





A Workforce Mobility Safety Framework



Duty of Care

Ensure Safe Workplaces Worldwide

- Discuss any need or revisit a policy to test employees for COVID-19 and any need to report to HR if employees are exposed at work sites worldwide.
- Follow global, country and local guidelines and rules on a safe re-opening of business, including travel bans, quarantines, border re-openings and more.

Revisit Your Crisis Plan

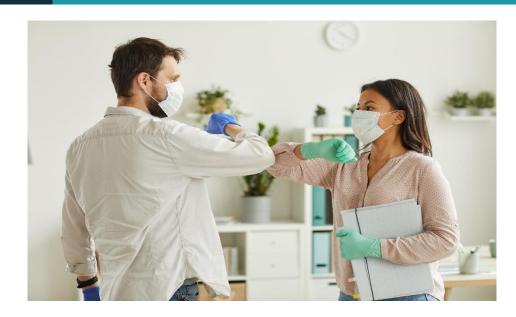
- Assess your system to track mobile employees domestically and worldwide.
- Revisit plans to evacuate an assignee or transferee back to a country of citizenship.
- Consider how frequently you communicate with assignees, transferees and business travelers.
- Update cultural training or destination services for employees who are in a country in which they were not planning to be.
- Re-evaluate benefits and services in place to consider modifying based on level of service.

Wrap in Travel Considerations

- Understand duty of care on knowingly relocating, assigning or sending workers to a hot spot.
- Consider if your assignees, transferees, business travelers are willing to travel and if it is safe.
- Assess your duty of care for employees who must utilize busy transportation to work or go on assignment.



Examples: Duty of Care Resources



- Global Resources. World Health Organization, International Labour Organization, SHRM and the International Organisation of Employers
- U.S. Resources. United States' government, Centers for Disease Control and Prevention, Occupational Safety and Health Administration, U.S. states, U.S. state health departments
- <u>European Resources.</u> European Union, <u>Re-Open</u>
 <u>EU</u>, <u>European Centre for Disease Control</u>, <u>European</u>
 <u>OSHA</u>, <u>EURA</u>, <u>European Commission</u>, <u>GOV.UK</u>
- Asia Pacific Resources. Asia- Pacific, Center for Strategic and International Studies

Private Sector Resources

- Worldwide ERC®COVID-19 Updates and Safely Back to Work, Worldwide ERC®'s Legal Duty of Care
- Weichert Duty of Care and Your Global Assignees
- Benivo's Remobilization Checklist
- KPMG's Understanding the Implications of COVID-19
- Mercer's Return to the Workplace
- Suddath's Back to Work Planner
- Aperian Global Cultural Competence, Cultural Awareness International, CulturalWizard, Natexpat International Solution
- Aperian Global Mobility Skilling



Workforce Mobility Planning

Develop or Revisit a Workforce Mobility Plan

- Strategize, revisit and implement a workforce mobility plan that includes duties of care and is compliant with country, state and local regulations.
- Know if a return to workforce mobility prompts government benefits for your organization.
- Set expectations and discuss a workforce mobility plan with HR and organization leaders.

Factor in Changing Global Conditions

• Given changing global conditions like border restrictions and re-openings, decide who repatriates, relocates, goes on assignment, transfers, remains local, and more.

Consider Your Options

- Look at assignment length and whether short-term or long-term is more appropriate, given conditions in each country.
- Decide if virtual assignments are appropriate for the work that must get done now and revisit whether existing virtual assignments are working versus in-person assignments.
- Determine if employees can be reskilled or upskilled for re-assignments.

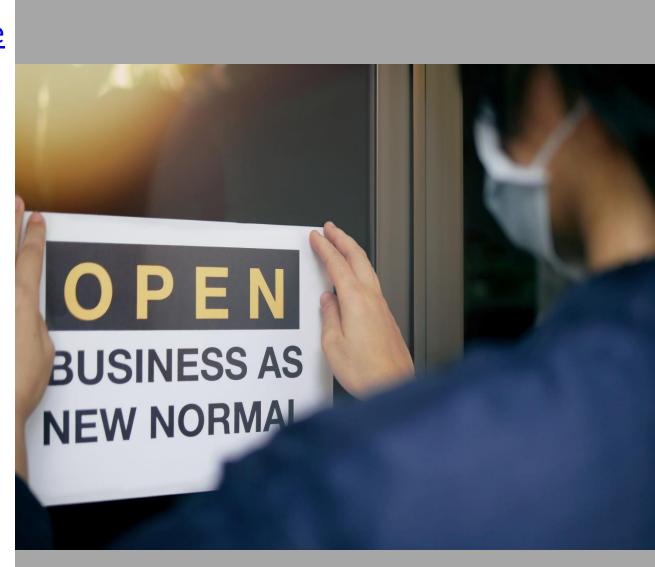
Review and Adjust Workforce Policies

- Review existing mobility policies like assignment letters, travel policies, remote work and more.
- Consider policy adjustments as employees move from where work from home has occurred.



Examples: Workforce Mobility Planning Resources

- Worldwide ERC® COVID-19 Assignee and Transferee benchmarking survey, Worldwide ERC® Benchmark Your Workforce Mobility Plan
- Deloitte's Respond, Recover & Thrive
- McKinsey & Company's Restart
- Benivo's Remobilization Checklist
- Ernst & Young Talent and Workforce
- U.S. Chamber Implementing a National Return to Work Plan
- Workday's Returning to the Workplace



Tax Implications

Comply with Tax Laws around the World

- Ensure compliance with relevant countries' tax requirements and potential residency qualification guidance specific to COVID-19.
- If you move workers in the U.S., make sure to check the state tax requirements.

Consult Tax Experts

- Discuss workforce mobility plans with tax service providers.
- Consider the tax implications for employees repatriating, relocating, moving on assignment, or transferring, as well as business travelers and remote workers.
- Understand the personal, payroll and permanent establishment tax implications related to mobile workers.

COVID-19 Considerations

- Assess if stranded business travelers trigger tax residency requirements.
- Understand the tax implications if assignments are terminated early.
- Communicate any key tax implications to your leadership, managers and employees.



Examples: Tax Implication Resources

- The Organization for Economic Cooperation and Development
- The U.S. Internal Revenue Service
- U.S. Coronavirus Tax Relief and Economic
 Impact Payments
- KPMG Jurisdictional Tax Measures COVID-19
- Deloitte's Compensation Considerations during COVID-19
- EY's Tax in the Time of COVID-19, EY's Indirect
 Tax COVID-19 State Response
- PWC's Tax, Trade and Regulations COVID-19
- PWC's Navigate Tax in Response to COVID-19
- PWC's What does COVID-19 Mean for Global Mobility?



Immigration

Comply with Immigration Laws Worldwide

- Assess what countries' borders are re-opening and which have restrictions.
- Track countries' changing immigration laws, like the recent U.S. law suspending certain new immigrant and non-immigrant visas obtained outside the U.S. until year's end.
- Know what countries' immigration services and consulates are re-opening and closing.
- Make sure you comply with required job posting, work authorization and work location requirements regarding your mobile workforce.

Consult Immigration Experts

- Assess what visas you need for new hires, renewals and by when.
- Consider critical employment visa petitions and applications to expedite.
- Prioritize visa applications and petitions by need for relocations, assignments, transfers and key business travelers.
- Know the implications of placing mobile workers furloughed or laid-off.

Look Ahead and Communicate with Your Workforce

- Work to forecast future lockdowns.
- Track and plan for visa backlogs in countries that re-open visa services and know workarounds for when visas expire.
- Communicate with your mobile employees about mobility plans and with your HR and global mobility teams about your workforce immigration needs, strategies and solutions.



Examples: Immigration Resources

- Fragomen Immigration Update Coronavirus
- BALGlobal Immigration Strategies for Companies in the Coming Months
- <u>Deloitte COVID-19 Global Mobility Practical Tips</u>
- Pearl Immigration COVID-19 Resource Center
- Fragomen COVID-19 Immigration Situation by Country
- Baker McKenzie the Global Mobility Reopening Playbook
- Fragomen COVID-19 Blog Insights
- Erickson Immigration Group COVID-19 Updates



Travel

Comply with Country and State Travel Requirements

- Track the latest country and state border re-openings, restrictions, quarantine and other travel requirements that are relevant to your workforce.
- Assess whether workers traveling are subject to or exempt from country specific travel or entry bans.

Identify Your Traveling Workforce

- Identify and understand which workers must get home, are heading out on new assignment or are trying to get to the office but are affected by travel restrictions.
- Communicate to employer departments who they can send when and where.

Consider Travel Safety and Delays

- Stay up-to-date on the latest guidance on air travel safety.
- Share information with your mobile workforce on low-touch or contactless technologies or procedures for ticketing, identification, check-in, payment and more to promote safe travel experiences.
- Know the latest country travel delays that impact your mobile workforce.



Examples: Travel Resources

Global Travel Resources

- World Health Organization Travel Advice
- World Health Organization What to Consider for Employee Travel
- CDC COVID-19 Travel Recommendations by Country

U.S. Travel Resources

- CDC Considerations for Travelers
- <u>United States' Department of State Traveler</u>
 Information
- United States' Travel Advisories by Country
- States Reopening in the United States

European Travel Resources

<u>European Travel and Transportation during</u>
 COVID-19

Asia Pacific Travel Resources

UAS International Trip Support Asia Pacific

Travel Resources

- Air Travel Safety Guidelines for COVID-19
- Airlines COVID-19
- U.S. Travel Association Travel in the New Normal





Housing, Home Purchase and Sale

Comply with Country, State and local Orders and Guidelines

- Make sure corporate housing, hotels and destination service providers are aware of state and local orders on what is deemed essential services or if agents and brokers may conduct in-person showings.
- Ensure all comply with local housing related laws and regulations, such as the U.S. Family Medical Leave Act and fair housing requirements.
- See if World Health Organization guidelines, Centers for Disease Control and industry best practice on safety and social distancing are in place at hotels, corporate housing, real estate and mortgage services.
- Discuss necessary changes in policies for relocating workers during the pandemic and any changes in corporate housing, lodging, real estate or mortgage needs.

Consult Hotels and Corporate Housing

- Assess if corporate housing and hotels for business travelers or employees are conducting regular and thorough cleaning on high-touch surfaces and provide a safe and hygienic environment.
- Understand if hotels are making the "invisible visible" and complying with World Health Organization protective measures like limiting occupancy for each area of the hotel, staff and guest hand hygiene, physical distancing, requiring staff to stay home if symptoms arise, follow guidelines for sick guests.

• Consult Appraisers, Real Estate Broker Partners, Destination Service Providers

- Understand if appraisers ensure reports include a discussion of market conditions and the possible impact of COVID-19. Make sure they exclude any disclaimer or extraordinary assumption.
- See if agents and brokers are following guidelines prior to showings, encouraging buyers to conduct home searches through virtual tours, require face masks, gloves, provide hand sanitizer, ask potential buyers not to touch surfaces or use bathrooms during showings, that they wipe down surfaces, keys and lockboxes with a disinfecting cleaner and have electronic follow up that can be kept for contact tracing.



Examples: Housing, Home Purchase & Sale Resources

- Corporate Housing Providers Association COVID-19
 Resources
- Frasers Hospitality COVID-19 Update
- Oakwood COVID-19 Update
- Hilton COVID-19 FAQs for your stay, Hilton Clean Stay Initiative
- Hotel Management Considerations for a Clean Hotel
- The National Association of Realtors Coronavirus A Guide for Realtors
- Fair Housing Compliance during COVID-19
- The Appraisal Institute Coronavirus Update
- <u>Development of an Opinion of Market Value After</u>
 <u>Disaster</u>
- SIRVA COVID-19 ReOpening Matrix





Moving and Transportation

Comply with Country, State and Local COVID-19 Guidelines

• Make sure your relocation management companies (RMCs) and moving crews are following national and local health guidelines for your employees and families who move. For instance, is social distancing required for relocating workers moving into a new home or shared housing? Are RMC counselors, movers, staff and residents required to wear cloth face coverings in any shared spaces?

Collaborate with Relocation Management Companies and Movers

- Discuss guidelines and plans with relocation management companies and movers to ensure they are
 mitigating health risks. Ask if there is a policy to test employees for COVID-19 and report to HR if workers are
 infected or exposed, taking into account privacy requirements. Communicate your organization's policy to
 RMCs and movers.
- Ask if your movers provide a virtual estimate as opposed to an in-home estimate.
- Notify RMCs and movers if workers and families who are relocating are exposed to COVID-19.
- Make sure movers and relocating workers using disinfectants that kill COVID-19 to clean and understand if new homes will be deep cleaned before unpacking to mitigate further risk of contracting the virus.

Assess if Relocating Workers are Ensuring a Safe Move

- Check if relocating workers are using new moving boxes and not recycled boxes or that they are using plastic bins, wiping them down with disinfectant before packing for the move.
- Notify relocating workers to provide moving crews access to a sink, soap, and paper towels during the move.
- Understand if relocating workers moving into shared housing provides COVID-19 prevention supplies for staff and residents in common areas.

Prepare for Unexpected Costs

• Prepare for the potential increase in costs to cover some of the safeguards in place or negotiate these fees be covered by the vendor.



Examples: Moving and Transportation Resources



Government Resources

- <u>Center for Disease Control COVID-19</u>
 <u>Guidelines</u>
- OSHA Steps Employers Can Take to Reduce COVID-19
- <u>List of Disinfectants for Use Against</u>
 COVID-19
- Federal News Network

Stakeholder Resources

- International Association of Movers
 COVID-19 Information Page
- AMSA Guidance for Consumers Moving During COVID-19
- <u>Canadian Association of Movers Best</u>
 <u>Practices for COVID-19</u>
- North American Moving Services
- United Van Lines COVID-19 Update
- Home Services Relocation COVID-19
 Industry Guidelines
- Allied the Careful Movers



