HEALTH WEALTH CAREER

EXPAT POLICY, COMPENSATION E GESTIONE DEL PERSONALE ESPATRIATO ED IMPATRIATO

MOBILITY TRAINING

17 APRILE 2019

Matteo Tamburini, International Mobility Practile Leader Mercer Italy

Milano

TODAY'S SPEAKER

Matteo Tamburini
Italy International
Mobility Practice Leader

Matteo Tamburini

Mercer | Viale di Villa Grazioli 23, 00198 Roma, Italia

Mercer | Viale Luigi Bodio 33, 20158 Milano, Italia
+39 06 96708200 | Mobile +39 344 019 72 08 |
matteo.tamburini@mercer.com

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AGENDA GLOBAL MOBILITY TRAINING

1. Introduzione Global Mobility
2. Metodologia nella definizione della Policy
3. Metodologia per la Costruzione del Pacchetto di Espatrio
4. Documentazione necessaria di supporto all’espatrio
5. Esempio di flusso di gestione di un espatrio

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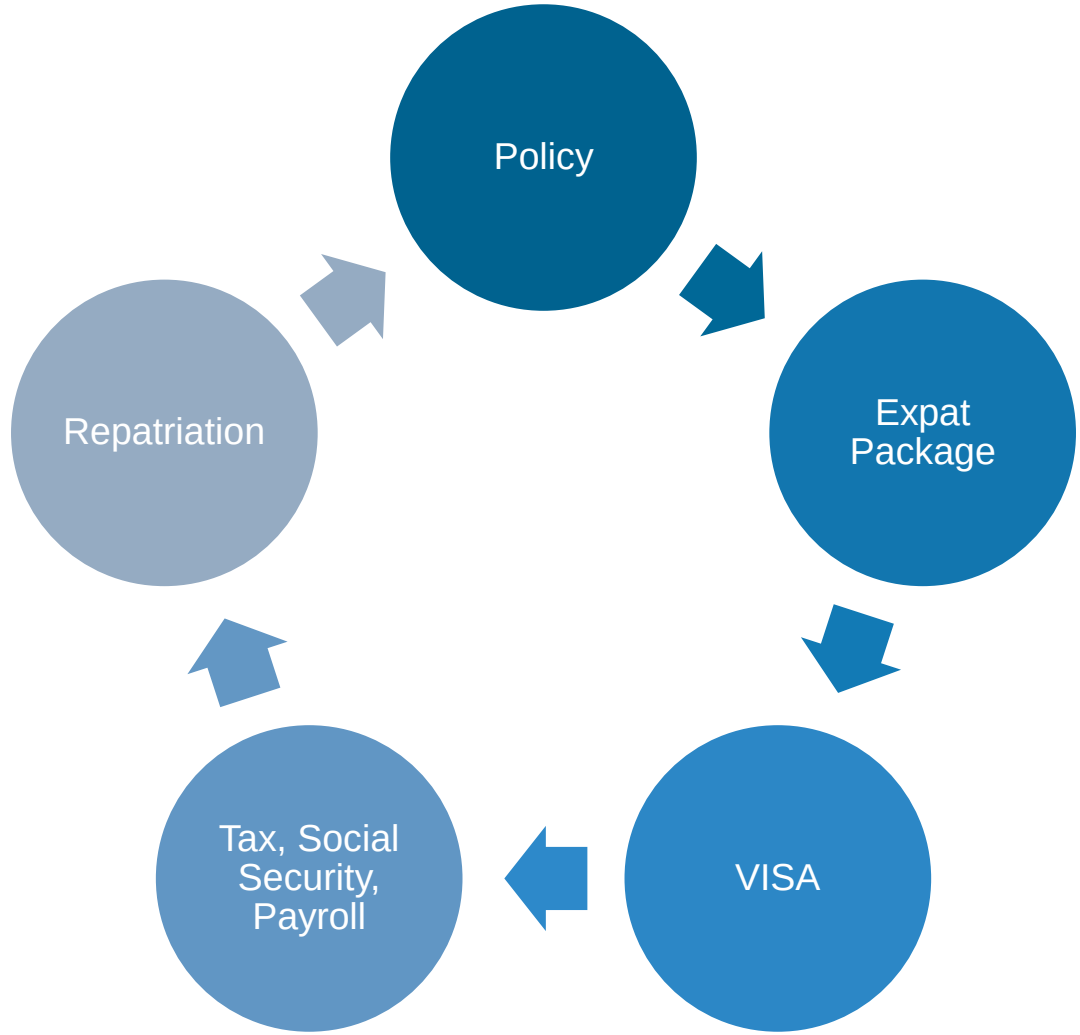
EXPAT LIFE CYCLE



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1. INTRODUZIONE
GLOBAL MOBILITY

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KEY TRENDS AND METRICS

SEGMENTATION AND COMPENSATION STRATEGIES

COSTLY DECISIONS?

ALLOWANCES AND SUPPORT BENEFITS

$$$

KEY TAKE AWAY

Source: 2017 Worldwide Survey Of International Assignment Policies And Practices – Trends And Metrics

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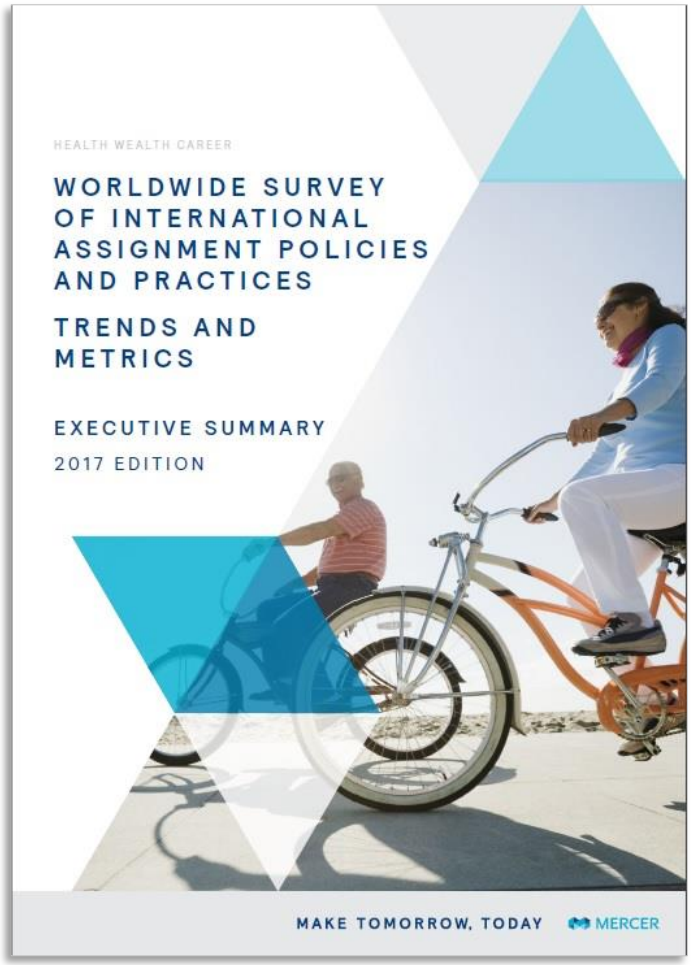
INTRODUCTION



INDUSTRY'S **LARGEST AND MOST COMPREHENSIVE** SURVEY DATABASE ON GLOBAL MOBILITY POLICIES AND PRACTICES

THE 2017 EDITION, PRIMARILY FOCUSED ON TRENDS AND METRICS INCLUDES RESPONSES FROM **465** COMPANIES WORLDWIDE

COVERS **TRENDS** AND **METRICS** IN MOBILITY PROGRAM MANAGEMENT, AS WELL AS A WIDE RANGE OF POLICIES AND PRACTICES FOR TYPICAL LONG-TERM ASSIGNMENTS

SURVEY DATABASE IS **EVERGREEN**:
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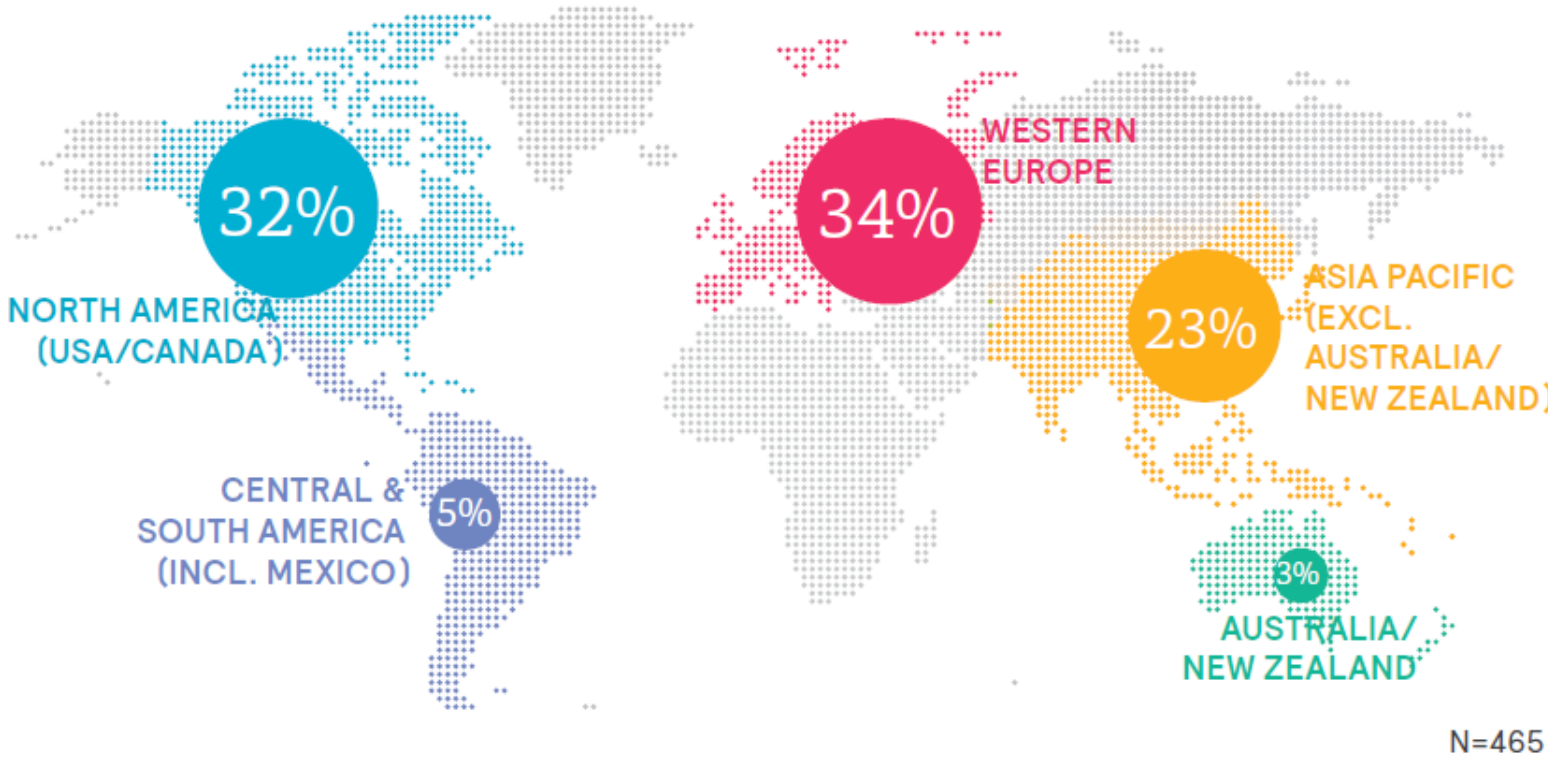
2017 WORLDWIDE SURVEY OF INTERNATIONAL ASSIGNMENT POLICIES AND PRACTICES (WIAPP) TRENDS AND METRICS

RESPONDENTS BY HQ REGION



CONDUCTED FROM APRIL 2017 TO JUNE 2017 AND GATHERING ANSWERS FROM **465** COMPANIES WORLDWIDE.

Source: 2017 Worldwide Survey Of International Assignment Policies And Practices – Trends And Metrics

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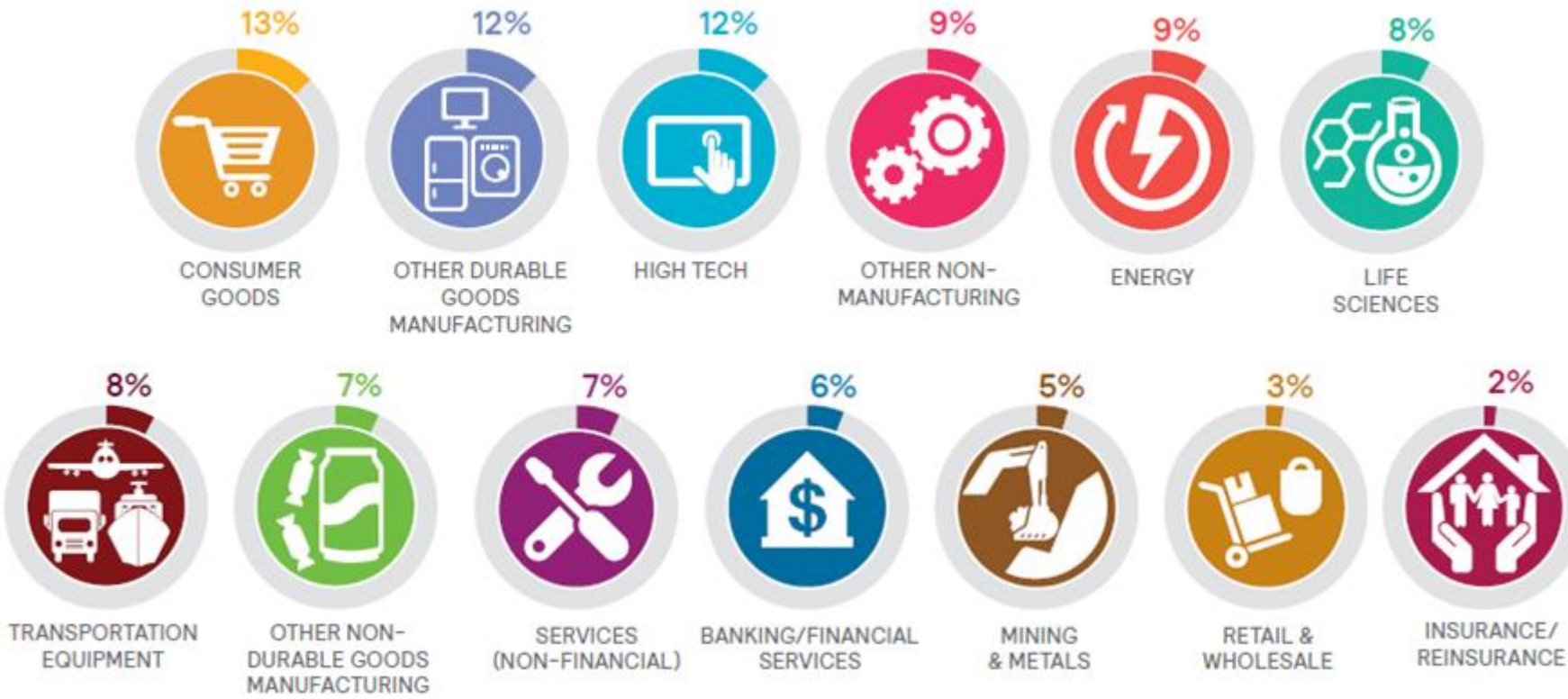
2017 WORLDWIDE SURVEY OF INTERNATIONAL ASSIGNMENT POLICIES AND PRACTICES (WIAPP) TRENDS AND METRICS

RESPONDENTS BY MAJOR BUSINESS SECTOR



SOURCE: 2017 WORLDWIDE SURVEY OF INTERNATIONAL ASSIGNMENT POLICIES AND PRACTICES – TRENDS AND METRICS

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2017 WIAPP - TRENDS AND METRICS
SELECTED FINDINGS

- **Long-term**, **short-term**, **locally** and **internationally hired foreigners, one-way transfers** still remain **the most prevalent** assignment types. **Commuters** are just the next ones, especially among European companies.
- The highest **observed** and **expected increase** is in the number of **one-way transfers** and **short-term assignments** but also **commuters** for **European** companies.
- **Diversification of assignments** is **expected to increase** by 45% of respondents.
- **Diversification of assignments policies a continuous trend** - 68% indicated having several assignment policies vs. 64% in 2015
  - More companies indicated specific terms and conditions for commuters (27% vs. 21% in 2015).
- The number of companies using a **Local Plus approach slightly increased:** 57% of companies have sent assignees on a local or Local Plus approach compared to 55% in 2015; and 53% of companies are expecting an increase in the number of assignees on local or Local Plus approach over the next two years.
- Slightly more companies use **metrics** but **ROI** is still only **rarely measured**.
- The trend is rather towards offering **free housing**: 55% do not require a home housing contribution in 2017 vs. 49% in 2015.

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KEY TRENDS AND METRICS

EUROPE

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DEMOGRAPHICS

ASSIGNMENT TYPES THAT MORE THAN HALF OF RESPONDENTS WORLDWIDE* INDICATED HAVING IN 2017

* More than half of European companies indicated also early-career developmental/training assignments (61%) and career/leadership development assignments (56%).

SOURCE: 2017 WORLDWIDE SURVEY OF INTERNATIONAL ASSIGNMENT POLICIES AND PRACTICES – TRENDS AND METRICS

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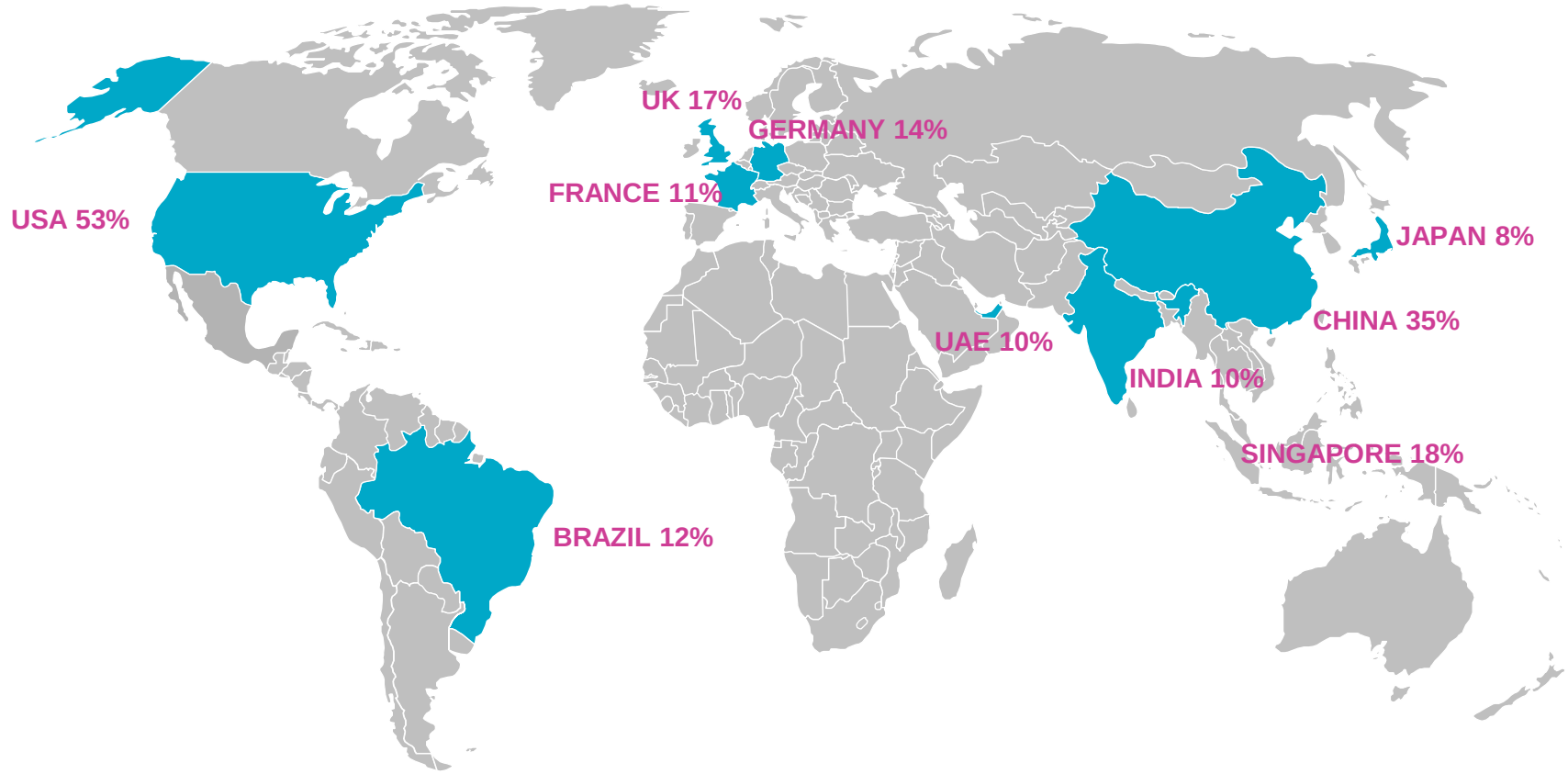
ASSIGNMENT TOP DESTINATIONS
EUROPEAN RESPONDENTS

WHERE DO YOU **EXPECT** THE LARGEST **INCREASE** IN THE NUMBER OF LONG-TERM ASSIGNEES?



SOURCE: 2017 WORLDWIDE SURVEY OF INTERNATIONAL ASSIGNMENT POLICIES AND PRACTICES – TRENDS AND METRICS

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DEMOGRAPHICS
% COMPANIES THAT HAVE TYPE OF ASSIGNMENT

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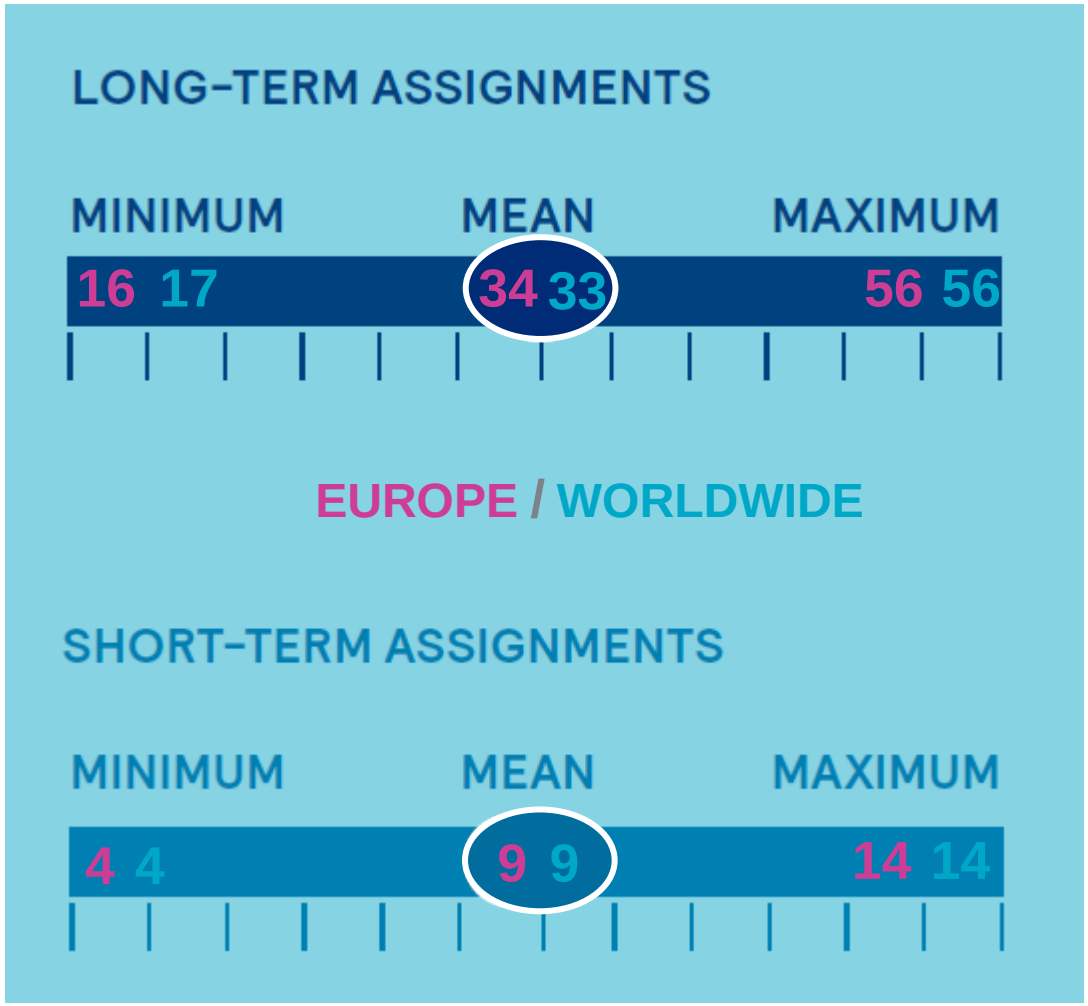
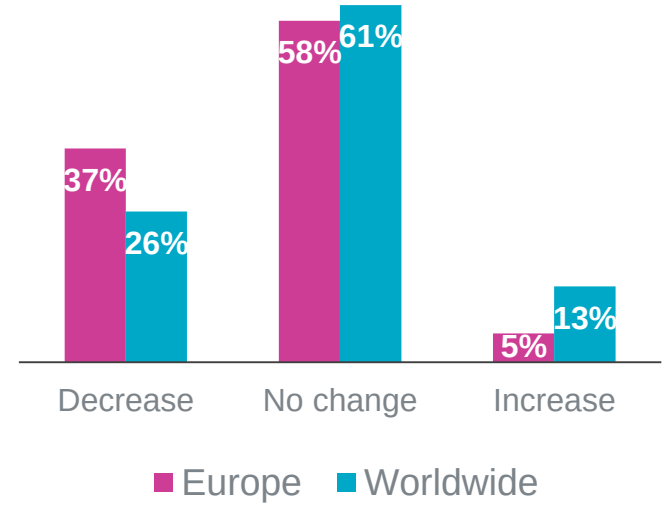
DURATION OF ASSIGNMENTS
EUROPE



WHAT CHANGES IN YOUR **ASSIGNMENT PATTERNS** DO YOU ANTICIPATE OVER THE NEXT TWO YEARS?

ASSIGNMENT DURATION



SOURCE: 2017 WORLDWIDE SURVEY OF INTERNATIONAL ASSIGNMENT POLICIES AND PRACTICES – TRENDS AND METRICS

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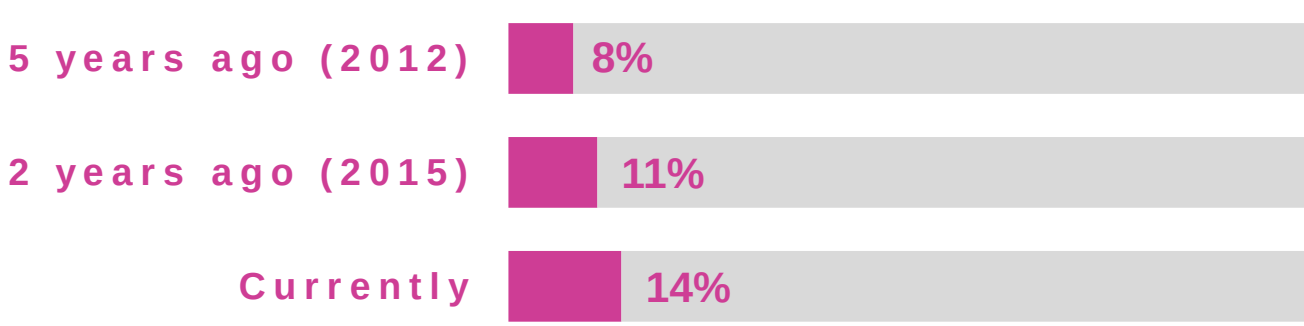
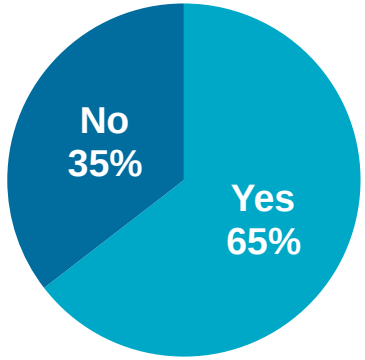
SHIFTS IN DEMOGRAPHICS OF ASSIGNEES
EUROPE

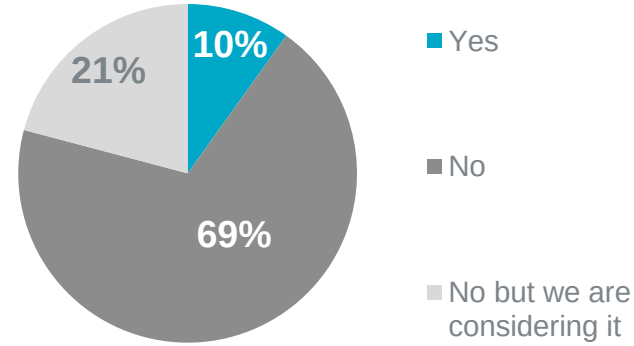
AVERAGE PERCENTAGE OF FEMALE ASSIGNEES



INCREASE IN MILLENNIALS



POLICY UPDATE



SOURCE: 2017 WORLDWIDE SURVEY OF INTERNATIONAL ASSIGNMENT POLICIES AND PRACTICES – TRENDS AND METRICS

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TOP REASONS WHY YOU HAVE ASSIGNMENTS EUROPE: 2017 VS. 2015

WHAT ARE THE PRIMARY REASONS WHY YOUR ORGANIZATION HAS EMPLOYEES ON INTERNATIONAL ASSIGNMENTS?

51% **50%**

Provide specific technical skills not available locally

47% **50%**

Know-how transfer

42% **39%**

Career management/ leadership development

40% **43%**

Provide specific managerial skills not available locally

36% **40%**

Fulfill project needs

2017
N=146

2015
N=244

SOURCE: 2017 WORLDWIDE SURVEY OF INTERNATIONAL ASSIGNMENT POLICIES AND PRACTICES – TRENDS AND METRICS

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5 BIGGEST OBSTACLES TO MOBILITY
PERCENTAGE OF COMPANIES WITH TWO HIGHEST SCORES – EUROPE

Dual career/family related issues

39% **46%** 79%

Current conditions are too costly

32% **33%** 68%

Identifying the right candidate

* Data not gathered in 2015 survey cycle.

27%

Hardship/remote locations

21% **29%** 44%

Career management issues

17% **23%** 48%

2017 **2015** **2012**

SOURCE: 2017 WORLDWIDE SURVEY OF INTERNATIONAL ASSIGNMENT POLICIES AND PRACTICES – TRENDS AND METRICS

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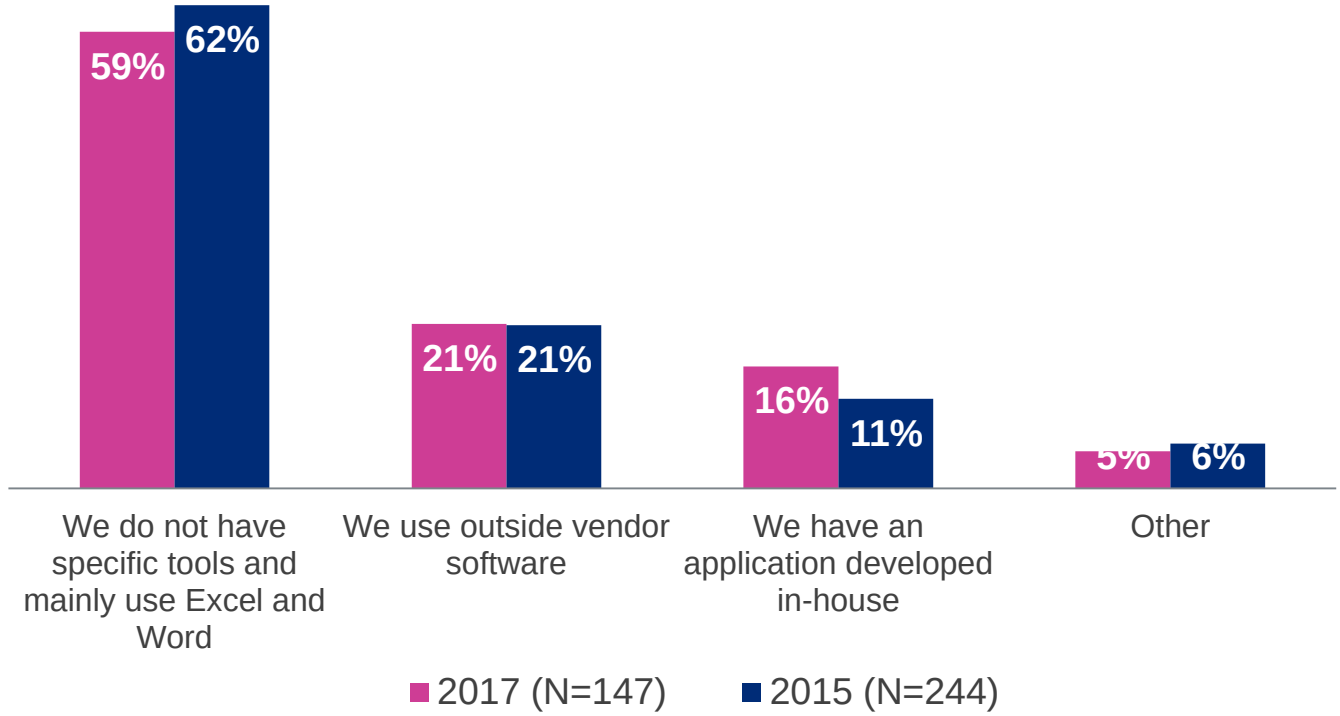
TOOLS/TECHNOLOGY USED
EUROPE: 2015 VS. 2017

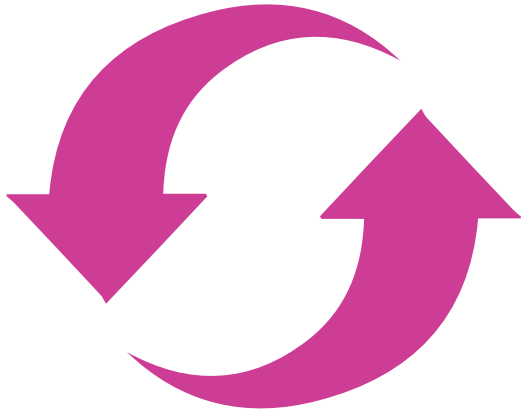
WHICH OF THE FOLLOWING BEST DESCRIBES YOUR **MANAGEMENT TOOLS** TO TRACK AND MANAGE ASSIGNMENTS AND THEIR RELATED COSTS?



MEASURING SUCCESS
EUROPE

79% of companies still do not use metrics to track assignments' results.

If they do, the main metrics analyzed are if an assignee voluntary leaves while on assignment, and failed assignments (e.g. repatriation before completion of assignment).



ROI

While only **3%** of companies have established a way. to determine ROI, **18%** have indicated that trying to develop a system is work in progress.

SOURCE: 2017 WORLDWIDE SURVEY OF INTERNATIONAL ASSIGNMENT POLICIES AND PRACTICES – TRENDS AND METRICS

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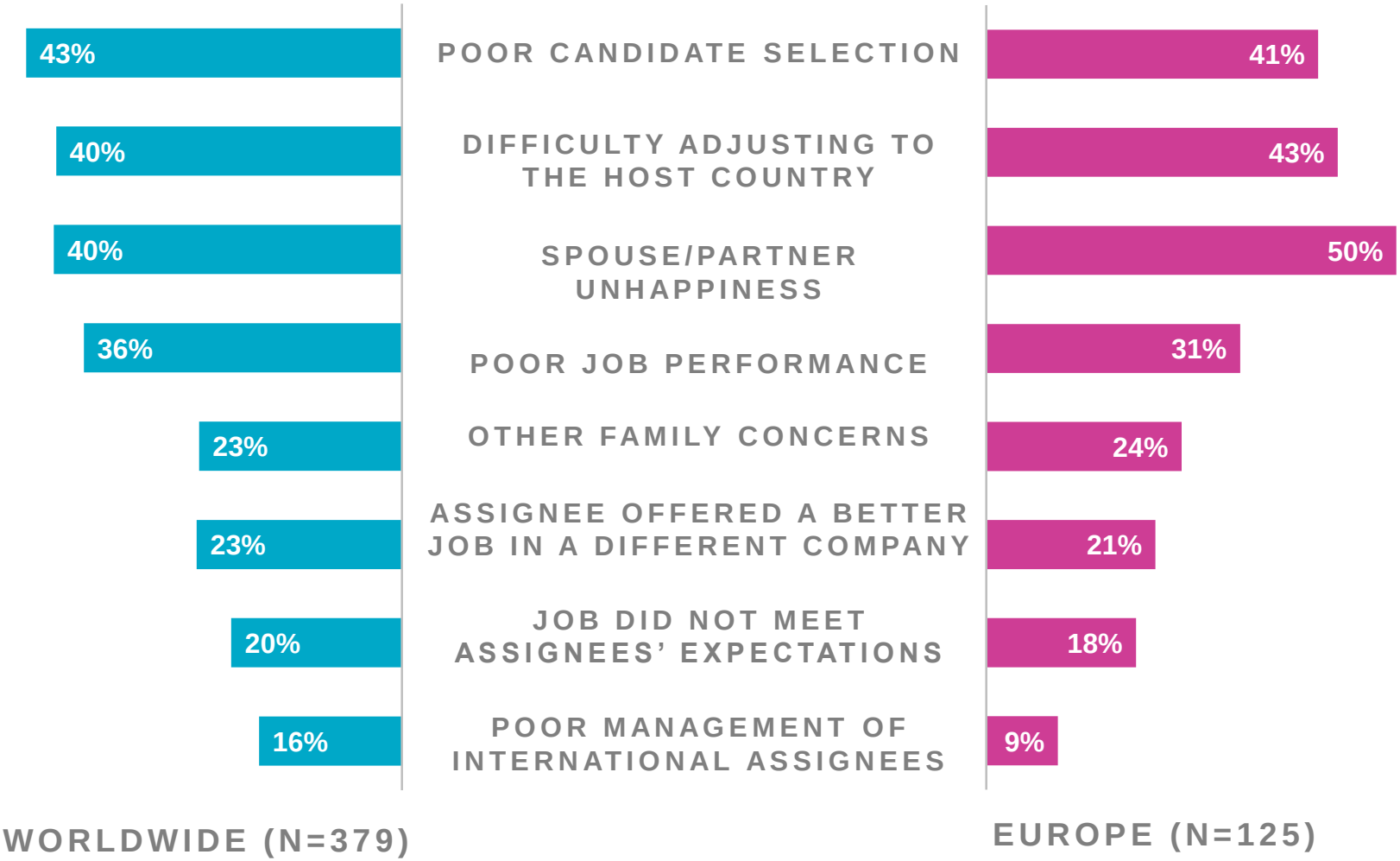
FACTORS RESPONSIBLE FOR ASSIGNMENT FAILURE



SOURCE: 2017 WORLDWIDE SURVEY OF INTERNATIONAL ASSIGNMENT POLICIES AND PRACTICES – TRENDS AND METRICS

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2. POLICY
GLOBAL MOBILITY

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COSTLY DECISIONS?

POLICY

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INTERNATIONAL ASSIGNMENT POLICY REVIEW
EUROPE

CURRENTLY REVIEWING OR **PLANNING** TO REVIEW

47% POLICY SEGMENTATION

40% REMUNERATION APPROACH(ES)

40% VENDORS (SERVICE PROVIDERS)

39% LOCALIZATION POLICY

36% HOUSING AND UTILITIES

35% AIRFARE AND HOME LEAVE

SOURCE: 2017 WORLDWIDE SURVEY OF INTERNATIONAL ASSIGNMENT POLICIES AND PRACTICES – TRENDS AND METRICS

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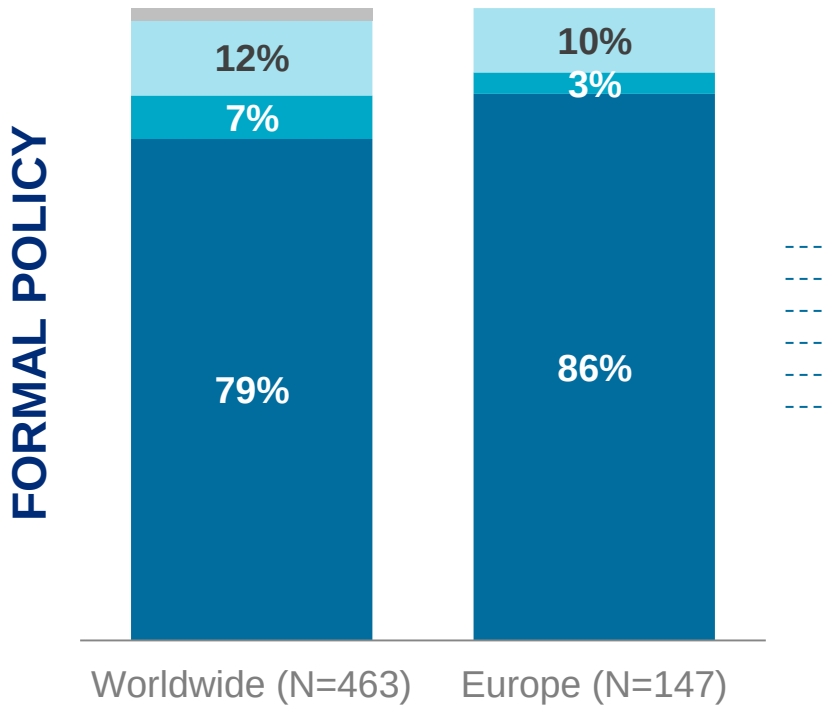
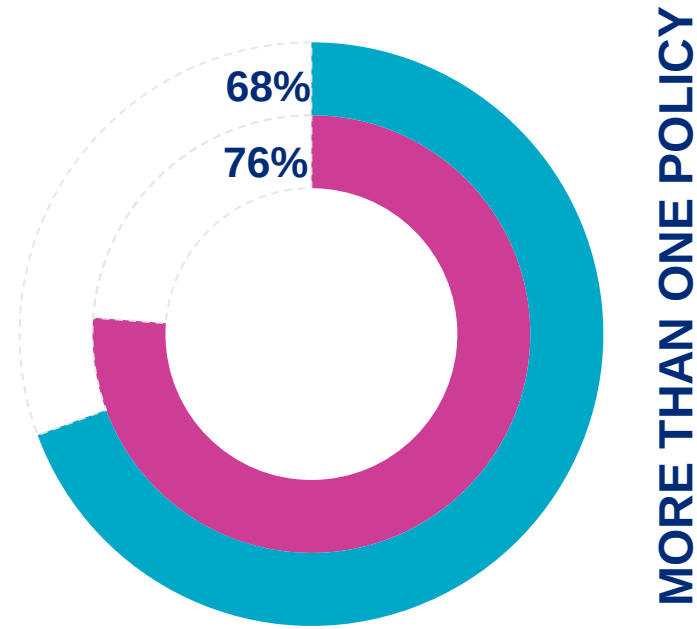
ONE/MULTIPLE FORMAL POLICIES/GUIDELINES





- No, we handle case by case
- We have some guidelines, but they are not formal, nor applied systematically
- Yes, we have formal policy(ies), but they vary by region or location
- Yes, we have formal policy(ies) applied globally

- Europe (N=147)
- Worldwide (N=453)

SOURCE: 2017 WORLDWIDE SURVEY OF INTERNATIONAL ASSIGNMENT POLICIES AND PRACTICES – TRENDS AND METRICS

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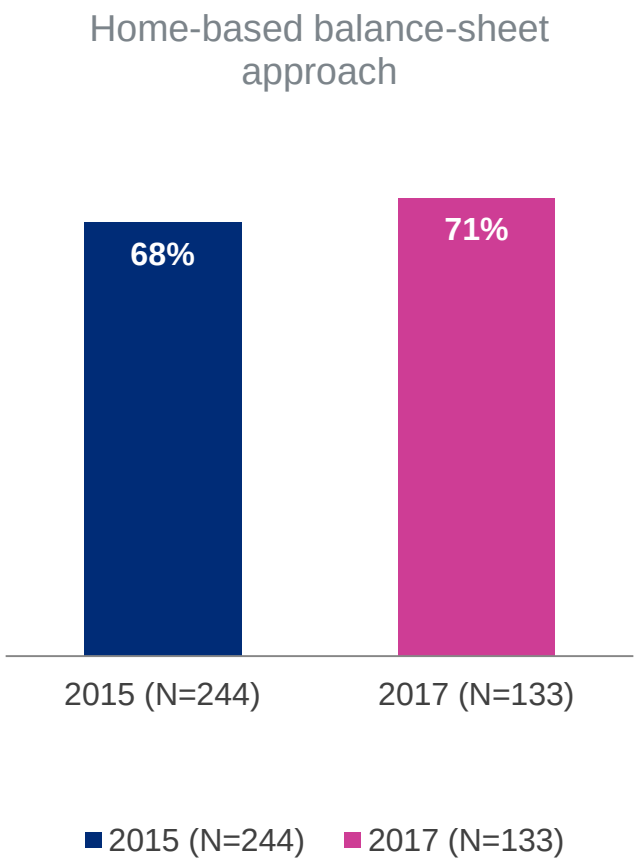
REMUNERATION APPROACH EUROPE: 2015 VS. 2017

WHICH **REMUNERATION** APPROACH DO YOU TYPICALLY USE FOR **LONG-TERM ASSIGNMENTS**?



OTHER APPROACH

	2015	2017
HYBRID APPROACH	9%	6%
HOST-BASED APPROACH	**10%**	**10%**
HEADQUARTERS-BASED BALANCE-SHEET APPROACH	4%	3%
HOME "PLUS" APPROACH	5%	5%
INTERNATIONAL COMPENSATION STRUCTURE	3%	2%
HIGHER OF HOME- OR HOST-BASED APPROACH	2%	3%

SOURCE: 2017 WORLDWIDE SURVEY OF INTERNATIONAL ASSIGNMENT POLICIES AND PRACTICES – TRENDS AND METRICS

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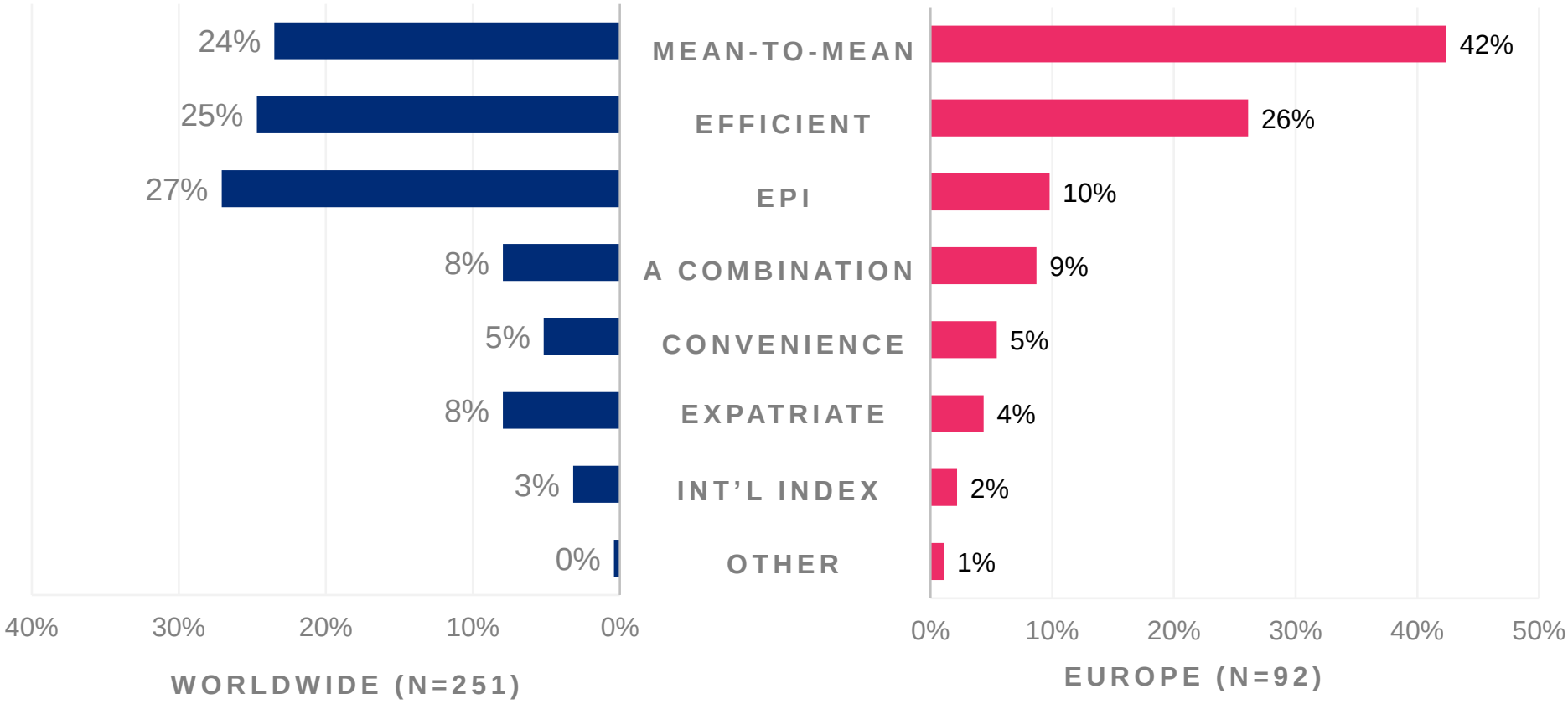
WHAT MERCER INDEX DO YOU PRIMARILY USE FOR TYPICAL LONG-TERM ASSIGNMENTS?



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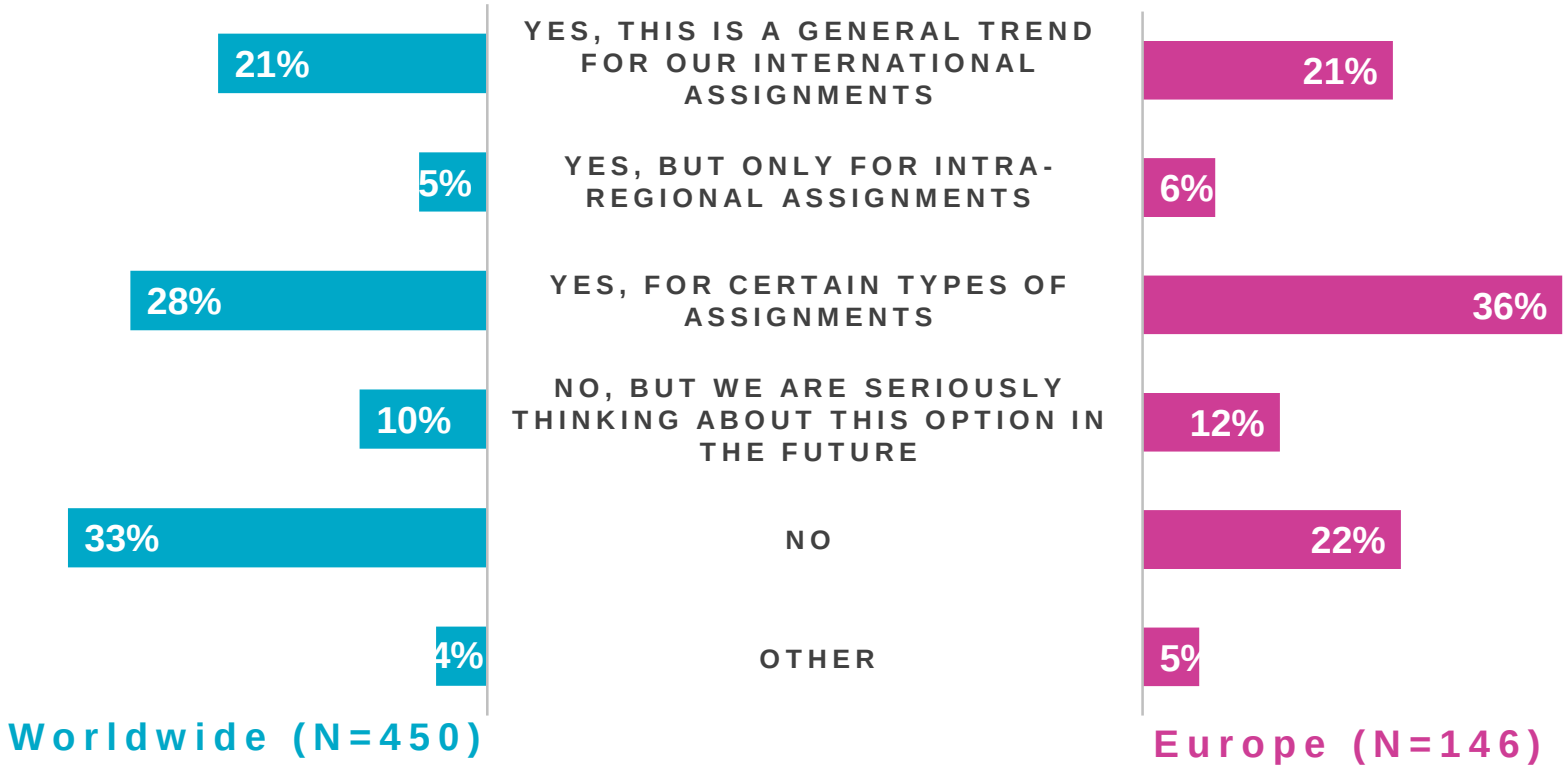
ASSIGNEES ON LOCAL PLUS APPROACH

HAVE YOU SENT EMPLOYEES ON **LOCAL** OR **LOCAL PLUS CONDITIONS**, (I.E. BASED ON THE HOST COUNTRY COMPENSATION AND BENEFITS CONDITIONS)?



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COSTLY DECISIONS?

ALLOWANCES AND SUPPORT BENEFITS

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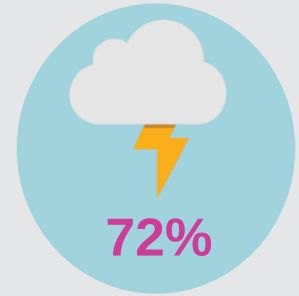
PACKAGE PROVIDED
EUROPE

PROVIDING ALLOWANCES/BENEFITS – PREVALENT APPROACH

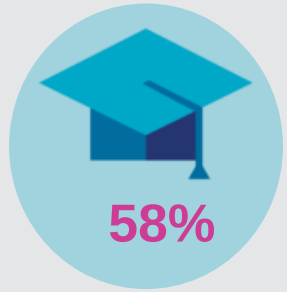
COLA
Separately identified in the remuneration package as an allowance or a differential

MOBILITY PREMIUM
Not provided
(but 38% of respondents provide in all cases)

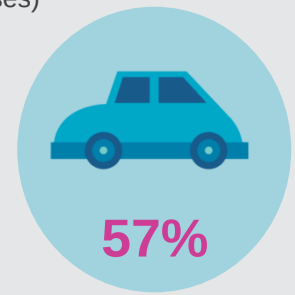


HARDSHIP PREMIUM
Always provided if applicable

HOST HOUSING
Do not deduct a home housing norm



EDUCATION
Education costs always covered
(but 30% of respondents provide only if local public education is not considered suitable)



TRANSPORTATION
Provision depends on the host-country car policy

HOME LEAVE
Reimbursement of actual expenses
(but 29% of respondents provide actual tickets or redeemable ticket vouchers)

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KEY TAKE AWAYS

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REFLECT AS YOU PLAN FOR 2019

BEST USE OF AN INCREASINGLY DIVERSE MOBILE WORKFORCE

Mobile employees' profiles are more diverse than ever whether in terms of generation, origin, family situation, types, duration and number of assignments or mobility. Ensure you can make the best use of this potential diversity, within clear frameworks.

MULTIPLE POLICIES (SEGMENTATION) AND/OR FLEXIBILITY

Look at your assignments and population patterns and ensure fit for purpose policy segmentation including the introduction of flexible elements. Yet ensure you keep track of risks and compliance and duty of care.

TECHNOLOGY AND AGILITY

Get the right tools. Quick, cross LOB/functions, online access to feed, look for, track and report information not only provides efficiency, it also makes compliance easier and enables to think about job/employee matching differently.

USE METRICS TO TRACK MOBILE EMPLOYEES

Are there ways to track what happens to international assignees once they repatriate? How many are promoted? How many are still with the company two or three years later? The "R" of ROI or return on mobility might be difficult to quantify but technology and targeted metrics can ease the way.

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CHECK ON MOBILITY EXCHANGE:

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3. EXPAT PACKAGE
GLOBAL MOBILITY

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BALANCE SHEET / COST OF LIVING / QUALITY OF LIVING

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BALANCE SHEET APPROACH
CONCEPT AND METHODOLOGY

Employers use the balance sheet system of international compensation to ensure that expatriates maintain purchasing power in the assignment location broadly comparable to what they would have enjoyed at home, assuming the same salary level and family size.

sample	home
Gross Salary	100
- Tax	32
- Ssc	12
1° Net	56
+ CoL allowance	13*
+ QoL allowance	10*
2° Net	79
+ benefis (car, housing, ...)	...
Net expat package	90 € net

* This is not salary, is an allowance in order to maintain the purchasing power in the assignment location. Updated 2 times per year

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BALANCE SHEET
SAMPLE

	home	1€ = 0,84	host
Gross Salary	100		99
- Tax	32		23
- Ssc	12		
1° Net	56		
+ CoL allowance	13*		
+ QoL allowance	10*		
2° Net	79		
+ benefis (car, housing, …)	…		
Net expat package	90 € net	0,84	76 £ net

* This is not salary, is an allowance in order to maintain purchasing power in the assignment location

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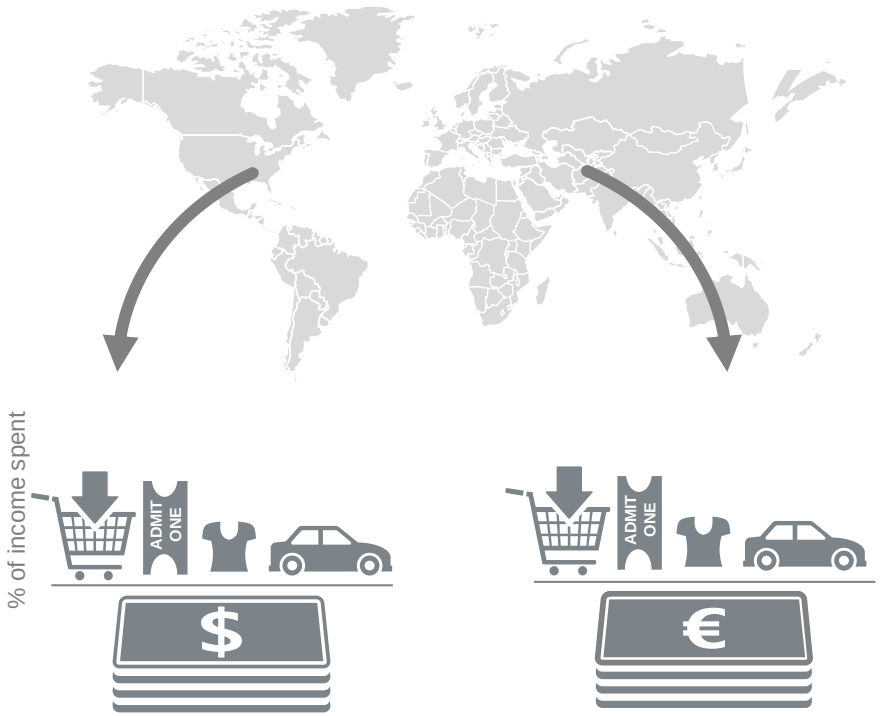
CORE PRINCIPLE

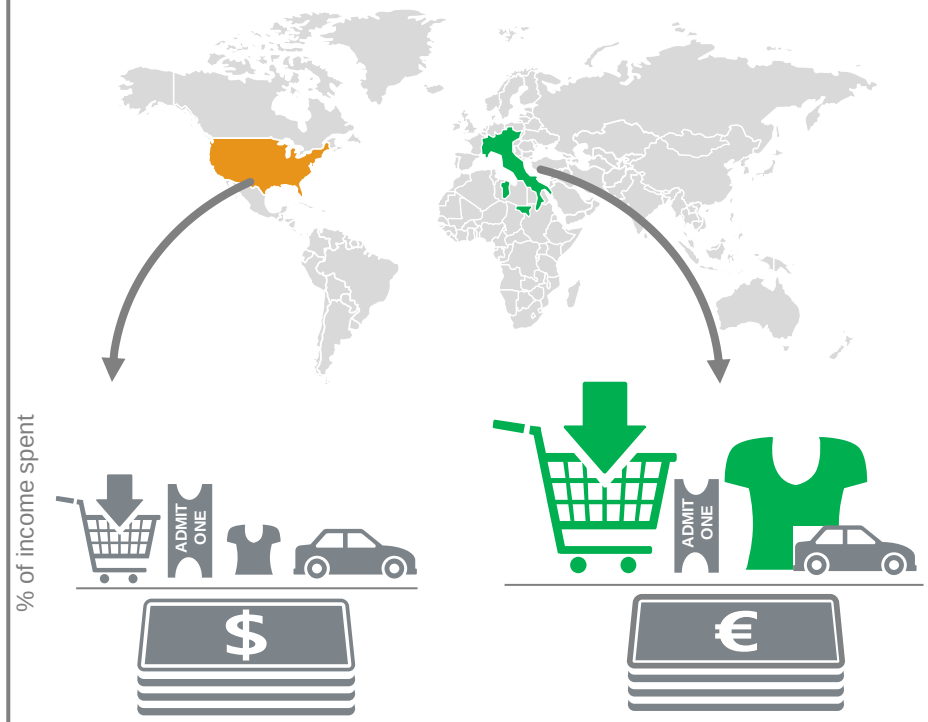
HOME-HOST APPROACH GHRM VS. ICS

SIMILAR SPENDING PATTERN FOR ALL NATIONALITIES



MULTINATIONAL APPROACH - GHRM

DIFFERENT SPENDING PATTERN DEPENDING NATIONALITY



HOME-HOST APPROACH - ICS

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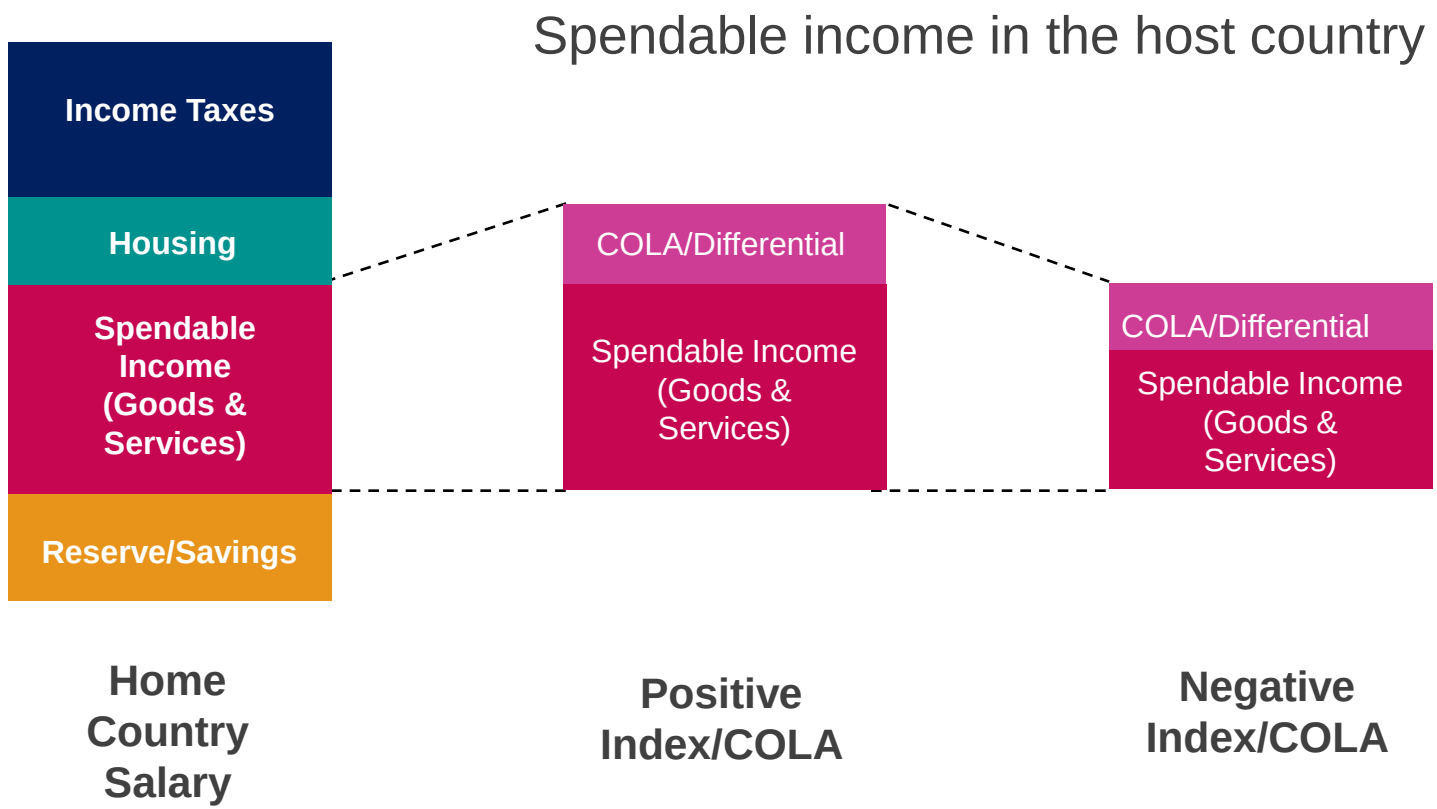
GOODS & SERVICES SPENDABLE INCOME IN THE HOST COUNTRY



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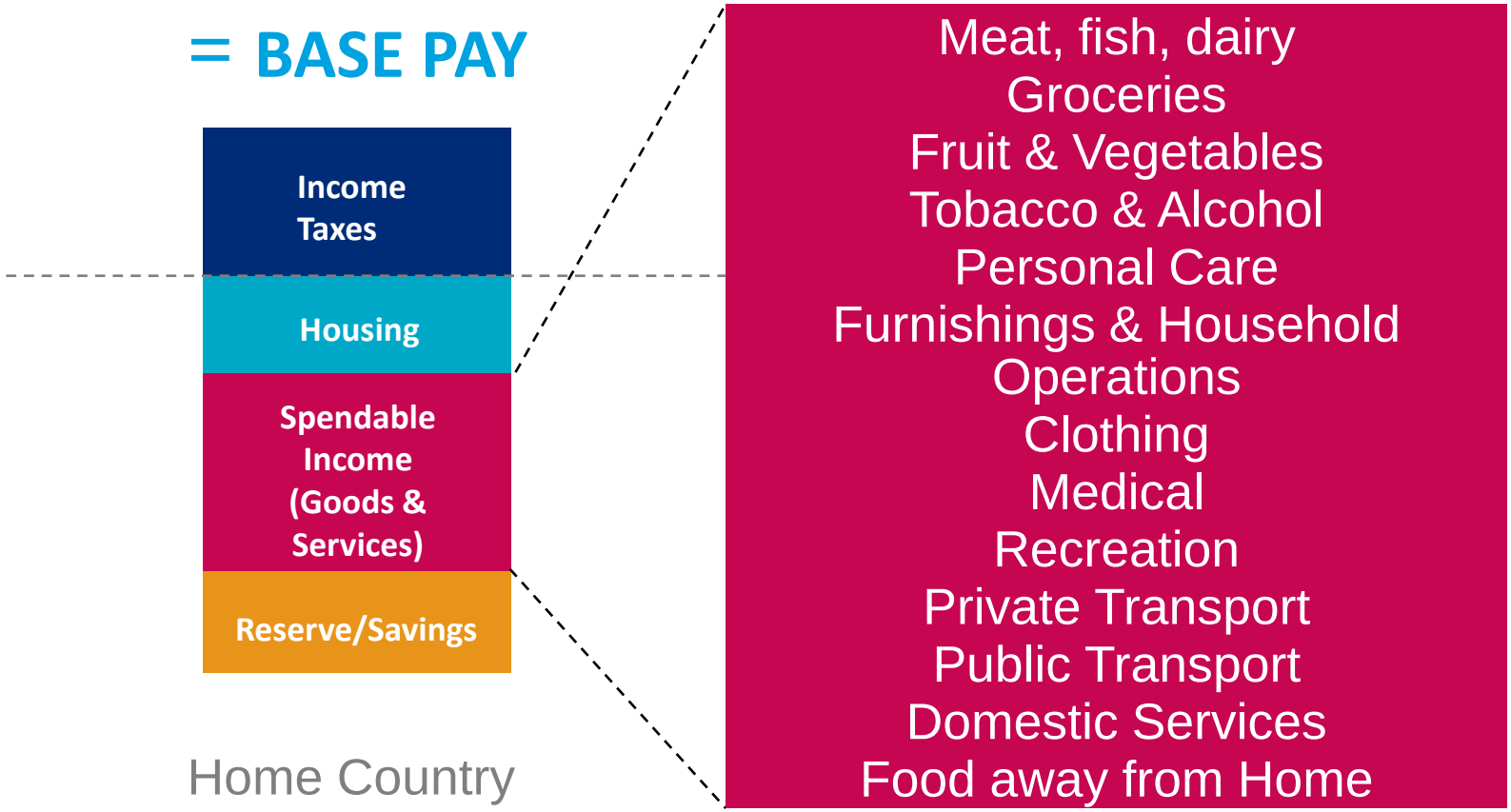
BALANCE SHEET APPROACH
CONCEPT AND METHODOLOGY

To determine what that purchasing power should be, the balance sheet approach first analyzes how income is allocated. An individual's base salary is divided into **four main** expenditure categories:



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NATIONAL STATISTICAL SPENDING PATTERN ANALYSIS. COMPARISON OF SPENDING PATTERNS (%) MULTINATIONAL APPROACH

Category	EU	USA	AUS	SING	JP	S. Korea	Mercer International Weights (%)
Total Food Category	26.9	21.5	29.1	37.3	39.2	40.9	26.3
Food at Home	19.6	11.4	21.1	17.1	25.7	27.9	16.8
Food Away From Home	7.3	10.2	8.0	20.6	13.5	13.1	9.5
Alcohol and tobacco	4.6	2.7	7.0	2.8	3.6	1.8	3.9
Domestic Supplies	5.7	8.0	6.3	1.7	4.0	3.6	7.4
Personal Care	7.4	6.5	5.3	5.5	4.8	5.9	7.5
Clothing and Footwear	10.1	10.9	9.2	6.4	13.3	13.5	11.4
Domestic Services	1.7	3.1	0.9	3.1	0.4	2.0	2.6
Utilities	8.5	9.2	7.3	9.9	10.8	10.5	9.6
Transportation	23.5	27.1	23.9	27.6	13.4	15.9	19.0
Sports and Leisure	11.5	11.0	11.0	5.4	10.5	6.1	12.2
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00

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PRICE LIST

SYDNEY

Price Report
March, 2014

USD 1 = AUD 1.11725

	Low		Medium		High	
	AUD	USD	AUD	USD	AUD	USD
1) Food at Home						
Milk and Dairy Products						
Milk, pasteurized whole milk (1lt)	2.39	2.14	2.65	2.37	2.75	2.46
Cream, pasteurized (0.5 lt)	4.10	3.67	4.17	3.73	4.25	3.80
Butter, table quality (500 gr)	5.04	4.51	5.70	5.10	6.80	6.09
Yoghurt, natural or plain (180 gr)	1.24	1.11	1.28	1.15	1.99	1.78
Cheese, French Camembert (500 gr)	22.80	20.41	24.55	21.97	24.88	22.27
Eggs, large, grade A (12)	5.99	5.36	6.50	5.82	6.80	6.09
Bread products						
Bread, white sliced toast (1kg)	7.00	6.27	7.00	6.27	7.07	6.33
Bread, whole wheat sliced toast (1kg)	6.65	5.95	7.00	6.27	7.00	6.27
Rice, Pasta & Staples						
Rice, long grain type (1kg)	2.92	2.61	2.95	2.64	2.99	2.68
Spaghetti (1kg)	4.67	4.18	4.94	4.42	5.10	4.56
Sugar, granulated white (1kg)	2.18	1.95	2.20	1.97	2.25	2.01
Flour, for baking, white (1kg)	3.20	2.86	3.24	2.90	3.33	2.98
Cornflakes, plain (375 gr)	4.57	4.09	4.59	4.11	4.60	4.12
Coffee, Tea, Beverages						
Instant coffee (125 gr)	10.41	9.32	10.93	9.78	11.83	10.59
Ground coffee (500 gr)	17.23	15.42	17.90	16.02	19.23	17.21
Tea in bags (25)	1.84	1.65	2.10	1.88	2.12	1.90
Instant chocolate powder (500 gr)	6.02	5.39	6.10	5.46	6.50	5.82
Coca Cola (1lt)	2.11	1.89	2.12	1.90	2.31	2.07
Mineral water, non-sparkling (1lt)	2.52	2.26	2.86	2.56	2.89	2.59
Mineral water, sparkling (1lt)	4.36	3.90	4.41	3.95	4.52	4.05
Orange juice (1lt)	2.71	2.43	2.89	2.59	3.50	3.13
Oil & Fats						
Margarine (500 gr)	2.99	2.68	3.59	3.21	4.34	3.88
Olive oil (1lt)	11.89	10.64	12.53	11.22	13.56	12.14
Corn oil, for frying (1lt)	7.20	6.44	7.36	6.59	7.60	6.80
Fresh Fruits & Vegetables						
Potatoes (1kg)	3.25	2.91	3.48	3.11	3.98	3.56
Onions (1kg)	2.98	2.67	3.00	2.69	4.50	4.03
Garlic Heads (150gr)	2.84	2.54	2.92	2.61	3.00	2.69
Tomatoes (1kg)	3.98	3.56	4.00	3.58	4.80	4.30
Lettuce (1kg)	7.96	7.12	8.12	7.26	8.27	7.40
Oranges (1kg)	3.30	2.95	3.55	3.18	3.98	3.56
Apples (1kg)	4.99	4.47	5.00	4.48	6.00	5.37

10 Categories / 200 items:

1. Food away from home
2. Food at home
3. Alcohol and tobacco
4. Laundry and dry cleaning
5. Personal care
6. Entertainment
7. Transportation
8. Telephone
9. Accommodation
10. Hotel

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INDICES
GHRM

- **Mean to Mean**: this index compares the mean prices (average of the price of each item) in the base city to the mean prices (average of the price of each item) in the host city.
- **Efficient**: this index compares the average of the low and mid price in the base city to the mean prices (average of the price of each item) in the host city.se city to the mean prices (average of the price of each item) in the host city.
- **Convenience**: this index compares the average of the low and mid price in the base city to the high price in the host city, except for selected categories for which it compares mean base prices.

Cost of Living Index Result

March 2016 Survey

MERCER

Basket	Base City	Host City
Mercer International Basket	MILAN (IT)	PARIS (FR)
Date of Price Survey	01/03/2016	01/03/2016
Date of Exchange Rate	01/03/2016	01/03/2016
Exchange Rate	EUR 1 = EUR 1	EUR 1 = EUR 1
Cross Rate	EUR 1 = EUR 1.000000	EUR 1 = EUR 1.000000
Previous 6 months inflation	0.00%	0.25%
Previous 12 months inflation	0.00%	0.25%

*	Index Categories	Base City	Host City		
			M / M	Efficient	Convenience
☑	1) Food at Home	100	88	95	109
☑	2) Alcohol and Tobacco	100	101	107	116
☑	3) Domestic Supplies	100	88	96	100
☑	4) Personal Care	100	86	93	108
☑	5) Clothing and Footwear	100	101	120	120
☑	6) Home Services	100	117	131	166
☑	7) Utilities	100	101	115	135
☑	8) Food away from home	100	112	120	149
☑	9) Transportation	100	91	93	99
☑	10) Sports and Leisure	100	95	103	109
	Total Index	100	**95**	**103**	**114**
	A) Excluding Utilities	100	94	102	112
	B) Excluding Transportation	100	96	106	118
	C) Excluding both above	100	95	105	116

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GLOBAL HR MONITOR®

GHRM

MOBILIZE HOUSING

PERSONAL INCOME TAX

COMPENSATION LOCALIZER

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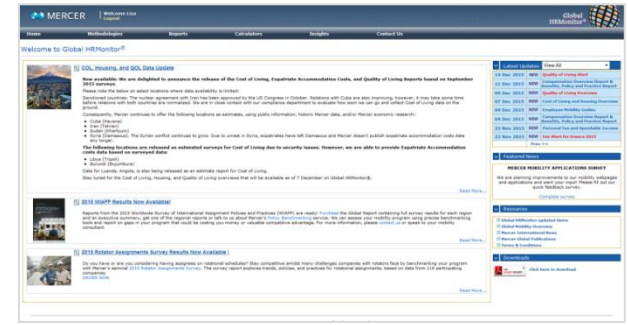
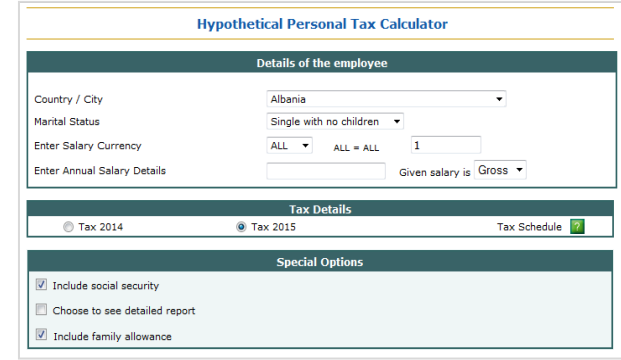
CULTURAL TRAINING PASSP.

ASSIGNMENT PRO

- **Single-source, web-based application** designed to support you in all aspects of managing your expatriate employees worldwide.
- **Reports and built-in calculators** to customize the information and optimize the investment in your international assignments.
- Automate **home country balance sheet calculations** including estimated gross up in the host location.
- Address **expatriate cost of living differential issues.**
- Determine **housing allowances.**
- Determine daily allowances for **short-term assignments.**
- Address **quality of living differences** and determine hardship allowances.
- Assess **tax** impact.
- Know global statutory **benefits and employment conditions.**
- Familiarize yourself with your host countries.
- Compare packages with local salaries and benefits.





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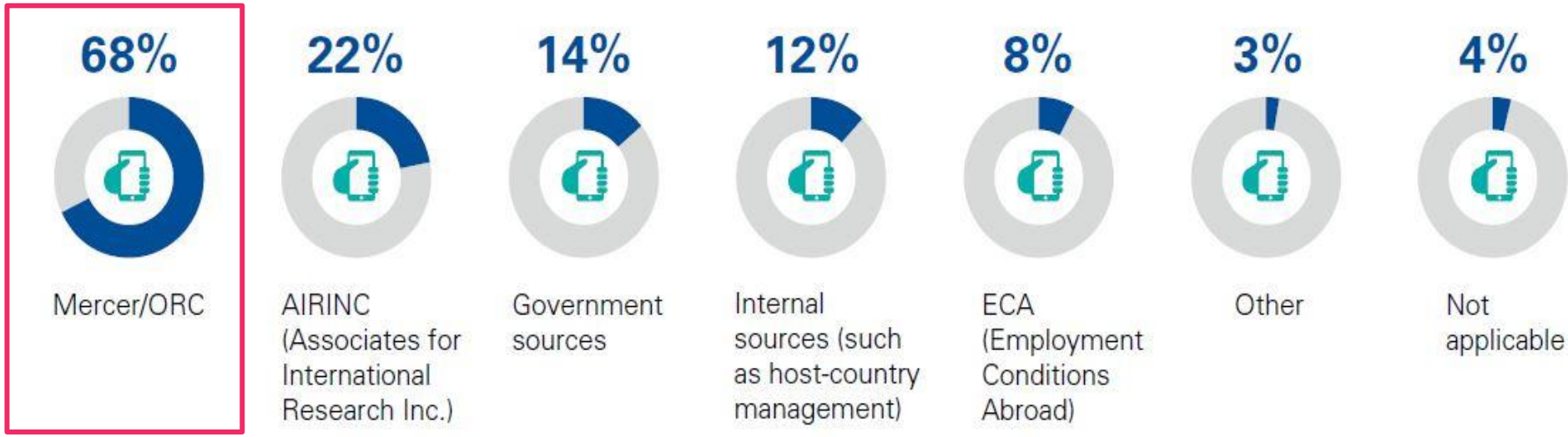
DATA USAGE

From which of the following external sources do you receive your international assignment data (e.g. cost of living allowance [COLA], housing, hardship, etc.)? (Select all that apply.)



Note: May not total 100% due to rounding.

Source: 2018 Global Assignment Policies and Practices survey, KPMG International, 2018.

QUALITY OF LIVING, HOUSING, SCHOOLING, PASSPORT, SOCIAL SECURITY & TAX COUNTRY REPORT

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MOBILITY INFORMATION SOLUTIONS
QUALITY OF LIVING

COST OF LIVING

QUALITY OF LIVING

HOUSING & UTILITIES

EDUCATION

PER DIEM ALLOWANCE

BUSINESS TRAVEL ALLOW.

PERSONAL TAX REPORTS

MOBILITY HANDBOOK

AIRFARE & TRANSPORTATION ALLOWANCES

Based on 39 factors within ten categories, Mercer's Quality of Living Reports contain all the key allowances for transfers to over 460 cities worldwide.

- **Tangible values** to establish an objective assessment of the quality of living
- **Carefully selected factors** representing the criteria considered most relevant to international executives
- A detailed outline of how we establish quality-of-living differentials between cities
- A **City-to-City Index** comparison
- **Online** Quality-of-Living Calculator that allows you to **customize** the Quality of Living index to your specific needs
- A **score report** summarizing the Quality of Living differences for each of the 39 factors
- **Quality of Living Allowance Grid** that allows you to translate the quality of living index into percentages and define competitive hardship allowances

QUALITY OF LIVING
HARDSHIP

Definition

- Monthly payment to compensate for current significant deterioration in living conditions; can increase or decrease
- Paid net as a percentage of annual gross base salary

Objective

- To recognise and compensate for difficult living conditions
- To encourage transfers to difficult locations

Typical Practice

- Hardship allowance define per host locations or Hardship allowance defined per home/host combination locations
- From 0% to 40% - may be higher for extreme hardship locations

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QOL INDEX

Mercer - Quality of Living Index Result
Mercer International Basket
September 2014 Survey

MERCER

*	Index Categories	Base City PARIS (FR)	Host City LUANDA (AO)
☑	Political and social environment	100	56
☑	Economic environment	100	32
☑	Socio-cultural environment	100	40
☑	Medical and health considerations	100	36
☑	Schools and education	100	30
☑	Public services and transport	100	42
☑	Recreation	100	35
☑	Consumer goods	100	51
☑	Housing	100	40
☑	Natural environment	100	98
	TOTAL INDEX	100	**45**

Mercer Recommended Quality of Living Allowance is **30** % of the annual Gross salary.

Additional factors	Scores	Index Deduction LUANDA
Communication Facilities		-1
Travel Time	4	-3
Extreme Environmental Conditions		
Internal Stability	6	0
Crime	3	-5
Limitation on Personal Freedom	4	-2.5
Climate	6	0
Record of Natural Disasters	8	0
Total Adjusted Index		**34**

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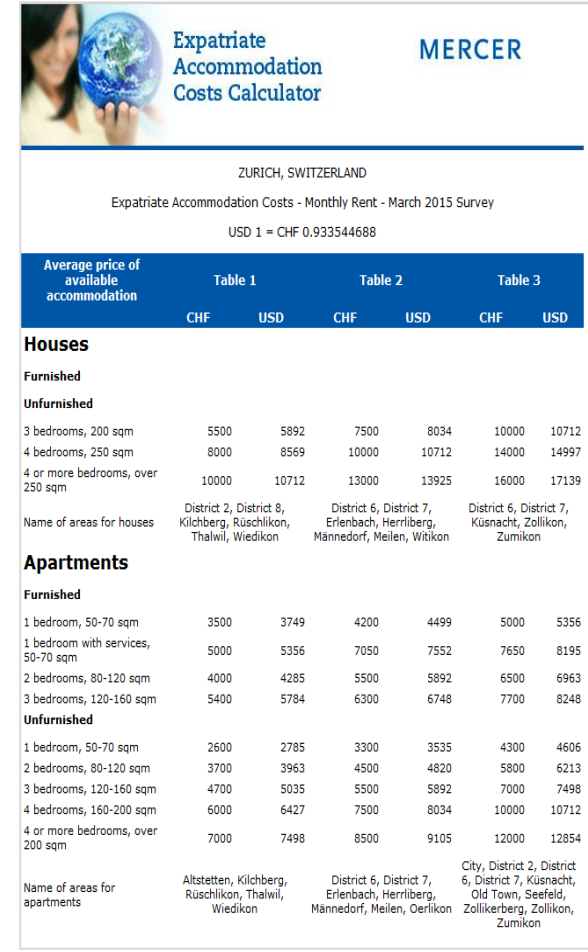
MOBILITY INFORMATION SOLUTIONS
HOUSING & UTILITIES

- COST OF LIVING
- QUALITY OF LIVING
- **HOUSING & UTILITIES**
- EDUCATION
- PER DIEM ALLOWANCE
- BUSINESS TRAVEL ALLOW.
- PERSONAL TAX REPORTS
- MOBILITY HANDBOOK
- AIRFARE & TRANSPORTATION ALLOWANCES

After taxes, housing costs usually represent the biggest expense for any international assignment. Having current, reliable data is critical for managing housing budgets when local rental markets experience rapid price fluctuations.

- **Determine accurate allowances** for more than 430 assignment destinations
- Access to two types of expatriate accommodation costs tables: **Costs by Area** and **Costs by Income Level and Family Size**
- Rental costs for different-sized **apartments and houses, furnished and unfurnished**, with one to five bedrooms in different areas
- Use of **specific criteria** when selecting the appropriate district for expatriate accommodation
- Locations surveyed **twice a year,** more-frequent **updates** for markets in flux



Expatriate Accommodation Costs Calculator

MERCER

ZURICH, SWITZERLAND

Expatriate Accommodation Costs - Monthly Rent - March 2015 Survey

USD 1 = CHF 0.933544688

Average price of available accommodation	Table 1		Table 2		Table 3	
	CHF	USD	CHF	USD	CHF	USD
Houses						
Furnished						
Unfurnished						
3 bedrooms, 200 sqm	5500	5892	7500	8034	10000	10712
4 bedrooms, 250 sqm	8000	8569	10000	10712	14000	14997
4 or more bedrooms, over 250 sqm	10000	10712	13000	13925	16000	17139
Name of areas for houses	District 2, District 8, Kilchberg, Rüschlikon, Thalwil, Wiedikon		District 6, District 7, Erlenbach, Herrliberg, Männedorf, Meilen, Witikon		District 6, District 7, Küsnacht, Zollikon, Zumikon	
Apartments						
Furnished						
1 bedroom, 50-70 sqm	3500	3749	4200	4499	5000	5356
1 bedroom with services, 50-70 sqm	5000	5356	7050	7552	7650	8195
2 bedrooms, 80-120 sqm	4000	4285	5500	5892	6500	6963
3 bedrooms, 120-160 sqm	5400	5784	6300	6748	7700	8248
Unfurnished						
1 bedroom, 50-70 sqm	2600	2785	3300	3535	4300	4606
2 bedrooms, 80-120 sqm	3700	3963	4500	4820	5800	6213
3 bedrooms, 120-160 sqm	4700	5035	5500	5892	7000	7498
4 bedrooms, 160-200 sqm	6000	6427	7500	8034	10000	10712
4 or more bedrooms, over 200 sqm	7000	7498	8500	9105	12000	12854
Name of areas for apartments	Altstetten, Kilchberg, Rüschlikon, Thalwil, Wiedikon		District 6, District 7, Erlenbach, Herrliberg, Männedorf, Meilen, Oerlikon		City, District 2, District 6, District 7, Küsnacht, Old Town, Seefeld, Zollikerberg, Zollikon, Zumikon	

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MOBILITY INFORMATION SOLUTIONS
EDUCATION

- The Cost of Living Report provides data on schooling costs including **kindergarten**, **primary** and **secondary** school for an array of appropriate schools for expatriates
- A team of analysts is **fully dedicated during certain months of the year** to gather the information for the education section

Expatriate Education Costs

March, 2015

USD 1 = CHF 0.933545

International School	Kindergarten		Primary		Secondary	
	CHF	USD	CHF	USD	CHF	USD
Annual tuition	29,500.00	31,599.98	29,500.00	31,599.98	35,100.00	37,598.62
Entrance fee	4,500.00	4,820.34	4,500.00	4,820.34	4,500.00	4,820.34
Non-refundable fees	500.00	535.59	500.00	535.59	500.00	535.59
Refundable fees	N.A.		N.A.		N.A.	

Zurich International School, Seestrasse 169, 8802 Kilchberg Tel: +41 438332205 Fax: +41 438332223; E-mail: zis@zis.ch; Website: www.zis.ch
Entrance fee correspond to one-time registration and application fees.
Non-refundable fee correspond to annual re-application fee.

The school year goes from August to June.There is a canteen available.The school provides a bus service.School hours: 8:30-15:30.

French School	Kindergarten		Primary		Secondary	
	CHF	USD	CHF	USD	CHF	USD
Annual tuition	14,850.00	15,907.11	13,865.00	14,851.99	18,486.00	19,801.94
Entrance fee	1,700.00	1,821.02	1,700.00	1,821.02	1,700.00	1,821.02
Non-refundable fees	N.A.		N.A.		N.A.	
Refundable fees	4,000.00	4,284.74	4,000.00	4,284.74	4,000.00	4,284.74

Lycée Français de Zurich, Im Tobelacker 22, Ursprungstrasse 10, CH-8044 Gockhausen, Zurich, Tel: +41 43 3552080, Fax: +41 433552089, E-mail: lfz.ecole-secret@bluewin.chlfz. / lycee-secret@bluewin.ch, Website: http://www.lfz.ch/
Entrance fee correspond to one-time admission test and inscription fees.
Refundable deposit correspond to refundable guarantee deposit.

The school year goes from August to June.A cantine is available at additional costs depening on grade.

Japanese School	Kindergarten		Primary		Secondary	
	CHF	USD	CHF	USD	CHF	USD
Annual tuition	N.A.		8,030.00	8,601.62	8,030.00	8,601.62
Entrance fee	N.A.		1,000.00	1,071.19	1,000.00	1,071.19
Non-refundable fees	N.A.		N.A.		N.A.	
Refundable fees	N.A.		N.A.		N.A.	

Japanische Schule in Zurich; Address: Florastrasse 18a, 8610 Uster; Tel: +41 44 941 1554; Fax: +41 44 941 6353; Website: http://www.jszurich.ch/; E-mail: jszurich@bluewin.ch

The school does not provide bus services.Canteen is not available.The school provides a wide range of activities such as football, basketball, and table tennis.A student registration certificate and an application form are required for admission.School Hours: Monday to Friday - 8.25-15.30(Primary), 8.25-16.30(Secondary).

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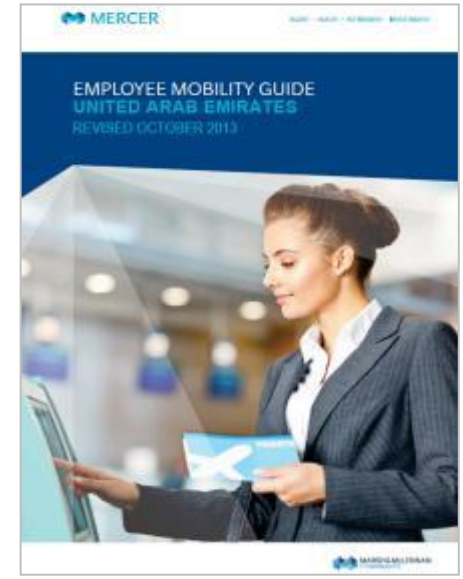
- PERSONAL INCOME TAX
- COMPENSATION LOCALIZER
- **MERCER PASSPORT**
- CULTURAL TRAINING PASSP.
- ASSIGNMENT PRO

MercerPassport will help your expatriates become **globally competent** and succeed wherever you send them.

- With information on over 80 topics, including housing, education, healthcare and public transport is a valuable source of reference information that will help expatriates and their families learn what it's really like to live in another country.
- Each country covered in MercerPassport is **fully updated annually**, ensuring that the information is accurate and current. More countries are added to MercerPassport every year, plus additional cities and new sections.



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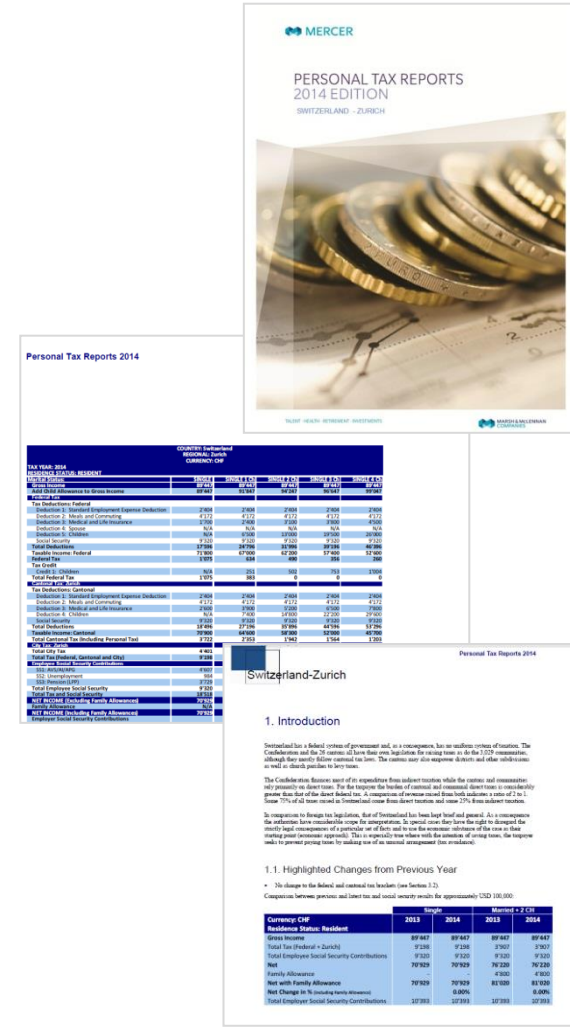
MOBILITY INFORMATION SOLUTIONS

PERSONAL TAX REPORTS

- COST OF LIVING
- QUALITY OF LIVING
- HOUSING & UTILITIES
- EDUCATION
- PER DIEM ALLOWANCE
- BUSINESS TRAVEL ALLOW.
- **PERSONAL TAX REPORTS**
- MOBILITY HANDBOOK
- AIRFARE & TRANSPORTATION ALLOWANCES

Mercer's Personal Tax Reports are authoritative guides on tax requirements and social charges. In simple-to-read terms, each report explains how the local tax system is built and the implications for both local executives and expatriates.

- Helps you assess the **true value of the compensation package** by enabling you to **determine your employees' tax obligations**
- **Provides answers to key questions**, e.g. what income tax and social security contributions need to be made by the individual and the employer?
- Shows **samples of tax calculations** and tables that cover the **effective tax burden on a wide range of situations**, for various salaries and family sizes.



4. DOCUMENTAZIONE A SUPPORTO

GLOBAL MOBILITY

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DOCUMENTAZIONE A SUPPORTO
EXPAT ITALIANO

1. Lettera Assegnazione
2. Lettera Di Prestito
3. Intercompany Agreement
4. Autocertificazione di non residenza fiscale

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5. FLOW CHART MOBILITY ACTIVITIES

GLOBAL MOBILITY

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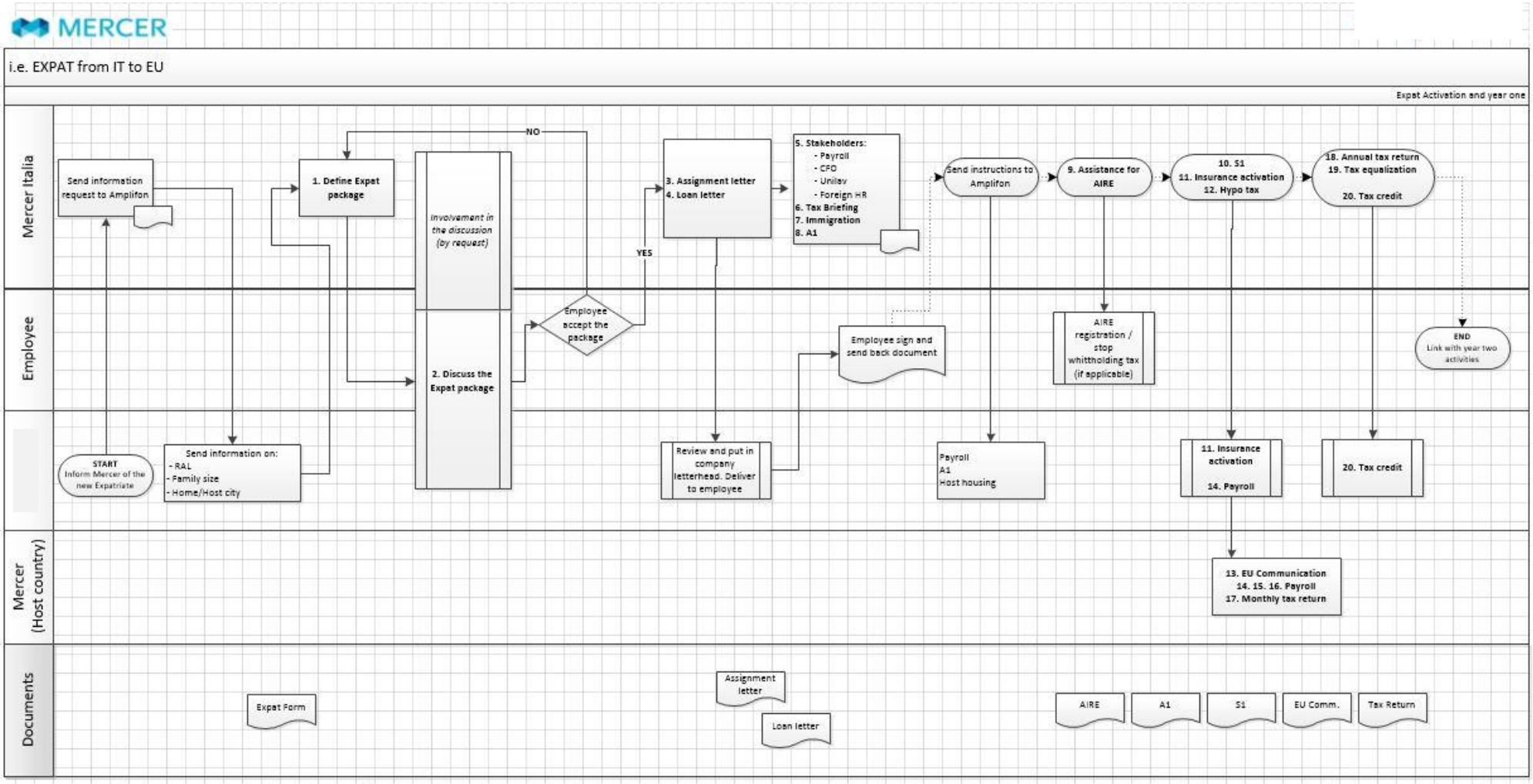
EXPAT FLOW CHART
SAMPLE



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GRAZIE

Matteo Tamburini, Italy International Mobility Practice Leader
Mercer | Viale di Villa Grazioli 23, 00198 Roma, Italia
Mercer | Viale Luigi Bodio 33, 20158 Milano, Italia
+39 06 96708200 | Mobile +39 344 019 72 08 | matteo.tamburini@mercer.com

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