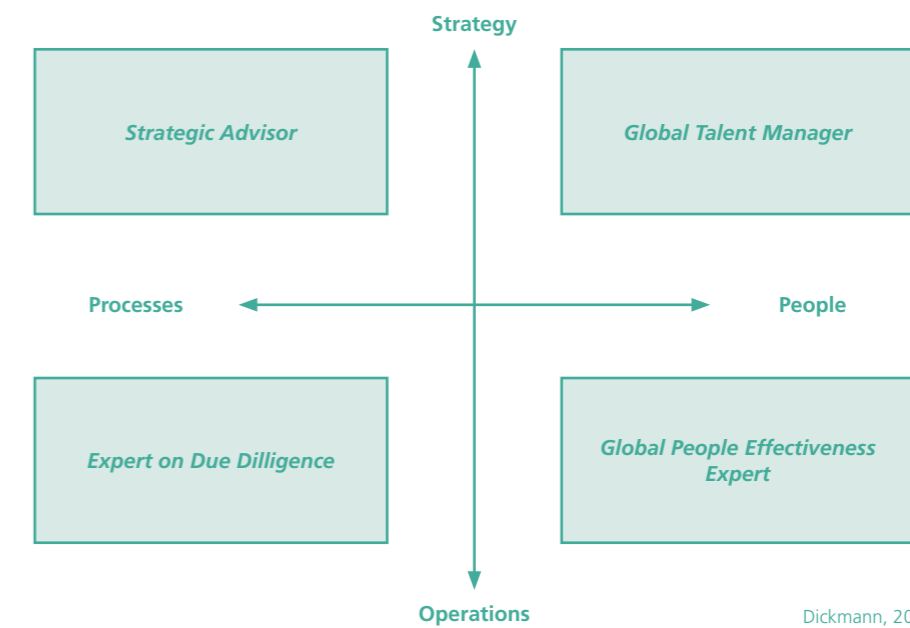
## Introduction

Global Mobility (GM) professionals face a range of key challenges, now and in the future. Their work focuses on supporting the corporate strategy while opening up new long-term perspectives with regard to future leaders and country presence for organisations. Compliance issues and risk management are key responsibilities of GM departments. The drive to support expatriates (and local teams) in becoming more effective is extremely important for the performance of the organisation. Smooth, efficient and effective processes in relation to the identification of global talent, the negotiation of attractive, cost-effective packages, the preparation and move of expatriates, the training, development, performance and career management of global careerists and their retention during and after assignments need to be designed. Thus, it is paramount to understand the motivations, plans, energy and visions of internationally mobile individuals. This chapter builds on the four quadrant model developed in the 2014 RES Forum Annual Report. It aims to deepen our understanding of the four key areas of expertise of GM professionals. In short, it looks at how the GM function can make a strong competitive impact through analysing the status quo of the GM roles and operating models, outlining associated strengths and presenting visions for the future.

## Global Mobility Roles and Operating Models

Given the strong, sometimes contradictory pressures in the GM field, the work of the mobility professional presents many challenges. There are enduring pressures to standardise approaches in terms of global efficiency, fairness considerations, global service providers' demands for consistency, technological capabilities and a drive to reduce complexity. In contrast, regulatory differences, individual motivations, the receiving team and other host country context variables, push for local responsiveness. Navigating this force field of counteracting pressures is highly challenging and will ultimately determine the success of global work today and tomorrow. The RES Forum Annual Report 2014 identified four key roles of the GM function, see Figure 1.1.

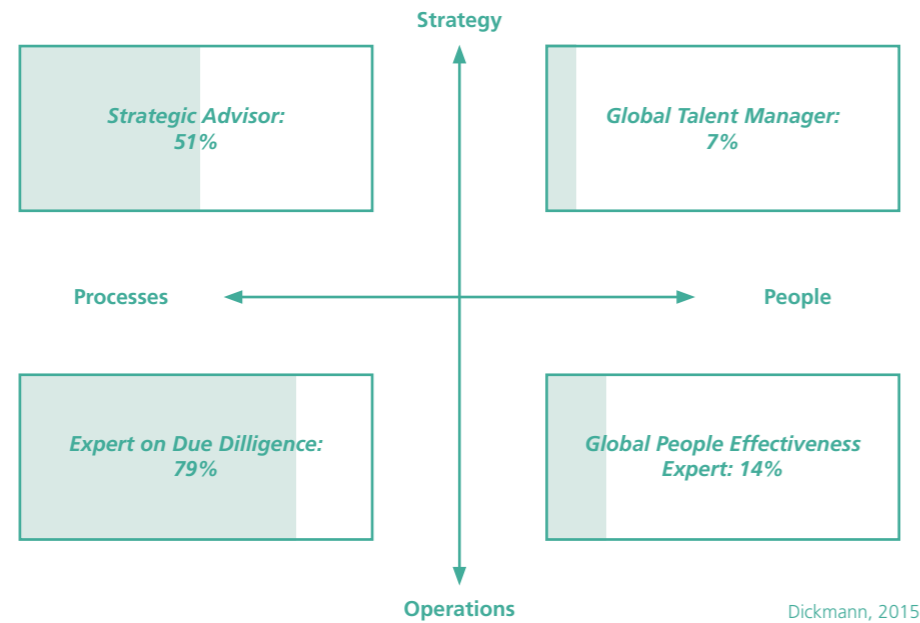
Figure 1.1: The Roles of the Global Mobility Function



Dickmann, 2014

In the 2015 report we use this model as a starting point to explore the roles of GM professionals, their teams and the overall function in more depth<sup>1</sup>. The RES Forum survey explored which role GM professionals predominantly enacted in their firms. In most multinational companies (MNCs) Global Mobility is heavily process oriented with four in five international experts concentrating on due diligence and about half on giving strategic advice. While this covers both strategic and operational levels for general GM approaches, far fewer GM professionals concentrate on the people elements with both the roles of Global Talent Manager (7%) and Global People Effectiveness Expert (14%) less enacted (see Figure 1.2). MNCs may think that Global People Effectiveness Expert is a role that predominantly needs to be filled by direct superiors and coaches. In addition, global talent management may be deemed to be the responsibility of different HR professionals. Nevertheless, the latter was one of the key areas in the RES Forum Annual Report 2014 on which GM experts expressed that they wanted to concentrate.

Figure 1.2: GM Leaders currently always or mostly act as:



The RES Forum also wanted to understand how GM teams were seen to behave. The GM teams were consistently perceived to fill the four different roles less strongly than their GM leaders. The difference was most pronounced in the area of Strategic Advisor (only 37% of GM team were seen to work strategically) which is likely to be related to the relative seniority of the RES Forum survey respondents. Senior management in their organisations also shared the view of the responding GM professionals with respect to their roles – a positive state of affairs given the frequent complaints that HR managers do not feel understood or valued by the top management team. However, while the respondents’ actions seemed to have been correctly identified and appreciated by general senior management, the overall team’s activities were less correctly assessed by top managers. Senior managers may not seem to value the work of GM professionals as highly as they should – they are seen to underestimate the work done by the expatriation team with respect to the strategic advice (-9%) and due diligence (-10%).

The RES Forum survey also wanted to explore how GM professionals want to shape their roles in the future. Whilst the role of Expert on Due Diligence was seen to be filled to the same extent in years to come, it was striking by how much all the other three roles were intended to become more important. The percentage of the respondents who thought that they would, in the future, work in the area of Strategic Advisor, Global People Effectiveness Expert and Global Talent Manager was a third higher. These considerations show that all four roles are viewed as important by GM experts and that providing strategic advice will become key for the success of the GM function. A lot of comments were made that showed the shift to more advisory activities:

*“More from execution towards strategic advisory”*

*“From an operational administrative support centre to a more strategic-business partnering organisation”*

*“We are definitely moving into a more business partnering role...”*

*“Slowly beginning to be considered more than just an admin function. We are building the credibility to be thought of as Strategic Advisor”*

In addition, this indicates that many respondents seem to expect changes in the interfaces and/or delivery of people effectiveness and global talent management. Some of the comments in respect to future activities were:

*“Move towards a talent management approach”*

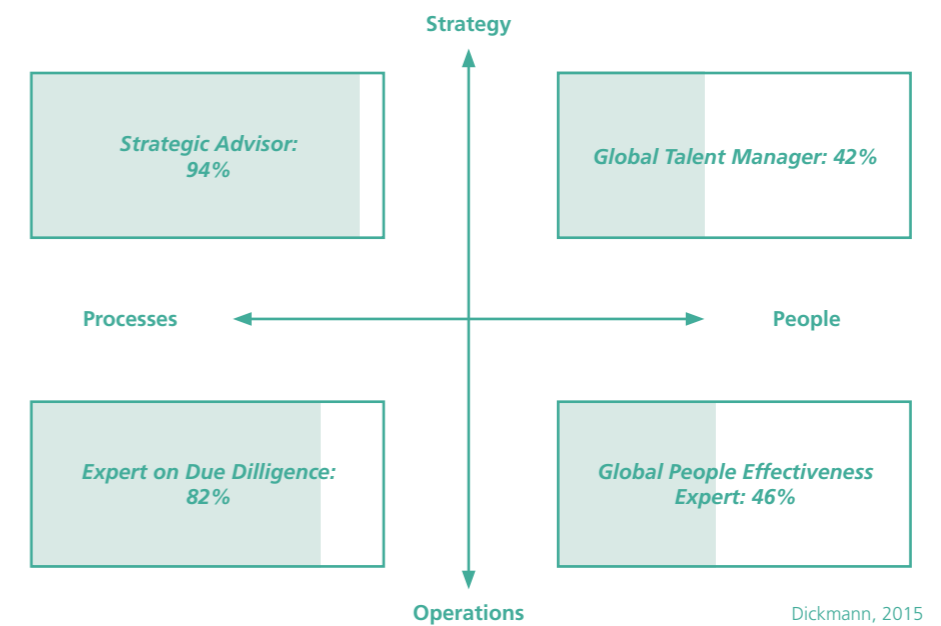
*“Better linkage with talent development”*

*“We are hoping to become more aligned to the talent function in the future with planning around international assignments”*

*“More closely aligned to talent and the talent agenda, but I can’t see us getting to a point where we are heavily involved in who goes on assignment.”*

Overall, it may mean that international mobility work becomes more fundamental to the organisation, and part of the DNA of success in the global competitive environment.

Figure 1.3: GM Leaders wanting to always or mostly act in the future as:

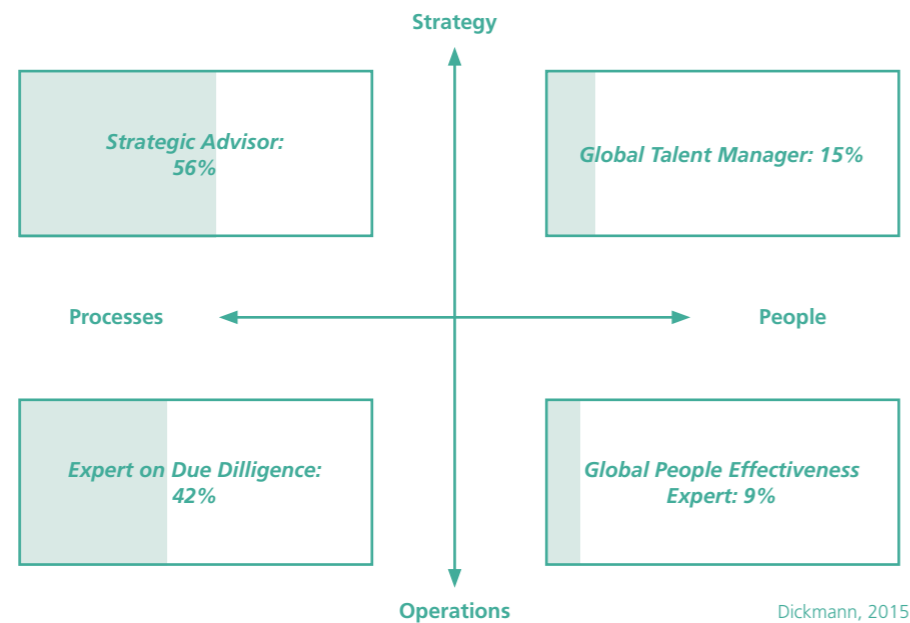


Even more striking is the view of the whole mobility function and its work in the future as all four areas are seen to be more important than ever from the self-perception of the respondents.

However, the data also shows how much work needs to be undertaken to shape the GM team. There must be substantial efforts to increase the Strategic Advisor role by 56%, the Global Talent Manager role by 42% and the Global People Expert role by 43%. This merits not just a quantitative leap to undertake these roles more often but will also entail qualitative advances for GM personnel as well as a conscious effort to reach out to individual expatriates, host country teams, expat superiors, global business sponsors and other parts of HRM and the business.

Arguably, it is important that powerful forces within an organisation appreciate the GM activity that is undertaken and link it to corporate success. This is why the RES Forum survey investigated which of the four roles would be valued by senior management at present.

Figure 1.4: Most valued roles by senior management today



It transpired that strategic advice (56%) was valued the most by top management followed by due diligence (42%). There is then a large gap to global talent management efforts (15%) and people effectiveness activities (9%) by the GM function. The HR function evaluated these activities in a relatively similar way. However, due diligence was seen as more important (53%) and strategic advice less important (46%). This shift may be explained with a stronger orientation towards the individual global careerists who, less surprisingly, assessed due diligence as twice as important as any of the other areas.

### In Depth, Contextual Considerations by GM Leaders

*“Our organisation is currently exploring an international expansion strategy, which will typically be best served through a local hiring/set-up approach. Therefore, the GM function will likely sit alongside a wider international HR team. I believe this will bolster the GM function and allow an assessment of the strategic value and cost-effectiveness of assignment versus local hire. This hasn’t been possible previously meaning that, although the GM function ensures that assignments are provided on an efficient value for money basis, managing business stakeholders’ perceptions of GM has proved difficult.”*

*“Having laid excellent foundations for the operational management of Global Mobility (centralised team structure, policies, the right service providers, etc.) it will soon be time to have a broader discussion with senior leadership and the businesses with regards to the full ‘assignment lifecycle’. ...[W]hile GM cannot/should not do these things for the businesses (selection, preparation, assignee self-assessment, career discussions, objective setting) we can and should support by providing challenge and developing tools for use by business managers and HRBPs. This is how we will gain a seat at the strategic table.”*

The RES Forum survey also wanted to explore the perceived strengths of GM approaches within the four roles in organisations. With respect to the Strategic Advisor role, many different strengths were identified. These fell into several, partially overlapping, areas. Within these, the strategic lead, business partnering, advice on key challenges and developing best practices were the most common. It is, therefore, interesting that within organisations, the Strategic Advisor role is seen as radically different, spanning from operations-based, cost and compliance-based mobility-focussed ideas, to broader concepts that seem to link more strongly into the overall company strategy and operations. The shape of strategic GM and the way it works in organisations is highly different and can lead to it becoming a truly distinctive means to create global value.

### Q&A

**Adrian Moule**  
 Director Global Talent Acquisition & Mobility  
 Etisalat, Abu Dhabi - UAE

**Q With regards to the structure of the GM function, what would be good developments to deliver better results?**

**A** The problem with most GM functions is that there is still a strong tendency for them to be transactional. Global Mobility needs to get a seat on the talent management agenda.

Only when Global Mobility and talent management are truly linked together can GM really perform at a strategic level. Global Mobility needs to be involved from the outset. This means knowing who the key talent are. We also need to be involved in monitoring the performance of the assignees during their assignments. This will then help us to plan their repatriations as well. By being part of and working within the talent management function, Global Mobility will be able to add value throughout the whole end to end process.

### In Depth, Contextual Considerations by GM Leaders Particular Strengths of the GM Function in the Strategic Advisor Role

<p><b>Strategic Lead</b> "We created a strategy and are working to it so we are perceived as being just ahead of the curve of the business needs"</p> <p>"We have done a good job in defining how we support the business strategy and are creating policies and practices to deliver on that"</p> <p>"I know my management want the mobility function to grow more in the consulting area and focus less on administrative work in the future"</p> <p><b>Business Partnering</b> "Expertise and the ability to effectively partner with the business to deliver their strategic needs through effective mobilisation of talent"</p> <p>"Working very closely with HRBP for all global moves"</p> <p><b>Developing Best Approaches</b> "Introducing the concept of different assignment types and introducing policy documents. Setting up a global centre or expertise to manage global mobility activity"</p> <p>"To advise business on different forms of contract, developing policies, best practices"</p> <p><b>Global Talent Management</b> "In open conversations with the business on talent gaps and needs"</p>	<p>"Helping to define the strategy of leadership development and playing a part therein"</p> <p><b>Advising on Key Challenges</b> "Providing guidance on the art of the possible and identifying where specific assignments will work at an early stage"</p> <p>"Expert in all areas of Global Mobility (tax, relocation, immigration, due diligence)"</p> <p><b>Use of Technology for Information</b> "With the new global technology...we are able to provide costing and statistics to reward as well as talent in developing the future approach"</p> <p>"Our GM function are able to advise on the total cost of assignments and assess this against the total revenue generated by each project"</p> <p><b>Using Global Insights and Capabilities</b> "...strong expertise and project management skills and experience"</p> <p>"....a strong technical background across the whole team"</p> <p><b>Reducing Costs &amp; Being Compliant</b> "Cost avoidance: corporate tax, CT [corporate tax], WHT [withholding tax], VAT, personal tax, how to land people quickly"</p> <p>"Ensuring consistency and compliance"</p>
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The Global Talent Manager role was seen as attractive but to a lesser degree and also regarded as less important to senior management. From the answers given, it is clear that the involvement of the GM function in talent management is often quite minimal. At times, the talent management links were predominantly administrative such as having the location data of people and how long they have been abroad. Where the talent management exposure was stronger, the role ranged

from an individual orientation to support talent, to an organisational focus on future leaders or a globalisation strategy. Key quotes given by survey respondents are presented below.

### Particular Strengths of the GM Function in the Global Talent Manager Role

<p><b>Strategic Involvement in Talent Management</b> "Clear vision on how we can manage international talent process"</p> <p>"Making use of the talent pipeline"</p> <p><b>Identification of Talent Opportunities</b> "To identify key performers/future leaders and introducing an international assignment as a developmental need"</p> <p>"Managing a pool of pre-screened mobility candidates"</p> <p><b>Supporting Talent</b> "Supporting talent with visibility of the assignments and also the life cycle of the assignment"</p> <p>"Advice and guidance in relation to creating</p>	<p>the right opportunities for the right talent to flourish"</p> <p><b>Workforce Planning and Organisational Career Management</b> "Improving attraction and retention of our global talent pool – improved workforce planning"</p> <p>"Building a talent pipeline"</p> <p>"Helping business understand the competencies needed to operate effectively in a different cultural environment"</p> <p><b>Business Information and Planning</b> "In reporting and making sure that the business are aware of the secondees they have potentially repatriating"</p> <p>"Repository of key metric data"</p>
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### Q&A

**Bernd Büsken**  
Senior Business Advisor  
Deutsche Telekom, Bonn - Germany

**Q** What do you perceive to be the key future trends in Global Mobility?

**A** International job sharing independent of location. Flexible working options like working from your home country for your host country.

Combining international talent management directly with GM. Meeting the future lack of skilled workers with an international skill-management and talent and succession management programme to fill vacancies for assignment postings based on business needs, with workers aged 50+ who have renewed flexibility (e.g. after children have left home in their second life phase).

It seems that the role of Global People Effectiveness Expert is underdeveloped in many organisations. Most respondents described activities that were linked to this role such as:

*“making sure an employee is sent from A to B in the most effective and efficient manner for them to be able to start working in their new environment as soon as possible”*

*“we are good at creating the right connections for our people to be truly effective”*

*“by managing the assignment process effectively, we enable employees to maintain their focus on delivering business goals”*

However, they often regarded activities geared to the well-being and performance of expatriates to be more in the realm of talent management or line management. One manager outlined GM that is driven by business. The respondent stated: *“I find it difficult to see a time when we will be using selection methodologies for assignees.”* In contrast, some respondents had a stronger link to talent management and were *“...helping to define the strategy of leadership development...”* and were *“...providing a supporting role...”* to facilitate performance abroad.

It is clear that the Expert on Due Diligence role is the backbone of the GM function and fundamental for the delivery of the department’s contribution. The respondents to the RES Forum survey were highly consistent in outlining their strengths as detailed technical knowledge in the areas of tax, social security, immigration and other legal/regulatory aspects. One manager stated that the highest contribution would be to ensure that there are no risks for the firm or individuals. Therefore, compliance was rated incredibly highly and given their overall knowledge and experience, several managers asserted that they were the *“go to guys”* because *“nobody else knows this stuff”*.

Given the discussion with regards to the strategic value-add of HRM and GM in organisations, one manager’s comment on due diligence is highlighted: *“Unfortunately, this is an area that we’re very strong in... It is great to have that trust... but I’d like to step back from this a bit to focus more on strategy”*. This is a dilemma that may affect a high number of GM experts.

## Global Mobility Team Service Delivery Models

In last year’s RES Forum Annual Report, the relative advantages and disadvantages of highly integrated service delivery models were discussed. Fast forwarding to 2015 and looking at how the GM function is organised it is interesting to note that a high degree of standardisation is aimed at by most organisations<sup>2</sup>. 40% of MNCs had an ethnocentric mobility approach that was defined as predominantly home country approaches which were exported abroad. A further 40% of companies had a geocentric GM approach in which they drew up globally standardised policies and practices based on insights from a variety of countries. Two thirds of GM functions sat within reward, while only a fraction (around 10%) were located in talent, overall HR or HR shared services.

Another survey explored the set-up of service delivery in terms of location choice and supported the above conclusions<sup>3</sup>. Again, the GM operating model is highly centralised within four out of five responding organisations. 32% of respondents have their service delivery wholly centralised in one key location and 47% have it primarily centralised but with some elements regionalised. It is interesting to note, however, that more than a third of the organisations are considering redesigning their service delivery model within the next year, primarily driven by efficiency and service level considerations (both 71%) with cost savings as a third driver (55%).

Cost drivers have already led 18% of organisations to deploy internal GM resources deliberately into lower base cost operating locations. Amongst those, 50% have chosen India and 29% Hungary for their lower cost operating units. Other locations such as Poland, Northern Ireland, The Czech Republic, The Philippines, China or Costa Rica were far less popular (7% each). These GM units are mostly staffed with professionals who exclusively work on GM core roles and responsibilities (57%) or HR shared service centre professionals who only deal with GM issues part of their time (36%). In terms of full-time employee equivalents (FTEs), it was common to have between 1 – 3 FTEs. The number of assignees supported by these employees varied substantially. While 41% of GM advisors supported between 20 – 40 expatriates, more than 50% of advisors worked with over 40 assignees. Almost 10% of respondents indicated that in their organisation, GM professionals work with more than 100 expatriates, with one stating that one GM advisor would work with 400 assignees. For most organisations, the move towards low cost GM administration was a recent development with 86% of organisations having been established within the last 3 years. These GM service centres have predominantly administrative duties. The respondents indicated as key roles and responsibilities; admin support (86%) followed by assignee case management and dealing with assignee queries (both 50%). In the eyes of the expatriate customer, this model has turned out to be moderately successful as only 14% of respondents agreed that the new operating model worked well for their assignee population. One GM professional explained that the *“driver ‘cost saving’ seldom results in happy employees”*.

### Main Challenges in Setting Up/Operating a Model that Deploys Resources Deliberately into Lower Cost Base Countries

#### Worldwide Integration

*“Knowledge transfer, understanding the complexities of mobility and the bigger picture. They are very process driven.”*

*monitoring line is not based in the same country”*

*“[H]aving the end to end process in one place”*

*“Strategic directions and outside policy decisions still need to be made overseas”*

*“Communication across time zones”*

*“Finding the right talent”*

*“Globally inconsistent, challenging to establish consistent cross-border experiences”*

**Professional Resources**  
*“Speed and dedication”*

*“Ensuring the connectivity between Centres of Excellence and Shared Services remains strong”*

*“The problem has been to find global mobility professionals to support the GM function”*

#### Distance and Communication

*“Interaction with the rest of the team (team is global, time zones can be an issue), direct*

*“You need to hire at least some who previously worked within mobility”*

## The Vision of Strategic Advisor

It is clear that the successful GM role will depend on the tight integration into the business and HR strategy, be it as a flexible and speedy follower or even as an inspirational leader who influences the thinking of senior management. In terms of the business alignment needed for the GM function, some ideas from the strategy and talent management literature may serve to sharpen the GM performance. Sparrow, Scullion and Tarique (2014) outline how the talent management strategy can be vertically aligned. Transferring their ideas into the GM field, the following four key system approaches can be distinguished.

### 1. Planning-based system

A function that does long-term workforce planning. Within GM, this may mean looking at what leadership and other managerial capabilities expatriates and repatriates will need and where they may be able to acquire these. It would mean that a long-term pipeline of expatriation ready staff should be developed and assumes that organisational demands are reasonably predictable and stable.

### 2. Attraction-based system

This strategic approach overcomes the 'barriers to mobility' conundrum and works towards developing an attractive employee value proposition of GM for staff and potential new hires. The basis of this advisory work would be grounded in a deep understanding of the expatriation motivations of assigned or self-initiated expatriates (Doherty et al., 2011). Sourcing would be sophisticated and systematic from within the organisation (Harris and Brewster, 1999) but may also include opportunistic recruitment/selection of outsiders, ideally self-initiated candidates who have the required capabilities and country-experiences (Baruch et al., 2013). This approach assumes that firms are able to present and embody an attractive expatriation proposition (Point and Dickmann, 2012).

### 3. Development-based system

A developmental GM approach would link carefully into the career capital of expatriates (Dickmann, 2015) in order to understand the capabilities, business-relevant social networks and motivational energies of individuals. Leadership development, career and succession planning and a preference for internal promotions would be highly valuable to

to develop in-house HR capability in Global Mobility in order to drive functional alignment, collaborate for successful implementation and identify process gaps/record best practice. It also ensures HR colleagues across all business groups and geographies are fully equipped to advise local business leaders on appropriate mobility approaches, brief assignees on policy and process, and support ongoing programme improvements.

## Q&A

**David Seymour**  
Head of HR Policy & Systems  
Petrofac Services Ltd., London - UK

**Q** With regards to the structure of the GM function, what would be good developments to deliver better results?

**A** We have established an internal Global Mobility Community of Practice. This aims

## Q&A

**Bernd Büsken**  
Senior Business Advisor  
Deutsche Telekom, Bonn - Germany

**Q** How has the Global Mobility (GM) field changed over the last decade? Why have these developments been so impactful?

**A** Today, Global Mobility is seen differently. There are different reasons for mobility, and it is no longer driven by critical skills or resource gaps but mobility is instead more strategically driven. Global Mobility is not only seen as something extraordinary, but as a necessary development or career step. Global Mobility is moving towards a place where it is seen

as a field for international collaboration and career development, with profitable opportunities both for businesses and people. Globalisation and international collaboration require a workforce of employees skilled in something new; intercultural competence. And the only way to internalise intercultural understanding and the ability to act in international surroundings is to work together with international colleagues. In times where employers must demonstrate their ability to offer a more compelling place to work than their competitors can offer, it is not only useful but also mandatory to support and develop your employees by challenging them to take an international step.

potential, current and returned expatriates. This would strengthen the long-term value propositions of GM for staff and add to the symbolic attractiveness of working abroad (Doherty and Dickmann, 2009). This approach will need a sophisticated understanding of and close cooperation with the talent management function within organisations.

### 4. Retention-based system

After a large investment into their global assignees, many organisations want to retain their repatriates. Especially when firms strive to develop their leaders of the future through international work, reducing or stopping repatriate churn becomes critical. Companies may consider individualised career paths, flexible work arrangements, remuneration approaches that include elements which induce higher retention (e.g. tie-over pay, long-term incentives), business sponsoring and coaching initiatives. While some of these practices are complex and may be costly, overall they look destined to individualise the staff GM function relationship (Dickmann and Baruch, 2011).

Obviously, the four systems can be combined as the organisational strategy, HR focus and general context necessitate. However, it will be important to understand what is key to the organisational competitive advantage in order to shape a compelling value-adding GM proposition for the firm and its employees.

### Conclusions and Learning Points

- ▶ There are four key roles that successful GM functions can fill: Strategic Advisor, Global Talent Manager, Expert on Due Diligence and Global People Effectiveness Expert.
- ▶ Currently, GM professionals are mainly concentrating on being an Expert on Due Diligence. This is perceived to be so by senior management, general HR staff and expatriates alike. While due diligence is highly valued by HR colleagues, senior managers value the Strategic Advisor roles more.
- ▶ In the future, all four GM roles are seen as important by expatriation experts with Strategic Advisor being most important. This is in tune with the assessment that receiving strategic GM advice relevant to the business will be most important for senior managers.
- ▶ There needs to be a substantial effort by GM functions to shape up their capabilities in the areas/interfaces of strategic advice, global talent management and to understand the motivational drivers and global strengths and weaknesses of GM candidates.
- ▶ There are already many strengths that GM functions possess in the Strategic Advisor roles. These include providing strategic GM lead, business partnering, developing best GM approaches, cooperating with the function and individuals in global talent management, advising on key challenges, intelligent use of technology, using global insights, being compliant and reducing costs.
- ▶ The GM function is also perceived to have particular strengths within the global talent management area e.g., working towards strategic involvement in talent management, identifying talent opportunities, supporting talent, conducting workforce planning, shaping global career management and refining business information and planning.
- ▶ There is a high degree of centralisation of GM work; 40% of MNCs had an ethnocentric and a further 40% had a geocentric service delivery model.
- ▶ Within the vision of Strategic Advisor, companies can choose one, or combine several, of the four approaches; a planning-based system, an attraction-based system, a development-based system and/or a retention-based system. •

## Strategic Global Mobility Considerations

	Organisational Action	Comments
Strategic Global Mobility Considerations	<ul style="list-style-type: none"> <li>• Design and implement adequate International Human Resource Management (IHRM) configuration</li> <li>• Choose/combine the GM roles that are best suited to serve your company: Strategic Advisor, Global Talent Manager, Expert on Due Diligence, Global People Effectiveness Expert</li> <li>• Define and execute corporate branding strategy that covers global careers</li> <li>• Clarify diverse purposes of global careers within organisation and specify those in relation to career opportunities/international moves</li> <li>• Achieve GM attractiveness for individuals</li> <li>• Create coherent global career approaches – they may be simply thinking in terms of careers rather than international mobility</li> </ul>	<ul style="list-style-type: none"> <li>→ Understand the broader organisational context and corporate competitive advantage</li> <li>→ Create strong corporate GM branding. It will be most important for self-initiated expatriates (SIEs), internal kudos of international work for assigned, company-sponsored expatriates (AEs) and Business Travellers</li> <li>→ Select the primary purpose of global career steps – development, control &amp; coordination, skills filling, knowledge transfer etc.                             <ul style="list-style-type: none"> <li>↳ <i>Choose most suitable overall IHRM configuration – transnational, global, multi-domestic or international and link the key roles and goals of GM to this configuration</i></li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>• Link selection to individual's long-term career plan and organisational career management (avoid 'out of sight, out of mind' syndrome)</li> <li>• Design support mechanisms such as business sponsors, formal and informal networks, shadow career planning</li> </ul>	<ul style="list-style-type: none"> <li>→ Consider NOT to promote on the way out – instead, actively consider to promote upon repatriation</li> <li>→ Conduct long-term career planning in order to aid career management, retention and commitment                             <ul style="list-style-type: none"> <li>↳ <i>The mutual dependency of individuals and organisation is especially strong during an international assignment. Use long-term career planning which incorporates career capital considerations</i></li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>• Conduct long-range planning for repatriation</li> <li>• Ensure that international work continues to have high kudos</li> <li>• Communicate so that there is little or no significant gap between statements of top management and implementation with regards to repatriation and career opportunities</li> </ul>	<ul style="list-style-type: none"> <li>→ Ensure that the globalisation strategy continues to be clear and to be seen as attractive</li> <li>→ Execute GM policies and practices in a coherent and consistent manner</li> <li>→ Work towards a perception that international staffing policies are fair or advantageous for global careerists                             <ul style="list-style-type: none"> <li>↳ <i>Create a global career proposition to staff that is seen as financially, developmentally and career-wise attractive even after the assignment</i></li> </ul> </li> </ul>

# What the Experts say



An Interview with **Susan Gregory**,  
Head of Talent Mobility at Grant Thornton UK LLP in London

**Q How has the Global Mobility (GM) field changed over the last decade?**

**A** Expectations from all sides have changed; employers are less paternalistic, they move people for a wider variety of reasons and they are looking to be more cost effective. Assignees view the opportunities differently. They are not always looking for an expatriate career; it may just be a one-off assignment.

**Q Why have these developments been so impactful?**

**A** Because it has changed how everyone views assignments – tends to be less of a permanent career decision for most and more of a single experience.

**Q Have these developments changed GM approaches and thinking in your company?**

**A** I believe so – it has changed the size and composition of the talent pool. We have to be more agile and broad in our thinking and our advice and support to the business. We have developed different assignment types and now we're looking to embed mobility into our talent management strategy; something of which Grant Thornton's senior leadership are very supportive.

**Q With regards to the role of the GM function, what are the key challenges that you perceive?**

**A** Moving mobility into the talent management arena. Some companies are already there and have been for some time; others are beginning to get their mind-sets changed and understand the value and opportunity that mobility brings.

**Q With regards to the structure of the GM function, what would be good developments to deliver better results?**

**A** Mobility leaders need to be involved at the start of the discussion on strategy and objectives, rather than the end. Their input can provide insights, save time, money and grief and also help to maximise the opportunity the assignment offers to all participants.

**Q With regard to Return-on-Investment (ROI), how could this be improved?**

**A** I strongly believe ROI should link back to why the assignment is happening. Not all companies plan well and, without planning or understanding why the assignment is happening and what everyone

expects to get out of it, then determining if the assignment has been a success or not, borders on the impossible. If the aim is purely for a number, it can feel like a sop to keep the finance people happy and can be extremely difficult to determine and achieve. So, I'd say – forget the number but clearly define the objectives and the measure of a successful assignment and then one can 'measure' the level of success... but I doubt it will be a number!

**Q What will be the key challenges and best steps to deal with the diversity of global talent?**

**A** What's a family these days? In my long career, I've been asked if assignees can be accompanied by, amongst others, nannies, llamas, boats and a cellar of vintage wine. Rarely was I asked about elderly parents/dependents – and this is becoming more common. Most immigration law isn't diversity aware and this can cause significant issues for potential assignees from some locations. Also, many countries ostensibly are not homophobic or racist or sexist or show other types of discrimination but the unwary may make erroneous assumptions that this is true in all countries; and that is definitely not the case. So, always validate assumptions because the fallout can be very damaging to all concerned. Communication, sensitivity and planning are key.

**Q How can you develop a better approach to manage self-initiated expatriates or global travellers?**

**A** Be sensitive and aware.

**Q What would be key aims for you to achieve in the areas of global rewards, global talent management and the effective use of technology in GM?**

**A** It's rarely all about the money; and, if it is, then I would strongly recommend you review whether the assignment should proceed or the best person has been selected. Regarding technology, don't let the tail wag the dog and always remember you are dealing with people .... Don't fall into 'the computer says no' mentality or 'the policy says no' or whatever. With good intentions and lashings of common sense, many issues can be managed in a non-exceptional way. I believe talent management is the way of the future – mobility is a great tool for personal and technical development – for the home office, the host office and the employee.

**Q What do you perceive to be the key future trends in Global Mobility?**

**A** More assignments, fewer career expats, more talent management and less 'bums on seats' mentality, and a move away from the 'laissez-faire' attitude to assignments (I hope).

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# 2

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## Organisation Design & Talent Management

by David Enser, Co-founder, The RES Forum

'Talent Management', 'Work force planning', 'Organisational Development'. HR buzz words that we have heard incessantly over the last five years in the HR mobility press and which are a guaranteed way to terrify those 'not in the know'... be it third-party providers struggling to understand where they fit into the mobility puzzle, or be it HR mobility practitioners who, as part of an 'island' within the HR function, are often outsiders looking in to the more established HR functions of Talent Management and Reward, even within their own organisations.

This chapter serves a useful purpose to both camps. Firstly it acts as a diagnostic tool, assessing the current state of play of Talent Global Mobility within the HR function. That in itself provides a useful gap analysis for the mobility practitioner to understand current gaps in capability and potential development areas. For the third-party vendor, the chapter offers the opportunity to develop greater fluency in the three HR areas of Talent Management, Work force planning and Organisational Development within the context of HR mobility – in other words speaking and understanding the Voice of their Customer.

So what does the chapter tell us? We continue to see 'business need' and 'project basis' as the main drivers of assignments, well ahead of development of leaders, both established and emerging. This has been the recurring trend within the RES Forum research as we have trended this question over the last five years. In addition, whilst an assignment is seen overwhelmingly within our membership as positive career capital, most companies do not market these valuable career possibilities – an opportunity missed. At the other end of the spectrum, our research continues to validate the finding that younger generations experience higher levels of engagement effects from working abroad. It would seem that whilst Talent Mobility is on the right path in terms of value to organisations and employees, we are still very much at the start of that journey.



# 2 Organisation Design & Talent Management

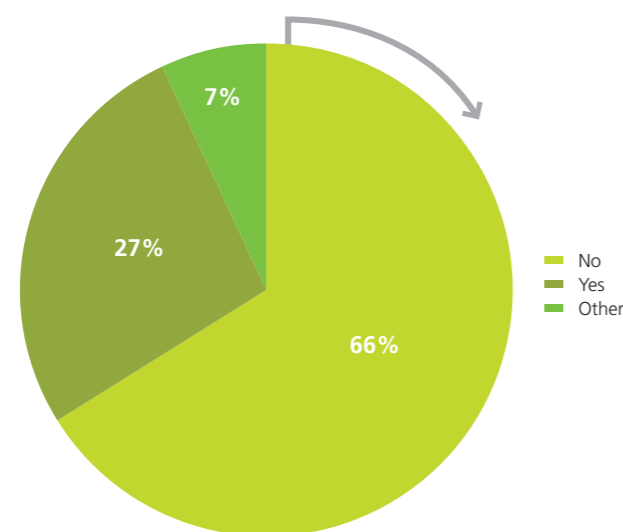
## Introduction

Within our highly globalised competitive environment, organisations are urged to identify, select, prepare, develop, promote and 'performance-manage' staff who are able and keen to successfully work abroad. Beyond the individual drivers and considerations, organisational interests have to be factored in to achieve successful Global Mobility (GM) approaches. Over the last decades, progressive organisations have steadily considered the mutual dependency (Larson, 2004) of assignees and multinational corporations (MNCs) to review and refine their GM approaches. The strong interrelation of expatriate workers and their employing organisation has influenced the design of GM resourcing, training and talent management as well as global career approaches (Caligiuri, 2012). Well-thought through and well-resourced GM policies and practices support the sustainability of the organisation's global competitiveness.

## Resourcing

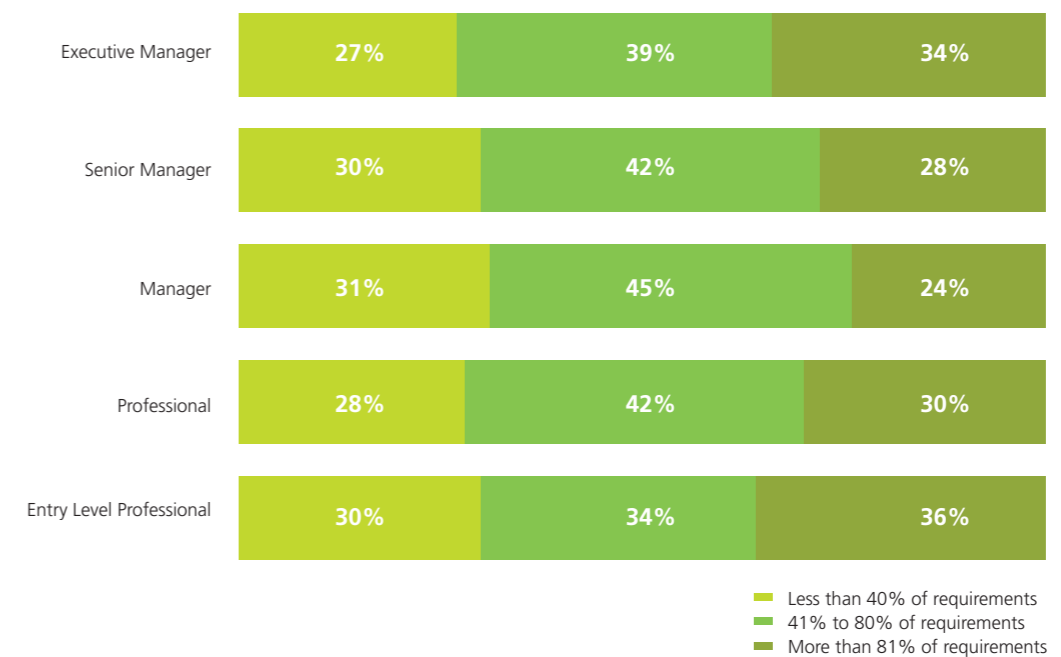
Resourcing issues were investigated in a RES Forum survey on Organisation Development (Talent, Resourcing, Development)<sup>4</sup>. Given the growing importance of global experience, it was interesting to note that roughly a quarter of companies assess whether employees are likely to be internationally mobile during the recruitment and selection stage.

Figure 2.1: When hiring employees, does your company assess whether employees are likely to be internationally mobile in the future?



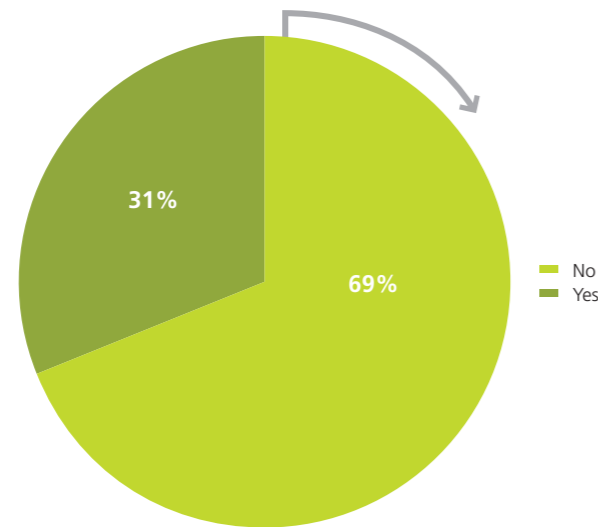
Given this low figure, does this mean that organisations have an abundance of talent who are willing to go on global assignments? No, it does not. The data shows that many more staff who are willing to expatriate are required. For instance, more than a quarter of organisations believe that they have less than 40% of executive management assignees that they actually need. Almost a third of all responding organisations also believe that they have only up to 40% of their required level of expatriates amongst senior managers, managers, professionals and entry level professionals.

Figure 2.2: For your organisation, to what extent do you feel that you have the required number employees who are willing to be internationally mobile?



Given this expatriation gap, it is not inconceivable that MNCs work towards creating a positive impression regarding international careers and that they strive to create an appealing 'brand' and value proposition in relation to working abroad. However, Point and Dickmann (2012) have shown that many major German and French MNCs are missing a trick with respect to how they want to attract assignees through their websites. The RES Forum data also shows that many firms do not actively market the value of a cross-border career to their staff or potential applicants.

Figure 2.3: Do you actively market the value of an international career/cross border career within the group?



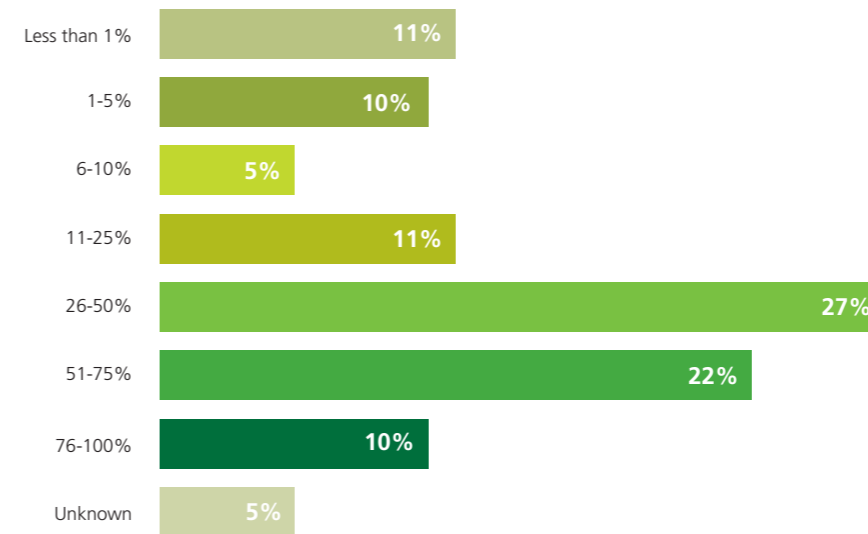
Home country expatriates are nationals of the country of origin of the MNC. In turn, third country assignees are not nationals of the country in which the head office is located and are being seconded to another location. Recently, there has been an intensive discussion regarding the benefits of home country expatriates - mostly those who have worked in the head office - and third country assignees. The primary benefits associated with out-bound head office assignees, so called ethnocentric staffing, relate to (Edström and Galbraith, 1977; Scullion and Collings, 2011):

- the implementation of a highly integrated business and HR strategy,
- the trust and networks that expatriates have in the corporate centre,
- their ability to transfer a coherent organisational culture and/or to implement highly standardised controlling mechanisms,
- their potential to transfer technical or other knowledge (depending on the sophistication), the ability to reach the goals of the organisational talent planning programme, and
- the ability to run a centralised leadership development programme.

In turn, using more third-country expatriates can have cost advantages, may support the principle of investing in talent wherever it is located and is likely to be seen to lower or abolish barriers to the careers of workers outside the country-of-origin of the MNC (Dickmann and Baruch, 2011). Localisation, which can be interpreted as either converting the contract of expatriates or as replacing expatriates with local professionals, normally has advantages in relation to cultural fit/understanding the host environment, certain fairness aspects and costs (Dowling, Festing and Engle, 2008).

The RES Forum explored the current state of play in relation to the size and origin of expatriates in a large number of MNCs through a survey<sup>5</sup>. More than half of all responding organisations had an expatriate population that was larger than 100, with about one in six of responding organisations employing more than a thousand international assignees (17%). About half of these had between 1% – 10% of their total workforce employed on expatriate contracts. The above advantages of (some) ethnocentric staffing seem keenly appreciated by organisations as the percentage of the total expatriate population originating from the head office is still substantial.

Figure 2.4: What percentage of your total expat population originates from your HQ location?



The responding organisations had a preference to assign employees from head office on senior positions abroad giving them expatriate contracts. While organisations would often second to a variety of positions, 68% of corporations usually expatriated to senior staff roles (55% used director level postings). 59% of MNCs usually assigned to mid-hierarchy and 24% to junior positions. However, the trend was slightly reversed with respect to global assignments on local or permanent contracts. Mid-level staff had the highest likelihood of receiving local contracts (44%) with senior (37%) and junior managers (34%) only trailing slightly. It is clear that senior managers more often receive (generally more favourable) expatriate contracts. This may be related, amongst other reasons, to the need for more incentives to attract this population, their superior bargaining power, and the potentially more complex set of responsibilities and goals that they will pursue abroad.

Q&A

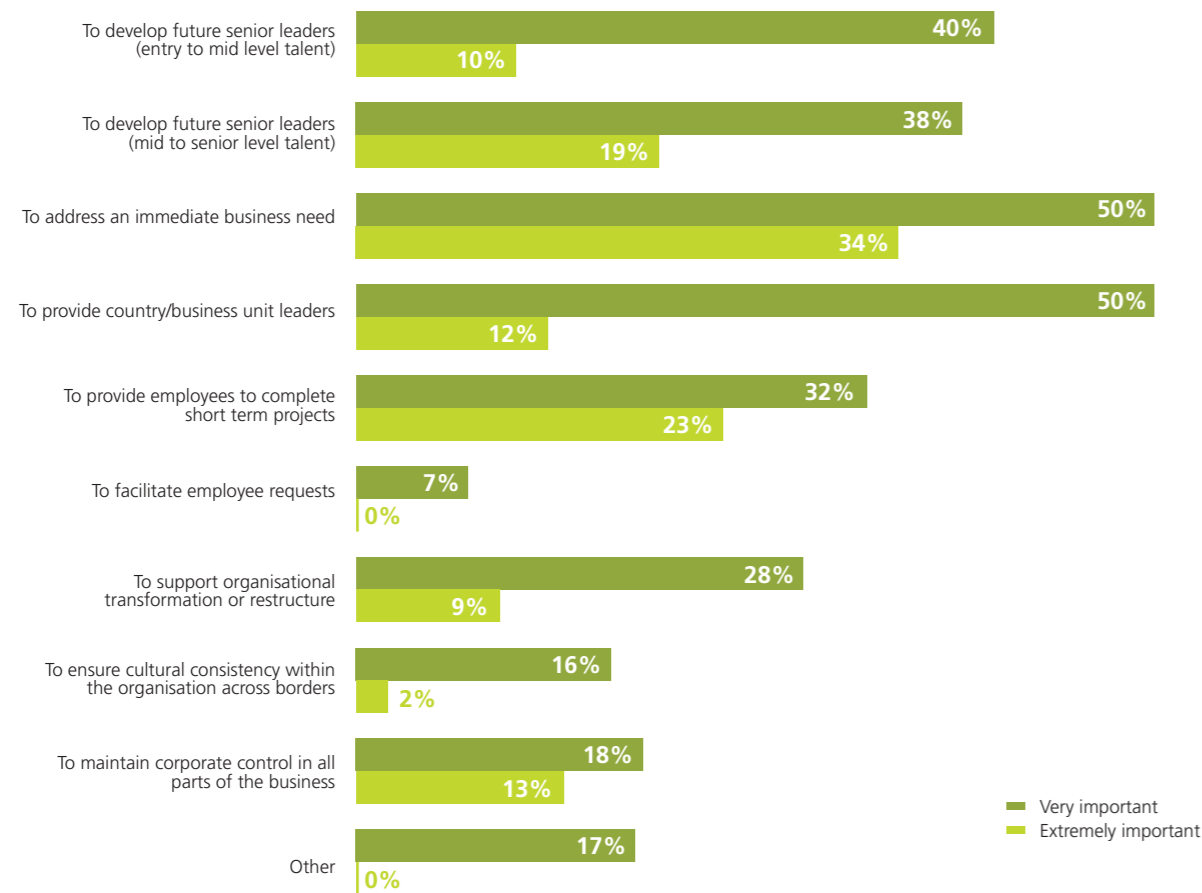
**Adrian Moule**  
 Director Global Talent Acquisition & Mobility  
 Etisalat, Abu Dhabi – UAE

**Q How have developments in the GM field in the last decade changed Global Mobility approaches and thinking in your company?**

**A** It is critical that the right talent is selected. Global Mobility is a talent management tool. It is no longer just about moving people who happen to have certain skills that may not be available locally. Of course, there will always be a need for some skills-based assignments, however the focus is becoming more about developing key talent and improving local capability.

What are the objectives associated with the mobility programmes in MNCs? A RES Forum survey outlined nine key objectives and explored their importance<sup>6</sup>.

Figure 2.5: How important are these objectives of international assignments in your organisation?



The data indicates that immediate business interests (84%) are still by far the key driver for expatriation. The provision of country/business leaders is highly important to two thirds of MNCs, closely followed by developmental and other project considerations. This is in line with other industry surveys and long-term trends.

### Preparatory Training and Adjustment Facilitation

Language and cultural training is seen to help individuals to prepare for the move abroad. In effect, these support measures help individuals to adjust cognitively and behaviourally to the new culture and foreign context (Haslberger and Brewster, 2009). The RES Forum investigated a range of language and cultural awareness aspects<sup>7</sup>. Most companies offer language training to their long-term assignees (85%). These percentages diminish substantially when looking at permanent international moves (44%), short-term assignees (43%) and Local Plus assignments (28%). With the exception of long-term assignments, the family members often do not receive language training financed by the organisation. Most commonly, language training would be delivered for up to 50 hours. Face-to-face, individual classroom-based sessions are by far the most frequent (80%) with group classroom sessions being second preference in terms of usage (39%). Online and internet-based individual sessions were less common.

What are the primary aims of language instruction? Companies wanted to help their employees (and their families) to integrate into the host location (95%), strove to improve assignment success on a business level (73%) and aimed to support positive personal level outcomes (67%).

Misguided cultural behaviour can lead to bemusement, confusion or condemnation by host nationals. To help cultural understanding and support adjustment and integration many firms provide cultural training. This is most popular for long-term assignees (79%), short-term assignees (42%) and permanent international moves (38%). However, only one in four Local Plus expatriates has access to cultural training. 70% of families of long-term expatriates get cultural training provided with only approximately one in five family members of short-term assignees and Local Plus expatriates having this opportunity. The most frequent duration of cultural training is 1 to 10 hours. Face-to-face, classroom-based lessons are most popular with online provision trailing far behind.

In comparison to data from a decade ago, more companies provide language and cultural training for their expatriates. However, the families (with the exception of those on long-term assignments) are often still neglected in these policies, leaving individuals more exposed to their family members' own initiative and ability to integrate and feel content in the host environment.

Some organisations have moved to assess their potential assignees using a range of tools and sophisticated approaches<sup>8</sup>. Most commonly used are cultural intelligence assessment (31%), language assessment (19%) and personality as well as other psychometric assessments (6% each). While it is clear that organisations also use several approaches at any one time, it would be possible and probably useful to increase the sophistication of expatriate selection (Caligiuri, 2012).

Next to formal, classroom based training, organisations can also support their assignees in various other ways. Amongst these are business sponsors, coaching interventions and buddy systems. One RES Forum survey wanted to explore this in more detail<sup>9</sup>. Surprisingly, less than one in ten organisations (9%) had a buddy system in the host location where a local employee or another expatriate would assist the international assignee and family to 'find their feet'. While buddying up would depend on personal needs, the companies indicated that this would normally entail a six month time horizon.

Beyond a buddy system, MNCs also used other support mechanisms during the course of the assignment<sup>10</sup>. Most popular were higher touch HR support (36% of organisations use these mostly or always) and electing an assignment mentor and coach (11%).

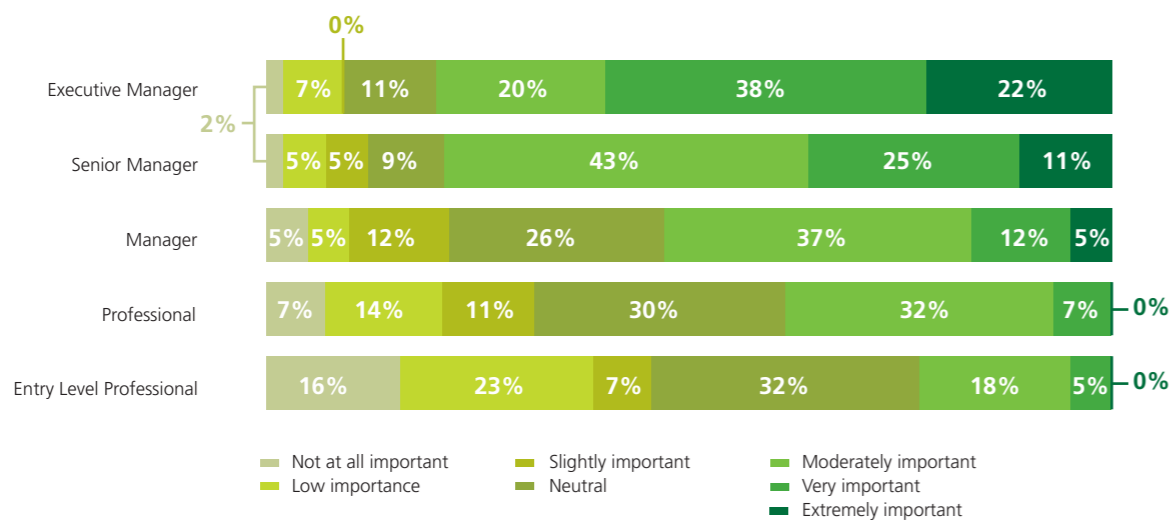
### Recommendations from MNCs with a buddy system

- Choose locations where you have a relatively high assignment volume.
- Match expatriate and buddy to strive for similar profile: level, nationality, age, family circumstances, etc.
- Train the buddy beforehand and create clear expectations of the role and responsibilities.
- Bring buddy and expatriate in touch with each other before the assignment starts.
- Set up a three way meeting at the start of the assignment between expatriate, buddy and host manager.

## Talent Management and Career Considerations

The RES Forum wanted to understand talent management implications for global assignees<sup>11</sup>. For 71% of MNCs it was important (moderately to extremely) to be able to be internationally mobile within their systems to assess key talent. One fifth of all organisations require their senior leaders to have had international experience before moving into such a role of responsibility. In tune with this, it was frequently important for the career progression of individuals to be globally mobile.

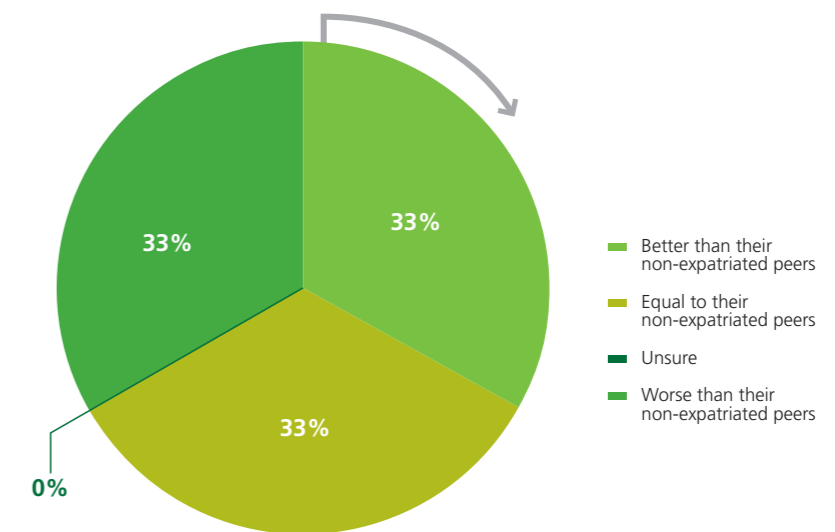
Figure 2.6: At the various management levels in the organisation, how important for career progression is it to be internationally mobile?



80% of all MNCs believe that going on a foreign assignment is important for the career progression of their executive and senior managers (moderately to extremely). This percentage drops dramatically for lower hierarchies with the career progression of managers (54%), professionals (39%) and entry level professionals (23%) less affected by working abroad. It seems, indeed, that in our globalised world, working abroad is likely to make a huge difference for promotions and senior individuals' careers.

Some benefits of global work do stretch beyond senior management levels. In a general question regarding how the careers of repatriates unfold, not a single respondent indicated that returning expatriates are worse off compared to their non-expatriated peers.

Figure 2.7: In your opinion, how do the careers of returning international assignees in your organisation unfold?



A third of companies indicate that there are career progression benefits of foreign assignments, while a further third admit that, due to not monitoring repatriate career progression, they are unsure about the career advancement of their globally mobile staff.

However, mobility for top talent did not always have to be traditional expatriation. The RES Forum gained interesting insights into the most common deployment strategies for top talent that showed strong hierarchical variations<sup>12</sup>. There was a distinct preference to use traditional long-term assignments on expatriate packages for management, especially executive and senior positions.

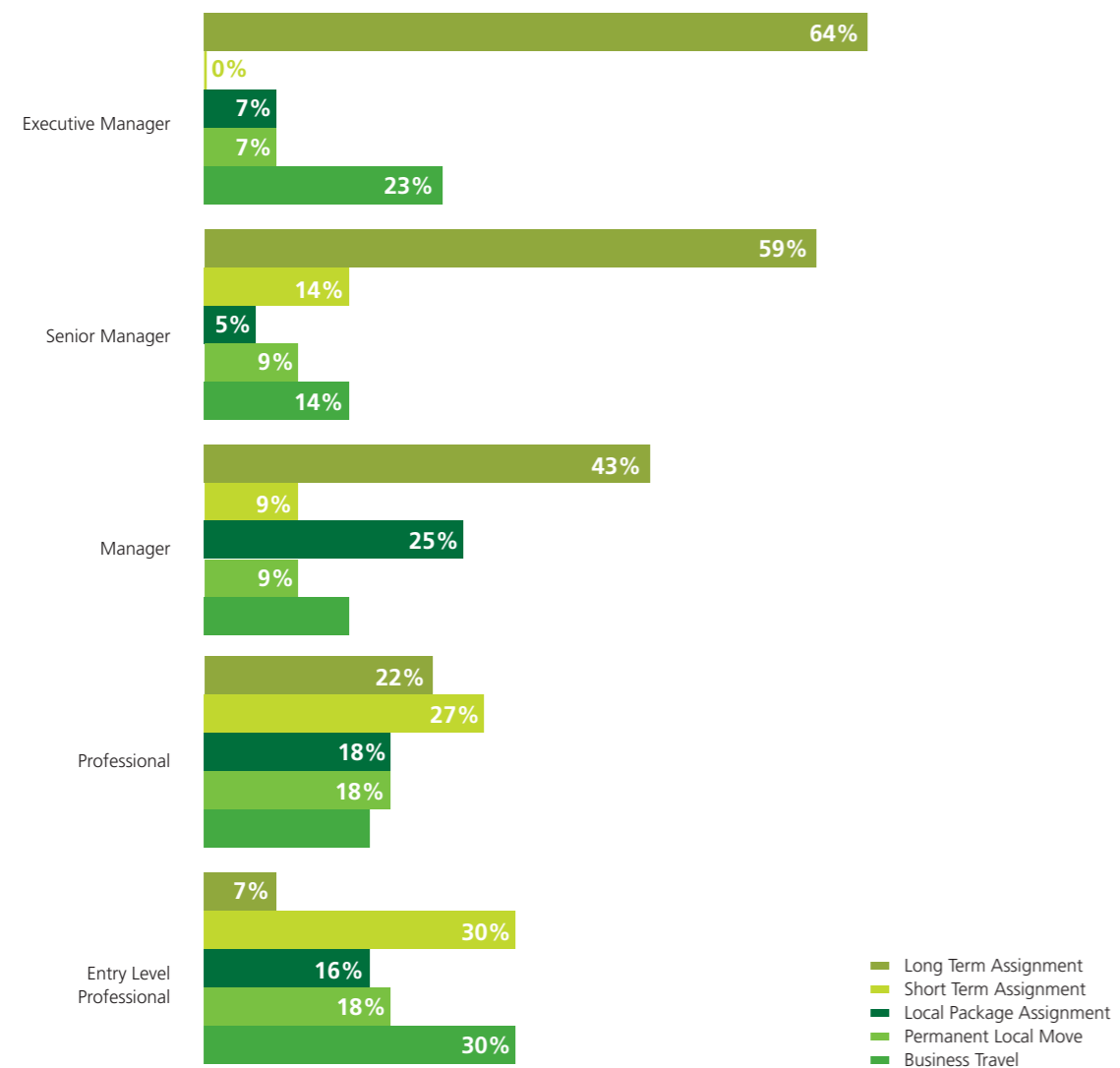
### Q&A

**Karen O'Brien**  
Global Mobility Lead, EMEA  
AECOM, London - UK

**Q** What will be the key challenges and best steps to deal with the diversity of global talent? How can you develop a better approach to manage self-initiated expatriates or global travellers?

**A** Hire the right people into the company in the first place. Hire people that have a sense of adventure, that want to travel and explore the world. Once they are hired, ensure you give them the opportunities you promised.

Figure 2.8: Within your top talent group, what is the most common deployment strategy?

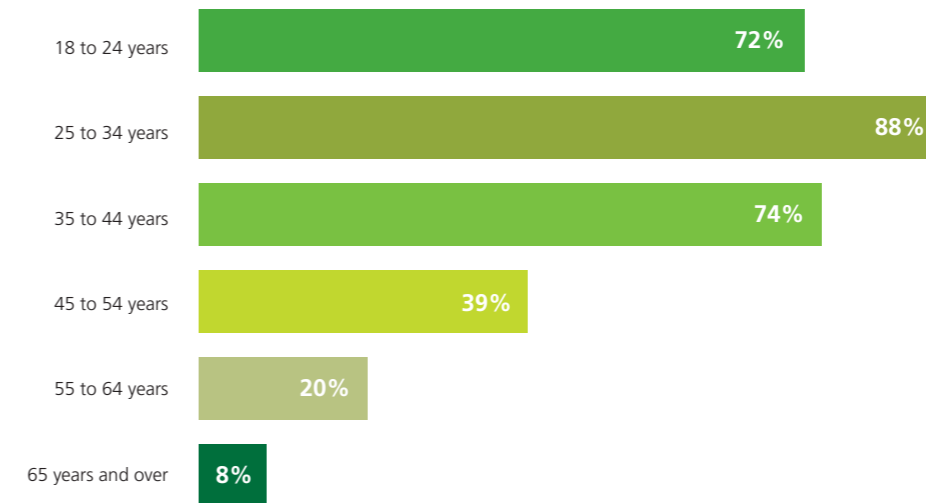


Professionals, both experienced and entry level, had the highest propensity to be sent on a short term assignment with the benefit of an expatriate package. Interestingly, there was an undercurrent of using business travel for top talents with both tails of the hierarchical distribution (Executive Managers and Entry Level Professionals) being more frequently expected to travel. In 86% of organisations there were different policies in place with regards to the different types of working abroad.

### Workforce Generations: The Effect of GM on Engagement

The impact of global experiences is different from person to person but there may also be some trends in relation to age groups. Much has been written regarding different motivational patterns, interests, attention spans and working styles amongst people in different generations and age groups (Parry and Urwin, 2009). The RES Forum wanted to explore the impression of GM professionals as to whether international assignments had different engagement effects for different age groups.

Figure 2.9: Do you consider that international assignments are a key driver of engagement across the following workforce generations?



The results show some clear trends. Younger generations, starting from Generation X and stretching to Millennials, are seen to experience strong engagement effects by working abroad. However, this effect is seen as much lower for people aged 45 and upwards. Given that younger expatriates have a higher likelihood to be on developmental assignments, while control and coordination as well as business needs drivers are more common for older assignees, there is likely to be an engagement effect that is not simply related to age but also moderated by assignment objective. In addition, the move towards being more generous to higher ranking managers (who tend to be older) and those on business needs assignment is also likely to influence the engagement effect of international sojourns.

## Repatriation and Career Progression

One of the key challenges in GM is successful repatriation. Of course, ‘success’ can be defined in a range of different ways. Elements of success are often seen to include retention, career progression, high performance, little organisational disruption and cost, as well as continued motivation of the repatriate (Dickmann and Baruch, 2011). Given a reverse culture shock and a higher propensity to leave the organisation in the year of return, achieving the above goals are no mean feat (Doherty and Dickmann, 2012). One of the critical hurdles is whether the repatriate gains a position upon repatriation in which s/he can use the acquired capabilities and social networks and in which s/he is motivated and feels some career progression (Lazarova and Cerdin, 2007; Ren et al., 2013).

The RES Forum investigated some of these issues<sup>13</sup>. About a third of MNCs had a ‘repatriation champion’ in place who would help repatriates find a good position. At times, higher level/status employees would be prioritised, as one respondent explained: “We do have a talent management department handling executive and upper level management scenarios”.

Figure 2.10: Do you have a person in the organisation who agrees to place the employee upon repatriation?

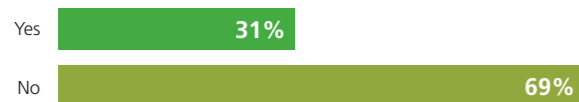


Figure 2.11: If yes, do you guarantee employment upon return?



This ‘repatriation champion’ can be on a variety of levels with companies indicating a large spread of hierarchical positions including managers, vice presidents and senior vice presidents. They most likely had two interactions with the assignee per year. Managers (with 27%) were most likely to be repatriation champions which is slightly surprising given that the literature indicates that higher ranking ‘repatriation champions’ and ‘business sponsors’ may be more effective in securing the ‘right’ kind of position for returning expatriates (Dickmann and Doherty, 2008).

Those companies that have ‘repatriation champions’ may be taking their long-term talent management, career and retention planning highly seriously. While other industry data indicates that guaranteed employment upon return is diminishing, more than half of these MNCs (55%) provide an employment guarantee upon repatriation. While there are variations on the extent of this promise (one company claimed to provide an employment guarantee “to many of our international employees”) the terms and conditions could be described as, at least, comparable to the pre-assignment position. One respondent explained “We guarantee a suitable job in the Home Company on at least same terms as before the assignment or a job within the organisation worldwide”. An introduction of these policies may be beneficial especially in situations where there are barriers to international mobility or a large repatriate churn (Hippler, 2009; Dickmann et al., 2008).

Another survey exposed that only 43% of MNCs consider what the next role of the expatriate should be upon repatriation at the point of assignee selection<sup>14</sup>. In addition, the survey assessed whether the MNC tracked the career progression of repatriates for any period after their return. It emerged that more than three quarters of companies actually do not monitor and some of the remaining firms do so only for their executive managers or in certain parts of the business. Clearly, understanding career and performance implications over the long term would help MNCs to improve their global mobility strategies, planning and decision-making.

## Refining GM Approaches

A third of organisations (32%) have now moved to assess the assignment value for employees versus the value to the business before determining the assignment type<sup>15</sup>. This could help MNCs during the negotiation stages before an expatriate stint as well as enabling them to use the data generated to refine their GM approaches.

One survey investigated some elements of the information gathering approaches in MNCs such as data that could be used to refine the GM and talent strategies<sup>16</sup>. It emerged that less than a quarter (23%) of MNCs used an annual assignee satisfaction survey. However, some companies used post-arrival surveys (e.g. rolling 2 months into the assignment) or analysed survey data they received via their service providers. About half of the MNCs’ surveys were anonymous. It was not the policy of GM departments to necessarily provide feedback to the expatriate group with slightly less than half doing so (42%).

When it comes to return on investment (ROI) considerations, firms were concentrating a lot of attention on how to assess the benefits and costs of their GM programmes. Figure 2.12 outlines where MNCs thought it to be very or extremely important to measure outcomes of their GM activities in terms of ROI<sup>17</sup>. Where MNCs indicated that, for instance, assessing employee effectiveness in their role abroad was very or extremely important it did not mean that the other half of organisations regarded the evaluation of this as unimportant – it simply meant less important as other answer categories included moderate importance.

### Q&A

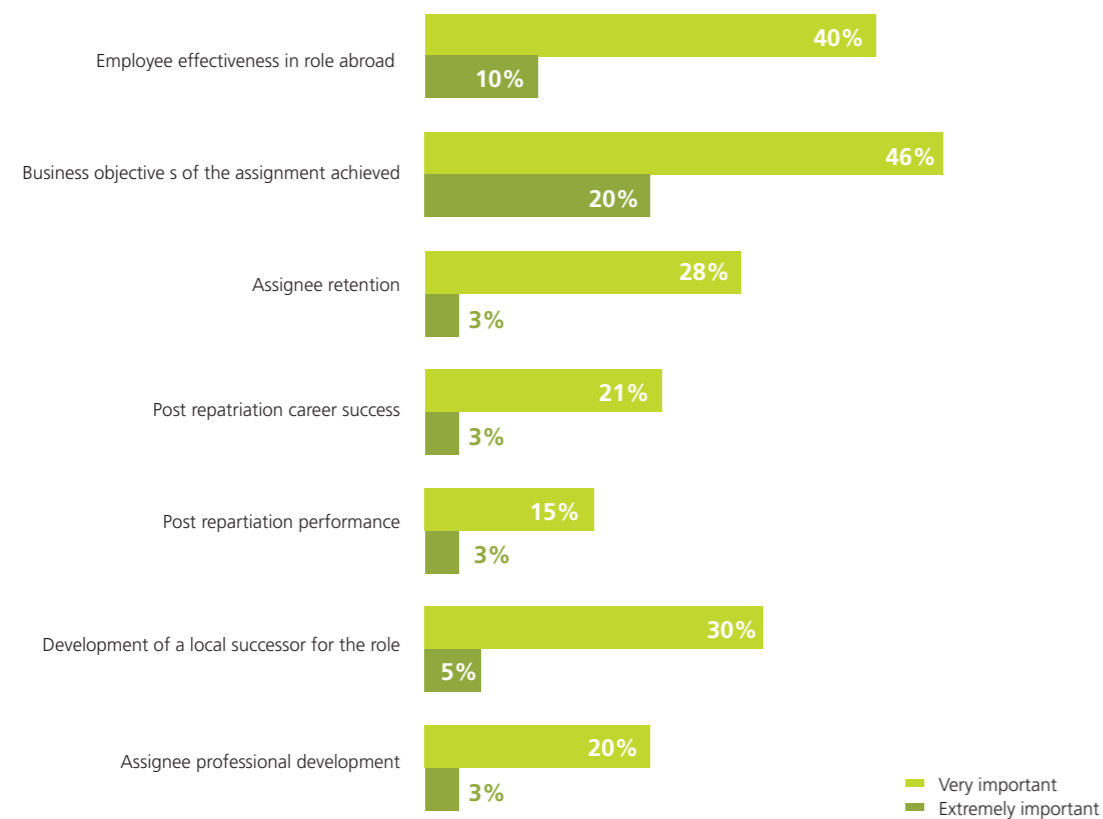
**Bernd Büsken**  
Senior Business Advisor  
Deutsche Telekom, Bonn - Germany

**Q** What will be the key challenges and best steps to deal with the diversity of global talent? How can you develop a better approach to manage self-initiated expatriates or global travellers?

**A** Using the ‘push’ of GM to represent Deutsche Telekom internally and externally as a company with a differentiated view on diversity,

including gender, age and origin diversity, and actively using this understanding in developing international staffing rules for executives (e.g. two functions, two countries, two languages) and establishing this understanding also for successful collaboration of heterogeneous teams. It will be beneficial to have a defined and objective process of identifying talent and naming employees to be a global talent, not only for their own development, but also for business development and international collaboration.

Figure 2.12: How important is it for your company to measure the following areas in terms of return on investment of international assignments?



Two thirds of all MNCs thought that measuring the achievement of the business objectives of the assignment is highly important. This was followed by half of firms believing that the employee's effectiveness in the role abroad needs to be assessed. While one third put special emphasis on evaluating whether a local successor was found, assignee retention was also highly valued. Interestingly, only a quarter of MNCs thought it highly important to measure professional development or long-term career success. Given the publicly stated drive towards developmental assignments that many MNCs proclaim, this is a surprising status quo.

### Q&A

**Karen O'Brien**  
Global Mobility Lead, EMEA  
AECOM, London - UK

**Q** How has the Global Mobility field changed over the last decade? Why have these developments been so impactful?

**A** Assignments are no longer seen as something that you need to entice an employee to undertake. Instead assignments are now seen as vital to career progression. This means we have a bigger pool of talent available for selection AND it costs us a lot less than it used to, to send people on assignment.

### Conclusions and Learning Points

- ▶ Immediate business interests, providing country/business leaders and developmental as well as project considerations, are the most important organisational reasons to use global assignees.
- ▶ Some barriers to mobility continue to exist. A substantial number of organisations believe that they have less than 40% of required expatriates amongst executives, managers and professionals.
- ▶ Many organisations do not actively market the value of international careers. Given the scarcity of global assignees in some companies, this is surprising. Even though there is always an amount of uncertainty and unpredictability in GM, global career branding may help to attract a wider field of candidates.
- ▶ Setting up a buddy system can help assignees to adjust and perform. Expatriates and their buddies should have a similar profile and should be communicating with each other before the assignment starts. Consider training the buddies.
- ▶ In four out of five MNCs it is important for the career progression of executives and senior managers to embark on an international assignment. Generally, the careers of expatriates are not seen to suffer from their foreign sojourn.
- ▶ Younger generations experience higher engagement effects from working abroad. Younger expatriates are more likely to be on a developmental assignment which indicates a positive engagement link to this particular assignment objective.
- ▶ Over time, MNCs seem to move towards a longer-term career plan for their expatriates. Almost half of organisations consider the global candidate's next role after working abroad at the point of selection.
- ▶ Return on investment issues are always current and important. One third of all MNCs assess the assignment value for individuals and organisation before determining the assignment type. Two thirds indicated that measuring the achievement of business objectives is highly important. •

## Global Mobility & Career Management

	Organisational Action	Comments
Global Mobility & Career Management	<ul style="list-style-type: none"> <li>Use sophisticated selection factoring in personality factors, soft competencies, performance and potential</li> <li>Match candidate's profile to inter-cultural job demands</li> <li>Provide realistic job, local team and country previews (and also 'look-see visits')</li> </ul>	<p><i>Seek individuals who have:</i></p> <ul style="list-style-type: none"> <li>→ Self-confidence &amp; optimism</li> <li>→ Willingness to learn about different cultures and business environments</li> <li>→ Inter-personal orientation</li> <li>→ Good communication skills</li> <li>→ Cultural sensitivity &amp; willingness to critically review own values and norms</li> <li>→ Openness</li> <li>→ Global mind set</li> <li>→ Behavioural flexibility</li> <li>→ Inquisitiveness</li> <li>→ Ability to successfully manage uncertainty</li> <li>→ Resilience</li> </ul> <p>↳ <i>Design packages that take account of diverse interests &amp; pay-offs</i></p>
	<ul style="list-style-type: none"> <li>Foster the acquisition of career capital                             <ul style="list-style-type: none"> <li>- Global business capabilities</li> <li>- Cross-cultural mastery and insights</li> <li>- Global, local and cross-border social networks</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>→ Consider expatriation to centres of excellence and ways to apply insights and use social capital in the job upon return</li> <li>→ Move beyond general career systems to individualise career management</li> </ul> <p>↳ <i>Understand individuals and their career capital/talent needs. Support these through formal/informal activities</i></p>
	<ul style="list-style-type: none"> <li>Prepare the global careerist for the next position in advance of return:                             <ul style="list-style-type: none"> <li>- Briefing and update regarding organisational structure, goals, politics and changes in the new locations</li> <li>- Pre-return and after return dialogues to manage expectations/build realistic pre-return expectations</li> </ul> </li> <li>Encourage networking with colleagues in destination location</li> <li>Continue to operate a mentor/global business sponsor system until repatriate is 'settled'</li> </ul>	<ul style="list-style-type: none"> <li>→ Conduct an open and honest assessment of the global careerist's situation in relation to the organisation</li> <li>→ Explore long-term career opportunities</li> <li>→ Encourage the global careerist to continuously communicate with home organisation during work abroad</li> </ul> <p>↳ <i>Work openly and honestly with the returnee to explore mutually beneficial career opportunities</i></p>

## Global Performance Management

	Organisational Action	Comments
Global Performance Management	<ul style="list-style-type: none"> <li>Give discretion in the job</li> <li>Clarify job expectations and responsibilities</li> <li>Gain agreement as to job objectives between individual, home and host country</li> <li>Provide overlap with incumbent to facilitate 'hitting the ground running'</li> <li>Align any other conflicting expectations regarding performance standards, job, working environment etc.</li> </ul>	<ul style="list-style-type: none"> <li>→ Choose a job that the candidate will find only a slight stretch. Adjustment to a new team and new culture is already a challenge</li> <li>→ Create challenges for top leadership candidates – the stretch might be larger. This might include changing divisions, functions or more radical job content alterations</li> </ul> <p>↳ <i>Understand talent management and global leadership challenges to find the 'right' candidate in relation to position</i></p>
	<ul style="list-style-type: none"> <li>Use a globally integrated performance management system to encourage comparability</li> <li>Find a balance between local and global objectives</li> <li>Agree assignment-specific objectives that are meaningful and attractive to local operating units and appraisers</li> <li>Ensure that the primary purpose of the assignment (developmental, control, coordination, skills-filling) should be reflected in the performance management and appraisal</li> <li>Link performance management to development, career and succession planning</li> </ul>	<ul style="list-style-type: none"> <li>→ Implement a Performance Management (PM) philosophy that is acceptable in all regions and countries that the organisation operates in</li> <li>→ Encourage local – global cooperation rather than competition for resources or preservation of balance sheet orientation</li> <li>→ Be conscious of timing, tasks and roles</li> </ul> <p>↳ <i>Design a PM system that is flexible in so far as local and higher level (European/global) criteria can be used</i></p>
	<ul style="list-style-type: none"> <li>Ensure that the new job is challenging</li> <li>Design the responsibilities so that global careerists can use their new capabilities and networks</li> </ul>	<ul style="list-style-type: none"> <li>→ Work towards a high level of responsibility (ideally not reduced when compared with earlier position)</li> <li>→ Preserve as much autonomy at work as is reasonable</li> </ul> <p>↳ <i>Foster the individual's engagement in the new role. Devise performance management that strengthens the use of new capabilities</i></p>

## Global Talent Management

	Organisational Action	Comments
Global Talent Management	<ul style="list-style-type: none"> <li>• Provide rigorous training for increased job demands; ideally linked to organisational configuration</li> <li>• Provide inter-cultural training (pre-departure and post-arrival) and language classes</li> <li>• Include partner in the training</li> <li>• Enable interaction with repatriates from assignment region/area</li> </ul>	<ul style="list-style-type: none"> <li>→ Distinguish between local position requirements, global or international control, coordination and innovation responsibilities</li> <li>→ Aim for the capabilities that make individuals successful when working abroad</li> <li>→ Provide support through corporate sponsor, mentors and coaches</li> <li>→ Encourage global careerist to join expatriate networks               <ul style="list-style-type: none"> <li>↳ <i>Explore the whole learning environment for global careerists' immediate and future performance and motivation</i></li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>• Give post-arrival cultural training &amp; briefings – consider to include partner in these</li> <li>• Provide host country coach/mentor</li> <li>• Provide team-building initiatives together with new team</li> <li>• Provide (where useful) extensive briefings to local employees regarding role and function of assignee</li> <li>• Enable interaction with other expatriates in assignment region/area (also from other companies)</li> <li>• Provide rigorous training for increased job demands</li> <li>• Give networking skills training</li> </ul>	<ul style="list-style-type: none"> <li>→ Distinguish between general communication skills and development of personality of individual</li> <li>→ Distinguish between work and social environment &amp; include family where appropriate               <ul style="list-style-type: none"> <li>↳ <i>Encourage cultural and operational learning, work towards the diffusion of ideas from expatriate to host country team and reverse</i></li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>• Offer repatriation seminars on the emotional response</li> <li>• Continue to invest in repatriates so that they can systematically develop:               <ul style="list-style-type: none"> <li>- professional skills</li> <li>- personal skills</li> <li>- leadership skills</li> </ul> </li> <li>• Provide financial and tax counselling, advice and help for time after return/next move</li> </ul>	<ul style="list-style-type: none"> <li>→ Plan for the use of professional skills in next position</li> <li>→ Plan for the use of personal skills in next position</li> <li>→ Plan for the use of leadership skills in next position               <ul style="list-style-type: none"> <li>↳ <i>Encourage the repatriates to use the competencies, insights and networks that they have acquired abroad</i></li> </ul> </li> </ul>



South America, Brazil  
Carnival parade in Rio de Janeiro

# Assessing sustainable engagement among expatriate employees



**Gonzalo Shoobridge**  
*Senior Consultant, Organisational Surveys and Insights,  
EMEA Towers Watson*

The effectiveness of long term assignment (LTA) policies can be measured through an 'Expatriate Engagement Survey' that tackles two different angles: LTA Policies, and the resulting expatriate employee levels of sustainable engagement. Towers Watson, together with the RES Forum recently conducted an Expatriate Engagement Survey in which expatriate employees working in different multinational organisations were surveyed. The purpose of the survey was to gain an understanding of the meanings and interpretations attached to the specific role of expatriate managers in their host organisations.

**Q How do we measure engagement among expatriate employees?**

**A** Engagement measures the level of connection expatriate employees feel about their host organisation, as demonstrated by their willingness and ability to help their host company succeed, largely by providing discretionary effort on a sustained basis. It also takes into account the rational part of the engagement equation, how employees connect with their host company's goals and values, and their emotional connection, such as the employee's pride in the host organisation.

**Q So, how engaged are expatriate employees?**

**A** It is essential for expatriate employees to demonstrate an ability to establish, promote and protect the core values of the corporations they work for in other geographies, and this can only be achieved through a well engaged expatriate employee community. There are unique elements of expatriate engagement, which stem from the nature of their jobs. Expatriate employees seem to pay more attention to all factors related to a company's future and actions of senior leadership, and in addition their engagement tends to be more driven by one's individual outlook and future prospects compared to non-expatriate employees. Our research shows that engagement among expatriate employees is particularly high, 92% agree with the goals and objectives of their host organisation, 84% would recommend their host organisation as a good place to work, and 97% would be willing to offer discretionary effort to help their host organisation succeed. These scores outperform those of non-expatriate employees in similar positions in their home organisations.

**Q What drives engagement among expatriate employees?**

**A** The drivers of engagement among expatriate employees are:

- Recognition of personal contributions in the host organisation.
- Cooperation and teamwork within the host organisation.

- Adequate use of the expatriate employee's skills and competencies by the host organisation.
- Good communication with the host organisation line manager/leader.

**Q What are the key drivers of retention among expatriate employees?**

**A** Most expatriate employees, especially those in their first assignment, consider their international assignment as recognition for their good work and an important step in their career progression within the organisation. Not surprisingly, the key drivers of expatriate employee retention are:

- Levels of satisfaction with their international assignment to date.
- Good promotion/career prospects.
- Good relationship with their line-manager in their host organisation.

**Q So, what is the expatriate employee profile most at risk of leaving the international assignment?**

**A** Based on our survey results, expatriate employees most at risk of leaving are:

- Those aged between 45 and 54.
- Those single or married with their spouse in the home country.
- Those with a local/country level job role scope (rather than regional or global).
- Those in their second non-consecutive expatriation.
- Those with short length assignments (less than six months).
- Those close to finishing their assignments or recently repatriated.
- Those assigned to the Middle East.

Female expatriate employees (one in four surveyed expatriate employees were female) show less positive results than their male counterparts, especially in areas linked to productivity, empowerment, innovation, pay and benefits, and the overall expatriation experience. It is important to note that the knowledge of the local language has no impact on the overall expatriation experience. Also, expatriate employees whose partners are nationals of the host country express more positive opinions in their whole expatriation experience. In general those whose expatriation was initiated by their host company (rather than by themselves or their home organisation) show the most positive survey results.

**Q How sustainable are those high levels of expatriate employee engagement?**

**A** The concept of 'Sustainable Engagement' adds an element of 'Enablement' (a work environment that supports productivity and performance in the host organisation) and 'Energy' (individual physical, social, and emotional well-being at work in the host country) to the expatriate employee engagement equation. In general, expatriate employees feel enabled within their host organisations: 75% of expatriate employees feel they do not face obstacles at work, they consider they have all the necessary equipment, tools and resources to do their job well (76%), and most importantly, the people they work with cooperate to get the job done (88%).

**Q Has the expatriate employee's productivity been affected by the international assignment?**

- A** In general, only 6% of expatriate employees feel that their productivity has decreased since they were assigned to their new host organisation, 40% feel there has not been any change and 54% feel that their productivity has increased. So, what drives productivity among expatriate employees?
- Ensuring the level of responsibility in the host company matches the description that was given to the expatriate employee before departure.
  - Adequate use of the expatriate employees' skills and competencies.
  - Clear understanding of the goals and objectives of the expatriate employees' international assignment.
  - The belief that the international assignment is beneficial to the expatriate employees' future career advancement.
  - The support provided by the host organisation to help the expatriate employee adapt to the new environment.

Expatriation success cannot be fully achieved without an understanding of the nature of the role that expatriate employees are playing in the company's internationalisation process, and what components of this role are open to change. The company benefits that have contributed the most to the expatriate experience and subsequent levels of productivity are:

- General logistical support (housing, car, schooling).
- Allowance for flights to the home country.
- Administration support (tax, medical visa).
- Introduction to new work environment (stakeholders, culture, markets).
- Co-ordinated HR support from home and host countries.
- Understanding and relationship with the line manager in the host country.

Specific HR practices need to be put in place for expatriate employees to remain competitive and sustainably engaged within their host organisation. HR practitioners who are new to managing international assignments should not treat expatriate employees in a similar fashion to those who are based in the home country. Due to the nature of the expatriate manager role in the company and their specific needs and expectations for their international assignment, the opinion gap between non-expatriate and expatriate managers is markedly noticeable, especially in the areas of: pay and benefits, communication, development, efficiency and supervision. These are areas where expatriate employees require additional support from their home and host organisations; it is a mistake to simply expect expatriate staff members to adapt to their host-country ways of doing things. If HR practitioners take into account these gaps in opinion and support expatriate employees to integrate positively and effectively into their new workplace/host country, this is likely to avoid unnecessary misunderstanding, uneasy working relationships and potential loss of business for both the home and host organisations.

**Q How are companies managing their international assignment processes?**

- A** Our survey indicates that surveyed companies need to address the following areas:
- Development: Although international assignments are considered an important milestone in immediate career development, once abroad, expatriate employees show uncertainty on their next assignment and long term professional development prospects due to the lack of contact with the home organisation.
  - Pay and benefits: While not a driver of engagement; expatriate employees that took part in this survey felt other organisations in their host country offered better pay and benefits than they currently receive. The latter affects the levels of satisfaction with their international assignment to date, which is a driver of retention.
  - Supervision: The relationship between expatriate employees and their line-managers in the host country is key and could improve. Expatriate employees would welcome additional support from their host organisations to help them adapt to the new environment.
  - Communication: Although communications with colleagues and line-managers are good, expatriate employees do not feel well informed about wider/higher level company matters that affect their jobs.
  - Efficiency in expatriation experience: Expatriate employees would appreciate additional support from their home organisation after being posted to their host organisation. In the eyes of expatriate employees, efficiency relates to dealing with the logistics of settling up in another country effectively: sorting out the personal technology problems quickly to enable one to start work; enabling systems to pay expenses; offering support for administrative tasks such as work permits, taxation, medical scheme-support or schooling for children. It makes the whole moving process easier and enables the expatriate employee to have better focus on the job and assignments especially in the first few months.

The results of this survey show that adequate support from the home organisation is highly valued by expatriate employees. Results also indicate that monetary factors and positive effect on career advancement are strong factors in the initial motivation to go abroad and the levels of satisfaction with their international assignment to date. Despite this, the softer values, like intellectual self-improvement, recognition, adequate use of skills and competencies, improved cultural awareness through cooperation, teamwork and the relationship with the host country colleagues and leadership become the most important traits in expatriate employee engagement once the expatriation assignment is well underway. Recognising these softer factors is crucial for any company willing to tap into the full potential of their employees operating in key developing markets overseas.

**About Towers Watson**

Towers Watson is a leading global professional services company that helps organisations improve performance through effective people, risk and financial management. With 15,000 associates around the world, we offer consulting, technology and solutions in the areas of benefits, talent management, rewards, and risk and capital management. •

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by Paul Bernardt, Managing Director, UniGroup Relocation Network

At UniGroup Relocation Network, our part in solving the mobility conundrum is to support companies physically relocating their assignees from one location to the next. Given our close contact to assignees (and therefore organisation's mobility policies as they apply to assignees), we have seen firsthand how companies have evolved their thinking on assignment support as well as how they choose to manage this support. As we discussed in last year's RES Forum Annual Report, we see self-service relocation and greater choice as the direction of travel with respect to the support companies offer employees. This means giving assignees a fixed or flexible budget and allowing them to choose how they spend their relocation support fund, including providing choice around which providers they use.

And yet this freedom of choice and somewhat relaxed approach to managing spend goes against the message in this, the 2015 RES report. Compliance and controls are considered key skills for the mobility practitioner and are seen as critical in protecting the company's corporate reputation, and in the avoidance of penalties and the maintaining of general business continuity.

3

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## Programme Compliance & Duty of Care

The key, as with many things, is how HR can apply good judgement in this area without becoming 'the police'. HR practitioners need not hide behind their expertise or skills in managing compliance to show their value add; as this report alludes to, this act of 'hiding' should definitely not be at the expense of strategic HR partnering be it in an advisory sense or specifically with an eye on talent management and/or supporting the business in assigning the right resources overseas at the right time.

We have heard a lot in this report about Talent Management as well about as the mobility practitioner's strength in managing programme compliance. What if companies were to set themselves an internal compliance target in terms of retaining key talent or developing talent returning from assignment? What if they were to introduce hard targets in this areas and internal 'penalties' for not meeting targets? Maybe then, mobility practitioners might approach talent management with a lot more enthusiasm than they have done in the past, and they might just recognise that it requires a different skill set to remain compliant than it does to retain talent.

# 3 Programme Compliance & Duty of Care

## Introduction

The diversity of social security, taxation and employment laws, rules and regulations around the world is staggering (Dowling, Festing and Engle, 2008). Navigating these different systems is one of the key challenges of Global Mobility (GM) functions. These different business systems are highly dynamic and Human Resource (HR) staff should have constant training. Therefore, it is small wonder that a high percentage of the more specialised and legally sensitive work is outsourced. In addition, the tensions between risk management, the orientation to reduce organisational and individual exposure and the interests of the business can run high, resulting in GM professionals being in a charged force field.

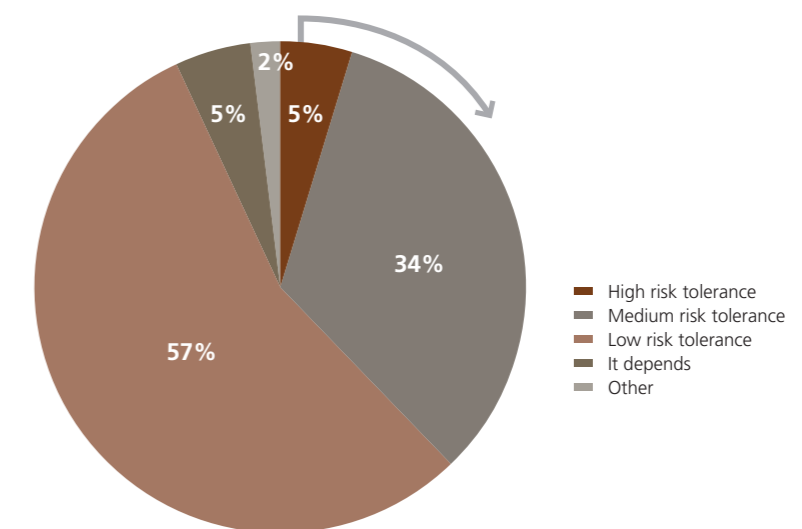
Individuals often want to avoid or minimise legal or regulatory processes and may regard the GM work as bureaucratic. Line managers tend to see certain processes as time consuming ones which get in the way of other duties. Organisations are normally willing to comply with the contextual constraints but may not track certain international assignees. For instance, frequent business travellers sometimes enter countries on a tourist visa when they should in fact have a business visa, etc. In short, the Expert on Due Diligence role of GM can be highly taxing for HR professionals and may be little appreciated by senior managers and expatriates alike.

## Assignment Compliance - Risk

### Immigration Compliance

Immigration compliance work is highly important for multinational corporations (MNCs) in order to avoid costly problems with government immigration services, home office officials and other government employees<sup>18</sup>. About half of global organisations (52%) have mainly outsourced immigration compliance work to specialist providers with only a few (11%) mainly managing this work in-house. The others use a mix of own and outsourced service provision. Overall, the risk tolerance for immigration compliance can be categorised as low to medium.

Figure 3.1: How would you describe your organisation's levels of tolerance to immigration compliance 'risk'?



Looking into the figures and accompanying statements in more detail, it emerged that several companies had a low tolerance for assignee-related immigration risks but were willing to take more risks for business travellers. However, several GM professionals suggested that their company's sensitivity, or understanding of the risk, was low in the first place and that the GM function, consequently, was seen to be a barrier to speedy implementation of business plans and relocation activities.

About a quarter of organisations (23%) do not track their business travellers, while the majority of organisations use various sources of information to find out about the international travels of their staff. Amongst those, information from corporate travel providers (23%) and the business units of travellers (13%) is more common than, for instance, the reliance on notification from employees (5%). Interestingly, only a quarter of organisations (26%) think that the level of awareness of immigration compliance risk by HR and business stakeholders is good or very good. In turn, a third (34%) think this awareness is poor or very poor.

### Key Challenges in Ensuring Immigration Compliance

The RES Survey<sup>19</sup> also asked participants to outline their key challenges in ensuring immigration compliance within their own organisation. The key response categories were:

**Stealth Business Travellers**

*"Business visitors"*

*"Ensuring that all relevant business trips are notified to the Global Mobility team"*

*"The biggest challenge I've faced so far is line managers not understanding the difference between a business visitor visa versus the need for a full employment visa"*

**Force Field between Business Needs and Compliance**

*"Finding a balance between business needs and compliance"*

*"Understanding the business need – accountability/responsibility"*

**Time Pressures**

*"The business always requires people in post much quicker than the immigration process allows"*

*"Lack of time to prepare correct immigration applications. HR not being consulted early enough in the assignment planning stage"*

*"Achieving compliance in new markets in line with business expectations from a timing perspective"*

**Organisational (and IT) Issues**

*"There is currently no ownership within our company. Therefore, the topic is dealt with on a case-by-case basis"*

*"Need to leverage technology to make the process more seamless"*

*"Awareness and willingness to be compliant"*

**Tracking**

*"Lack of adequate in-house tracking"*

*"Tracking in the first place is the issue. We are quite good in the UK now but need to expand to other areas"*

**Unclear Rules and Unclear Understanding**

*"Application of legislation – not specified enough"*

*"Generally, the organisation struggles to realise that there is a big difference between being allowed to cross the border on a business visa and what tasks you can perform under such a visa"*

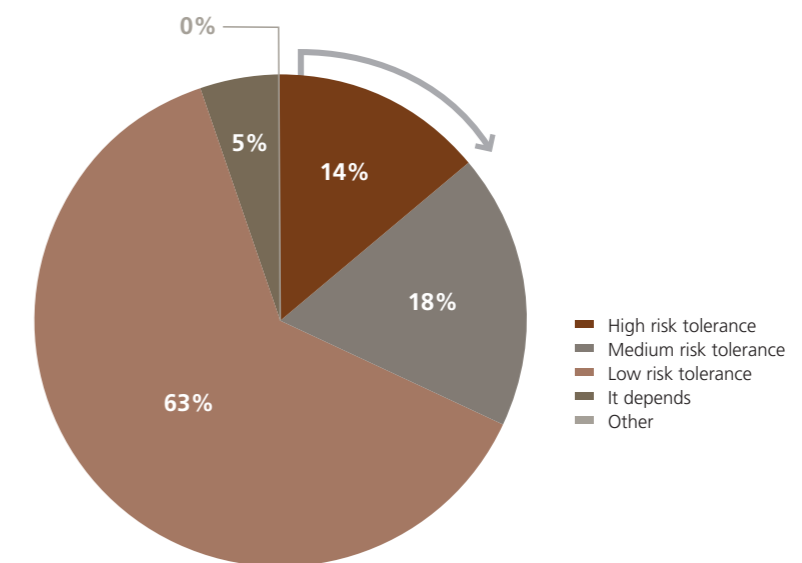
*"The lack of clarity from immigration authorities around when a 'business trip' becomes 'work'. The business struggles to understand this and although GM can advise, we can rarely point to any definite wording. What wording there is, is often ambiguous"*

Overall, it seems possible that a sizeable minority of companies (28%) that do not track business travellers or rely on their own reporting, expose themselves to some level of risk in relation to immigration, working rights and taxation obligations in foreign countries.

**Employee Tax Compliance**

Three quarters of all MNCs outsourced their tax compliance work with only two percent managing these tasks mainly in-house and the rest using a mix of approaches. The low risk tolerance in the area of tax compliance was similar to immigration work.

Figure 3.2: How would you describe your organisation's levels of tolerance to employee tax compliance 'risk'?



**Q&A**

**Adrian Moule**  
 Director Global Talent Acquisition & Mobility  
 Etisalat, Abu Dhabi – UAE

**Q** With regards to the role of the GM function, what are the key challenges that you perceive?

**A** Key challenges remain being accepted as a value-added function rather than just being a transactional centre. Compliance will continue to be an issue as long as hiring managers

demand the assignees to be on site within days, leaving Global Mobility to catch up and mitigate issues surrounding legality of contracts, immigration compliance and of course tax compliance. A little planning ahead of the game will provide Global Mobility the opportunity to not only maintain and improve compliance, but also to plan tax and social security optimisation that adds value to the business and saves money.

Only a minority of MNCs described the process of gathering year-end compensation and assignment benefit data for the purposes of filing tax returns as working well or very well (45%). In turn, one in five companies (20%) outlined that the process was poor or very poor with the remainder pointing to an adequate process. Clearly, there is room for improvement with GM professionals complaining about it 'taking too much time to collect the data', having 'no formal process', it being 'too administrative', perceiving it to be 'too manual' or not having a 'global system to store or retrieve the [necessary] data'. This situation is presumably not helped by half the MNCs estimating that the level of awareness amongst their HR/business stakeholders on employee tax compliance risks is poor or very poor.

### Key Challenges in Ensuring Employee Tax Compliance

The RES Survey<sup>20</sup> also asked participants to outline their key challenges in ensuring employee tax compliance within their own organisation. The key response categories were:

#### Lack of Awareness

*"Educating both assignees and HR/business managers on the subject"*

*"Awareness of business stakeholders that tax compliance is a complex process which needs to be outsourced"*

*"Lack of awareness of risks"*

#### Incentives to Comply

*"Expatriate completion of forms"*

*"In-pats and Expats are not in any way penalised for late tax returns – in the past this has cost the company in fines from both HRMC and our tax advisors"*

*"Getting leavers to complete tax returns"*

#### Business Travellers or Short Term Assignees

*"Short term business visitors – risks are only managed where we know the trips"*

*"Business travellers outside of global assignments"*

*"Short term assignments"*

*"Short term business visitors to higher risk countries such as India, Vietnam where monthly reporting is required if certain days are exceeded, etc."*

#### Systems Aspects

*"Collection of compensation data on a global basis to support the tax return is difficult and a big challenge"*

*"Keep track of business travellers, compliance for employees working and living in more than 2 countries"*

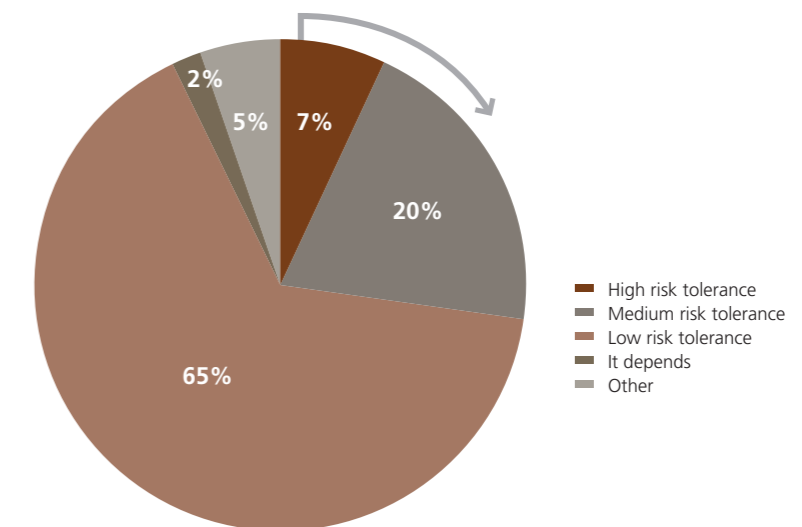
*"Managing frequent business travellers and commuters"*

*"Timely submission of information to the tax provider and HRMC"*

### Corporate Tax Compliance

The RES Forum survey also explored corporate tax compliance work<sup>21</sup>. Corporate taxation is predominantly managed by in-house resources (53%) and it is much rarer for it to be done solely by a specialist provider (20%). In about a quarter of cases (27%) both in-house professionals and outsourcing specialists cooperate. Again, the data shows a low risk tolerance of MNCs in this compliance area.

Figure 3.3: How would you describe your organisation's levels of tolerance to corporate tax compliance 'risk'?



Surprisingly, only about 15% of HR/business stakeholders are seen by their GM colleagues as having a good or very good awareness of corporate tax compliance risks. For instance, sometimes charge location decisions are made without consultation with tax specialists.

### Social Security Compliance

In addition, social security compliance issues were explored in the survey. About a third of companies (36%) managed these compliance processes mainly in-house while 42% mainly outsourced these. As with other compliance areas, mixing both in-house and outsourcing provider services was uncommon (22%).

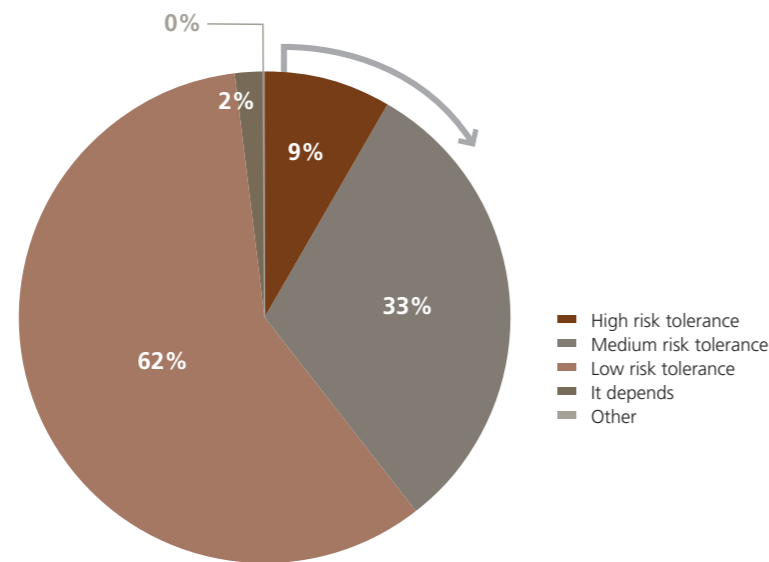
### Q&A

**David Seymour**  
Head of HR Policy & Systems  
Petrofac Services Ltd., London – UK

**Q** How has the Global Mobility field changed over the last decade? Why have these developments been so impactful?

**A** The traditional long term accompanied assignment to another developed country has become much less common. In its place we are witnessing more short term unaccompanied and rotational assignments to less developed/ more remote locations. In addition the assignee population is changing from being predominantly US/UK/Western European to including Middle Eastern/African/Indian/South East Asian/South American.

Figure 3.4: How would you describe your organisation's levels of tolerance to social security compliance 'risk'?



Almost two thirds of MNCs (62%) had a low risk approach to social security compliance while less than one in ten companies would tolerate high risk. In turn, most organisations thought that the level of security compliance risk awareness amongst HR/business stakeholders was at least adequate (55%). However, this left a substantial percentage of MNCs thinking that this risk awareness was poor or very poor (45%).

### Key Challenges in Ensuring Expatriate Payroll Compliance

The RES Survey<sup>23</sup> also asked participants to outline their key challenges in ensuring expatriate payroll compliance within their own organisation. The key response categories were:

**Awareness and Education**

- “Educating internal stakeholders”
- “Ensuring that payroll fully understands the taxability of assignee benefits and operating correct withholding”
- “Awareness within the organisation and centralisation of the GM function”

**Expertise and Outsourcing**

- “Expertise of local HR regarding expat payroll”
- “Lack of specialist knowledge of legal implications”

“The company has no expert knowledge. This is a significant risk to us”

“Quality of [outsourcing service] provider”

**Consistency and Integration**

- “Getting all the relevant information at the outset”
- “Very manual process that can give the chance to errors”
- “Operationalising a global data collection process in a single database with payroll, A/P and third party/relocation vendor payments collected in one location”
- “We do not have an integrated payroll system”

### Key Challenges in Ensuring Social Security Compliance

The RES Survey<sup>22</sup> also asked participants to outline their key challenges to ensure social security compliance within their own organisation. The key response categories were:

**Observing Local Social Security Regulations**

- “Making sure that local laws and processes are followed”
- “Difficult to standardise - always tailor-made advice needed”
- “Lack of awareness of risks”

“Managing people working from home in other countries and fun things like that”

**In-Company Coordination**

- “Knowledge sharing with various company departments so that they are aware of risks”
- “Educating all parties involved”

“Tracking globally”

**Dynamic Developments**

- “Changing rules and complexity means the potential for confusion is increased for non-tax technical staff”
- “Depends on different factors/factors can change”

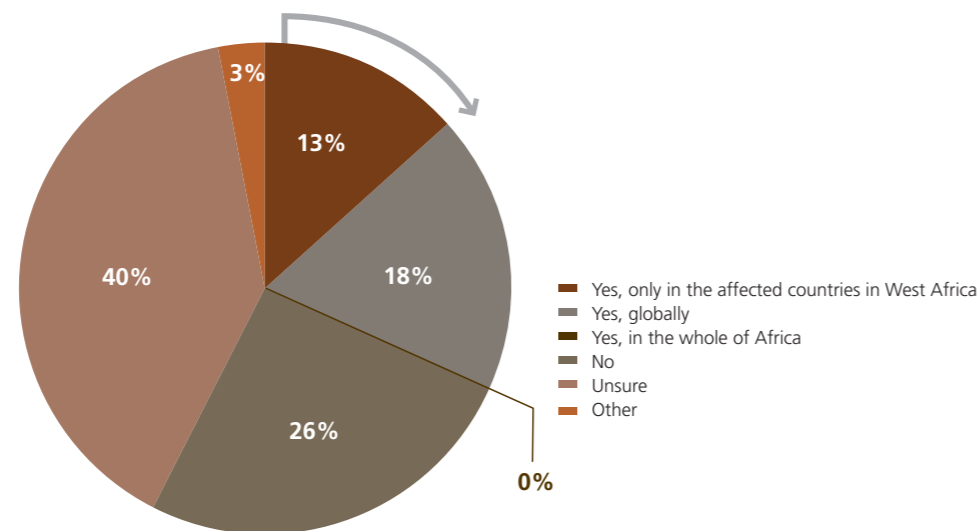
### Expatriate Payroll Compliance

About half of organisations (47%) manage their expatriate payroll compliance in-house with only about a quarter mainly outsourcing this (27%). However, while there is likely to be a high level of expertise within these MNCs, there are still a number of challenges.

### Duty of Care

The duty of care of employees is an important HR and organisational responsibility that is especially pressing when staff work outside of their country of origin. Last year's RES Forum Annual Report explored general planning and reaction issues in relation to humanitarian and other crises. This year the RES Forum investigated the Ebola planning and response of its member organisations<sup>24</sup>. A third of organisations were operating in West African countries that have experienced an Ebola outbreak. Thankfully, not a single staff member had been affected by Ebola at the time of the survey in December 2014. Almost half of the companies (44%) had comprehensive medical insurance cover that included medical evacuation for worst case scenarios. In terms of work processes, Figure 3.5 outlines the extent that organisations had emergency, alternative plans in place to limit the spread of the virus should an outbreak occur in any of their operations.

Figure 3.5: Does your organisation have emergency, alternative work plans in place in an area in which you operate?



Assuming that those respondents who were unsure are likely not to have highly developed and well communicated emergency plans, it seems that only a third (32%) of companies definitely have alternative work plans should Ebola affect their organisation directly. More than three quarters of all organisations (77%) provided information and education with regard to the signs and symptoms of Ebola and how to reduce the spread of the disease. In turn, some organisations have restricted international (and sometimes local) travel in order to contain some risks. Almost one in ten organisations has banned all new expatriate staff going out to Ebola affected regions. At the time of the survey, little evacuation activity had been undertaken. Only 17% of companies indicated that they had evacuated international assignees with hardly any companies (4%) evacuating local employees. Overall, however, it seems as if some organisations leave themselves and their local staff exposed to a relatively high risk in West Africa.

### Conclusions and Learning Points

- ▶ In general, organisations have a relatively low risk tolerance with respect to compliance. Looking at specific sub-sections, the MNCs' risk tolerance varied. For instance, the risk tolerance for immigration, employee tax or social security compliance can be categorised as low to medium. In turn, the risk tolerance for corporate tax compliance is much higher.
- ▶ Key challenges in ensuring immigration compliance can be categorised as stealth business travellers, balancing business and compliance needs, time pressures, organisational and IT imperfections, the tracking of international assignees and unclear rules/unclear understanding of the legal context.
- ▶ With regard to employee tax compliance, the key challenges include a lack of awareness of risks within the organisation, an absence of incentives/penalties to individuals to comply and imperfect reporting including data gathering in relation to business travellers and short term assignees.
- ▶ Social security compliance could be improved by making sure that local social security regulations are understood and observed, by refining in-company coordination and by being sensitive to dynamic developments in the regulatory environment.
- ▶ There are also several key challenges with respect to ensuring expatriate payroll compliance. These include the awareness and education of internal stakeholders, the development of internal expertise, the improvement of the selection and management of the relationship with external service providers and the achievement of higher degrees of consistency and corporate integration.
- ▶ The duty of care of organisations to their employees is an important demand on MNCs. In times of crises and this year in particular with reference to the Ebola outbreak, companies and individuals would benefit from advance response planning. Unfortunately, a substantial number of organisations that operate in Ebola affected Western Africa do not have specific response plans in place thereby exposing their staff and the organisation to high degrees of risk. •

## Social Context & Family Considerations in Global Mobility

	Organisational Action	Comments
Social Context & Family Considerations	<ul style="list-style-type: none"> <li>Involve partner in selection and consider extended family responsibilities</li> <li>Use psychometric and other instruments and give feedback to candidate and partner regarding cross-cultural strengths and weaknesses (also link to adjustment and reverse adjustment)</li> </ul>	<ul style="list-style-type: none"> <li>→ Be sensitive to the interests and emotions of the social environment of the candidate – especially that of the family</li> <li>→ Be responsive to dual career issues</li> <li>→ Be responsive to caring responsibilities for old/ill family members and close friends                             <ul style="list-style-type: none"> <li>↳ <i>Extend the duty of care to the family. Expats with 'unhappy' families are likely to perform less well</i></li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>Encourage local national employees to provide support to new assignees and families</li> <li>Collect and provide information regarding social, religious, sport, cultural organisations and enable expatriates and their families to join these</li> <li>Develop social support networks</li> <li>Provide an Employee Assistance Programme (EAP) for people experiencing culture shock and train local managers to recognise symptoms</li> </ul>	<ul style="list-style-type: none"> <li>→ Consider setting up local 'buddies' for self-initiated, assigned expats and other international workers and their partners</li> <li>→ Support partners in carving out meaningful roles for themselves</li> <li>→ Design organisational approaches that encourage host country nationals to view expatriates as 'in-group' rather than 'out-group'</li> <li>→ Plan for crisis responses including the family</li> <li>→ Brief and prepare locals with liaison roles                             <ul style="list-style-type: none"> <li>↳ <i>Work towards a host environment which is welcoming and supporting</i></li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>Give on-going support for time after return</li> <li>Help for partner to find meaningful activity such as job and career re-entry</li> <li>Help for family to (re-)settle</li> </ul>	<ul style="list-style-type: none"> <li>→ Evaluate organisation – family boundaries with a view to social obligation &amp; individual expectation                             <ul style="list-style-type: none"> <li>↳ <i>Understand that after a long absence the re-entry of global careerists and their families may be complicated and may be supported by the organisation</i></li> </ul> </li> </ul>

## Programme Compliance & Duty of Care in Global Mobility

	Organisational Action	Comments
Programme Compliance & Duty of Care	<ul style="list-style-type: none"> <li>Provide effective administrative support in relation to the international mobility framework, compensation and benefit questions</li> <li>Provide high quality logistical support in terms of moving abroad, accommodation (abroad and at home), health insurance, banking, schooling, return visits etc.</li> <li>Monitor own and service provider pre-assignment activities and gain expatriate feedback for improvements</li> </ul>	<ul style="list-style-type: none"> <li>→ Set an end-of-assignment date in order to avoid assignments that 'drag on'</li> <li>→ Brief and update global careerists regarding organisational structures, strategies, policies and practices                             <ul style="list-style-type: none"> <li>↳ <i>Deliver strong logistical support and communicate in order to manage expectations</i></li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>Provide good support for yearly taxation and other local/cross-border administrative issues</li> <li>Guarantee security as much as possible and provide protection in high risk areas</li> <li>Monitor own and service provider activities and gain expatriate feedback during the assignment</li> </ul>	<ul style="list-style-type: none"> <li>→ Consider periodically whether the assignment objectives have been fulfilled and, therefore, keep the option of early return open</li> <li>→ Provide support through corporate sponsor, mentors and coaches who proactively approach the assignees in regular intervals during the work abroad                             <ul style="list-style-type: none"> <li>↳ <i>Support the global careerist in many activities that need local regulatory knowledge; set up support mechanisms to counter the 'out of sight, out of mind' phenomenon</i></li> </ul> </li> </ul>
	<ul style="list-style-type: none"> <li>Ensure a smooth move in terms of relocation</li> <li>Ensure that mentors/sponsors keep up their availability to repatriates</li> <li>Set up expatriate/repatriate networks</li> </ul>	<ul style="list-style-type: none"> <li>→ Work towards an aligned set of expectations individual/organisation</li> <li>→ Be aware that the duty of care extends beyond the assignment                             <ul style="list-style-type: none"> <li>↳ <i>Support the repatriate in re-adjustment, performance &amp; careers &amp; social security/tax matters</i></li> </ul> </li> </ul>

# Self-service relocation... Go carefully?



**Paul Bernardt**  
*Managing Director, UniGroup Relocation Network*

One of the phrases in vogue in the world of global mobility is self-service relocation. Assignees arrange their own relocation, as if booking a flight, a car rental or a hotel. Technology becomes more sophisticated, and all of the required services can be found on the internet. Sounds simple... doesn't it?

As HR specialists, many of you will have gained experience with granting a lump-sum relocation allowance to (a section of) your mobile employee population. No need to repeat the experiences in detail, but many of them have not been very positive. The assignee is essentially asked to take over the procurement function, and is incentivised personally to spend as little as possible on the required services. Many assignees will have found that the relocation industry is not as easy and well organised as the airline, hotel and car rental industry, (although we could write a separate article about these industries as well!). Putting the assignee in the function of a procurement professional, without the proper training has inherent risks attached to it. It is like asking someone with a driving licence to drive a Formula 1 race car around a race track at break neck speed a few times. Mistakes are easily made, wrong buttons are pushed, and a wrong decision can have major consequences. Is it therefore responsible of companies to provide their assignees with a lump-sum relocation allowance, and leave them on their own? Are the duty-of-care obligations of an employer not counterintuitive to these types of 'relocation policies'?

Another issue is compliance. The average relocation assignee will have limited knowledge of how to purchase services that are compliant with (inter)national laws or the, often more stringent, company policies on purchasing of goods and services. An example is Health & Safety (H&S). There are still many countries that have limited or even non-existent rules and regulations concerning H&S. Yet, companies cannot run the risk of their assignees working with any old local provider that does not comply with stringent company rules, specifically if work executed is job-related, such as a relocation. The strict Anti-Bribery Laws present an ever greater risk to the company. Assignees must be absolved from that responsibility, and should not be asked to make decisions that have inherent and considerable risks.

So, how can the trend of 'more self-service' be integrated into the relocation industry, where duty-of-care and compliance seem to create barriers?

There really is only one way in which this development can become feasible, and that is that companies continue taking responsibility for the selection of their service providers, applying their own strict criteria for awarding contractual arrangements, either exclusive or in a more competitive model, be it regional or global. It is to be expected that professional technology platforms will be developed (the first few start-ups are already there), either from within the industry or by outsiders, whereby selected suppliers will have to interact with the assignees in a different manner, providing information about price, service levels and availability instantly. This will require service providers to adopt completely new ways of working if they want to be successful in a new, online environment. Assignees will be given the guarantee that working with the selected suppliers is compliant with their company policies, and additional elements of competing suppliers, customer reviews etc. can also be added if so required.

As a vendor, it will be exciting to be involved in this changing environment, and to service our clients in new ways.

#### **About UniGroup Relocation Network**

UniGroup Relocation Network (UGRN) offers relocation services to multinational organisations and private customers. With regional headquarters in Amsterdam, St. Louis, Mo. and Hong Kong, UGRN has more than 1,000 service centres, relocating customers in 180 countries. As a cooperative owned by its member companies, each a prominent force in its own local market, the UniGroup Relocation Network has a structure unique in the relocation industry, and one that guarantees the highest levels of service and quality for all its clients. •

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## by Heather Hughes, General Manager, The RES Forum

Twenty, or even ten years ago, if you had been asked to guess the international assignment policies on offer at any large multinational, you probably would have said something like two or three policies with provision for a long term, a short term and a permanent move assignment at the most. When a mid level manager received the news that they had been chosen to go on expat assignment, the whole family would up sticks and move to the host location to live a life of luxury in an exclusive 'safe' expat neighbourhood, whilst their children benefitted from an outstanding education at an international school. The idea of returning home was often too much for families to bear, so they would make a career out of moving from one assignment to the next for many decades at the expense of their accommodating employers. And as long as the employee was doing his/her job to an acceptable standard, no one in the organisation would ever question the cost, or what the long term gain was for the employee or the organisation.

Not so today. In the wake of the financial crisis, smart organisations now look at the reasons for the assignment to take place, and match the compensation and benefits package accordingly, monitoring return on investment and long term benefits of the assignment for both the employee and the employer. Organisations have started to recognise that money is not, and should not be, the only motivator for an employee to take an international assignment. Career development is a key factor for many assignments, and as such organisations continue to develop an array of international assignment policies to match the key drivers for the international assignment.

Employers are also beginning to recognise that what many employees want is choice. With international travel now being so much more affordable, and with both partners in many families having equally important careers so that more partners are choosing to stay at home, the traditional assignment and associated support package is becoming increasingly redundant. In the past, organisations have shied away from policies that allow assignees to cherry pick support elements, but time will tell whether companies are able to exploit this idea to their full advantage to offer much more cost effective packages but ones which support assignee's individual needs more fully.

# 4

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## Reward Package Design

# 4 Reward Package Design

## Introduction

"Show me the money!" Jerry Maguire (played by Tom Cruise in the film of the same name) saves his job as Cuba Gooding's agent with this infamous phrase. However, when exploring the main expatriation drivers of self-initiated and company-assigned expatriates, it has become clear that while the reward package is important, it is not the most important motivation to work abroad (Dowling, Festing and Engle, 2008; Caligiuri, 2012). Research has shown, on the one hand, that organisations systematically overestimate the importance of remuneration to employees working abroad (Dickmann et al., 2008). On the other hand, an unattractive expatriate reward package will create significant issues within organisations with regard to their ability to attract, deploy and retain international assignees (Hippler, 2009). Thus, it is important for MNCs who struggle to attract staff willing to move abroad to design financially attractive assignment packages. In addition, repatriate compensation seems to be highly important to avoid expatriate churn (Doherty and Dickmann, 2012).

## Assignment Package Design and Construction

The RES Forum has investigated the latest trends in assignment package design in relation to three highly common expatriation types: Short Term Assignments (STAs), Long Term Assignments (LTAs) and Local Plus (LPs) where expatriates have a local contract with additional benefits<sup>25</sup>. The respondents indicated that STAs were normally three months or longer and would only in exceptional circumstances stretch beyond a year. Interestingly, lengthy LTAs are not obsolete. While many MNCs report shorter average expatriation periods, a third of organisations defined their typical LTA duration lasting up to five years.

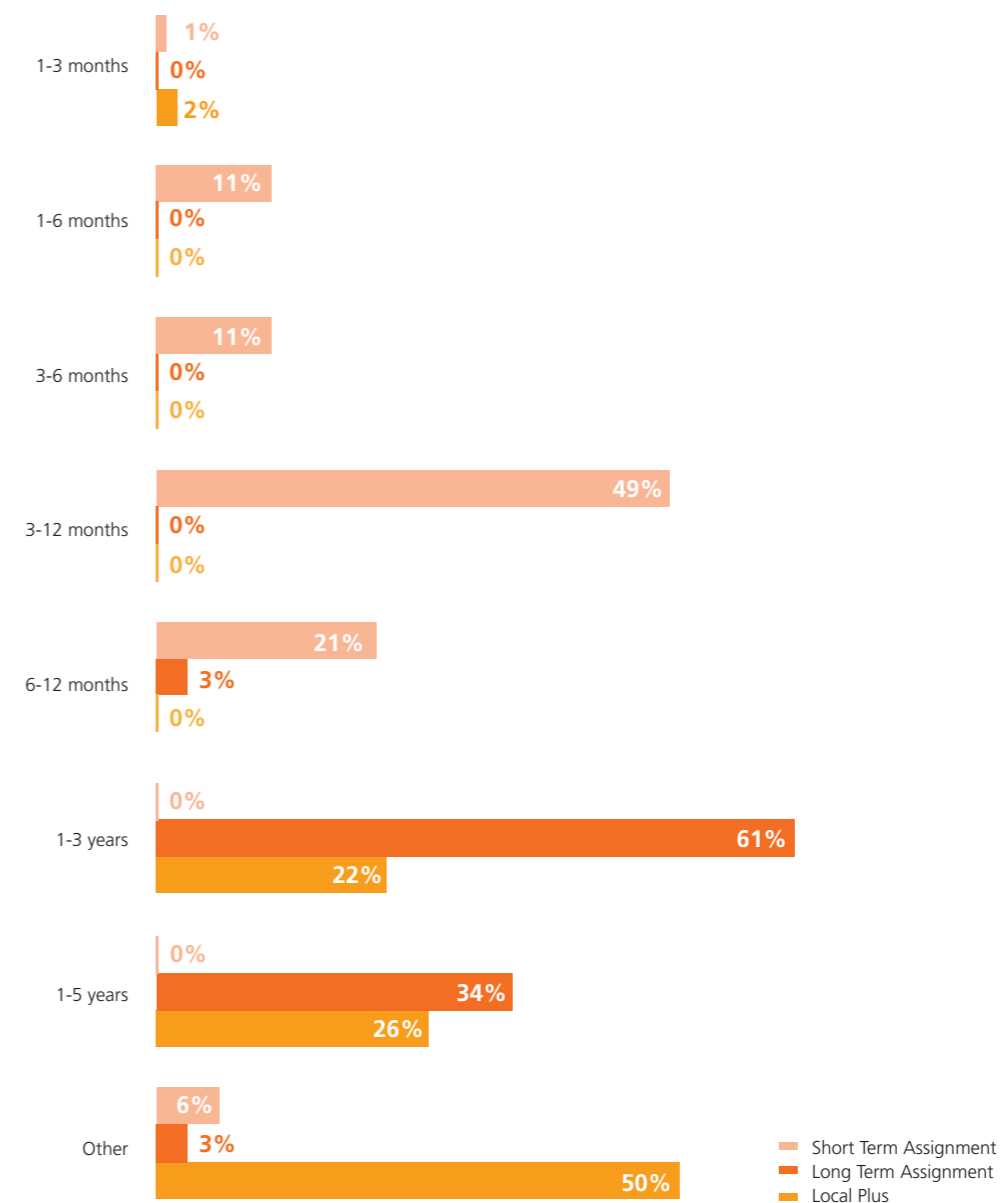
### Q&A

**Karen O'Brien**  
Global Mobility Lead, EMEA  
AECOM, London - UK

**Q** How have developments in the GM field in the last decade changed Global Mobility approaches and thinking in your company?

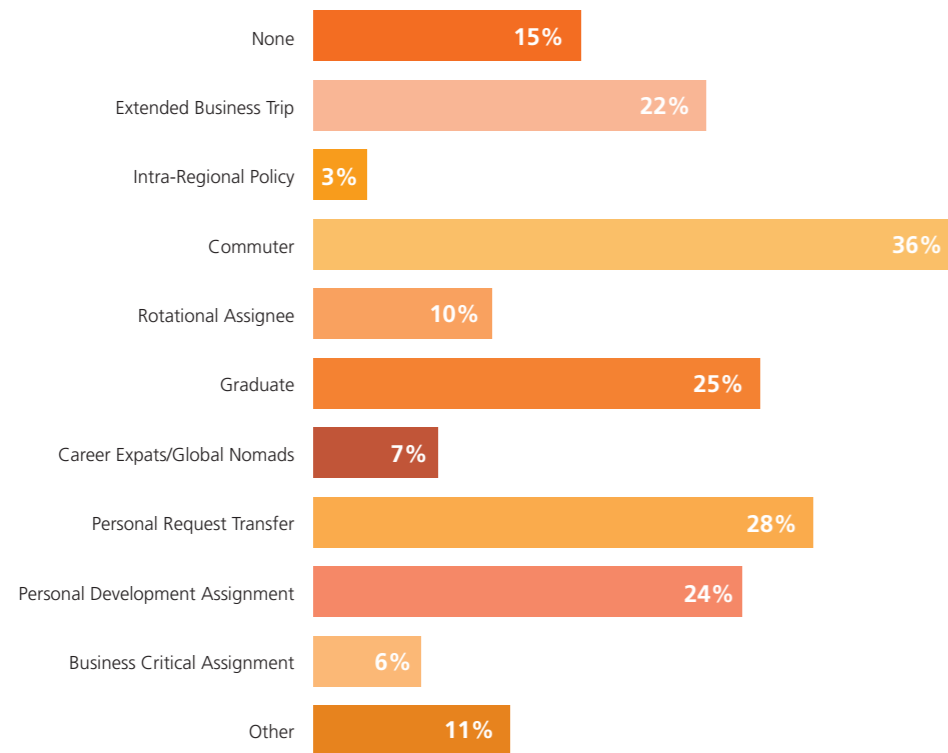
**A** Assignment packages are a lot less generous than they were ten years ago, there has been a real mind shift away from 'throwing money' at an individual in order to persuade them to go on assignment. We now usually have a number of volunteers to choose from for assignments.

Figure 4.1: What are the typical assignment durations under these types?



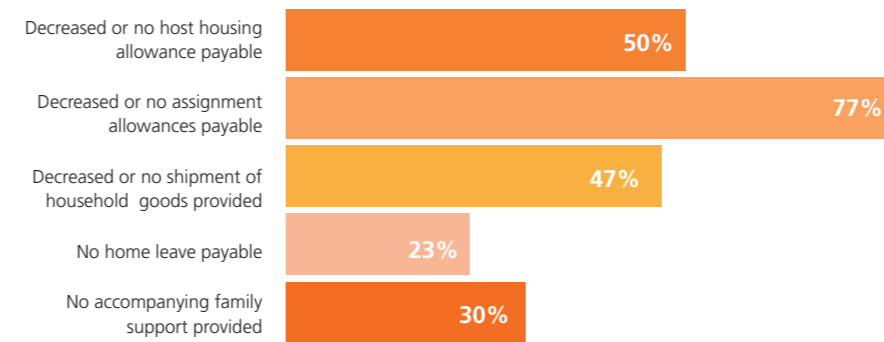
It appears that over time, the sophistication and complexity of Global Mobility (GM) policy design has increased. MNCs have developed a plethora of separate policy guidelines for a range of policy types that go beyond STAs, LTAs and LPs. These are outlined in Figure 4.2. In addition, organisations have indicated that they also have separate policy guidelines for international permanent transfers, US domestic rotations, one way permanent moves, the permanent transfer of interns, self-initiated expatriates and cross-border internships.

Figure 4.2: Do you formally recognise any other assignment types via separate policy guidelines?



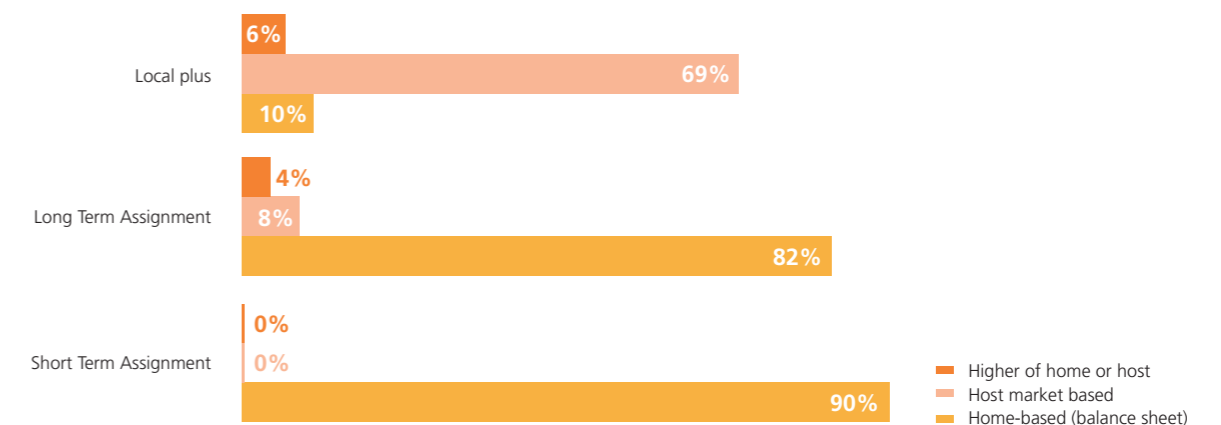
Almost half of MNCs (47%) distinguish between developmental and business driven/strategic assignments. In tune with recommendations (Dickmann, 2015), MNCs are considering the primary beneficiary and the broader context of likely motivational incentives for potential assignees. In the post-financial crisis period many organisations have moved to be highly cost conscious and also to a more personalised HR approach (Sparrow et al., 2010; Dickmann, Brewster and Sparrow, 2016, forthcoming). This has meant that the reward package designed for developmental expatriates would differ from standard long-term assignment support, most likely to the financial detriment of the expatriate and his/her family.

Figure 4.3: How does your developmental assignment support differ from your standard long term assignment support?



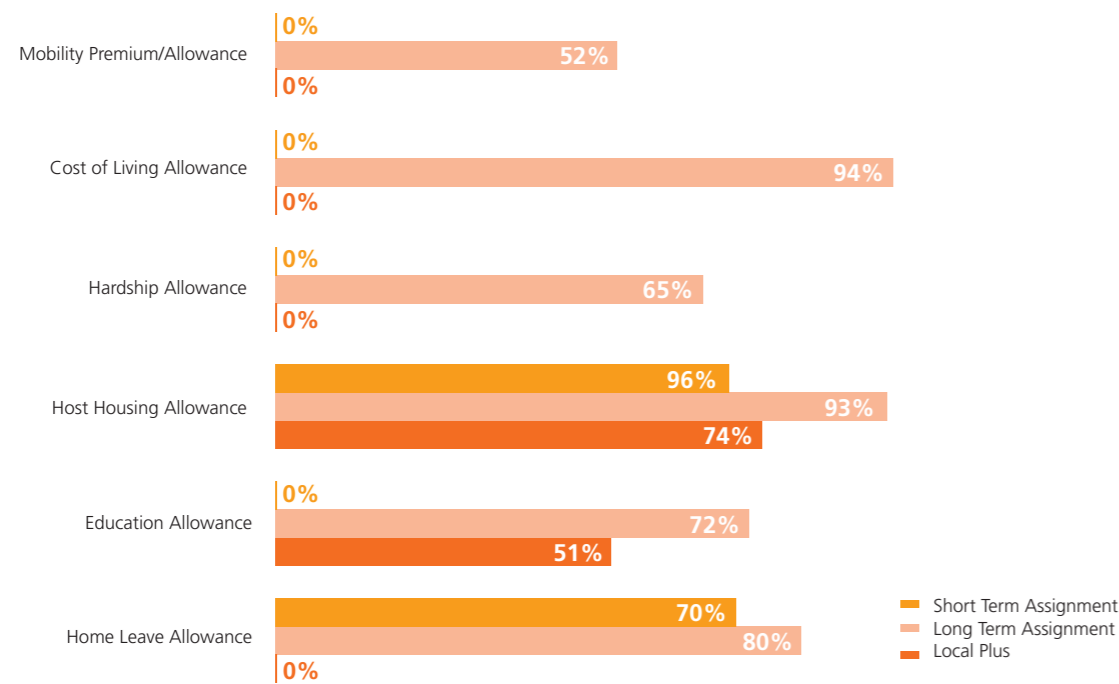
Overall, there were relatively clear trends with respect to the salary basis used for STAs, LTAs and LPs. Almost all STAs' packages (90%) were designed using a home-based balance sheet approach. 82% of LTAs' reward packages were designed using the same home-based balance sheet approach with another 8% determining rewards by the higher of home or host. Global salary scales remain a tiny exception for LTAs (4%) and LPs (6%). The reward packages of LP assignees are predominantly designed using the higher of home or host (69%). It is interesting to note that only one in four companies link the assignment compensation to performance. 23% of organisations pay annual assignment bonuses while 3% pay a one-time-only assignment completion bonus if the expatriate has achieved certain required performance levels.

Figure 4.4: What salary basis is used for the following assignment types?



The RES Forum survey also explored a broad array of cash allowances and other support elements for STAs, LTAs and LPs. Those elements, which are paid by at least half of the companies that participated in the survey, are outlined in Figure 4.5.

Figure 4.5: Which of the following cash allowances or support elements are payable for each of the assignment types listed?



**STAs Allowances**

About two thirds of organisations pay host housing (69%) and home leave allowances (70%). At times, these payments are made directly to the suppliers such as landlords. In addition, short-term allowances are often paid as per diems.

**LTAs Allowances**

These traditional assignees benefit from Cost Of Living (COL) allowances (94%), host housing allowances (93%), home leave allowances (80%), education allowances (72%), hardship allowances (65%) and a mobility premium (52%). At times the mobility premium is only paid to global nomads. Several respondents also indicated that in comparison to STAs these allowances would be more generous. In some cases, companies pay hardship allowances, apply COL allowances and give other benefits such as rest and recuperation (R&R) only to international workers in specific, fragile/difficult countries.

**LPs Allowances**

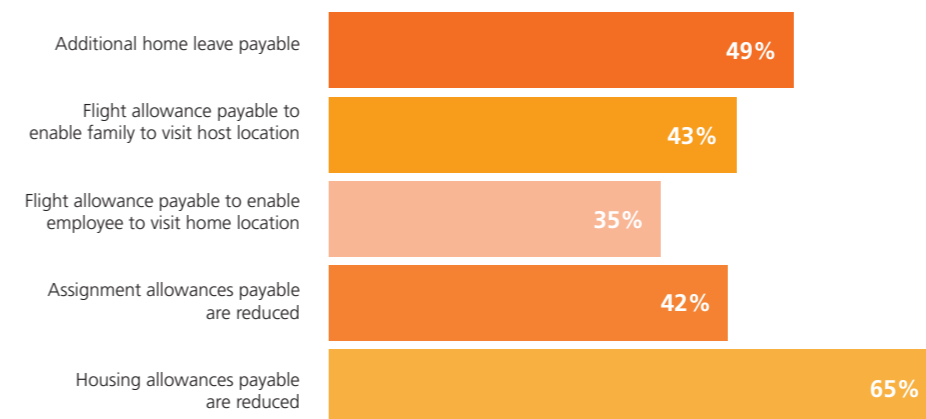
The pattern of payments to/for LPs is very different. While three quarters also have a housing allowance (74%) the only other frequent allowance they receive is related to education (51%). Hardship allowances, COL allowances (COLA) and mobility premiums are rare.

In a world of exchange rate volatility and inflation rate differentials, the RES Forum also wanted to understand the dynamics of COLA calculations. While it was common for COLA to increase or decrease for LTAs (77%), this was only true for a third of STAs (32%) and rare for LPs (14%) assignees. About a quarter of companies revisited COLA between formal reviews due to inflation and foreign exchange rate considerations for LTAs (only 13% for STAs and none for LPs).

In the wake of the financial crisis there was a lot of discussion about the return on investment in Global Mobility (Doherty and Dickmann, 2012) and how to reduce the cost of international assignments. One of the obvious cost reductions would be a financial contribution from expatriates for their housing. The RES Forum survey provides some surprises in this respect<sup>26</sup>. More than half of long-term assignees are not asked by their employers to contribute to their housing (51% no contribution, with a further 13% depending on other criteria). If LTAs have to pay a percentage of their salary for accommodation, it tends to be in relation to a home housing norm based on external data (33%). Unsurprisingly, STAs are rarely asked to contribute to their housing with less than one in five (18%) making any kind of payment. The housing contribution is more frequent for assignees on LP contracts with at least 48% making a contribution and a further 10% depending on specific circumstances.

This survey also wanted to find out whether the assignment support differed if an expatriate went on the international sojourn while his/her family remained in the home country. The RES Forum Annual Report 2014 outlined how the size of houses (and number of bedrooms) increased when an expatriate was relocated with their family. Therefore, it is no surprise that two thirds of companies reduce the housing allowance if the family stays at home. Moreover, the assignment allowances payable were reduced as they often factor in higher costs for more family members.

Figure 4.6: Does the assignment support differ if an assignee goes on assignment unaccompanied?

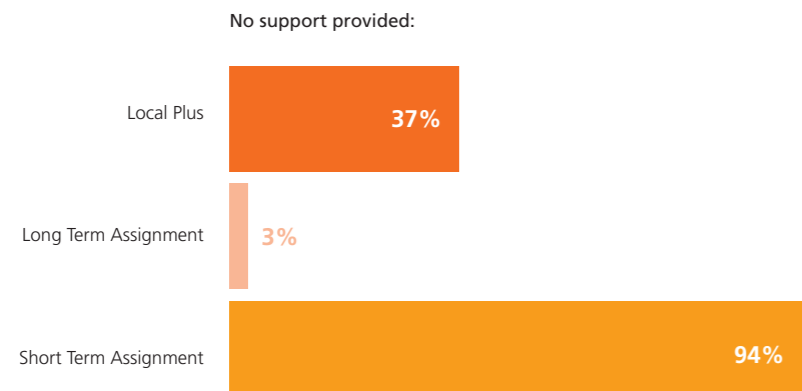


Many other costs, principally additional home leave and flight expenses, went up for organisations. The additional home leave and flight allowances were similar when considering temporary split family arrangements. Some organisations were considering introducing a separation premium which would increase the expatriate's degree of freedom on how to spend it. Overall, several respondents indicated that leaving the family at home would decrease their overall costs, especially when private schooling was part of the package.

As in earlier years, RES Forum members were also asked to describe their support for accompanying partners. The overwhelming majority did not provide any support for the partners of assignees who were on STAs (94%). On a long-term sojourn, however, this varied dramatically. Two thirds of companies provided spousal/partner support, using specialist providers (23%), paying a one-time-only cash allowance (19%) or an annual payment (13%). The remainder had other arrangements with reimbursement (capped) of expenses being popular and sometimes counselling by local HR was offered. Where there were cash payments, ranging from £1,000 to £8,000 (€10,000), these were sometimes linked to specific activities such as training and job search.

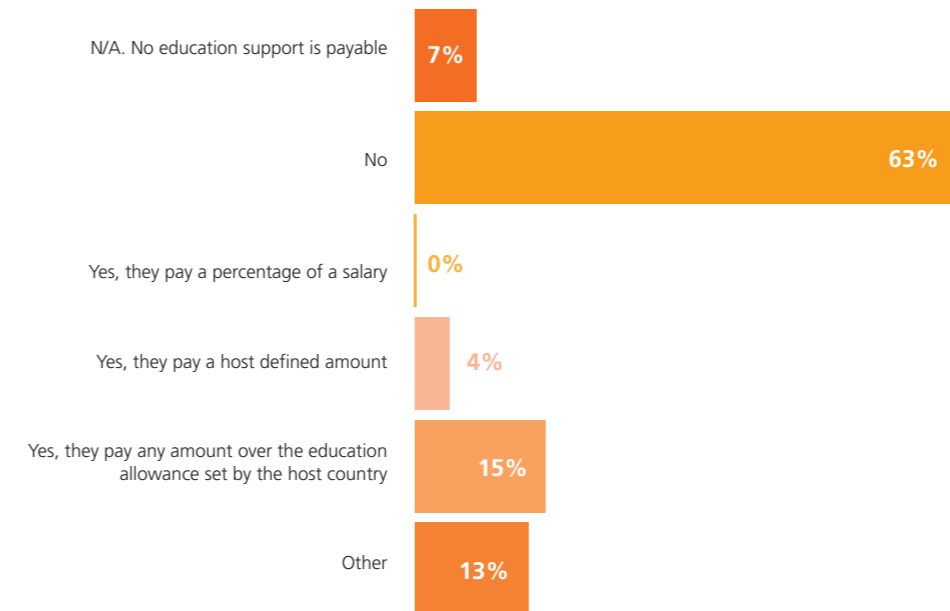
With respect to educational assistance, 94% of STAs do not receive any support. However, the picture is quite different with respect to the two other groups. Almost half of companies always offer their LTAs international or independent schools (48%) and a further 41% provide support if state schools are not available.

Figure 4.7: Please describe your education assistance support.



While in one tenth of the cases expatriates are required to contribute to the costs, the overwhelming majority are not expected to. Additionally, 22% of organisations also offer pre-school support. The Local Plus assignees become important with respect to schooling: 30% of companies always offer international or independent schools and a further 15% in cases where a state school is not available. However, one in ten organisations scale down this support for LPs during the assignment. In the rare cases where assignees contribute towards the educational support payable, it takes a variety of forms as outlined in Figure 4.8.

Figure 4.8: Do your assignees contribute towards education support payable?



Interestingly, some organisations compare the home country with the host country educational status. This has the effect that if an assignee paid school fees at home, the company may only pay the incremental fee. In addition, sometimes traditional LTAs get the school education of their children paid in full while expatriates on developmental assignment do not receive this allowance. Some MNCs have one global allowance (e.g. US\$10,000 was quoted) and assignees pay any excess.

Some research has found that approximately 11% of assignees resign during an assignment (Suutari and Brewster, 2003). In this case, it is up to the company whether it attempts to claw back some of their investment.

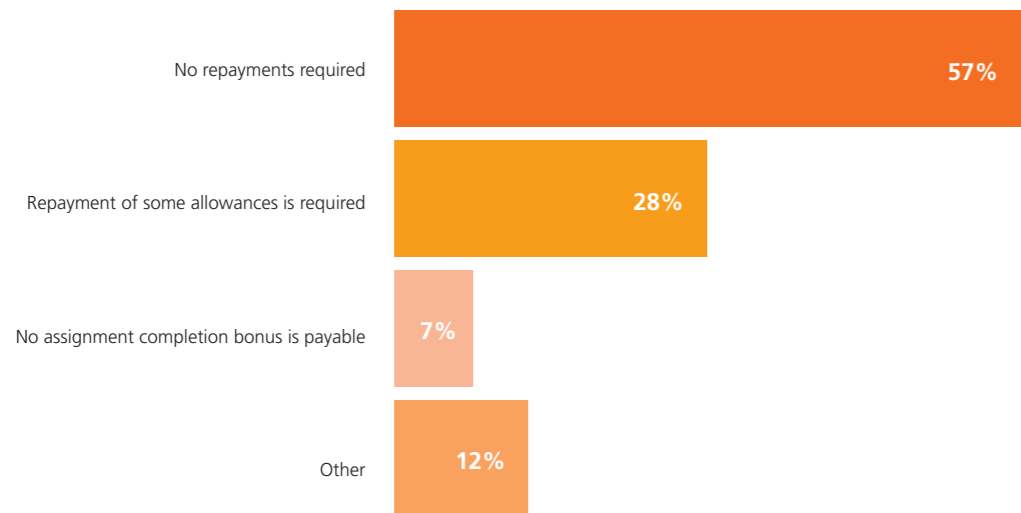
### Q&A

**Karen O'Brien**  
Global Mobility Lead, EMEA  
AECOM, London - UK

**Q** What do you perceive to be the key future trends in Global Mobility?

**A** The traditional home based approach assignee will become a relic of a bygone age. The future is a globally mobile workforce without any attachments to a home location. Home will be wherever they happen to be working at that point in time.

Figure 4.9: How is assignment compensation affected when an assignee resigns during the assignment?

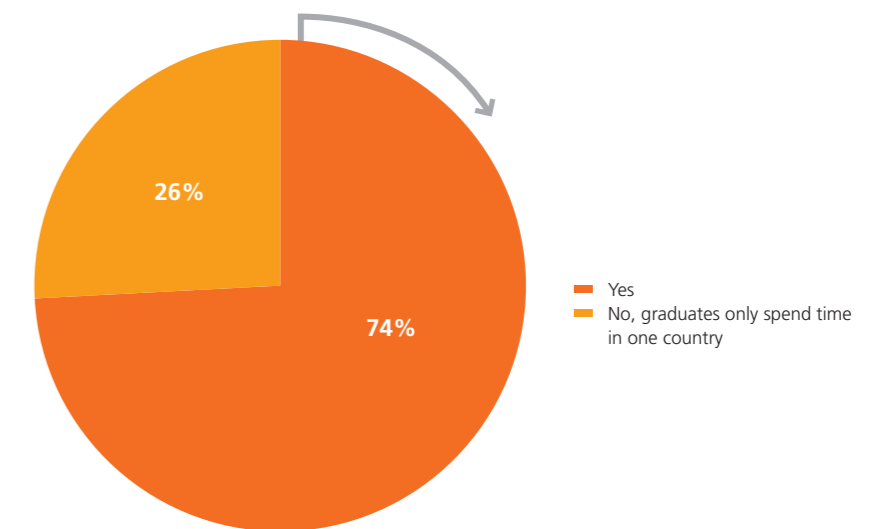


The variations are pronounced in the company responses. Different organisations would claw back different parts of the package to be paid by the assignee, including; outwards shipping costs, one off cash allowances, assignees bearing the costs of any lease cancellation or other costs associated with them leaving the organisation/returning home, some repayment of housing costs and even costs for tax briefings and/or cost of removal of goods back home. Most frequently, however, there is a case by case consideration of the situation, often factoring in the reasons why the assignee wants to leave early/the company, the time scale of how long the expatriate was in the host location and the contractual/regulatory obligations of the company.

### Graduate Programme Policies and Packages

Many MNCs have graduate programmes and amongst those, several offer international assignments. The RES Forum explored policy and package issues in a survey in September 2014<sup>27</sup>. More than half of the companies (56%) had an international graduate programme and amongst those three quarters (74%) rotated graduates between two or more countries as part of the initiative. The duration of these international sojourns was indicated as often being between 6 and 12 months.

Figure 4.10: Do you rotate graduates between countries as part of the programme?



Almost two thirds of these organisations (64%) had a dedicated graduate relocation policy. There were some details that may have been constructed with the view that graduates may have a special interest in working abroad. For instance, just under half the organisations provided a cost of living allowance but the majority based this on efficient purchaser indices. Few organisations (13%) provided a disturbance allowance. 71% of MNCs set the graduate salaries on the home or sending location. In turn, more than half (52%) offered all graduates who reached the end of the programme a permanent job and a further 39% of companies provided employment for some graduates.

### Q&A

**Bernd Büsken**  
Senior Business Advisor  
Deutsche Telekom, Bonn - Germany

**Q** With regards to the structure of the GM function, what would be good developments to deliver better results?

**A** A disciplined approach by businesses to not only accept but actively support the global assignment policy (a group-wide framework) as a binding corporate policy and therefore not expecting or allowing exceptions for individual cases.

### Conclusions and Learning Points

- ▶ Organisations have moved towards designing separate guidelines for a variety of assignment types. Driven by effectiveness, business importance and individual benefit considerations, some assignment packages have become less generous.
- ▶ Almost all short and long-term assignment packages used the home-based balance sheet approach. Only one in four MNCs link assignment compensation to performance.
- ▶ More than half of international assignees do not contribute to their housing costs. Two thirds of companies provide support for family members when they accompany a long-term assignee. A large share of MNCs reduce the housing allowance when the family does not accompany the expatriate but in turn, they increase other benefits such as home leave and flight expenses.
- ▶ There are large variations in company policies in the event that the expatriate resigns whilst on assignment or asks for an early return home. Claw backs are often determined on a case-by-case basis.
- ▶ More than half of MNCs have a dedicated international graduate programme. Often, the package is designed to take account of the special circumstances of the graduates.
- ▶ The majority of organisations offer all graduates who reach the end of their international programme a role in their organisation. •

## Reward Management & Package Design in Global Mobility

	Organisational Action	Comments
Reward Management & Package Design	<ul style="list-style-type: none"> <li>• Understand individual motivations in negotiations</li> <li>• Understand the implications of diverse primary goals on individual and organisational benefits</li> <li>• Work towards reward packages that are perceived as fair and motivating to work in specific locations abroad</li> </ul>	<ul style="list-style-type: none"> <li>→ Keep track of 'mobility ready' individuals</li> <li>→ Assess whether people are actively seeking expatriation and use this as an important input into negotiations</li> <li>↳ <i>Balance the need for segmentation and sophistication with the pressures for clarity, consistency and fairness</i></li> </ul>
	<ul style="list-style-type: none"> <li>• Create salary transparency and avoid large pay differentials between locals and expatriates as well as within the expatriate population to work towards perceived reward equity</li> <li>• Minimise insecurity and tax exposure to both individuals and organisations</li> <li>• Understand the diverse social security and taxation systems and find a solution that balances organisational and individual needs</li> <li>• Consider rewards for the development of a global perspective – including global skills, abilities, knowledge and networks</li> <li>• Consider designing tie-over pay approaches for repatriates</li> </ul>	<ul style="list-style-type: none"> <li>→ Balance need for attracting highly capable individuals with cost saving pressures</li> <li>→ Reward global capability acquisition (especially on developmental assignments)</li> <li>→ Investigate individual drivers in order to link compensation and incentives to these</li> <li>→ Understand the implicit rules of career management – informal systems will reward social capital acquisition more highly</li> <li>↳ <i>Understand individual motivations and organisational rationale in the design of reward approaches</i></li> </ul>
	<ul style="list-style-type: none"> <li>• Consider rewarding assignees and repatriates for having developed and being able to use:                             <ul style="list-style-type: none"> <li>- an international perspective</li> <li>- a worldwide network</li> <li>- global skills and culturally sensitive abilities</li> </ul> </li> <li>• Offer tie-over pay for repatriates</li> </ul>	<ul style="list-style-type: none"> <li>→ Use both extrinsic and intrinsic reward approaches</li> <li>→ Value international experience, learning and networks in the long-term (also symbolically)</li> <li>↳ <i>Structure rewards to motivate repatriates, encourage capability transfer and increase retention chances</i></li> </ul>

# Establishing a model to reduce costs and to increase assignee numbers

tieto.com



Case study by **Marie Höglund**  
HR Consultant - Global Mobility, Tieto Corporation

Tieto was founded in 1968 and is headquartered in Helsinki, Finland. We are the largest Nordic IT services company, but also have a strong global presence, employing more than 14,000 experts and operating in more than 20 countries.

The offshoring of IT services is becoming increasingly commonplace, and to support our customers we are building competence and presence in our development centres in India, China, the Czech Republic and Poland. We have seen an increasing need for assignments especially from India. We bring our colleagues from India to the Nordics principally for planning of offshore projects and knowledge transfer. However, due to a lack of social security agreements between India and the Nordic countries in question, as the numbers of assignees increased, so did the associated costs.

In order for us to be able to send out more colleagues from India, but at the same time reduce spiralling costs for the business, we investigated different options to reduce costs for these moves. We discovered that by creatively considering existing social security rules in both Sweden and Finland we could increase the number of people coming to the Nordics and still keep the costs down. Mobility workforce planning presented itself as a key lever in addressing deployment of inbound assignees whilst mitigating costs.

We learned that in Sweden, employees can work in the country for up to 12 months without being liable to local pension and social security when they are maintained in home payroll. A social security agreement between India and Sweden came into force on 1 August 2014 meaning that the arrangement can continue, thus greatly reducing social security costs in Sweden.

We also established that in Finland it is possible to exclude Indian employees from Finnish pension for up to 24 months. We still have to pay social security, but at a rate of 6% rather than 23%. Employees then move to Finnish payroll in order to avoid a Permanent Establishment in Finland.

Finally in Denmark employees can remain on home payroll for up to five years. We established a shadow payroll in Denmark, meaning that there is no risk for Permanent Establishment. The Social Security fees in Denmark are paid as taxes, but they are very low, making the arrangement cost efficient.

Since introducing this model, the number of employees travelling with Tieto out of India has increased tenfold. There are clear cost benefits to the business, but ultimately we are better able to serve our customers. A win for HR, a win for the company but importantly an opportunity for the Global Mobility function to showcase itself as a partner to the business in delivering its strategic goals.

## About Tieto

Our focus is the business value we create. To us, IT is business and business is IT. And we are committed to developing society through technology. •

[www.tieto.com](http://www.tieto.com)



**By Vicki Marsh, Head of Operations, UK, Equus Software**

The Global Mobility (GM) function is moving closer to developing a strategic partnership with HR and talent management; however organisations continue to rely on GM heavily for compliance management and issue resolution. Yet this chapter indicates that two thirds of mobility programmes are yet to benefit from sophisticated, integrated technology to support their operations. As technology challenges open the organisation up to risk and put pressure on the GM function to fill the compliance gap, the capacity for GM involvement at a more strategic level will be limited by the need to perform manual operational tasks, or to troubleshoot compliance issues. Certainly, the additional responsibility of managing business traveller compliance will further exacerbate this.

At Equus Software, we are driving enhanced integration of advanced mobility software – both with HR systems and with vendors such as travel, immigration and relocation management companies. In turn, as centralised analytics become more sophisticated, technology solutions are further leveraged to improve timeliness and accuracy of data, thereby reducing compliance exposure, and allowing GM professionals time and energy to focus on strategic partnerships.

**5**

**RES FORUM**

**UniGroup**  
Relocation Network

**EQUUS**  
software

**Programme Management &  
Technology**



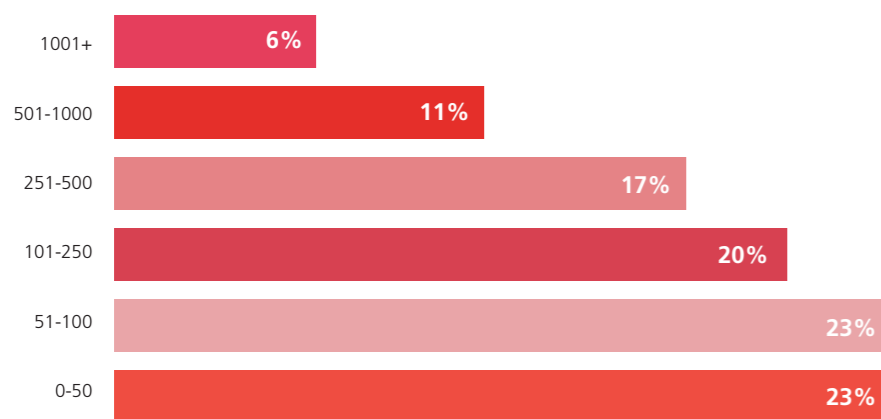
# 5 Programme Management & Technology

## Introduction

The management of the Global Mobility (GM) programme, the use of technological means to support and refine the GM activities, and vendor/outsourcing decisions are a key part of the delivery strategy and practices of MNCs. As the world of Human Resource (HR) and GM continues to evolve at such a fast pace, the RES Forum wanted to take the pulse of organisations in terms of their use of targeted IT approaches to generate and manage expatriation information and decision-making. In addition, MNCs are always watchful of areas where they can eliminate wasteful GM patterns and practices, improve their mobility processes and to remodel their service delivery. This chapter gives an overview of the most recent status quo in MNCs and may help both smaller and larger organisations to reflect on their chosen GM programme management and technology use.

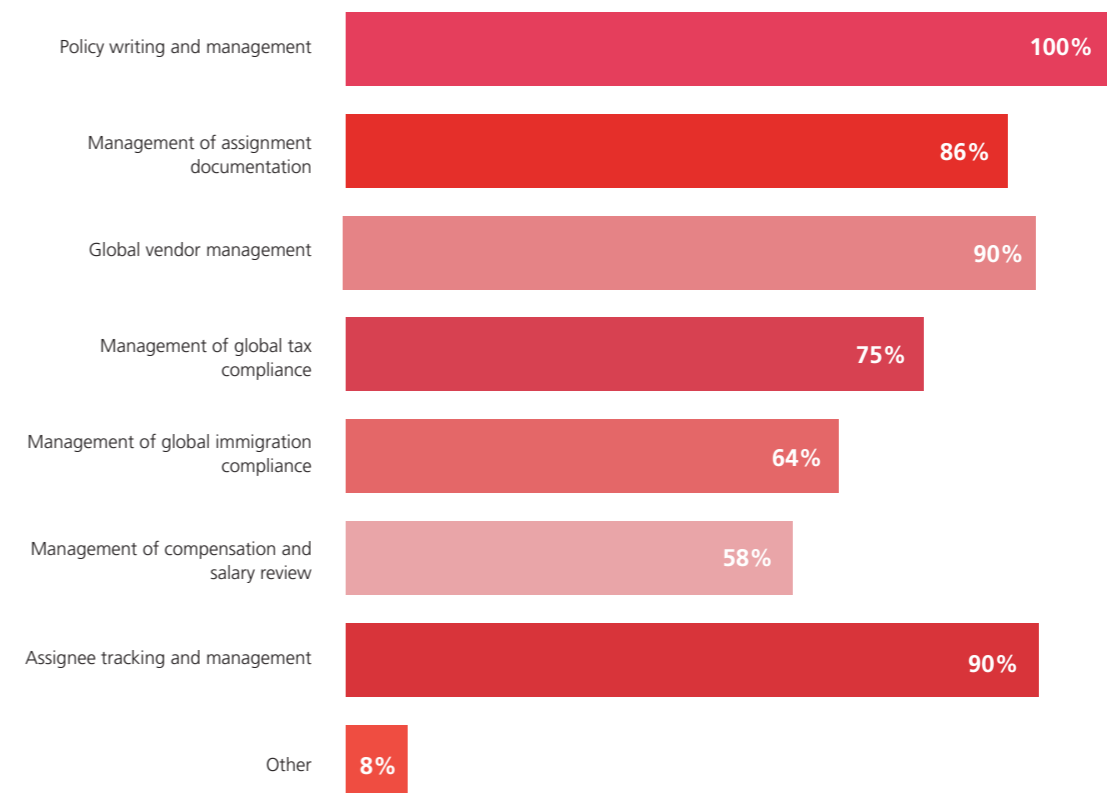
70 companies answered the RES Forum survey which showed that the size of their expatriate population was highly diverse<sup>28</sup>.

Figure 5.1: What is your global assignee population?



The role of GM professionals seems to have evolved with about half having some sort of strategic role. More than a third of GM professionals work as partners to other HR professionals in order to manage strategic business needs (39%) while 14% work as HR business partners (HRBPs). However, another third have no strategic involvement in assignment planning (39%). 84% of the organisations had a mobility Centre of Expertise (CoE) with a wide range of functions. These functions always undertake policy writing and management, but their work also normally encompasses assignment documentation management, tax, immigration, compensation and vendor management.

Figure 5.2: What mobility functions does your mobility CoE manage for your organisation?

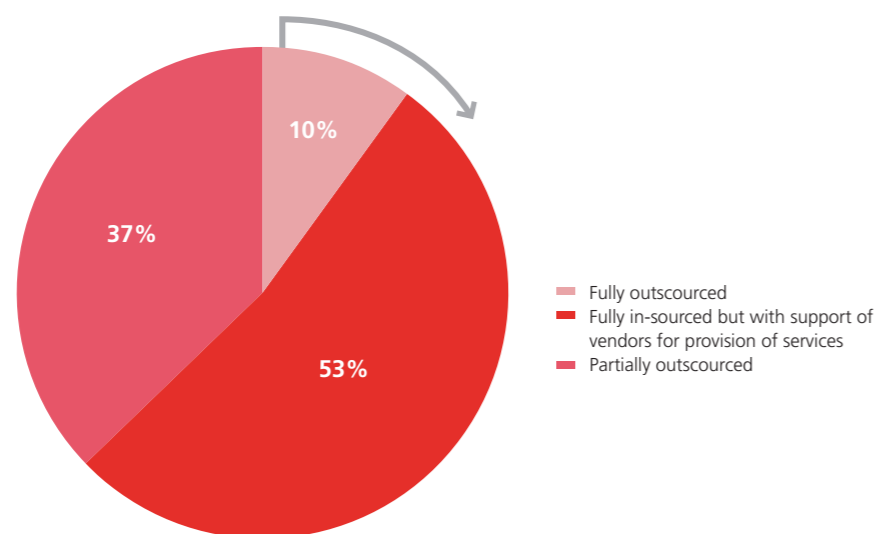


The GM teams almost always support the reward strategy globally through feeding back strategic information (86%) and through a range of other support roles. Beyond this, two in five mobility managers deliver strategic information to support the talent management strategy, plus almost a third (30%) assist with individual assignments and career planning of identified future leaders which is in line with the developments outlined in Chapter 1.

## Programme Management and the Decision to Outsource

The workflows, speed, flexibility and quality assurance mechanisms of global mobility depend on the delivery mechanisms. Organisations obviously exercise their own choices, with substantial variations in terms of whether they do the GM work entirely within their organisation or outsource some or all of it.

Figure 5.3: Is your mobility programme fully in-sourced, partially outsourced or fully outsourced?



The data indicates that most MNCs have chosen to deliver all of the GM work in-house. Amongst those, the majority are highly centralised in their expatriate work in that it is managed globally and executed in one global HR service centre (53%). A further quarter (24%) have organised the GM work regionally. Only a small minority (10%) are currently reviewing or planning to outsource some or all of their work in the future.

Where organisations have chosen to partially outsource activities, they indicated that the range and frequency of outsourcing of particular services is varied.

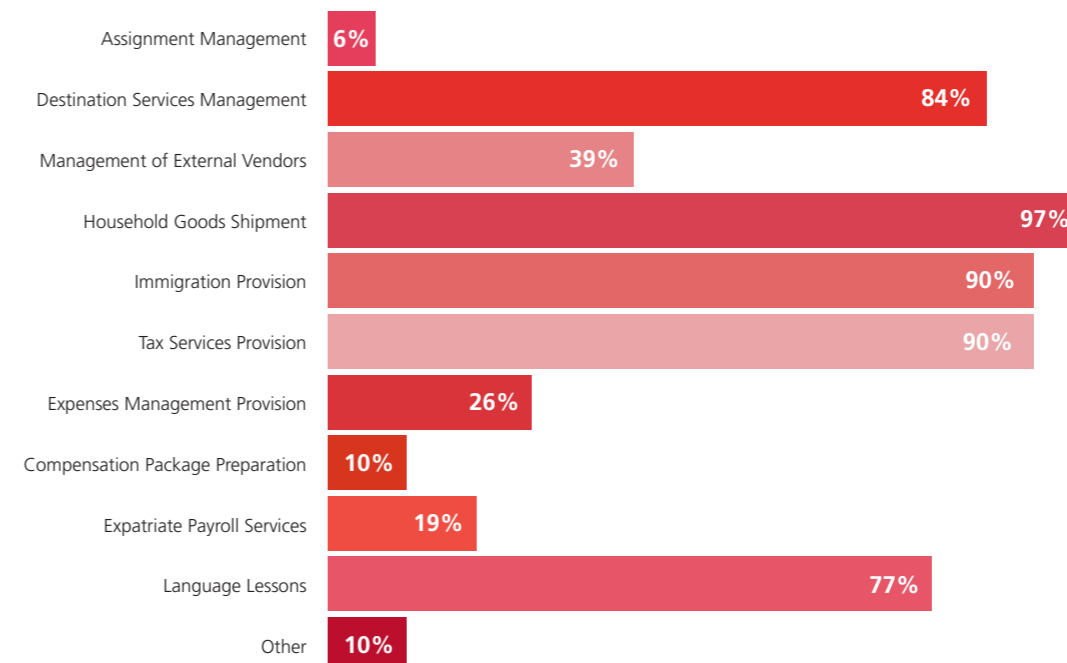
### Q&A

**Karen O'Brien**  
Global Mobility Lead, EMEA  
AECOM, London - UK

**Q** With regards to Return-on-Investment, how could this be improved?

**A** Having a good role for the assignee to come back to is probably the key ingredient in improving ROI. There is no quicker way to lose a recently returned assignee than to put them back into their pre-assignment role.

Figure 5.4: If your programme is partially outsourced, which of the following services do you outsource?



Often, specialised knowledge in the areas of immigration, tax services, destination services and language instruction is hard to come by in-house which is one of the predominant reasons to use an external service provider. In turn, companies normally have good expertise to draw up compensation packages, create the overall assignment packages, draw up offer letters and do the contracting so these activities are rarely outsourced. Again, MNCs seem to be normally content with their overall programme management structure in so far as two thirds (65%) would not even consider moving to a fully outsourced model in the future.

A tenth of organisations had opted for a fully outsourced GM approach. The providers would frequently interact on a global level with internal HR professionals (60%) with only 10% having local level interactions. Only half of these organisations were happy with the fully outsourced model. In 2014, the RES Forum asked its members to rate the outsourcing providers and there is no indication in this year's comments that these ratings have changed.

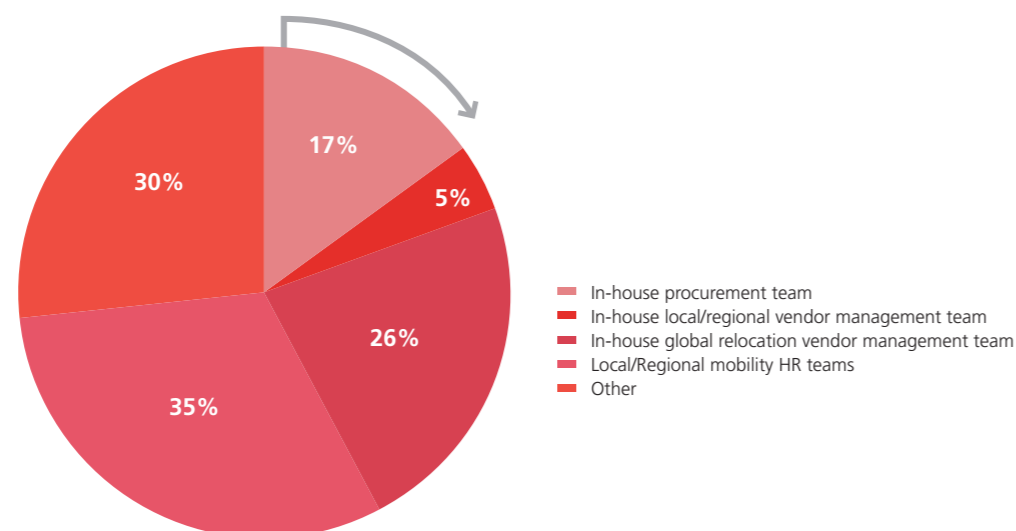
### Highest Rated Outsourcing Providers

- Household Goods Shipping: UniGroup Relocation Network, Asian Tigers, Santa Fe/Interdean
  - Language Training: Communicaid, Berlitz
  - Cross-Cultural Training: Communicaid, Berlitz
  - Tax Preparation and Counselling: BDO, PwC, Deloitte
  - Immigration, Visa, Working Papers, Residency Permits: Fragomen, PwC, Egan
- Two thirds of companies review their supplier contracts every 2-3 years or when necessary.

Of those companies that had either partially or fully outsourced their GM services, the large majority used multiple vendors (71%) and only 17% focussed on one vendor. Multiple vendors were used; because organisations wanted to retain control of the overall mobility programme (61%), because the expertise in-house was strong enough so that only some specialised vendor services were needed (61%), to improve assignee support (43%) and/or to ensure that maximal perceived cost savings were achieved (41%).

The issues of quality assurance and service delivery as well as good prices are obviously at the heart of the relationship with outside vendors. One of the in-house GM team's responsibilities is therefore the management of the key performance indicators and overall quality of outsourcing providers.

Figure 5.5: Who manages on-going management of vendors, tracking of KPI's etc., for relocation suppliers?

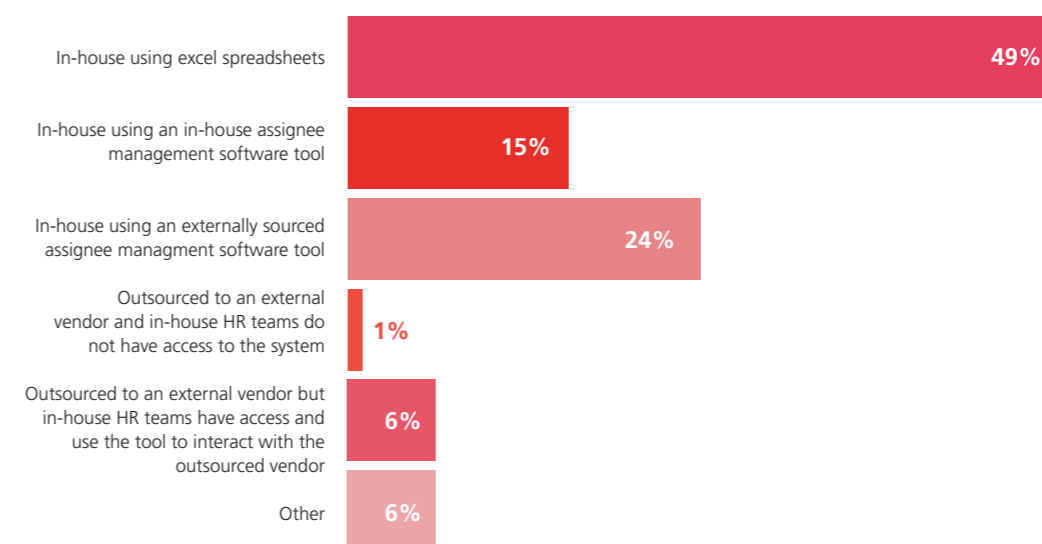


In contrast to last year's survey, it is most likely that mobility experts manage the organisation's service provider relationship. A third of local/regional mobility HR teams (35%) and a quarter of in-house global relocation vendor management teams (26%) are charged with this task. Managers outside the GM function, e.g. the in-house procurement team (17%), are much less likely to interact with mobility service vendors. In depth mobility understanding seems likely to enhance the HR staff's ability to successfully negotiate and quality-assure outsourcing relationships.

## Programme Management and the Use of Technology

It is clearly important to track assignee movements. The data showed that the tracking solution used by responding organisations for this is often highly unsophisticated and inexpensive. Almost half of the MNCs used excel spreadsheets to track their expatriates, with the other half having more specialised software.

Figure 5.6: How does your organisation track assignee movements?



Of these tracking systems, three quarters (76%) are not intelligent. Only 9% are fully interactive and automated while a further 15% suggest the next steps in the workflow. A bit more than half (55%) had assignee reporting capabilities. In terms of their interaction with other HR IT systems, less than one in ten was fully interactive and could share data in an automated way (9%). Almost two thirds (61%) of organisations had to input data into other systems manually and 24% could at least transfer data through downloading reports from the tracking system. Overall, there is little movement in terms of the technology used in comparison to last year. It seems there is still a severe lack of the use of intelligent GM systems. Thus, only rarely do the IT approaches help to notify vendors or update payroll systems when changes occur. With respect to GM technology, there are still efficiency effects that remain unexploited.

### Q&A

**Adrian Moule**  
 Director Global Talent Acquisition & Mobility  
 Etisalat, Abu Dhabi - UAE

**Q** How have changes in the GM field in the last decade changed Global Mobility approaches and thinking in your company?

**A** Senior management are seeing both the cost and value of expatriation. There needs to be better understanding and transparency of data and costs. It is essential that Global Mobility functions understand the business and are able to provide critical management information to support the talent management agenda.

## Q&amp;A

**Bernd Büsken**  
Senior Business Advisor  
Deutsche Telekom, Bonn - Germany

**Q What would be key aims for you to achieve in the areas of global rewards, global talent management and the effective use of technology in GM?**

**A** Having adequate international job offers for all Talent, and having a company-wide global

job search platform where everybody is able to search for international job offers.

A key aim is to set the challenge of combining profit for business with the development of employees to create a win-win situation for each relocation. Having a consistent relocation process and establishing a detailed relocation concept ensures that all involved stakeholders are aware of their respective responsibilities to ensure that this happens.

The data indicated a 10% risk for two areas. First, when asked whether the assignee tracking tools available gave a clear picture at all times of the exact expatriate population (including locations), one in ten respondents indicated that their system does not provide accurate assignee data (and a further 55% said it was only 'reasonably accurate'). A further 10% of organisations thought that their systems did not allow them to track or manage tax and immigration compliance appropriately. Many companies, including professional service providers such as Equus and others, are acutely aware of the value of data management in GM. Good data management shows the value of assignment data in contributing to strategic workforce planning, cost and risk management, as well as strategic talent management. As it stands, some MNCs do not fully exploit the opportunities that the sophisticated use of technology in GM can open up. In addition, it seems that a small percentage of companies may expose themselves to considerable risks within their Global Mobility tracking.

## Conclusions and Learning Points

- ▶ About a third of GM functions in MNCs have no role in strategic assignment planning. More than four fifths have a mobility centre of expertise.
- ▶ Mobility teams almost always support the reward strategy globally and two in five deliver key information to support the talent management strategy.
- ▶ Most MNCs are highly centralised in their GM work. Additionally, one quarter of organisations have organised their GM work into regions.
- ▶ External service providers are often used due to a lack of specialist in-house expertise. The most frequently outsourced areas include immigration, tax services, destination services and language instruction. However, only a tenth of organisations have a fully outsourced GM approach.
- ▶ Organisations tend to be relatively content with their overall GM management structure. Two thirds would not even consider moving to a fully outsourced model in the future.
- ▶ The most likely GM services conducted in-house include GM policy writing and management, design of compensation packages, creation of overall assignment packages, construction of offer letters and contracting, assignee tracking and management, assignment documentation management and global vendor management.
- ▶ The software used to track assignee movement is often unsophisticated and inexpensive (e.g., excel spreadsheets). Three quarters of tracking systems are not intelligent.
- ▶ With respect to GM technology, MNCs could exploit more efficiency effects. There is still considerable manual work undertaken by GM teams. For instance, almost two thirds of companies had to input data into other systems manually.
- ▶ In some cases, respondents complained about the accuracy of their data, including location information. In contrast, many MNCs and companies which provide professional products and services in the GM arena see the value of sophisticated technology. GM data management contributes to strategic workforce planning, cost and risk management as well as global talent management. Not doing so could lead to unnecessary risk exposure for the company and individual assignees with respect to compliance demands. •

## Programme Management & Technology in Global Mobility

Organisational Action	Comments
<ul style="list-style-type: none"> <li>• Integrate data regarding global mobility willingness, performance of potential and career with general HRIS</li> <li>• Consider specialist software/tests such as the Spony Profiling Model or Equus GM software solutions</li> </ul>	<ul style="list-style-type: none"> <li>→ Develop an understanding of organisational and individual needs facilitated by technology</li> <li>→ Construct an appropriate information base to identify, select and manage pre-assignment talent               <ul style="list-style-type: none"> <li>↳ <i>Integrate GM technology into the broader HR information system</i></li> </ul> </li> </ul>
<ul style="list-style-type: none"> <li>• Keep administrative complexity low</li> <li>• Track expatriates with respect to their important personal information, career/performance/development/retention data</li> </ul>	<ul style="list-style-type: none"> <li>→ Track the goal fulfilment of the individual's assignment objectives</li> <li>→ Compare this to the current and future organisational needs               <ul style="list-style-type: none"> <li>↳ <i>Take a decision to move the expatriate if the assignment objectives have been achieved (even if before time)</i></li> </ul> </li> </ul>
<ul style="list-style-type: none"> <li>• Use technology to evaluate the success of the GM programme</li> <li>• Use the co-operation with global service providers to gain insights into how to improve the GM programme</li> </ul>	<ul style="list-style-type: none"> <li>→ Combine the insights from strategic planning, organisational needs &amp; reporting to critically evaluate Return on Investment (ROI) &amp; GM               <ul style="list-style-type: none"> <li>↳ <i>Build decisions on 'big data' GM: talent management and performance insights</i></li> </ul> </li> </ul>

Programme Management & Technology



Europe, Germany  
Gingerbread hearts at Oktoberfest in Munich

# 2015 - The Year of the Business Traveller?

# EQUUS

software



Case study by **Vicki Marsh**,  
Head of Operations, UK, Equus Software

In their 2014 Annual Report, the RES Forum reported a clear trend towards increasingly complex mobility programmes, and ever increasing responsibilities of the global mobility leader. This year's report shows that this trend has continued - we are seeing more mobility organisations becoming involved in the management of business travellers. The ability to track these employees for immigration and tax compliance is a recognised challenge and has again become the topic of many mobility articles and conference sessions over the past year - yet in their recent survey, the RES Forum found that only 6% of respondents are confident that they are tracking correctly and are fully compliant. Why then does the data indicate that the move to action is as hesitant as ever?

### Why the Hesitation?

Mobility professionals are acutely aware of how a business traveller can trigger a PAYE or tax liability, or lose the organisation's visa sponsorship licence - and generate hugely negative exposure for their employer. But the issue has become so much more complex in recent months. UK PAYE Real Time reporting, social security obligations, ever changing security concerns, corporate tax, Permanent Establishment and the ultimate responsibility of the CFO, and now the whisper of dangers associated with remote and flexible working are all thrown into the tax and immigration compliance mix. Daunting for even the most experienced mobility professional, it is not surprising the mobility industry hasn't mobilised yet.

### What do other People do?

Business Travellers fly under the mobility radar. Their travel is usually approved by an immediate manager, who may not appreciate either the immediate impact of working in certain locations, or the cumulative effect of travel for business over time. The RES Forum survey indicates that by a significant majority, individual departments continue to be responsible for authorising travel of less than 3 months - but also travel of 3-6 months and over 6 months; with mobility coming in second in the latter two categories. Not only does this present data collection issues, surely business managers must be supported in understanding the risks around what they are authorising. No one person or spreadsheet can keep track of all implications across hundreds of location-to-location combinations, particularly with residency, chargeability and purpose of travel in the equation.

Yet while 28% of companies use a bespoke tracking tool, most companies consolidate data manually. Reports from travel providers, booking confirmations, or expense claims make up 60% of the data; the other 20% including manual tracking sheets, building access records, hotel corporate accounts or hire car information. All of these data areas are fraught with error; travel schedule changes, cross-border travel by car, circumventing processes, manual error, not to mention inconsistency across the globe. Almost 50% of respondents use more than one method, clearly indicating a lack of confidence in any one set of information.

### Start Simply

A one-time data analysis is a great way to start. Take the data that is practically available and consolidate it into one, central database. There will be data duplicates, gaps, unexplained anomalies that have you scratching your head, but it's almost certain that 85-90% of cases will be eliminated immediately as not in danger of triggering any issues whatsoever. Plus the exercise itself will bring significant gaps or duplicate processes to light - additional business benefits.

Once you have identified your high risk population - from our experience around 10-15% - if you haven't already, you may need to persuade them to engage in the tracking process with you. Some companies are taking a hard line in this area. Withholding expense claims from the employee has been a method of enforcing responsibility in these organisations for some time now. Other organisations use their tool as a mandatory pre-travel screening process. Employees complete a questionnaire, and only if they pass the screening are they authorised to book travel.

Above all, the best you can do for your travellers is to keep the process simple. One of our clients, a project-based organisation, spotted an increasing risk of non-compliance in travel to Canada. Of engaging employees in the tracking process, their Mobility Senior Manager said:

*"We knew we had to start somewhere. We decided to start with a simple tool into which we import travel data, and the business traveller confirms their whereabouts and project name."*

Using the project name helps the organisation with chargeability and accuracy. Having the traveller use a simple tool that does the work for them - maintains a profile, locates them using geo-location services, completes most of the data for them - encourages active participation. The tool then alerts the organisation on a potential liability trigger. And the feedback from users has been positive; according to one of their travellers, the process is significantly simpler than any they have had to follow in the past.

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#### What to do with the Outcome?

Many organisations flounder at this stage and the simple answer is not always the popular one – call in the professionals. Automated triggers to your immigration, social security or tax provider will reduce the onus on the organisation – or the business manager – to puzzle over the next steps. Your providers will be focused on a relatively small, targeted population, which should keep your preventative costs significantly lower than taking action once a problem has been flagged by the relevant authorities.

#### Still not convinced?

Perhaps, ironically, the heart of the hesitation lies in the element of risk. The recent RES Forum survey found that 73% of respondents had never been audited by any regulatory body, and only 8% had been audited and found non-compliant<sup>29</sup>. So does this indicate an acceptable risk? Are we waiting for a high-profile brand to be raked over the tax authority coals, before we are moved to act? Almost 90% of RES Forum survey respondents said they planned to implement tracking 'at some point', indicating that ultimately the mobility industry in general believes there is an increasing risk of coming unstuck. In a recent update, Ernst & Young stated 'HMRC is now taking a much stricter approach to the operation of PAYE, where an Appendix 4 Agreement is not held.' We've been hearing this drum beat for years from our tax service partners – but deep down, don't we really believe that someday – someday very soon – it will be true?

#### About Equus Software

Equus Software provides web-based, on-demand, integrated software for business traveller compliance and all aspects of global mobility operations. Our mobility software product line includes international assignment management and expatriate tracking software, compensation and payroll technology, cost projection software, and US and Canadian relocation and tax gross-up software; as well as integrated business traveller/cross-border solutions. Equus products are used by over 200 corporations, including many of the Fortune 100. •

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