



Recent trends in international mobility

As we approach the eighth month of the Russia-Ukraine conflict, and with the effects of the pandemic still unfolding, HR policies for mobile employees' Benefits have significantly evolved:

- Companies becoming aware of the importance of their "Duty of Care";
- Employees' demand for more flexibility in working conditions (remote working abroad);
- New requirements and new services: security, psychological support, medical teleconsultation and second opinion.

The Duty of Care is more prevalent than ever amongst HR, C&B and Risk Managers. There are no new regulations in France or in the world. However, the new sanitary and security risks over the last two years have made it imperative to review travel policies and repatriation assistance programmes. Moreover, the latter have unfortunately become more expensive, given the substantial increase in the cost of medical evacuations.

WTW France also took the opportunity to remind its clients of the importance of **prevention**, particularly regarding pre-expatriation medical check-ups. A prevention to be tailored to suit any given country, the composition of the family going abroad and their age.

Moreover, lock-down periods and border closures have totally democratised **remote working**, especially in the individual's country of employment. New generations entering the labour market are keen for employers to offer them a very open "work from anywhere" working arrangement. Remote working abroad on holidays, to return to one's country of origin, to be close to one's parents; for a week or a few months... it may seem simple but there are many risks and hazards.

Firstly, employers must ensure their **Duty of Care** and therefore the right social protection abroad, even though these are usually non-mobile employees, who do not have specific social protection, as expatriates do.

A French employee who remotely works abroad remains affiliated to the Social Security and complementary schemes. The question is: to what extent do they continue to apply? In all cases, it is necessary to **declare this stay to URSSAF** as for a secondment, and to respect the intra-Community rules applicable to multiactivity (**maximum 25%**).

Outside the EU, authorising remote working is **even more risky** as there is no jurisdiction regarding the applicability of Social Security and supplementary schemes (e.g., short term disability, work related, or not). In fact, apart from employee benefits, there are other risks to take into account when implementing an HR policy of remote working abroad:

- Political and safety environment of the remote working country (countries under sanctions, countries at war);
- Data protection: beware of professional computer hacking in some countries;
- Tax and legal risks for the Employer and the Employee: Immigration, Labour Law, setting up a secondary establishment abroad.

Thus, for the time being, there has been very little hindsight regarding the implementation of remote working abroad, although this is a relevant issue for many companies.



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Our recommendations

- The HR policy must define all the conditions of activity, and we recommend the assistance of a Tax & Legal firm (particularly for the agreement on remote work).
- This policy must anticipate a formal prior agreement from the employer for each stay: the information must be passed on from management to HR in order to declare it to the URSSAF, in the same way as for a professional mission. This agreement may involve an assessment (taking into account the various risks, the country, etc.). Some countries may simply be excluded from this policy.
- It is advisable to have an internal control and monitoring tool - it will also facilitate the localisation of all teleworkers in the event of a crisis in a given country (conflict, natural disaster...).
- Employees should be reminded of the difference between Remote Working and Paid Leave*; in the event of a claim, it should be remembered that for the French Social Security system, the benefits are much higher in case of work-related disability than in the other case.
- Lastly, remote work abroad should be limited to 90 days per year, of which only a few days should be spent outside the EU.

(*) 40% of managers work at least occasionally during their holidays...

Votre contact dédié

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