

Establishing Global Remote Work Policies

KEY STAKEHOLDER CONSIDERATIONS

The ability to work from anywhere is quickly becoming an expected employee benefit. This guide can help employers define their global remote work policy and identify how each stakeholder may be impacted.

- 1 Start with understanding the location (knowing where employees are around the world), duration (how long employees will be in a particular location), and activities (what employees will be doing).
- 2 Identify the key stakeholder areas that will be impacted by a global remote work policy.
- 3 Use the chart below that outlines the potential risks and impacts for each stakeholder.

 Business Enterprise-Wide	 HR and Legal	 Corporate Tax	 Global Mobility	 Payroll and Finance	 Employee
<ul style="list-style-type: none"> • Business strategy and future vision • Health and safety • Cyber/technology • Cost management • Sustainability 	<ul style="list-style-type: none"> • Compensation and benefits • Expense policy • Talent acquisition, retention and development • Policy and documentation • Employment documentation • Immigration and employment law • Company documentation • Data privacy and cyber considerations • Licensing and regulatory considerations • Works councils and trade unions 	<ul style="list-style-type: none"> • Organization chart and entity network • Global workforce company • Permanent establishment and state nexus • Value attribution and inter-company documentation • Risk monitoring and assessment • Ongoing compliance management 	<ul style="list-style-type: none"> • Tracking and identification • Income tax residency/ tax home determination • Tax filing and payment compliance • Certificate of coverages (CoCs/A1s) • Mandatory benefits • Exchange control regulations 	<ul style="list-style-type: none"> • Employment tax, state and local taxes • Income tax and social security • Payroll system ability • Documentation maintenance • Cross-charge considerations • Accounting and reporting considerations (i.e., FIN 48, FAS5) 	<ul style="list-style-type: none"> • Employee experience (i.e., preferred remote work arrangement, additional filings or taxes) • Location preference/ real estate footprint • Social security and mandatory benefits

..... LOCATION DURATION ACTIVITIES

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