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HOW TO APPROACH MOBILITY

The face of expatriation is changing. A recession of unprecedented proportions and an increasingly globalised environment have blurred international boundaries. Businesses now must deal with increasingly complex issues, such as managing a new generation of professionals who are more open to the world, finding ways of reducing costs in the face of strong competition, and developing a more flexible and optimised international mobility policy.

International assignees present special strategic, compensation, and benefits issues. The HR strategy for your globally mobile workforce needs to:

• Support your corporate global business objectives and broader HR strategies
• Attract and retain the right global pool of talent
• Provide effective expatriate renumeration
• Optimise expatriates’ job performance

It has become vital for companies to constantly re-evaluate and evolve their approach to global mobility. With results on hand from our worldwide surveys and expertise from across the globe, Mercer can help you with all of these needs. Mercer’s robust mobility solutions can help you successfully manage globally mobile employees from your initial strategy to handling compensation, talent, benefits, and pension issues — and all the way through to repatriation.

Mercer has developed a variety of precise online and offline tools that can help you to perform calculations, generate reports, gather reference information, and manage all aspects of expatriate administration. Utilising methods that are transparent, globally consistent and financially sound, Mercer will enable you to design and implement equitable expatriate compensation packages. Furthermore, Mercer’s expatriate consulting services and reliable, up-to-date benchmarking data can help you manage your human resources globally and assist in guiding your remuneration policies to ensure your organisation’s competitiveness in the marketplace.

Mercer offers a full spectrum of global mobility services and products across six continents. We have offices in 42 countries and territories and more than 25,000 clients worldwide — making us the only expatriate management experts with a truly global footprint. We can help you make better, more strategic decisions on how to optimise your human capital. We are the only consulting firm offering clients cross-functional international mobility expertise in fields such as HR strategy, talent management, international mobility policies, expatriate compensation, mobility organisation and operational management processes, and international retirement.

Visit imercer.com/mobility.
BUILDING EXPATRIATE PACKAGES

BALANCE SHEET
Our Balance Sheet approach retains the expatriate in the home-country salary structure and provides allowances to enable the expatriate to maintain a standard of living broadly similar to that enjoyed at home. Balance Sheet worksheets show all components of an individual expatriate compensation package — base salary, differentials, taxes, premiums, and allowances.

The goal of the Balance Sheet comparison is to establish a host-country salary that preserves an individual’s home-country standard of living. Due to the often significant differences in tax rates, social security contributions, housing costs, and general cost of living between countries, a simple exchange-rate conversion of gross salary would be meaningless. Therefore, under the Balance Sheet system, the expatriate’s net pay in the home location is adjusted for any cost-of-living difference in the host location, and then grossed up for the host-country taxes and housing costs.

imercer.com/balance
COST-OF-LIVING INDICES, ALLOWANCES AND REPORTS

To encourage mobility and to manage your international assignment costs, you need precise information to calculate fair, consistent expatriate compensation packages. Mercer’s semi-annual cost-of-living surveys are conducted by professional researchers in over 375 locations. Carefully chosen vendors reflect only those outlets where your expatriates can buy goods and services of international quality.

Expatriate administrators must be able to take into consideration continually changing cost-of-living differences among diverse locations and to integrate them into fair, workable, transparent, cost-efficient compensation packages.

THE BENEFIT OF TWO APPROACHES
Finding the best way to address the cost-of-living issue is a challenge when managing a modern global workforce that originates in, and is assigned to, a diverse array of locations. To help you find the optimal solution, Mercer offers two distinct ways to compare costs:

MULTINATIONAL APPROACH
The Mercer Multinational Cost-of-Living approach develops cost-of-living indices and differentials based on a blended international spending pattern. This methodology assumes a convergence of spending patterns among expatriates of companies employing a variety of assignees with complex assignment patterns and from many different nationalities. With weighting of goods and services the same for all locations, this approach compares prices of similar brands and from similar retail outlets in both the home city and host city. Indices may be “reversible” — the Mercer Mean-to-Mean Index is an excellent indicator of overall differences in prices between two locations, as it compares the mean prices (average price of each item) in the base city to the mean prices in the host city. Each Mercer Multinational Cost-of-Living report includes:

- City-to-city index comparison
- Home country/international spendable income
- Home country housing norms
- Expatriate accommodation costs
- International education costs
- Business travel expenses
- Actual item price lists
- List of stores surveyed

NATIONALITY-SPECIFIC APPROACH
The Mercer Nationality-Specific Cost-of-Living approach develops cost-of-living indices and differentials based on the unique spending patterns in a base country — usually the home or headquarters country.

Using different weights for each home country ensures that expatriates can maintain their expenditure patterns in their host locations. This compares prices in the home country from a local-national perspective to prices in the host location from an expatriate perspective.

Mercer can help you decide which approach works best for both your company and your expatriates.

HOME SPENDABLE INCOME
Spendable Income Tables report the typical amount an employee spends on goods and services in his/her home country. Used in conjunction with our Cost-of-Living indices, the tables support you in determining appropriate cost-of-living allowances. These reality-based Spendable Income Tables are based on national statistics for major countries. The tables are broken down by income level and family size, from single employees to couples with four children.

Visit imercer.com/col for more information.
LOCATION HARDSHIP RATINGS AND QUALITY-OF-LIVING ALLOWANCES

Factors such as climate, disease and sanitation standards, ease of communications, and physical remoteness can often affect the success of a foreign assignment. Moreover, the local political and social environment, political violence, and crime may give rise to potentially uncomfortable, inconvenient or even dangerous situations. To encourage mobility, reliable information is needed to help calculate fair, consistent expatriate allowances.

Mercer offers two ways to compensate mobile employees fairly for going to a host site with a lower quality of living than that in their home site. The qualitative and quantitative methods involved in Mercer’s products — the Quality-of-Living Reports (QOL) and the Location Evaluation Reports (LER) — result in a financial incentive that not only helps motivate your employees to accept a foreign assignment, but also compensates them for adverse conditions in the host location.

THE BENEFIT OF TWO APPROACHES
QOL recommends a point-to-point comparison assignment premium in order to recognise differences in home and host conditions. LER assesses living conditions against generally accepted standards, providing a single premium recommendation for all assignees.

LOCATION EVALUATION (LER) REPORTS
Prepared in partnership with Control Risks, these analytical reports assess over 130 locations worldwide on 14 factors that make up daily life for expatriates and their families. LER provides a recommendation that is independent of a home location and maintains an equitable approach because the premium can be applied across an entire expatriate population.

QUALITY-OF-LIVING (QOL) REPORTS
QOL Reports help determine competitive hardship allowances based on quality-of-living differences between the assignee’s home and host locations for transfers among over 330 locations worldwide. The Quality-of-Living Index Calculator provides a final quality-of-living index and recommended allowance, as well as a detailed breakdown of all the elements taken into account. The index for a given host city varies with the assignee’s home location.

On request, we can prepare custom reports and reports for non-standard locations. Mercer’s global mobility specialists are available to advise you with further information on Location Evaluation Reports and Quality-of-Living Reports.

imercer.com/hardship
Mercer Mobilize Housing Solution™
Expatriate Housing with a Perfect View

Introducing the Mercer Mobilize Housing Solution — the most advanced expatriate housing tool for better-informed, more-defensible housing allowance decisions.

The new Mercer Mobilize Housing Solution builds on decades of expertise in expatriate housing. Our extensive, accurate data for over 300 cities is now delivered in a revolutionary, new platform.

- Interactive Mapping Technology: Visualise where expatriate neighbourhoods and schools are in relation to your company’s office (which can be mapped). See street-level photos and neighbourhood information.
- Flexible Data: Mobility managers can easily configure data by a variety of factors, like including/excluding specific neighbourhoods so that the housing data reflects their needs, for example by choosing the neighbourhoods close to the company office, where the company’s expatriates tend to reside.
- Sample Real Listings: We will post actual rentals listed at the time of our surveys to provide a realistic sense of what can be expected for various budget types at particular locations.
- Reverse Lookup: See what sort of housing a certain rental amount will buy in a given neighbourhood. This feature will help you both to set expectations and to frame the discussion around exception requests.
- Varied Reporting Formats: Our intuitive user interface allows output of various levels of detail and different formats, making it easy to share information in a format customised for each stakeholder, from senior management to the assignee.

Contact us at mobility@mercer.com for details or visit imercer.com/housing.

Mercer’s Home Country Housing Norm Tables enable companies to assess expatriate housing cost differentials between a home and a host location. We analyse data based on the latest national statistics on family expenditure patterns in each country covered. These tables provide the average combined expenditures for shelter and utilities by salary level and distinguish between single and family households.

imercer.com/profiles

Mercer Real-Time RentCheck is an innovative assessment that helps you manage housing budgets against the ups and downs of the market. Real-Time RentCheck is ideally suited to help companies reduce time spent validating data, checking property availability, and negotiating with assignees.

imercer.com/rent
SHORT-TERM ASSIGNMENT ALLOWANCES

Short-term assignments provide companies with a valuable solution for the transfer of skills, know-how, and resources. Companies are competing in a global world with changes in technology, travel, and communication networks, and issues like dual career and family concerns make short-term assignments more attractive.

Short-term assignments present new challenges. Employees on short-term assignments are usually not accompanied by their family, therefore their living costs are different and they cannot be compensated as they would be for long-term assignments. On the other hand, short-term assignments last longer than business trips and require expenses of a wider nature, such as personal care products, laundry, and entertainment.

SHORT-TERM ASSIGNMENT ALLOWANCE TABLES
Mercer provides Short-term Assignment Allowance Tables by host city, allowing your company to grant a daily allowance fairly and consistently. The tables are available for over 325 cities covered by our worldwide cost-of-living reports, and are updated twice a year.

imercer.com/STA

SHORT-TERM PER DIEMS
Mercer Short-term Assignment Per Diem Calculator provides an appropriate, consistent, and cost-effective means of compensating employees for day-to-day living costs in the short-term assignment location. It offers three standard levels of per diems, letting you choose the allowance based on your company’s budget and spending assumptions.

The Short-term Assignment Per Diem Calculator recommendations are:

- **Accurate**, based on long-standing Mercer methodology
- **Transparent**, with recommendations broken down in detail
- **Up-to-date**, with data collected twice a year and more frequently in locations with volatile prices
- **Easily customised**, allowing for differentiation depending on type of assignment and other factors
- **Specific to multinational companies**, and based on spending patterns of actual business-oriented assignees like yours, including the provision of self-catering facilities

As a result, the web-based Short-term Assignment Per Diem Calculator is a cost-effective and appropriate solution for determining short-term per diems and can be a more consistent alternative to relying on government or other publicly available data.

imercer.com/shortterm
BUSINESS TRAVEL ALLOWANCE

The Mercer Business Travel Allowance reports provide data to determine daily allowances for international business travellers to over 330 destinations and four key regions: Africa and the Middle East, Americas, Asia-Pacific, and Europe. The reports contain information on actual hotel and meal rates plus miscellaneous expenses at three budget levels: high, medium, and low.

The reports help:

• Facilitate fair and efficient business travel costs
• Provide reasonable expenditure caps
• Estimate budgets more accurately
• Control costs

The reports provide cost data in the destination currency and the home currency, or in any other currencies needed. Reports can be purchased individually or through an annual subscription. Subscribers benefit from access to the data for all destinations with quarterly updates.

imercer.com/bta
OTHER GLOBAL PUBLICATIONS

WORLDWIDE BENEFIT AND EMPLOYMENT GUIDELINES (WBEG)
Keeping track of constant changes in laws and regulations in every country is time-consuming and expensive, but you can be confident using this top-selling, trusted resource. WBEG contains the most comprehensive and reliable information on employment conditions, statutory employee benefits, and typical employer benefit practices.

With extensive analysis and narrative reports, WBEG offers unparalleled quality and is the ultimate reference for worldwide benefits and employment information. Offering in-depth benefit updates for 62 countries, WBEG is available in five easy-to-use volumes for the major economic regions of the world.

To give you immediate access to benefits information wherever you have an internet connection, Mercer now offers the entire set of WBEG benefits reports in an online version. Your subscription gets you one year of access to WBEG-Online, where you can quickly find the precise benefit you want details about.

imercer.com/wbeg

PERSONAL TAX REPORTS
The Mercer Personal Tax Reports are authoritative guides on tax requirements and social charges in 130 locations worldwide. The reports outline, in simple-to-read terms, how the tax system is built and the implications for both local executives and expatriates. These reports summarise individual liability for tax and social charges. The reports include comprehensive tax tables that show the effective tax burden on a wide range of salaries for single persons, married couples, and married couples with up to four children.

imercer.com/pt

INTERNATIONAL EDUCATION INFORMATION
Mercer provides current information for international schools, including American, English, French, German, Italian, Japanese, and Scandinavian.
GLOBAL MOBILITY HANDBOOK
There is more to an effective international assignment than just moving an employee from one city to another. Mercer’s Global Mobility Handbook gives you the practical information you need to consider before, during, and after deploying staff around the world.

Available in two volumes, the Handbook provides insights into various aspects involved in expatriation, such as the human resources/administration function, preassignment preparation and moving, pay packages, budget, cost control and taxes, communication pointers, family issues, and repatriation.

imercer.com/mobilityperspectives

GLOBAL CAR POLICIES
A company car is an important benefit for attracting and retaining top talent. Global Car Policies is a valuable reference guide that can help you define new strategies and manage your car policy in the most effective way, making it easy to:

• Highlight differences in car policy practices across key markets
• Identify cost-saving measures
• Compare your car policy with others in the market

Based on responses from thousands of employers around the world, the Mercer Global Car Policies guide provides information on allocation policies, cash alternatives to cars, and associated tax regulations.

Visit imercer.com/carpolicies for more details.
GLOBAL MOBILITY INFORMATION

GLOBAL MOBILITY TOOLS

Expatriate technologies are the cornerstone of an effective mobility programme. We provide a range of tools and support services to assist with all phases of expatriate administration.

ASSIGNMENTPRO™:
INTERNATIONAL ASSIGNMENTS MANAGEMENT SOLUTION
Transform how you manage and administer your mobile workforce. Mercer’s new technology offering, AssignmentPro™, provides end-to-end automation to effectively manage all aspects of international assignments.

The system houses all information in a single, easy-to-use format, removing the need to outsource expatriate administration.

This cost-effective, time-saving tool will automate:

- Compensation and payroll reporting, including Balance Sheets;
- Cost projections
- Exception-from-policy tracking
- Customised user report creation
- Supplier management, contract management, workflow, and assignee communications
- Expense management and actual pay tracking
- Travel calendars
- Worldwide compensation data collection

imercer.com/expatmgmt

MERCER GLOBAL HRMONITOR®

Global HRMonitor is our premier single-source, web-based application designed to assist you in managing your expatriate employees worldwide. The online calculators let users customise data and expedite delivery of quality information to support HR programmes, administrators, and employees.

Mercer global mobility calculators include:

- Cost-of-Living Index and Cost-of-Living Allowance
- Expatriate Accommodation Costs
- Expatriate Compensation (including Advanced and Pro options)
- Balance Sheet
- Hypothetical Tax Calculator
- International Spendable Income
- Quality-of-Living Index
- Short-term Assignment Allowance
- Spendable Income, Home Housing Norm, and Savings

imercer.com/GHRM
GLOBAL MOBILITY SOFTWARE TOOLS

MERCERPASSPORT®

MercerPassport is a valuable reference that will help expatriates learn what it's really like to live in another country. Besides covering the fundamentals of foreign living (including visas and work or residence permits), MercerPassport provides insights on costs and availability of essential goods and services in the host country.

Visit imercer.com/mercerpassport.

CULTURALTRAININGPASSPORT™
COUNTRY-SPECIFIC, ONLINE COURSES FOR EXPATRIATE FAMILIES

CulturalTrainingPassport, the only tool of its kind, prepares international assignees and their families for their time abroad with complete, country-specific, affordable online cultural training programmes.

CulturalTrainingPassport combines the thorough, expatriate-specific country information contained in MercerPassport® with the interactive features of RW³ LLC’s CultureWizard to provide assignees with a comprehensive cultural and geopolitical profile of a country.

The training programme contains:

- Interactive, country-specific training course
- Comprehensive country-specific cultural and geopolitical profiles
- Personal cultural profiler that customises the course for each user
- Expat adjustment cycle tool
- Relocation scheduling tool
- A validated pre-assignment self-assessment

Visit imercer.com/ctpassport for details.

MERCER BELONG® GLOBAL MOBILITY
POWERING HR. EMPOWERING ASSIGNEES.

Mercer Belong Global Mobility streamlines the delivery of content to assignees and puts information and valuable tools at employees’ fingertips.

Whether you’re looking to provide information about your mobility programme to potential assignees, communicate with assignees around the globe, or help assignees manage their life abroad, Mercer Belong Global Mobility flexes to fit your needs.

Mercer Belong Global Mobility meets the needs of your employees regardless of where they are in the mobility lifecycle. Our tool offers views for:

- Employees curious about a global assignment as part of their career planning.
- Candidates considering or preparing for an upcoming international assignment.
- Current assignees.
- Globally mobile employees preparing to repatriate or start another assignment.

Our easy-to-use tool integrates all your existing mobility products and content. It enables your assignees, managers, and others in your company to find the tools and information they need quickly, and keeps them connected while doing so.

imercer.com/belongmobility
EXPATRIATE CONSULTING SERVICES

International assignments are part of a process to create change, improve understanding, and develop the global presence that is needed in the current competitive business climate. Expatriation is synonymous with new business opportunities, expansion, and growth. In order to manage expatriate assignments successfully in a highly competitive and cost-conscious business environment, Mercer consultants are able to support you with the services described below.

EXPATRIATE MANAGEMENT POLICIES

Whether your company is creating its first international assignments policy or reviewing its strategy to adapt to new business dynamics, Mercer can offer a complete consultancy service to assist you in building and managing your expatriation policies.

First, Mercer clarifies the purpose of the expatriation programme within your company and determines whether it is presently fulfilling that purpose. Then, Mercer identifies how you can achieve strategic objectives, specifically assisting with any of the following areas:

- Analysing and defining different types of international assignments
- Benchmarking your practices
- Compensation approaches
- Expatriation allowances
- Retirement
- Health care
- Localisation approaches
- Spouse support programmes
- Cost analysis
- Policy implementation and communication

Visit imercer.com/expatconsulting for more details.

EXPATRIATE COMPENSATION SERVICES

Mercer provides a full range of information products and services to help you manage your human resources globally. The compensation services support you in designing competitive, equitable and cost-effective expatriate packages.

Our consultants can help you determine whether a single or multiple policy tiers suit your expatriate programme best, by assessing the variety and needs of your mobility employees:

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imercer.com/expatcompservices
GLOBAL MOBILITY POLICY BENCHMARKING

Mercer’s new benchmarking options can help you optimise your expatriate policies. Using the unparalleled data from the 2012 Worldwide Survey of International Assignment Policies and Practices, we will provide you with custom benchmarking consulting and assess your mobility programme using an array of precise policy benchmarking tools. You will then receive a report that shows gaps in your policy that could be costing you money or valuable competitive advantages.

We offer two benchmarking options for your typical long-term assignment policies, the Desktop Review and the more in-depth Comprehensive Review. In addition, the new scenario-based assessment will help you understand best practices for seven alternative types of international assignments: strategic, developmental, global nomad, intra-regional, one-way international relocation, international local hire and short-term.

Visit [imercer.com/policybenchmarking](http://imercer.com/policybenchmarking) for details.

WORLDWIDE SURVEY OF INTERNATIONAL ASSIGNMENT POLICIES AND PRACTICES

Finding the right talent for your expatriate assignments is not easy. The Worldwide Survey of International Assignment Policies and Practices (WIAPP) will help you uncover current trends in international assignment programme management and evaluate your policy competitiveness and market positioning for specific assignment types, so your expatriate programme can be more effective. The valuable data in this, Mercer’s most encompassing global mobility survey, will help you develop, modify, and customise your expatriate packages. You can still participate.

- The largest survey participant base in the industry (2012 edition gathered data from over 750 global companies)
- Participants receive a FREE regional question-by-question analysis report
- The full Global Report is available to participants only

Visit [imercer.com/wiapp](http://imercer.com/wiapp) for further information and to participate.

BENEFITS SURVEY FOR EXPATRIATES AND INTERNATIONALLY MOBILE EMPLOYEES

The 2012 Benefits Survey for Expatriates and Internationally Mobile Employees report offers a unique opportunity to identify multinational company policies and trends when providing employee benefit programmes for international assignees. The survey covers benefit programmes across regions of operation, industries, company size, revenue levels, and number of expatriates.

This survey is one of the largest of its kind ever conducted, covering 288 multinational companies and 119,000 expatriates.

Visit [imercer.com/expatbenefits](http://imercer.com/expatbenefits).
EMEA EXPATRIATE MANAGEMENT CONFERENCE
Mercer’s Expatriate Management Conference is an established annual event which is now in its 17th year. The conference has generated much interest over the years and is now a leading networking and learning opportunity where HR professionals from a wide range of global organisations meet to learn and discuss the latest trends, practices, and developments in managing international assignments. The annual event also allows attendees from across Europe, the Middle East and Africa the chance to network and compare their expatriate management strategies. It encourages participation through workshop sessions, which are designed to examine various areas of developing expatriate compensation packages and to provide practical solutions for successfully managing a global workforce.

EUROPEAN EXPATRIATE POLICY FORUM
The European Expatriate Policy Forum (EEPF) is a network of senior mobility professionals that meets twice a year in a major European city to share best practices, exchange ideas and discuss topical issues in an informal and confidential environment. Members are from all over Europe and represent most industry sectors. Occasional member-driven surveys on various topics provide practical benchmarks for each practitioner’s own work, as do exchanges of information during informal roundtable discussions, and informal exchanges of member companies’ literature and written plans and policies. A website exclusively for members ensures the group remains informed and in close contact between meetings.

UK EXPATRIATE FORUM
The UK Expatriate Forum is a members-only forum for human resources practitioners responsible for international policy development in a wide variety of major international industries and services with the companies’ headquarters or regional headquarters in the UK. The forum meets three times a year, allowing the group to compare and contrast worldwide policies, practices, and trends in expatriate management. Guest speakers and Mercer staff highlight and exchange views on current issues. Discussions are practical, results-oriented, and completely confidential. Members focus on remuneration and benefits, general terms and conditions, legislative developments in specific countries, as well as political, economic, and social developments in countries worldwide.

Visit imercer.com/gmevents for more information on the EMEA Expatriate Management Conference or our regional mobility forums.
EXPATRIATE MANAGEMENT TRAINING COURSES
Mercer has been advising multinational companies on employee mobility issues for more than 20 years. Building on this knowledge and experience, Expatriate Management Training Courses assist HR professionals who have responsibilities in managing expatriates. Two levels of expatriate management training courses are available. The Fundamentals course provides an overview of the key concepts of international assignment management. Advanced builds on the topics covered in the Fundamentals course and offers further in-depth knowledge of the key trends and challenges facing the field of international assignment management. Various dates and locations are available throughout the year including courses conducted in the local language.

For further information and to register visit imercer.com/expatmanagement.

LOCAL MOBILITY EVENTS
Mercer holds Global Mobility roundtables in various locations throughout the year. These are designed to provide HR professionals in international assignment management an opportunity to network with their peers and learn about the latest trends and practices.

Please contact your local country consultant for more details.

GLOBAL MOBILITY WEBCASTS
Join Mercer’s Global Mobility specialists for complimentary webcasts designed to help you optimise your company’s global workforce while maintaining its competitive advantage. The webcasts will help you stay informed on topics and trends that directly affect expatriates and global mobility programme management.

For details of how to register, visit imercer.com/webcasts.
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