



Work anywhere*

*What does it mean for you?

**In the new reality, more employees
will be working remotely. Is your
company ready?**

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Call it telecommuting, working from home, or remote working, the idea of not having to travel to an office, but rather doing one's job from the comfort of the living room, a local coffee shop, or even a sunny beach has been intriguing employees for decades.

As technology has advanced, the ability to work anywhere has grown even more popular. While some companies have scaled back or eliminated their remote work programs, most notably Yahoo and IBM in 2013, on the whole, many companies have become somewhat more comfortable with not having all their employees on site and have recognized that offering a work-from-home option is seen by many workers as an enticing perk. At the same time, only 37 percent of U.S. jobs can be done entirely remotely, leaving remote work a remote possibility for many workers.¹

Then came COVID-19. With the imposition of stay-at-home orders, companies had no choice but to create a remote working environment for most of their employees. Some experienced initial challenges

getting the technology to work smoothly, but eventually, these issues were worked out. Ultimately, COVID-19 has shown that it is possible for people to work anywhere and be productive doing more jobs than ever thought before.

Despite this generally positive outcome, many companies will face a dilemma when the widespread COVID-19 social-distancing restrictions finally relax, and greater risk and compliance issues remain: Do they continue to allow their employees wide latitude to work remotely or do they pull them back to the office completely? Many will opt to continue to offer work-from-home benefits, but it will be a more complex decision matrix with role, level, and location dimensions in play.

Organizations that choose to continue with some level of remote workforce will need to undergo a transformation we describe as "Work anywhere, together." This is an employee-centered approach that is much more complex than simply enabling remote work—companies need to think through the implications and develop a comprehensive strategy to ensure its success.

¹ University of Chicago, How Many Jobs Can be Done at Home? Jonathan I. Dingel and Brent Neiman, June 2020

Disruption to the system: COVID-19 as an accelerator

Over the past few decades, advances in internet connectivity, faster and more powerful computers, and the prevalence of smartphones have made remote access to company networks more available. These developments have given rise to a greater desire among a new generation of mobile-savvy employees for greater flexibility and work-life balance that the concept of work anywhere provides. Despite ratcheting employee expectations, most businesses have been slow to adopt a formal work anywhere strategy, raising concerns about managing a remote workforce, maintaining company culture, and addressing the additional risk and compliance burdens. Then COVID-19 hit.

The first U.S. case of COVID-19 was discovered in January 2020. By the end of March, nearly the entire country was subject to stay-at-home orders, and a near global lockdown brought business travel to a halt. Businesses, if they could, scrambled to set up the technology and infrastructure so most of the employees could work from home.

IT departments expanded VPN access, new laptops and extra monitors were ordered, and software was made available so teams could stay in touch and work together despite not sharing the same physical space. The use of virtual meeting apps soared—Microsoft Teams active users jumped 70 percent in April 2020 alone.²

“Work anywhere was initially perceived by our clients to be a better and smarter way for attracting, maintaining, engaging, and obtaining the talent they wanted, but it was somewhat limited in scope,” said Dave Mayes, KPMG Global Mobility Services. “Then COVID-19 hit, and it accelerated the timeline by a decade or so.”

Despite initial challenges and hiccups—and that most were given no choice in the matter—many employees and employers have found the move to remote work to be a generally positive experience. Consider these statistics:

- Despite not having direct supervision, 69 percent of U.S. workers said their productivity has increased since moving remote. Ninety-one percent said they were satisfied with their employer’s COVID-19 response compared with 72 percent of those still working in person.³
- 78 percent of current remote workers agreed that working from home has saved them time during their day, whereas only 44 percent agreed that it has made them feel more isolated or lonely.⁴

Employees also seemed willing to put up with some disadvantages if it meant they could keep working from home.

- Fifty percent said their desire to work remotely wouldn’t change even if they were expected to work longer hours.

- Forty percent said it wouldn’t change with reduced take-home pay or greater taxes.
- Sixty percent indicated it wouldn’t change if their employers put software on their computers to monitor their productivity.⁵

While generally positive, remote workers have also seen some significant downsides. For instance, 36 percent of workers reported more work-related stress, and 34 percent said their current environment has made it more difficult to collaborate.⁶ Working parents find themselves wearing multiple hats at all times, making focus on any one role feel nearly impossible. What’s more, U.S. remote workers today on average spent three more hours per day working versus pre-lockdown, increasing concerns of burnout.⁷

Similar to the findings on employees, studies have uncovered pros and cons from the employers as they reevaluate their work anywhere strategies. A study of a 400-person team at Microsoft found that moving to remote work reduced the number of meetings, but employees worked more past regular business hours.⁸

Nevertheless, given the generally positive reception by employees, major companies are announcing permanent remote work policies—concluding that remote work is a desirable benefit for potential hires. Consider that more than half of current remote workers report that they are more likely to apply for jobs that include the flexibility of remote work as an option.⁹

“Forward-looking companies realize that this could be a differentiator for them,” said Jamie Seymour, KPMG Global Mobility Services. “If they get this right, it’s going to really reset the talent agenda and allow them to attract a different pool of talent than they have been able to in the past.”

Working anywhere as business as usual

Each company will ultimately have to determine the details of their work anywhere strategy based on their business needs. They will also have to consider the preferences of workers, who tend to value flexibility over an all-or-nothing approach and show a desire to spend at least some time in the office.

²The Verge, “Microsoft Teams jumps 70 percent to 75 million daily active users,” Tom Warren, April 29, 2020

³KPMG Survey, American Worker Survey, Summer 2020

⁴Morning Consult, “How the Pandemic Has Altered Expectations of Remote Work,” Peyton Shelburne, July 1, 2020

⁵KPMG Survey, Remote Working Survey, September 2020

⁶KPMG Survey, Remote Working Survey, September 2020

⁷Bloomberg News, “Three hours longer, the pandemic workday has obliterated work-life balance,” Michelle Davis and Jeff Green, April 23, 2020

⁸New York Times, “Remote Work Isn’t Working? Maybe Your Company Is Doing It Wrong,” Claire Cain Miller, July 31, 2020

⁹Morning Consult, “How the Pandemic Has Altered Expectations of Remote Work,” Peyton Shelburne, July 1, 2020

Voice of the employee

Voice of the employer

69% of U.S. workers say their productivity has increased since moving remote, even without direct supervision

52% of managers will allow their employees to work remotely more often in the future based on their COVID experiences

36% of workers reported more work-related stress

3 out of 4 chief finance officers and finance leaders are considering moving at least 5% of their on-site workers to permanent remote positions

71% of workers said they would want to work remotely at least a quarter of the time post-COVID

41% of companies are considering including work from anywhere arrangements as a permanent work option for all or a portion of their US workforce.

Among U.S. workers who were able to work remotely before COVID-19, only 35 percent reported working remotely at least 25 percent of the time. When asked what their ideal balance would be post-COVID-19, 71 percent said they would want to work remotely at least 25 percent of the time.¹⁰

A seismic shift toward work anywhere has caused many employees to consider radical changes. We found that 59 percent of U.S. remote workers said if they knew they could continue working remotely, they would consider moving elsewhere. Additionally, a majority of workers are willing to go so far as to change jobs or locations in order to keep their flexible work benefits.¹¹

This shift is changing the minds of management as well. While much of the resistance pre-COVID-19 was from the management side of the equation, resisting the desires of their employees, many have come around to providing at least an increased level of flexibility. Among managers who report their employees can work from home, 55 percent say that once government restrictions are lifted and kids are physically back in school, the experience of COVID-19 will change their remote work policy, with 52 percent indicating they will allow their employees to work remotely more often as a result.¹² Three out of four chief finance officers and finance leaders are considering moving at least 5 percent of their on-site workforce to remote positions permanently after COVID-19.¹³

“In all candor, it’s not like being together physically. And so I can’t wait for everybody to be able to come back into the office. I don’t believe that we’ll return to the way we were because we’ve found that there are some things that actually work really well virtually,” said Tim Cook, CEO of Apple Inc., speaking at a virtual conference hosted by the Atlantic in September.

While many are reconsidering their attitude toward flexible work guidelines, a majority of companies have not taken steps to create formal strategies to handle the resulting implications. In a survey of key stakeholders at KPMG global clients across all industries, only 41 percent were considering formally redefining their current job models to include work from anywhere arrangements as a permanent work option for all or a portion of their U.S.-based workforce, and just 35 percent reported the same for their international workforce.¹⁴

“We are still in the early innings here—organizations are rethinking what, how, and where the work gets done and by whom,” said Colleen Drummond, Innovation Labs at KPMG Ignition. “Where those initiatives go will need to be balanced with what employees want—there is an increasing expectation by many employees that they should be able to work anywhere, and along with that, live anywhere. Yet at the same time, not everyone signed up for full-time remote.”

¹⁰ KPMG Survey, Remote Working Survey, September 2020

¹¹ KPMG Survey, Remote Working Survey, September 2020

¹² Gallup, “How Coronavirus Will Change the ‘Next Normal’ Workplace,” Jim Harter, May 1, 2020

¹³ CNBC, “Here are the key tax issues you need to know if you will be working remotely permanently,” Darla Mercado, May 30, 2020

¹⁴ KPMG Survey, The Future of Global Talent Mobility, October 2020

The knowns and unknowns of the new reality of work

Imagine a pendulum swinging between pre-COVID-19 in-person work and mid-COVID-19 virtual work. The pendulum has swung from the former to the latter and the equilibrium will likely settle somewhere in the middle.

A new equilibrium will arise: The Ambidextrous Organization

Taking into account the new experiences and changes during COVID, companies will find a new balance between fully in person and fully remote work.



- ADVANTAGES:**
- Additional trust
 - Human connection and collaboration
 - Better relationship building
- DISADVANTAGES:**
- Expensive
 - Time consuming
 - Not environmentally friendly



Mid-COVID
Virtual Work

- ADVANTAGES:**
- Convenient
 - More time with family
 - More time available for the work
- DISADVANTAGES:**
- Less control of employees
 - Fully reliant on technology
 - Blurring of work and personal life
 - Less collaboration

The outlook for our "New Normal"



Business **travel will resume**, with decreased duration and frequency initially



The choice to **work remote will be commonly accepted**



Strategies will shift to support a **collaborative culture** virtually



Development of **new remote presence technology**



New policies for **remote work support**



After we get to something resembling a new normal, we do expect most employers will offer more work flexibility, and companies need to plan for that eventuality.



—Bob Mischler, U.S. Principal in Charge for
KPMG Global Mobility Services

However, where exactly in the middle the pendulum settles will depend on a few factors yet to be determined:

1. Industry and the role type a company employs.

The ability to work anywhere today is highly dependent on the industry and job type and how practical it is for those jobs to be performed outside the office. A study from University of Chicago looked into what percentage of jobs in various industries could be done remotely. They found that finance professionals (76.3 percent) and tech workers (71.7 percent) may find most or even all of their jobs can be performed from anywhere, while manufacturing (22.5 percent) and transportation (18.6 percent) jobs less so.¹⁵ This division further breaks down into individual role type as even within an industry, certain jobs require human interaction. Companies will need to be intentional about which of their roles could be done from anywhere as they craft their policies

2. Timeline to the new reality. Depending on how long remote work stays the norm, the more likely the norm in the new reality will favor work anywhere.

3. Technology breakthroughs. With more employees working remotely, innovation in remote work technology has accelerated. Advances in artificial intelligence and machine learning will make data capture from meetings easier and more fruitful. Virtual reality and better Wi-Fi availability will improve the meeting experience. Robotics and drones will allow more jobs to be done remotely.

4. Company culture. Certain companies will demand to have workers in person, regardless of employee wishes—be it for control, risk management, regulatory compliance, or to ensure collaboration among their people.

5. Lingering health and safety concerns. Though vaccines and treatments will diminish the risks, companies will need to account for lingering concerns and as many as 40 percent of employees believe that their employer should provide employee opt-in remote work options even after returning to normal operations.¹⁶

6. Impact of tax and legal complications. Many localities, especially U.S. states, have offered temporary relief for remote workers, allowing them to continue to operate as though they were working in their primary office for tax purposes. We can expect the shape and duration of that relief to change as we emerge into a new reality post-COVID-19. Moving forward, companies will have to be prepared for how to optimize against these complications and stay compliant.

¹⁵ University of Chicago, How Many Jobs Can be Done at Home? Jonathan I. Dingel and Brent Neiman, June 2020

¹⁶ IBM study, COVID-19 Consumer Survey, May 2020

Considerations for businesses

While the COVID-19 situation has proven for many that employees can indeed work anywhere and maintain productivity, businesses still have much to think through. Enabling their workers to work at their primary residence imposes some challenges, but allowing work from geographically anywhere carries a multitude of implications that must be considered. Even someone working remotely 100 percent of the time in a single location will have drastically different compliance and support needs than someone who is empowered to work anywhere.

Wherever the pendulum settles, businesses will need to build the right support infrastructure to get the most out of their employees while remaining compliant in all jurisdictions. Regardless of what the future holds, having the right processes will enable businesses to be agile and adapt to whatever may come.

As companies determine how flexible their remote work strategy should be and how closely it approaches work anywhere, they should first consider who can avail themselves of such remote-ability and what locations are included in their definition of “anywhere.”



We also have to consider that not everyone is set up to work in an efficient manner in their homes. In certain geographies where multigenerational housing is common or real estate is limited due to market conditions, it may be challenging for employees to be effective with competing priorities vying for attention.



— Patricia Brown, KPMG Global Mobility Services

Questions to ask: Determining qualification

- Are only specific job or role types able to take advantage of remote work?
- Which job or role types should be done remotely?
- Are employers willing to allow remote work only for a specific length of time (e.g., three months or six months)?
- Is remote work a reward for employees in good standing with a long-term relationship with the company?
- How much of the workforce will be allowed to work remotely?

Questions to ask: Defining work anywhere

- Does remote work in jurisdictions where the organization already has operations get preferred status so as not to increase the tax burden on the company?
- Does remote work in locations with lower tax burden get preferential treatment?
- Does the distance of the remote working location from a global hub impact the decision in case the employee is needed in person for certain duties?

Being clear and intentional about your remote work policy, how flexible it is, and who qualifies for it enables your organization to set employee expectations and meet them, fostering greater trust and engagement. It also ensures that you can set up the correct infrastructure to support work anywhere employees. One way KPMG has been guiding our clients' decision-making is through the five Ts.

Questions to ask: The five Ts framework for cumulative effect

- Task—What does an individual need to accomplish in his or her role, how is it measured, and how does it link with other tasks and people?
- Type—What is the optimal working style for this role and individual (collaborative, independent, creative, etc.)?
- Time—How long do tasks take to complete, and would time zones affect the employee's ability to team with others?
- Tools—What resources does the employee need to complete his or her tasks, including new techniques and information sources?
- Tech—What core, enabling, and infrastructure technologies are necessary for the employee to perform these tasks at a high level remotely? Is my organization prepared for that?

What are employees' physical connections to a workplace in terms of people, place, contacts, information, or ideas? What causes physical relationships to the organization? What do the five Ts tell you about this? The five Ts are not a calculator or scorecard but a framework to show a cumulative effect—an indicator, not a complicated algorithm.



Our clients are starting to get clearer thinking using this lens of the five Ts.



—Matt Campbell, KPMG Human Capital Advisory

Tax implications for the employer and employee

Once an organization has considered the scope and scale of such a program, a key issue where there is little clarity is around taxes on remote work for both the employer and employee. Consider the following lenses for corporate tax and payroll and employee tax:

Corporate tax

Remote work and taxable presence

If a company has employees working in a state for the long term, regulators may deem it has a taxable presence in that state and must apportion some of the business's income to be taxed by that state—a major compliance headache, especially if the number of those employees is few and jurisdictions present are high.

And dealing with such an apportionment in a work anywhere environment can be even tougher. States have traditionally required businesses to apportion income to a given state based on several factors

Complexities



including payroll, sales, property, and more. In a virtual world with no property and mobile employees, attributing a given employee's income takes on a greater burden.

Permanent establishment

Having employees working in a remote jurisdiction where the organization does not have operations for an extended amount of time runs the risk of establishing a permanent establishment in that country, subjecting it to corporate tax on that employee's profits and adding regulatory compliance work.

Monitoring tax thresholds

In order to remain compliant, organizations will need to better monitor employees' movements to ensure correct taxation. This will make the filing process easier for employees but will cause more paperwork than they have experienced previously.

Payroll and employee tax

Withholding and definition of "convenience of the employer"

Businesses will need to withhold from the employee's paycheck taxes in the jurisdiction in which they are living rather than just working. While some neighboring jurisdictions have reciprocity agreements that eliminate the need to file in multiple jurisdictions (like Washington, DC, for example), many do not, and companies will face an increased burden in the interim. Furthermore, telecommuting workers have been able to withhold in solely the state in which their employer is located on the "convenience of the employer" policy. That definition may not stretch to include work anywhere and would also lead to increased reporting burdens.

Additional support for the employee for tax liabilities in multiple jurisdictions

Depending on regulations, employees may need to withhold in various jurisdictions and file taxes in separate jurisdictions if they are working somewhere separate to the main office location. Furthermore, if they are working in more than one location during a given year, they may be required to pay taxes twice on income. In some instances, there could be credits available to help offset such a situation, but employees would likely need guidance to solve these issues.

Given all additional compliance requirements around state and local taxes related to remote working, employees will expect their employers to provide additional support to address these complex tax liabilities.

How have companies been preparing? "We are seeing a spectrum of responses across a range of clients," said Rajiv Thadani, KPMG Global Mobility Services. "Some clients have come up with guidance based on the length of time spent working remotely. For example, less than 30 days is fine, between 30 and 60 days is okay but requires data, and anything greater than 60 days, may require a conversation about it. At the other end of the spectrum, we have clients who are doing what is necessary during the health crisis; however, they may not allow this same flexibility post-COVID-19."

Regardless of the extent a company allows remote working, organizations are going to face a significant risk as it pertains to tax compliance.

As tax revenues for most countries decline, and the more permanent employee shifts occur, jurisdictions are going to be looking for more revenue. All of these things point toward a need for companies to minimize some of their risk.

What are the organizational implications?

Beyond taxes, organizations will have to confront a full array of organizational challenges to stay compliant in a work anywhere world.

Foreign qualification for workers

Getting work permits for employees stationed abroad will require a legal presence in the country in question. As companies look to be more flexible in where their employees can work, they need to be cognizant of where their operations allow them that flexibility and where they do not.

Risk

The additional complexity of work anywhere inherently adds risk. From a compliance level, organizations need to understand and stay current on many new regulations. Especially in highly regulated sectors and industries, there is reputational risk if the organization cannot remain compliant. Managing cyber risk is of great concern: with so much of the intellectual property and activity happening in decentralized locations, it makes it more difficult to remain secure. Moreover, different jurisdictions have differing regulations on data privacy and intellectual property. All of these risks make it more crucial for companies to have clear and consistent procedures and policies to minimize risk, while offering the flexibility employees seek.

Compensation and benefits

With a work anywhere policy, organizations will need to consider whether compensation should be prorated based on cost of living in the company's or the employee's location. Facebook has announced that beginning in January, employee compensation will be adjusted based on the living cost of the location in which the employee chooses to work.¹⁷ Additionally, employees may need to adjust certain benefits, like yearly vacation carryover, because jurisdictions have differing regulatory requirements.

"Organizations are going to need to reassess the types of benefits they currently provide against what will be needed or required under local employment laws to support employees in remote work locations," said Michael Bussa, KPMG Global Reward Services.

He added that these fall into two categories: (1) health and welfare, pension, and insurance and (2) in-kind or monetary benefits to support employees in a remote work environment.

In the case of the first, companies will need to assess the benefits that are required to be provided or can be offered in the remote work location and how these are required to be delivered. In the case of the second, balancing family and work commitments has become more challenging and the boundaries between 'time working' and 'family/personal time' have become blurred. Going forward, companies will need to give careful consideration to the support framework needed for employees who will work remotely on a permanent basis.

¹⁷ *New York Times*, "Facebook Starts Planning for Permanent Remote Workers," Kate Conger, May 21, 2020

Career paths, training, and learning

Critiques of remote work assert that it lowers engagement and hurts company culture. Therefore, it's important to ensure remote workers are given the resources to see their continued involvement in the firm. Designing virtual training and learning to keep skills fresh and career paths open for remote workers can foster greater engagement, which is crucial to the success of a work anywhere program.

"Intentionally building in career progression is critical for organizations so people can build key skills that help them navigate their progression," said Matt Campbell, KPMG Human Capital Advisory. He continues to add that most managers know how great an employee may be rather than acknowledging the actual merit of what they have done. Companies need to understand how to be aware of a person's skills in a virtual setting so that individuals can self-direct their development.

Performance metrics

With productivity a top concern, organizations need to determine how to properly assess remote workers. Performance metrics should be reviewed to ensure that they are best evaluating workers even in a remote setting.

"Most organizations don't have good metrics on productivity," Campbell said. "This is especially the case when we look at knowledge work because they don't have ways to quantify good quality ideas. Moving forward, they will need to evolve in how they think about productivity to have a data-driven conversation in their organization."

It will be important for organizations to think holistically about the jobs and roles that will be done remotely to optimize employee experience while remaining cost conscious.

Technology systems and collaboration tools

Remote work is reliant on technology to perform even the most basic tasks. To ensure productivity, organizations need to stay on top of the best tools for a seamless virtual experience. As we move toward a more hybrid model of virtual and in-person work, it is vital that organizations have the tools necessary to fuse the two modes of working as best as possible.

How companies can respond

Our new reality will feature more remote work as workers demand it and organizations see its benefits. This will require organizations to create more formalized policies that confront the complex issues that arise with a far-flung workforce.

The optimal way to make order out of that complexity and provide transparency and a great employee experience is to be intentional in determining who qualifies for the program, program design, and associated processes.

Strategy and policy

The beginning of a successful work anywhere program starts by aligning the work anywhere strategy with business and talent strategy—that is, understanding employee needs and expectations and what the organization needs to be successful.

To reduce uncertain outcomes for work anywhere, organizations must be intentional about the decisions they make for the program. But what does it mean to

be intentional? Leaders will need to decide what are the intentions of the work anywhere program. Why does it exist? Is it for business performance? Is it there to satisfy employee demands? Does it lower health risks currently and in the future? Does it help reduce a tax burden in the long run? Once an organization decides what its vision is, it can begin to craft policies to optimize that. Thinking across lenses of business performance, employee experience, compliance, further risks, and more for a specific business type can help determine what tradeoffs are necessary.

An organization's approach to work anywhere ought to be specific to that organization, reflecting its size, culture, performance, compliance requirements, business needs, location(s), job types, tasks, the voice of the employee, etc. Each business will have to ask not just what can be done remotely, but also whether or not it should be done remotely. Proactive and intentional communication, including transparent policies, will help manage the overall risk for both the business and its employees.



Organizations can begin to make decisions by structuring them around five key components of successful work anywhere programs. These key components include strategy and policy, structure, compliance and supporting processes, risk assessment and data analytics, along with program management.



—Kshipra Thareja, KPMG Global Mobility Services

Structure

Organizations have structured themselves to maximize efficiency and minimize risk in a world where almost all work is done in centralized locations. In a work anywhere world, organizations need to reconsider how they are structured to respond to the new sources of risk, tax and otherwise.

Compliance and supporting processes

Work anywhere introduces additional complexities into organizational processes. Especially for highly regulated industries, even a small percentage of individuals working remotely can add many new compliance obligations. Companies need to create the appropriate policies and guardrails to determine if those obligations are triggered and the appropriate process to support them.

Risk assessment and data analytics

Remote work and work anywhere create a significant amount of data. To create a successful work anywhere program, organizations must harness the data they already possess to begin the program and continue to adapt based on the new data they capture.

To make this work, employers are going to have to put processes and technology in place to track where their remote employees are, and employee requests to work remotely will need to be controlled centrally within the organization. By centralizing and controlling these requests, employers will have an easier time applying consistent treatment whether or not they have created a policy. More importantly, this will allow various stakeholders within the organization to review the corporate, individual, and payroll tax implications with such remote work arrangements.

Program management

Designing a work anywhere program is just the beginning. As new challenges and complications arise, companies must create a strong change management program to help transition to work anywhere and manage the bumps in the road along the way.

Many organizations have created task forces or identified someone in their organization to own this issue. But what we have found is that very few organizations have put the right governance or structure on their teams. They are starting to realize that in order to address the stakeholders across the organization, a holistic view and cross-functional group is needed.

Companies are investing to compete in the new reality. For the first time, work anywhere at scale is both achievable and a competitive advantage in the war for talent. The implications are shifting the business paradigm now and into the future. It will take proven models of innovation to create the right strategy. We believe the KPMG answer to work anywhere, together is compelling. The next wave of change isn't on the horizon; it's here and it's now. And those bold enough to embrace it may be the next generation of winners in the new reality.

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