

Your talent in motion

Global Mobility
Effectiveness Survey 2013



EY

Building a better
working world



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Introduction

Welcome to our sixth annual Global Mobility Effectiveness Survey (GMES), *Your talent in motion*. As in previous years, we have surveyed leading multinational organizations across industry sectors to provide both tangible facts and figures, as well as unique insights into the world of expatriates and business travelers.

Together with the views of EY's leaders in mobility and HR, this report reviews the critical role that mobility functions play in this global business environment. More than 80% of survey respondents were either managers or members of global mobility teams. We also collected insights from other business teams that are connected with mobility to obtain a broader and more comprehensive picture.

Your talent is in motion – from structured, formal assignments, to ad hoc business travel, to an increasing amount of flexible working arrangements. This range of activity has led to debate over how the mobility function should support the business. Should mobility be integrated with talent management; involved in workforce planning, the business case of the assignee, identifying and reviewing the return on investment (ROI), proactively managing the risk and cost of the mobility program, tracking the career development and the facilitation of repatriation? Or should the mobility function focus on more operational and administrative tasks for efficient deployment of the assignee, tracking, compliance and the management of all the services required to support the assignment? Or does the role of mobility lie somewhere in between?

Our report reviews how global companies are trying to resolve this dilemma. We look at talent and strategy and report on the results of the survey with insight from EY leadership and interviews with leading mobility professionals. We explore the challenges around diversity and inclusiveness, "dual-career" families and attempts to measure ROI.

Compliance risks continue to rise, with governments trying to protect home labor markets with increased immigration barriers, while aggressively seeking additional revenue with tax and social security collection. All these controls are increasing corporate risk and cost and exposing resourcing issues for mobility. Our report sees some improvements in compliance control frameworks, but for most, there is still a long way to go.

Finally, assignee numbers continue to rise in growth markets, and we look at the challenges in the key growth markets that our survey respondents identified. Interestingly, we see two-way movement as leading companies in emerging economies target expansion in the more developed economies.

Your talent is in motion. The continuously evolving world of mobility offers organizations fresh opportunities, as well as challenges that need to be addressed in order to keep the business world moving forward. Feedback from our previous surveys has confirmed that having up-to-date insights and data from the marketplace is valuable to stimulate conversation and the development of new thinking and ways of getting things done. We invite you to take part in this conversation.



Dina A. Pyron

Dina Pyron

Global Director of Human Capital, EY



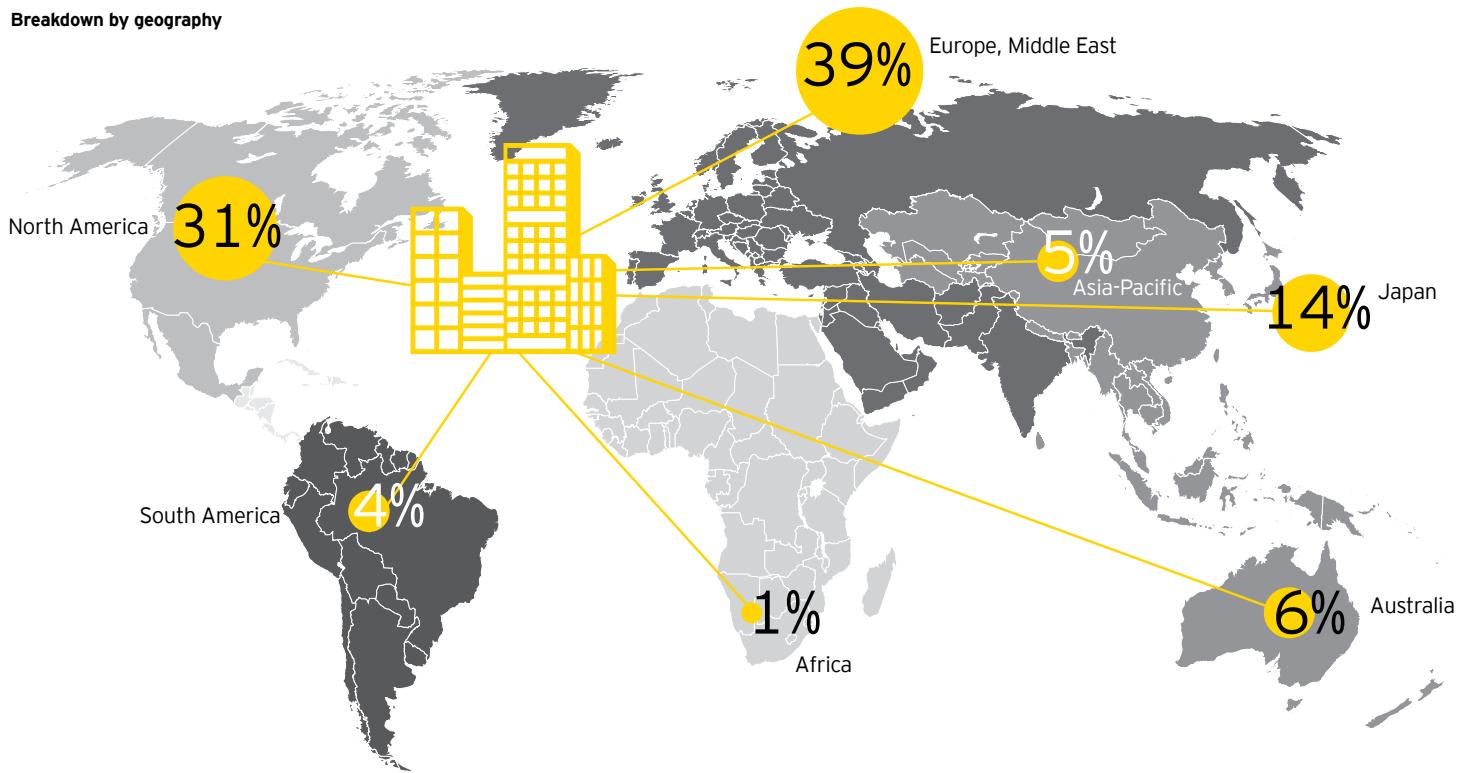
Kevin Cornelius

EMEIA Mobility Services Leader, EY

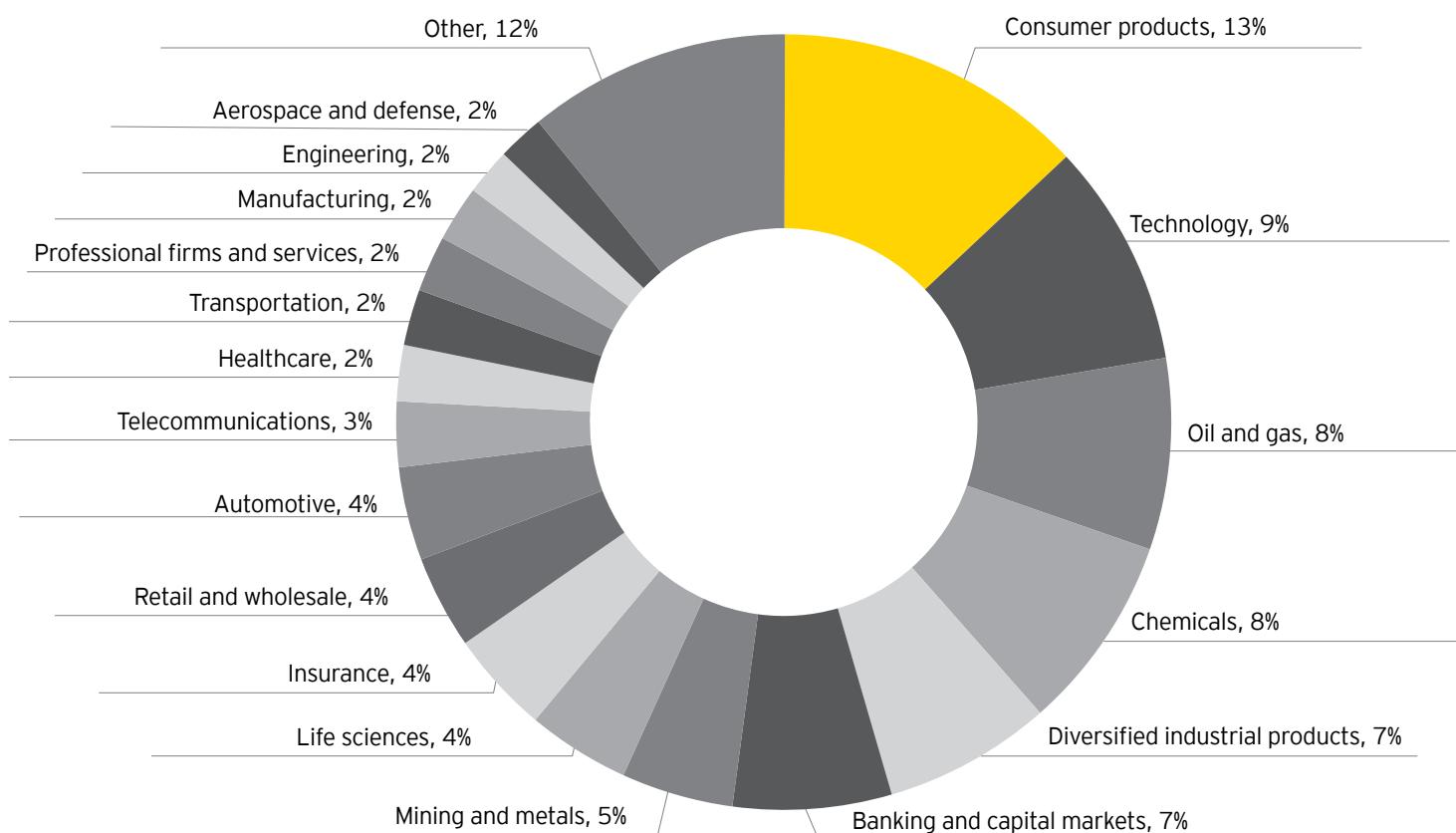


Survey participants

Breakdown by geography



Breakdown by industry



Survey highlights

» 58%

of companies have a **global talent management agenda**, an increase from 51% last year.

» 50%

of respondents think their global **mobility** team was **understaffed**.

» Only 6%

of companies actively encourage **minority groups** to go on assignments.

» 40%

of companies do not have a **risk** control framework to monitor **payroll** tax and social security compliance.

» 56%

of companies reported that the global mobility team was involved **only** in **deploying services** rather than actively selecting assignees.

» 64%

of companies have incurred **avoidable penalties** for non-compliance.

» 78%

of global mobility teams **do not measure** the **ROI** of sending an employee on assignment.

» Only 30%

of companies have a system in place for tracking **business travelers**.

» 16%

of assignees **leave** their employer within two years of repatriation.

» 47%

of companies increased staff in **growth markets** in 2012.

"Companies really need to step back and ask themselves, 'Do we have the right employee in the right place at the right time at the right cost?' It sounds basic, but we find that it is often not the reality."

Steven Jacobs

Executive Director in HR Performance Improvement, EY

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Talent and business strategy



"Increasingly, organizations are valuing and investing in their people through the development of global talent management agendas. Some forward-thinking organizations are already seeking to develop mobility policies and assignments within this context. However, for the vast majority of organizations, the mobility team has not yet been invited to the party."

Bill Leisy
*Global Head of
Talent & Reward, EY*

Talent management agenda: integrating mobility

The mobility of your employees is motivated by many different factors, depending on the nature of the business and its aspirations, needs and resources. All assignments have their own set of specific intended outcomes and aspects to consider. Some leading organizations have begun to recognize the potential of mobility as a tool to enhance and develop the talent pool – not simply an easy way to fill a vacancy without any strategic forethought.

It stands to reason then that the mobility team should be either connected or integrated – at least to some degree – with the talent management team, combining their specialist skill sets to improve the retention and development of top talent and potential future leadership. However, as our survey reveals, many companies are still struggling to link mobility to talent. Many organizations continue to debate whether mobility is purely an operational and administrative function, or whether it has a more strategic role in the management of its talent. Furthermore, trying to balance business objectives with the needs of the employee remains an ongoing challenge.

In 2013, 58% of survey respondents reported that they now have global talent management agendas, up from 51% last year. While that trend is positive, it still leaves substantial room for improvement.

Talent management agendas



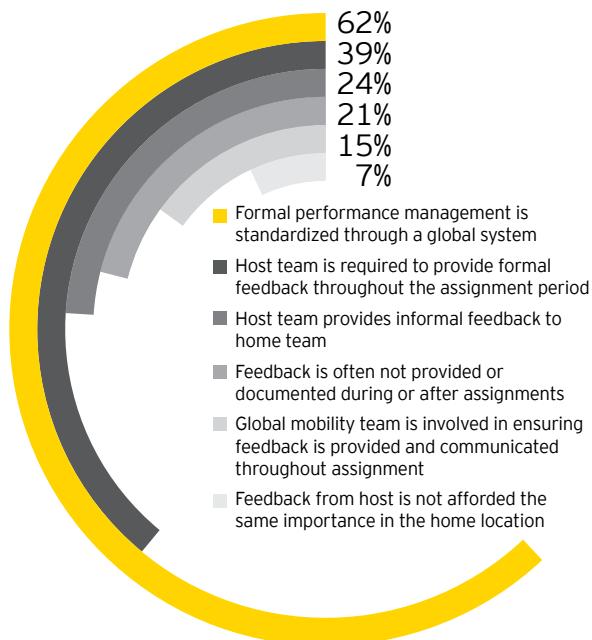
An overwhelming majority (83%) of survey respondents believed that mobility had a positive impact on an individual's career progression. However, it is difficult to quantify such a claim, and anecdotally there are always cases where the opposite is true. To find out why, we must consider how performance is really monitored and assessed for an assignee.



Positive career impact

Adele Yeargan, AIG

Performance management



Surprisingly, only 39% of survey respondents indicated that the host location team was required to provide formal feedback for the assignee, with 21% admitting that feedback was not properly documented and tracked either during or after assignment. Furthermore, we see minimal resources dedicated to facilitating repatriation and a return to the home business at the end of assignments, which puts at risk the retention of talent. We look at this in more detail later in this report.

One of the ongoing frustrations many mobility teams experience is being asked to facilitate an assignment after the business unit has already made the decision. Some 56% of companies indicated that their mobility team was involved only in deploying services, playing no role in talent management. Mobility professionals are more attuned to many mobility-specific issues overlooked by the wider business and can contribute significantly in assessing who is the "right person."

Encouragingly, we have seen that a number of organizations are actively working to integrate mobility more closely within their overall talent management plans. According to **Adele Yeargan, Director of Global Mobility for AIG**, "Our leadership has pushed to expand and leverage mobility. That's important for us because we are a global company and an interesting place to have a global career. As mobility leaders, we are on a journey so that we can be more strategic about how we align talent strategy with business strategy."

Many organizations are learning that selecting the right employee for an assignment should go far beyond making sure they have the right set of skills. "We have to look at how successful and adaptable the employee can be," Yeargan said. That requires a holistic approach, because even though the employee might have high potential and be a rising star, if you put him on an assignment without proper assessment and preparation, it can hurt his career. You don't want to promote mobility for the sake of mobility. If you do that, you are not really maximizing its benefit to the organization.

"Mobility teams will always play an important role in facilitating movement," she added. We provide expertise that other talent managers don't have, and we can also factor in innovative, creative approaches. Mobility as a function needs to go beyond relocation. Our future is really to support talent mobility."

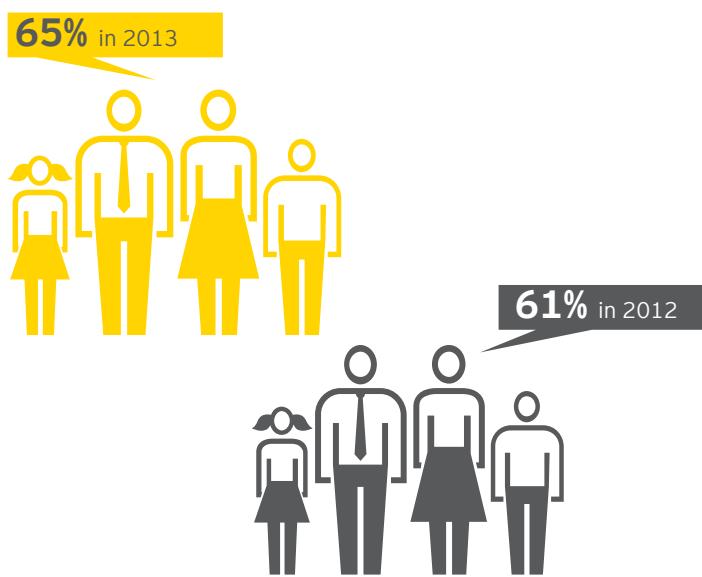
Mobility challenge: assignee and family issues

Family and spouse issues continue to be the biggest challenges that threaten the success of international assignments. Sixty-five percent of the respondents cited personal issues such as a lack of adequate schools, insufficient housing or inadequate work opportunities for a spouse as reasons for failed assignments and early repatriation.

Ellen Shipley, BT



Family issues



Taking those factors into consideration can make a huge difference when creating successful assignments. **Ellen Shipley, Head of Global Mobility and Immigration at BT**, said, "You do have to look at everything. You can have all the advance planning in place and it could be a great employee – all the homework done on accommodations and schools – and it could still be the wrong person for the job if the family isn't happy. The employee sent on international assignment has some stability; he's still going to work every day, and his day is not all that different from before. It's a tremendous change for the spouse. They may not have a job, they don't speak the language, and they can't find their favorite brand of peanut butter in the grocery store. We have to continually remind our business leaders not to forget the family."

Some organizations are moving to alternative types of assignments, such as rotational moves or short-term assignments in which the assignee's family does not move with them. By offering more choice, some organizations may be attempting to make the assignee feel more empowered. However, the fact remains that

assignments need to work for the company and the employee – and many alternative assignment options are in practice cost-driven.

We are also seeing a trend of organizations sending more junior employees on assignments. This early exposure to the global environment can lead to strong developmental opportunities. Equally, in the right location this offers companies the potential of lower cost and risk. Lower-level assignees may also have less complex personal situations that otherwise can be a barrier or an additional cost to an assignment.

International Dual Career Network

Dual-career families are becoming the norm rather than the exception. Not only are we seeing wives reluctant to put their careers on hold to follow their husbands who are sent on assignment, but increasingly the husband is following his wife abroad.

The International Dual Career Network (IDCN) was launched in 2011 to address this growing phenomenon. Sponsored by Nestlé and other global organizations, including EY, the IDCN brings together a number of other informal networks to facilitate the careers of trailing spouses.

According to Nestlé's Head of Gender and Diversity

Sue Johnson, "People of talent are attracted to other people of talent. Nearly 70% of our top talent [executives] at Nestlé come from dual-career families. That means we need to have a solution for the spouses of the employees we send on international assignments. If we want to be seen as a company that welcomes dual-career families, we need to support their partner and keep them both happy."

As the program becomes more established, the genders of the spouses are also reflecting the growing trend of female executives. At the first IDCN event, Johnson said, "Seventy-five percent of the attendees were women. By the time we held our third event, it was much closer to 50/50. [It's] not just a women's network, and that's important because it's becoming more culturally acceptable for the women to have the lead career."

Sue Johnson, Nestlé



"There is increasingly a focus on the diversity and inclusiveness of the workforce at board level, and so we are starting to see similar attention being paid to the assignee population. Assignees are the potential leadership of the future; the profile of the assignee population needs to match the profile of the future leadership."

Tom McCabe
Global Head of HR
Performance Improvement, EY

Gender balance of assignees



Mobility challenge: diversity and inclusiveness

With the globalization of markets comes the need to have talent that understands, relates to and can compete in these diverse markets. Equally, the challenge for top talent in many markets is becoming more difficult be it due to demographics, labor law, improving labor markets or an emerging economy with talent gaps. As such, companies are increasingly seeking to find broader pools of talent that will help them win in the marketplace.

Furthermore, when considering the "personal circumstances" of potential assignees, companies must look far beyond the issue of the dual-career family. The definitions of spouse and family are becoming more complicated, both in a social context and in actual legal terms. For example, in the past 18 months several countries have introduced new laws regarding the treatment of same-sex couples from an immigration and tax standpoint. Diversity initiatives in the workplace have also become more widespread, in line with these significant steps toward achieving equality.

When asked whether there was an active effort to encourage members of minority groups to go on assignment, only 6% of respondents said yes with another 33% unsure. This sparks an interesting and controversial debate. Do programs designed to "level the playing field" create a richer pool of talent from which to find good assignees, or do they have the opposite effect – potentially singling out those who were selected to fulfill a company goal, rather than on their own merit? Either way, it seems that in 2013 the majority of organizations do not actively promote the assignment of minorities within their mobility programs.

Practically speaking, organizations also need to have a clear knowledge and understanding of any costs and risks of sending selected employees. As stated in the Growth markets section on page 16, key markets such as China, India and Brazil still have security concerns ranking highly as challenges for mobility teams. Look toward the areas of current or former conflict and those concerns are greater. But for mobility teams managing a diverse assignee group, those with same-sex relationships or certain religious beliefs, for example, may experience greater restrictions or hostility in many countries or regions around the world. Mobility teams must navigate this minefield carefully and strive to develop policies and guidelines based on best practice. While organizations can always strive to treat their people fairly, some external barriers remain that cannot be overcome.

Interestingly, the survey shows that men continue to receive the overwhelmingly largest proportion of assignments, showing that diversity and inclusiveness continues to be an area for improvement.

On the other hand, within mobility teams themselves, women are clearly in the majority.

Encourage minority participation



Spotlight on Qantas

Like the mobility teams at many global companies, Qantas faces tremendous pressure to keep the costs of its program under control. Over the past year, the company conducted a major review of all mobility policies and is now limiting international assignments on full expatriate conditions to what it terms strategic moves: senior executives, general managers and senior engineers who need to be stationed overseas for a period of two to three years. The company relies on local talent to fill in immediate needs, will localize people where necessary or will take advantage of its transportation network to fly in people to work on short-term projects.

Given this new emphasis on strategic assignments, Qantas has begun to use international assignments as a way to develop its people for future roles. "In the past, the emphasis was on just making sure the person had the right skills for the job," said **John Papapostolou, Manager, Remuneration and Recognition, Qantas Airways Limited**. "As part of developing these policies, we've begun to base these decisions on what type of development experience it would provide that the person could bring back to the organization."

Mobility challenge: measuring ROI

Global organizations are increasingly demanding more data and transparency from their internal teams, looking within to identify how to improve and make sure that resources are directed correctly in order to achieve business goals. Monitoring and assessing ROI is very much in vogue. But how do mobility programs measure ROI, and what does it mean?

And even though the concept is becoming more popular, the fact remains that the vast majority of companies surveyed are not currently measuring ROI in terms of the mobility function: 78% of respondents reported that their mobility function did not measure ROI, and a further 18% were unsure if this was considered.

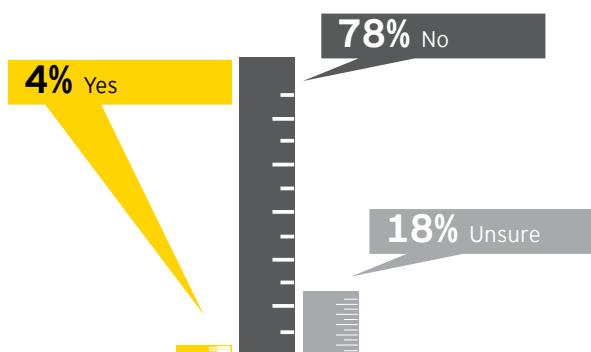
"OUCH!"

I would have hoped that would be higher. ...
As mobility gets integrated more in the talent agenda, we should see this go up."

Bill Leisy

Global Head of Talent & Reward, EY

Measuring ROI ... not

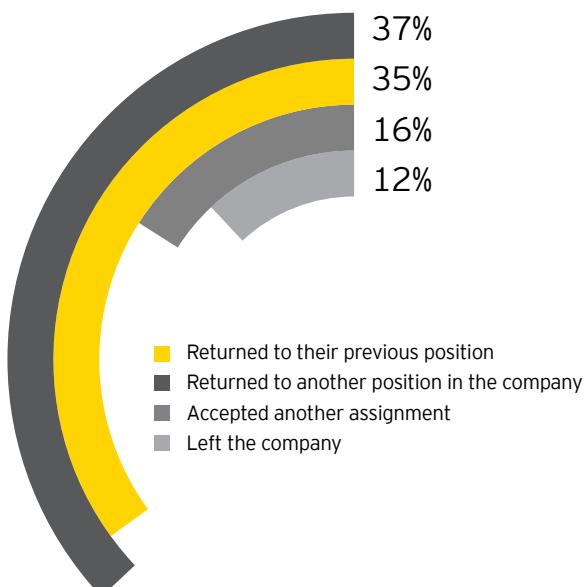


Mobility professionals are well aware of the substantial costs involved to keep talent moving. It is increasingly true that the wider business questions why the costs of mobility are so high in its focus on the “bottom line.” Therefore, to determine ROI, companies need to know what they’re intending to achieve through facilitating mobility.

In some cases, this can be fairly straightforward: the business decides to send an employee to location X for Y months in order to increase sales there by Z%. The mobility function is responsible for explaining to the business how much this assignment will cost and actually facilitating the practical aspects. Both the “investment” and the “return” are apparent.

However, many assignments are developmental in nature, with certain companies viewing international experience as a training ground for tomorrow’s leaders and C-suite executives. In these cases, it is far more complicated to assess and quantify the expected “return.” Equally, how do you measure the ROI on senior leadership being deployed to a country, or for a project worker on a rotational assignment?

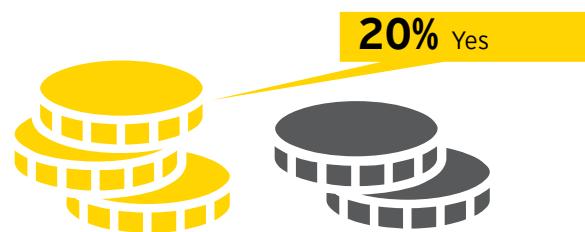
One year after repatriation



Most organizations also come up short in tracking what happens after an assignment ends, such as employee retention, performance rating and career progression. Our survey finds that, on average, 16% of assignees left the company within the first two years after repatriation, with a further 41% simply returning to their pre-assignment position. For those questioning the value of investing company resources in mobility, this is a disconcerting statistic that needs to be addressed.

Some raise the more fundamental question as to whether delivering adequate ROI should rest with the mobility team. Perhaps a more important indicator of an effective function would be to assess whether the mobility team gave the business a realistic expectation as to the costs and challenges of a particular assignment. However, the survey revealed that a mere 20% of companies currently perform a reconciliation of projected cost versus actual.

Comparing projected costs vs. actual



“Mobility as a function – in alignment with HR and overall business objectives – needs to focus on creating metrics from the existing data points that we have and make them useful in order to improve outcome of assignments or mobility events,” says **AIG’s Yeargan**. “Organizations should focus less on volume and spend, and focus more on planning assignments ahead of time. That way, the organization can be more productive and effective in moving people for international assignments, and integrate metrics on how the employee performed on the assignment. More targeted metrics will enable a Mobility function to generate effective organizational change – and more thoughtful assignments – that will have a greater impact on business objectives.”



"Robust, global payroll guidelines are essential to establish consistency and reduce the potential for error by local personnel who are often unfamiliar with the complexities of cross-border compliance."

"The majority of organizations that need to collect compensation details from multiple sources only review this for accuracy annually (or less). This is simply no longer sufficient with increased scrutiny on employer obligations and harsh penalties and sanctions in play."

Mike Hibberd
*Global Compensation Services
EMEIA Leader, EY*

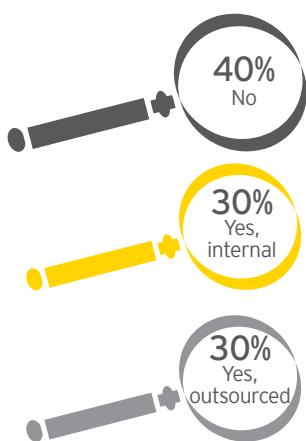


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Operational effectiveness

Mobility challenge: compliance risks

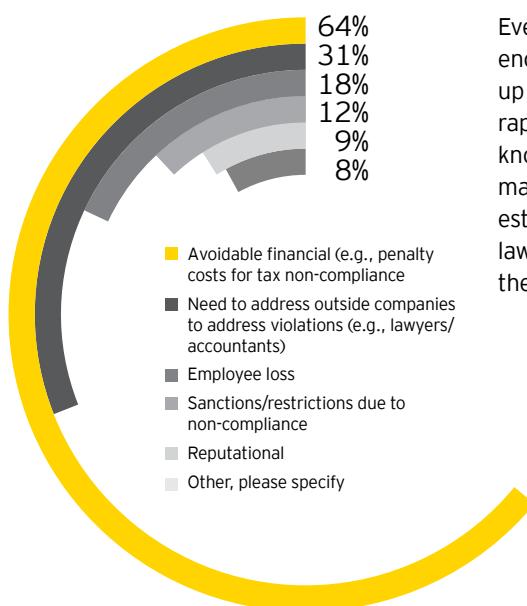
Tracking system to manage risk



Mobility professionals are well aware of the significant and growing risks posed by the potential failure to comply with tax, payroll and immigration rules. This is a particularly complex issue to address in emerging markets and other jurisdictions where laws are constantly in flux.

Many organizations admitted that they do not have adequate procedures in place to track those risks. Some 40% of respondents reported that they did not have a formal risk control framework to monitor payroll tax and social security compliance, with 64% reporting they incurred avoidable penalties for non-compliance in 2012. Another 31% of the respondents reported that they have had to engage outside consultants or firms (lawyers or accountants) to address those violations, while only half of companies are tracking trailing liabilities.

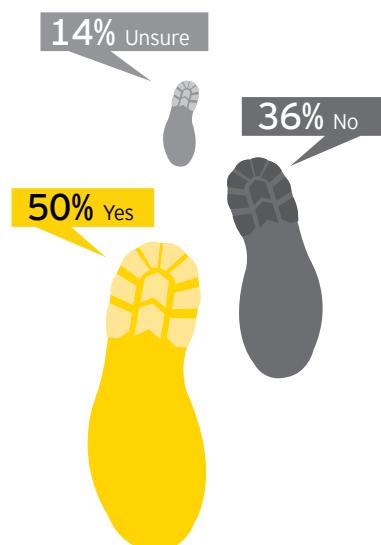
Adverse costs during 2012



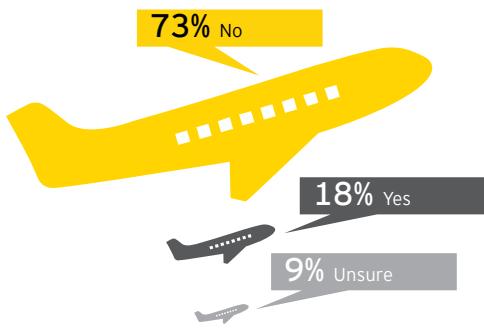
Even more than tax, many mobility teams encountered significant challenges keeping up with immigration laws, particularly in rapid-growth countries where mobility's knowledge regarding laws and processes may be more limited than in more established countries. In addition, these laws change frequently, once again raising the risk of non-compliance.

In discussions with mobility leaders, we have heard widespread frustration with the fact that many businesses did not want to address the task of minimizing and pre-empting risk. Too often, there is a tendency to wait or be aware of a tangible negative consequence before deciding to act. Educating the business units outside of mobility to recognize the risks is a key first step, but it remains an enormous challenge.

Tracking trailing liabilities



Tracking business travelers



The unanticipated risks created by “business travelers” are also a growing cause for concern. Few global mobility teams monitor business travelers, with 73% saying that business travelers were not part of the global mobility team’s responsibility. Those not on formal assignment are flying under the radar and – often unknowingly – generating huge problems for their employers.

Technology can vastly improve the situation and drastically decrease these risks. However, we see that 73% of respondents are not using technology (e.g., GPS/mobile applications) to track their people’s activities and, more worryingly, only 30% had a system in place for tracking business travelers who were not on a formal assignment. This area is likely to become an even greater challenge going forward as we see more flexible working arrangements, increased travel outside of traditional expatriate assignments and the increasing recognition of cross-border telecommuters.

Tracking activities via technology

Many organizations are still deciding who should be responsible for implementing policies regarding telecommuters and those with other flexible working arrangements. On the one hand, mobility professionals have the knowledge and expertise to set effective policies. On the other hand, most mobility teams lack the resources or responsibility to tackle this additional burden, particularly with 50% of the organization claiming that their mobility team is currently understaffed. Ultimately, when problems do occur, business leaders will undoubtedly come knocking on the mobility team’s door.

Staffing for global mobility team







3

Growth markets

A key feature of the global economy is how companies are targeting their primary growth markets with more investment and focus than ever before. In our survey, we saw that there was once again increased mobility activity in growth markets during 2013. Forty-nine percent of respondents reported deploying more employees into growth markets compared to other locations. It will come as no surprise that the top growth markets were China, Brazil and India; however, there is also significant activity in other Asian countries such as Singapore, Indonesia and Malaysia. These are all rapid-growth markets attracting much of the world's investment and thus increasing expatriate resources.

Our survey also showed that the US and UK appeared as significant destinations and have been classified by some companies as new growth markets. We should not forget that there are many leading companies emerging from the BRICS and other developing economies that see developed countries as great growth inbound opportunities.

For many of these companies, such undeveloped mobility policies and processes are restricting their ability to manage talent and run an effective program. These thoughts are echoed by Tatiana Ponte, EY's Head of Human Capital South America.

It is evident that many organizations struggle with new, unique and sometimes unforeseen challenges when entering growth markets. Laws and practices are new, and cultural and linguistic differences create unforeseen exposures to risk. At the same time, many countries have enhanced their immigration requirements with a view to protecting home labor markets. They also are seeking new tax and social security revenue through increased scrutiny of individuals and companies.



“Even though the growth of the Brazilian economy slowed last year, Brazilian companies continue their endeavor of internationalization – entering new markets and moving people around the globe. As their global mobility programs mature in terms of global structure, policies and compliance, they are moving their focus to a more strategic view of talent management. The key topics right now are how to manage a truly global pool of talent and how to compete for talent in the global employment arena.”

Tatiana Ponte

Head of Human Capital
South America, EY



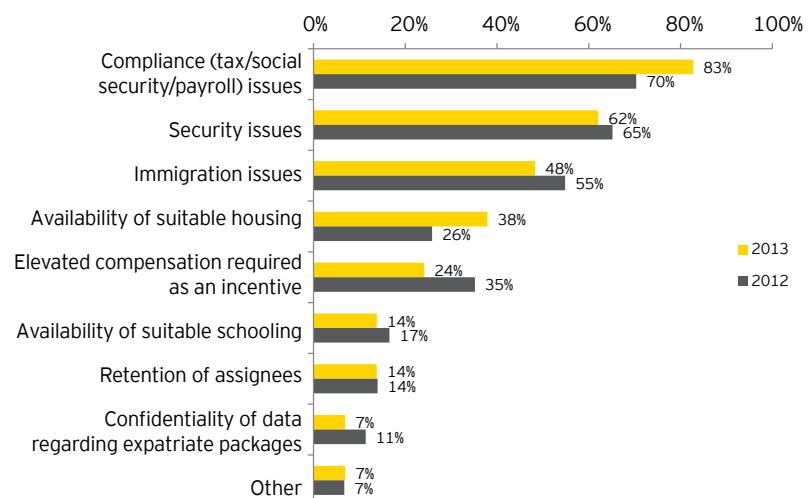
"The survey confirms what we are seeing on a day-to-day basis. There has been a notable increase in both inbound and outbound expatriates in China during 2013.

"Compliance issues [tax/social security/payroll] are ranked as the top challenge in China; this demonstrates that companies are becoming increasingly aware of the substantial risk and harsh penalties involved with non-compliance.

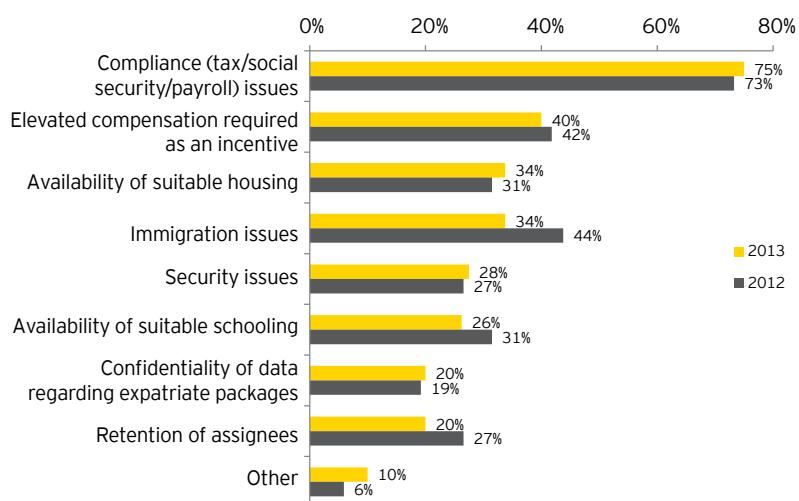
"This echoes the fact that Chinese authorities have tightened up control measures and tax regulations, imposing more audits and requesting more self-assessments from those doing business in China."

Norman Yu
Human Capital Partner
China, EY

Top global mobility challenges for Brazil

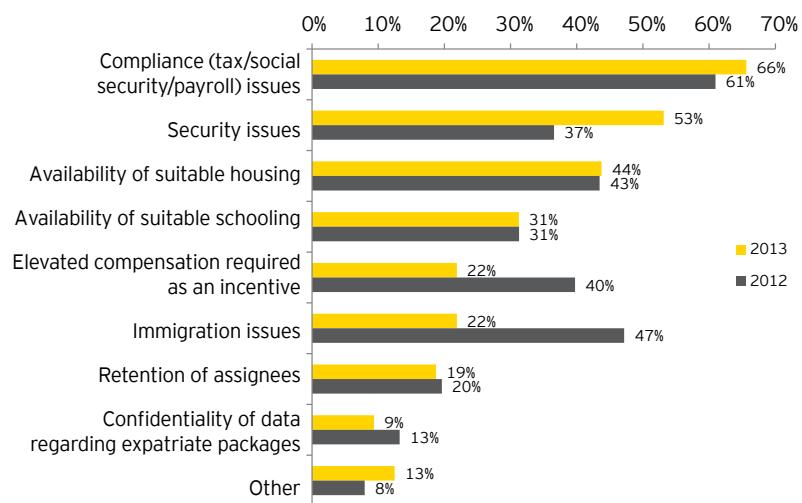


Top global mobility challenges for China



As Zhanna Dobritskaya, EY Head of Human Capital Russia notes, “Since 2008 we are observing a slowdown in Russia, with the number of inbound assignees remaining more or less the same over the past couple of years. At the same time, we observe a notable increase in the number of Russian companies actively expanding to the new markets and sending employees out on foreign assignments. Only a handful of Russian companies have sophisticated international mobility policies to support these new ventures. Encouragingly, however, we are starting to see an increase in interest to improve in this area.”

Top global mobility challenges for India





GMES terms

Short-term assignment – Formal assignment agreed to in writing lasting less than one year

Long-term assignment – Formal assignment agreed to in writing lasting more than one year

Business traveler – An employee not on formal assignment, but engaging in business activities in two or more locations or jurisdictions

Telecommuter – An employee who does not commute to a physical place of work, but rather works remotely either from home or a different location

Minority group – A subordinate group whose members have significantly less control or power over their lives than members of a dominant or majority group (e.g., racial, ethnic, gender or religion)

Growth market – A nation or other jurisdiction or economy with social or business activity that is in the process of rapid growth and industrialization; this is most often used to describe the BRIC countries (Brazil, Russia, China and India) and has also been used more recently to refer to Mexico, Indonesia and Turkey

Trailing liabilities – Employee and/or employer obligations in a particular jurisdiction that are generated by an assignee, but occur after the assignment has ceased (e.g., tax return filing, payroll reporting of deferred compensation)

Talent management agenda – A plan to ensure that the organization will continue to have a continuous supply of skilled individuals in leadership roles

Conclusion

Reshaping for the future

Many mobility teams are at a crossroads. As companies continue to expand their global footprint and presence, the pressure to link those efforts with more robust talent management programs will continue to grow.

Organizations will always need someone to facilitate the practical aspects of mobility, seeing that assignee packages, the sourcing of host location housing and schools, and tax and immigration and other compliance issues are handled properly. But we believe the opportunity exists for mobility teams to move forward and achieve a tighter, more effective integration with talent management – playing an important role in strategic mobility planning, rather than making ad hoc, case-by-case decisions to fill immediate business needs.

There is a clear desire to make a distinction between operational mobility and strategic mobility.

Some mobility professionals from leading organizations with mature mobility programs already have seats “at the

table” and are fully integrated within their organizations. The majority, however, are still on the outside and either struggling to understand their future role or are simply too busy with operational day-to-day tasks to elevate their role.

This operational burden was illustrated by the fact that 68% of respondents are preparing internal paperwork and sign-offs, while 69% said that they are not involved in the assignee selection process, with a further 10% unsure. Moreover, as we found in 2012, close to half of respondents believed that their team was understaffed, which furthers the challenge of having sufficient resources to deliver.

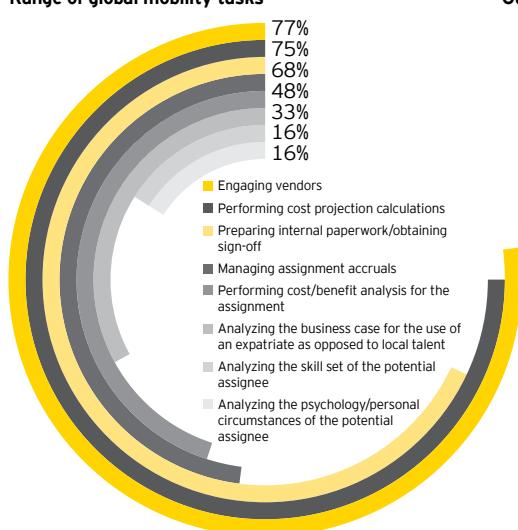
So what then is the answer? During our discussions with market leaders, we asked them what the future held. On a positive note, we saw that an increasing number of organizations are currently either planning or embracing a wider process of change for their mobility teams. One trend is that the outsourcing of a broader range of mobility tasks is on the rise; only 30% of companies reported that they did not outsource

mobility tasks. For many companies, we are hearing that they are restructuring and changing processes internally, while continuing to look to their peers to determine best practices.

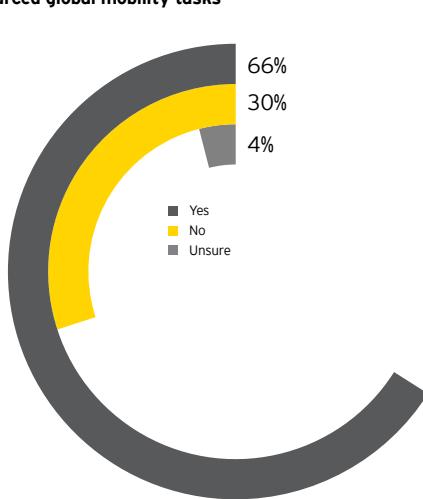
The right solution will depend on the ethos and needs of the organization; there is no “one size fits all” magic formula. The challenge is to find the right balance of skills and use outsourcing to the extent that it makes sense for your business. By building robust policies and processes, organizations can offer assignees a more consistent, seamless experience. They will also help their organizations seize a competitive edge by building a true global talent management capability.

Ultimately, however, if global mobility teams are to achieve their full potential and wield influence over both operational and strategic mobility, they must further legitimize themselves in the eyes of leadership and become fully embedded in the organization hierarchy.

Range of global mobility tasks



Outsourced global mobility tasks



**Your talent is in motion:
are you ready to join
the conversation?**

Connect with us



Social media

Our social media channels help you to stay up to date on our reports, studies and more. You can find us on Facebook, LinkedIn, Twitter and YouTube. Follow us on Twitter today at:

@EY_HumanCapital
@EY_Tax
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EY Global Tax Guides

The EY Global Tax Guides app provides you access to detailed country-by-country descriptions of the direct, indirect and personal tax regimes of countries around the world, allowing you to browse tax information in an offline mode.

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EY Insights

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