



Session code:  
4229

# Remote working implications for employers in Africa

2023 KPMG Africa Tax Summit  
Tax amid disruption and uncertainties

Cape Town, South Africa

—  
4-5 April 2023



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# Today's presenters



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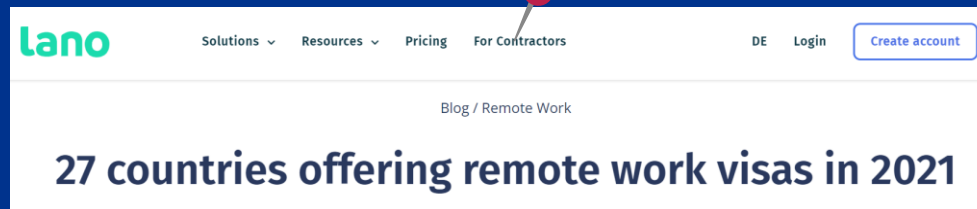
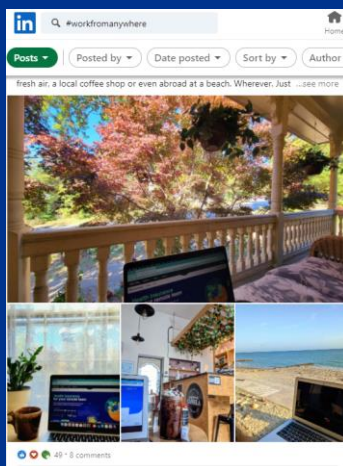
01

# Overview of market trends





# Work from anywhere is here to stay



**Airbnb's design to live and work anywhere**  
By [Airbnb](#) · April 28, 2022 · [Company](#)

**Spotify will let employees work from anywhere after the pandemic**

PUBLISHED FRI, FEB 12 2021-10:04 AM EST | UPDATED FRI, FEB 12 2021-10:39 AM EST

**BUSINESS**  
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[www.reuters.com](http://www.reuters.com)

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# Various employee requests for flexible working

## The non-mover

New employees from abroad who do not wish to relocate



## The cottage owner

Would like to work from time to time from his vacation home abroad



## The family person

Would like to spend one week per month abroad with her/his child from a divorced marriage

## The dual-career partner

Would like to follow her/his partner abroad and work remotely

## The care-giver

Wants to care for her/his sick mother abroad for a few months



## The workationer

Would like to spend the entire 2 weeks of school vacation abroad with her/his family, but work there for one week.



## The globetrotter

Would like to explore the world



## The tired border-crosser

Has discovered the beauty of not commuting and would like to commute less even after the pandemic

## The home-sweet-homer

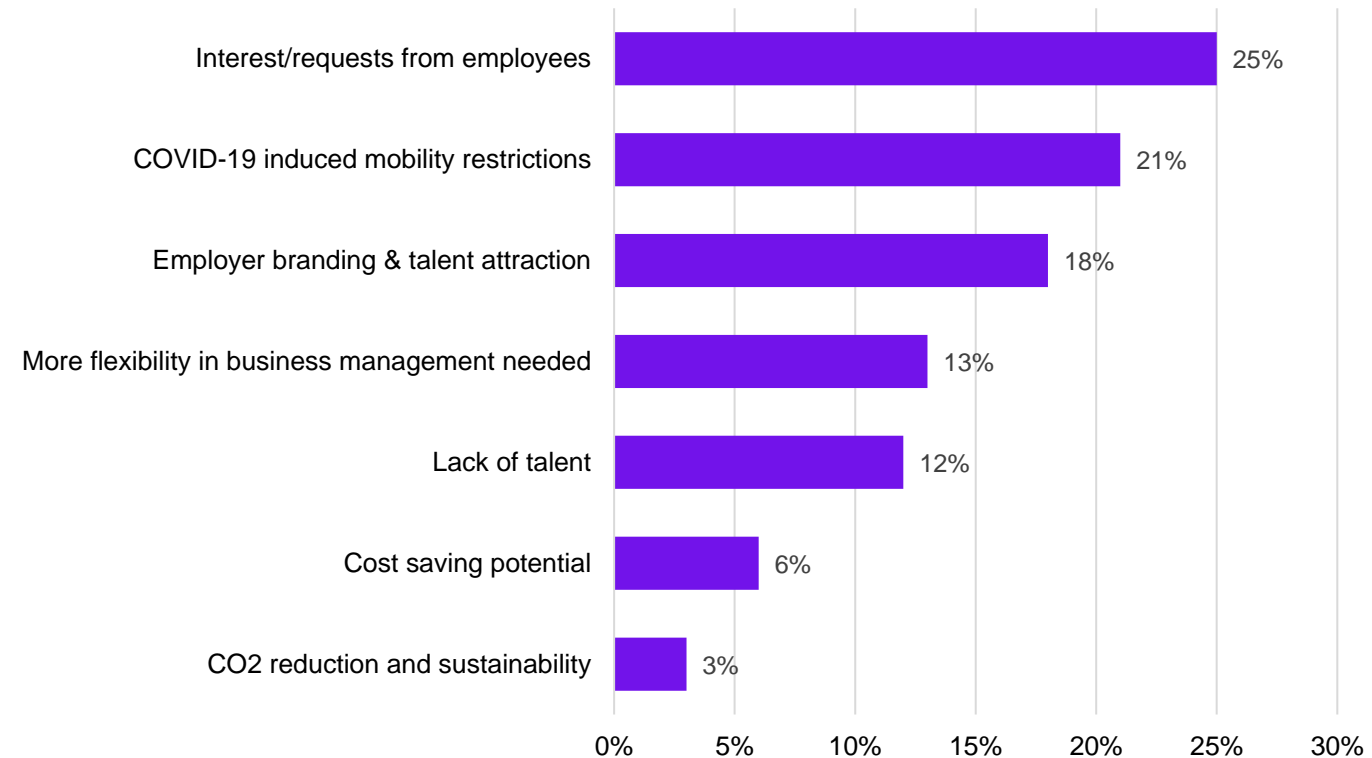
Has realized that working from home can be more convenient and efficient and would like to work from home as often/regularly as possible

# Reasons for implementing mobile working

## Requests from employees are the main reason

A quarter of companies wants to accommodate their employees' wishes. Mobile working is thus becoming part of the value proposition to employees and a decisive factor in attracting and recruiting talent.

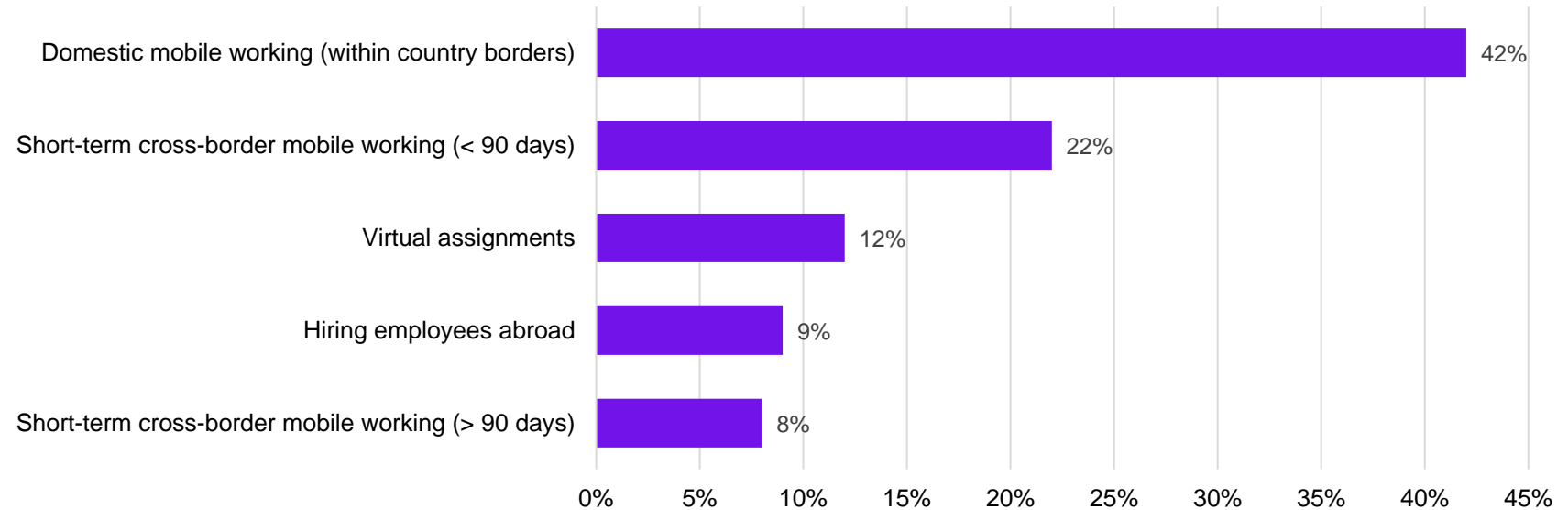
### Reasons for implementing mobile working



Source: KPMG survey „Current Trends in remote working: Work from Anywhere, Survey 2022“

# Types of mobile working

## Types of mobile working introduced



### „Low risk cases“

When introducing short-term mobile working abroad, many companies start with ‘quick wins’ that do not bear significant compliance risks. For this purpose, the duration (e.g. 20 - 40 days) and the country combinations are limited (e.g. to EU), and further framework conditions are defined.

Source: KPMG survey „Current trends in remote working: Work from Anywhere“, 2022



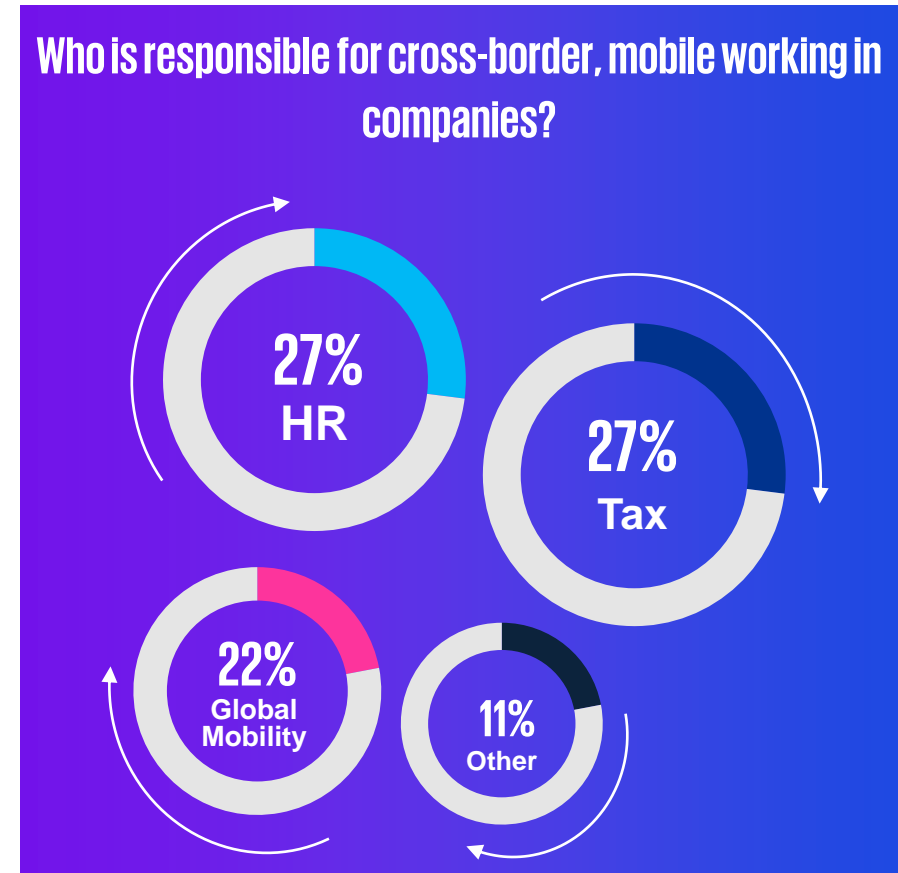
# Implementation challenges & responsibilities

What are the biggest challenges in implementing mobile working?



Source: KPMG survey: „Current Trends in remote working: Work from Anywhere“, 2022

Who is responsible for cross-border, mobile working in companies?



# How much flexibility do you want to provide?

The level of flexibility a Work from Anywhere policy could offer your employees needs to carefully mirror the structural, compliance and legal complexities inherent to the chosen locations and your business operating model.



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# Considerations for future approach



# Implications of Work from Anywhere



# Compliance considerations





# Finding the right balance

## Challenges

Income Tax, Social Security & Payroll

PE risk and Transfer Pricing

Employment Law (Duty of Care, PWD, Equal Pay)

Data Security & Protection

Immigration

Regulation

## Work from Anywhere



# Finding the right balance

## Challenges

Income Tax, Social Security & Payroll

PE risk and Transfer Pricing

Employment Law (Duty of Care, PWD, Equal Pay)

Data Security & Protection

Immigration

Regulation

## Opportunities

Employer of Choice

Dual Career

Extended Talent Pool

Diversity

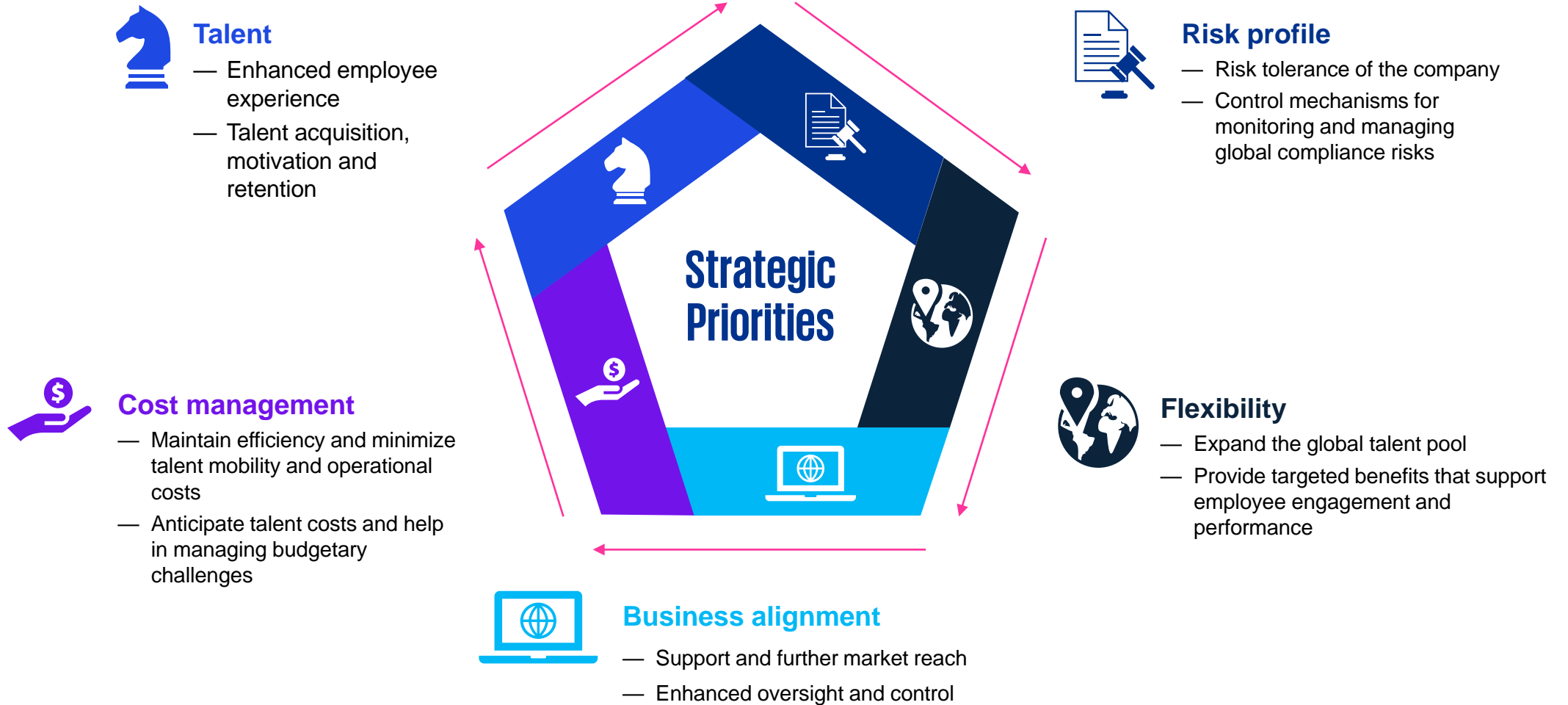
Cost Savings

CO<sub>2</sub> Reduction

**Work from  
Anywhere**



# Finding the right balance



# Key take-aways



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