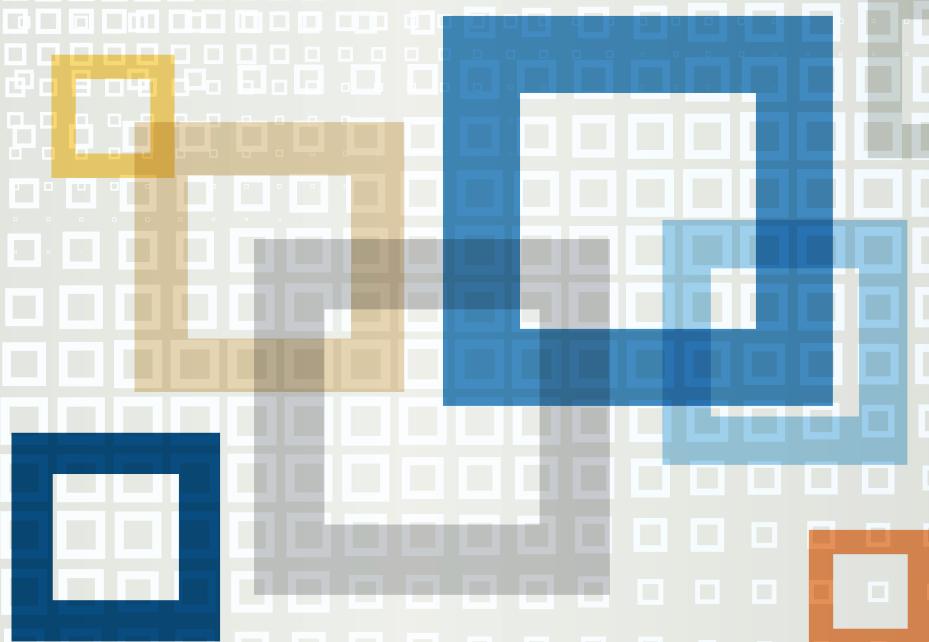


2014 Global Mobility Trends Survey



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BROOKFIELD GLOBAL RELOCATION SERVICES, LLC

Brookfield Global Relocation Services is the trusted leader for the design and management of domestic and international relocation and assignment services throughout the world. We passionately believe that our integrity, transparency, flexibility, and commitment to our clients and each other enable us to deliver a cost effective Premier Service® experience to everyone we serve.

Our employees operate from offices in Asia, Europe, Australia, North America and South America to support the success of our clients and their relocating employees around the world. With a “brick-and-mortar” presence on 5 continents, we have the local knowledge and worldwide presence to develop and implement global employee mobility solutions.

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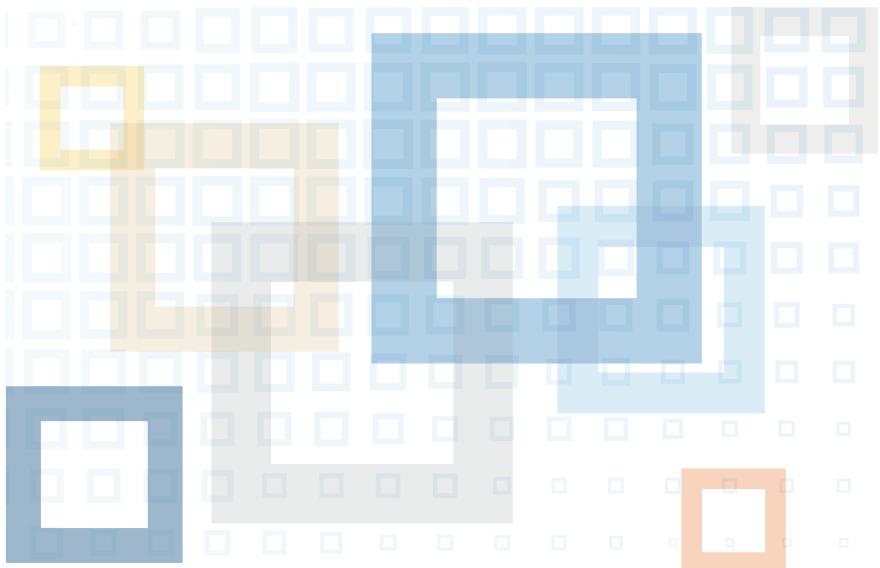
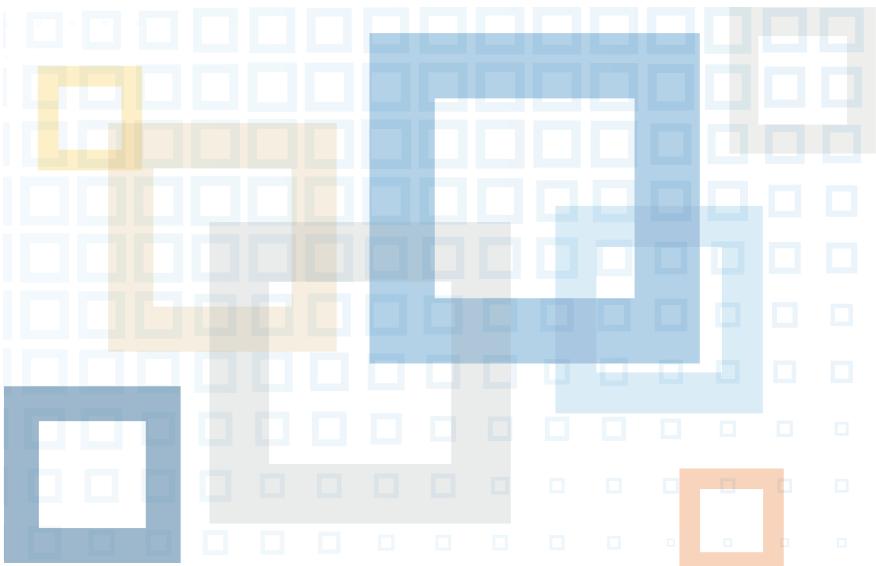


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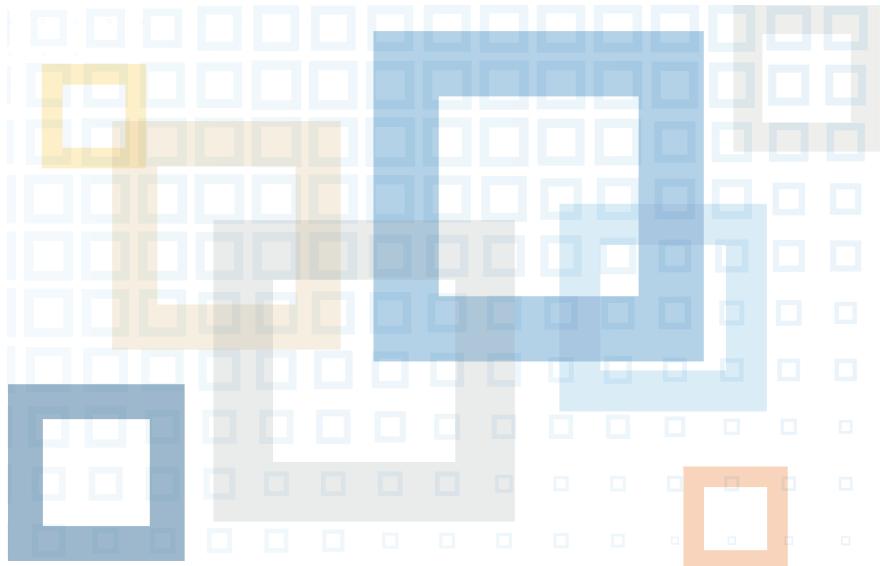
AN INDUSTRY STANDARD

The 2014 Global Mobility Trends Survey (GMTS) report is the 19th annual report issued by Brookfield Global Relocation Services (Brookfield GRS). The GMTS constitutes one of the industry's most reliable resources for global mobility data and trends. The longevity of this report enables us to compare each year's results with historical averages, including data from the current year and previous years, helping readers gauge the relative importance of annual variations. Each year, this report is cited in major business publications and journals that specialize in international business and continues to be used as a benchmark for mobility program and policy design.

IN THIS REPORT

This year the GMTS was accessible online and contained 129 questions. The following characteristics are represented in the survey:

- Information current through December 2013
- Details pertaining to international assignee demographics, key destinations, challenging destinations, international assignee program management structure, assignment expense management, international assignment types and policy structures, international assignee selection, localization considerations and practices, international assignee compensation management, repatriation policies, international assignee attrition rates, intercultural training, return on investment, assignment evaluation and failure, and the management of outsourced services
- 159 respondents representing small, medium, and large companies with facilities located worldwide
- Companies ranging in size from facilities in 3 to 200 countries and managing a combined total employee population of over 8.5 million
- 47% of respondent companies are headquartered in the Americas, 45% in Europe, the Middle East, and Africa (EMEA), and 8% in the Asia-Pacific (APAC) region
- Most respondents are senior human resource professionals and/or managers of international mobility programs
- Many survey questions provided the opportunity for respondent companies to provide verbatim comments regarding their answers to the questions and will be found in the *Survey Findings In Detail* section

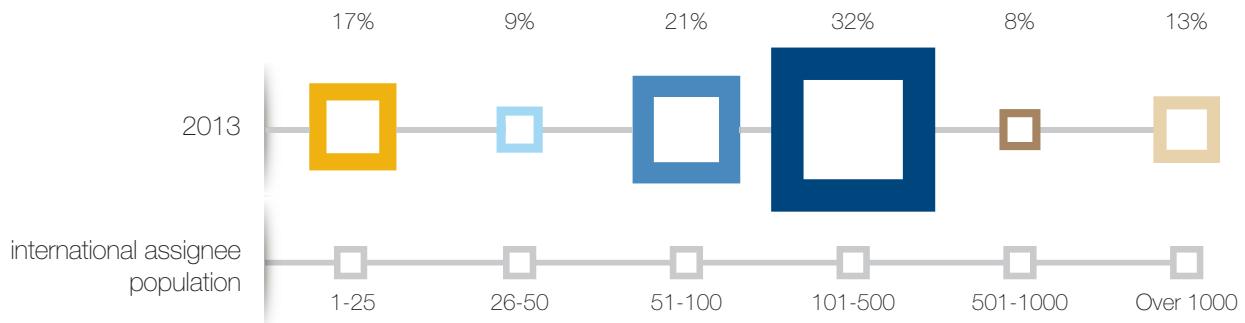


NUMBER OF INTERNATIONAL ASSIGNEES PER COMPANY

The greatest percentage of respondents (32%) had 101 to 500 international assignees, which is consistent with the last eight years of the report. The percentage of respondents representing companies with small international assignee populations (1 to 25 international assignees) dropped to 17% from 22% in the 2013 report.

International Assignee Population	1994	1995	1996	1997/8	1999	2000	2001	2002	2003/4
1 – 25	25%	29%	32%	54%	41%	36%	35%	29%	48%
26 – 50	14%	16%	15%	15%	17%	14%	13%	13%	14%
51-100	23%	18%	14%	11%	13%	15%	13%	18%	9%
101-500	24%	26%	29%	16%	17%	22%	25%	29%	21%
501-1,000	8%	8%	6%	3%	5%	5%	8%	6%	2%
Over 1,000	6%	3%	4%	1%	7%	8%	6%	5%	6%

International Assignee Population	2005	2006	2007	2008	2009	2010	2011	2012	2013
1 – 25	27%	21%	15%	17%	18%	21%	16%	22%	17%
26 – 50	13%	13%	15%	15%	20%	11%	11%	13%	9%
51-100	9%	10%	12%	17%	14%	21%	16%	16%	21%
101-500	31%	33%	35%	33%	26%	27%	31%	27%	32%
501-1,000	7%	9%	10%	10%	12%	11%	14%	10%	8%
Over 1,000	13%	14%	13%	8%	10%	9%	12%	11%	13%



PARTICIPANT REPRESENTATION BY INDUSTRY

As in past years, respondents represented a range of industries, and an authorized list of participating companies appears at the end of this report. The following provides a list of the industries represented by year.

Survey Participants by Industry														
		Percentage of Firms												
Industry Segment	1999	2000	2001	2002	2003/4	2005	2006	2007	2008	2009	2010	2011	2012	2013
Finance, Insurance, Real Estate	16%	15%	14%	14%	10%	14%	11%	16%	8%	12%	13%	12%	16%	18%
Energy, Utilities, Mining	8%	8%	10%	6%	8%	6%	8%	8%	7%	8%	12%	13%	13%	14%
Information Technology (electronics, computers, software, e-commerce, telecommunications)	19%	18%	20%	14%	15%	24%	17%	14%	20%	18%	12%	8%	14%	13%
Consumer Products, Retailing	12%	10%	9%	14%	8%	13%	13%	10%	13%	12%	15%	14%	10%	11%
Machinery, Shipbuilding, Manufacturing, Aerospace	18%	19%	17%	11%	17%	8%	11%	12%	15%	12%	9%	10%	10%	11%
Transportation, Automotive, Airline, Shipping	3%	1%	1%	3%	—	2%	7%	8%	3%	7%	7%	8%	4%	7%
Chemicals, Agriculture	8%	6%	8%	9%	7%	2%	5%	3%	3%	6%	7%	4%	4%	7%
Construction, Engineering	3%	3%	4%	3%	2%	4%	5%	7%	7%	8%	8%	7%	5%	6%
Services (Publishing, Advertising, Hospitality, Entertainment, Law, Business Consulting)	8%	10%	9%	9%	14%	10%	9%	9%	12%	7%	8%	4%	2%	6%
Pharmaceuticals, Medical Devices, Healthcare	—	6%	1%	6%	10%	10%	9%	11%	9%	7%	6%	5%	5%	4%
Other	5%	4%	6%	11%	9%	7%	5%	2%	3%	3%	3%	15%	17%	3%

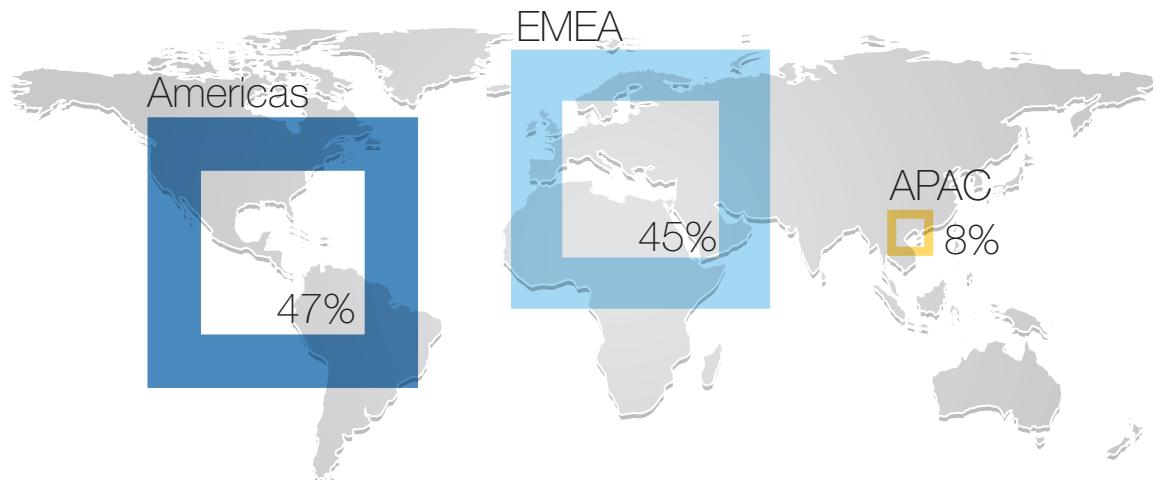
HEADQUARTERS LOCATION

Since 1999, we have asked companies to identify the location of their headquarters. In the current report:

- 47% were headquartered in the Americas
- 45% were headquartered in Europe, the Middle East, and Africa (EMEA)
- 8% were headquartered in the Asia-Pacific (APAC) region

Location of Company Headquarters			
Year	Americas	EMEA	APAC
2013	47%	45%	8%
2012	54%	42%	4%
2011	55%	42%	3%
2010	59%	37%	4%
2009	55%	43%	2%
2008	59%	40%	1%
2007	50%	48%	2%
2006	48%	49%	3%
2005	54%	46%	-
2003/4	79%	21%	-
2002	77%	23%	-
2001	83%	17%	-
2000	90%	10%	-
1999	92%	8%	-

Location of Company Headquarters

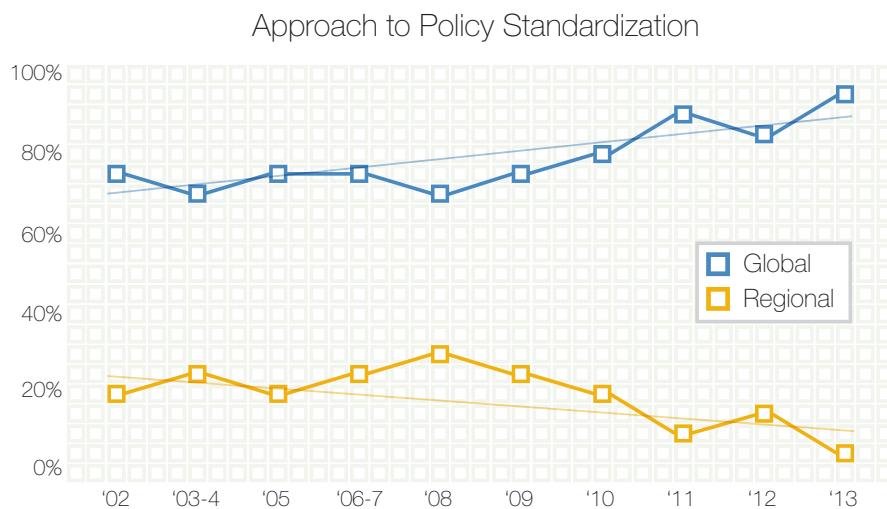


Each year, Brookfield GRS analyzes the data contained in the GMTS and draws conclusions about key trends in mobility. These may be used by global mobility leaders to guide their thinking in areas that may be important to them as they plan and strategize how best to align their efforts with the wider business goals of their companies. Brookfield GRS has identified six trends that have emerged from the results of the 2014 GMTS.

Centralization takes hold and drives compliance

There is an emerging, but strong, trend for companies to move toward a centralized approach to the management of their global mobility programs. This is most noticeably reflected in policy standardization, but has an impact and meaning on a number of other areas within global mobility program management.

In the 2014 report, a historically high number of respondents, 92%, indicated that they standardized their policies on a global level versus a regional or divisional level. This continues the solid upward trend we have seen over the last 10 years, sitting a full 20% above the historical average of 72%. This trend toward globally standardized



policies is consistent within the three regions, although a slightly higher percentage of companies with headquarters based in EMEA noted that their policies were globally standardized.

In the 2014 report, it appears that companies with larger assignment volumes are more likely to adopt a global approach while companies with fewer assignments are more likely to adopt an approach that is devolved to geographic regions or business units. We believe there may be a greater impetus for those managing larger global mobility programs to manage them centrally while smaller programs may be less concerned about centralized control and consistent management.

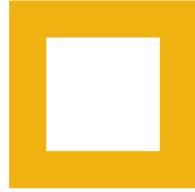
This trend mirrors a move toward the centralization of mobility decision making. This year, 90% of companies indicated their relocation/assignment policy and program decisions were made globally, whereas only 5% noted they were made regionally, and 5% were made by a business unit. This represents a sharp increase from last year's report, where 80% of respondents indicated that their program decisions were made globally. This trend is consistent across regions, although a slightly higher percentage of respondents in the Americas, 8%, indicated that mobility decisions were made by a business unit than was the case in the other regions.

In response to a continued, heightened focus on global compliance, companies are using program standardization and centralized decision making authority to address the clear and pressing need for global mobility programs to be built on solid and compliant foundations. The stakes for noncompliance, especially in the immigration and tax arenas, are higher than ever before due to the political pressures felt by many governments to control immigration and the need to maximize revenue collection. By ensuring their policies consistently address minimum standard expectations regarding compliance at a global level, as well as working with suppliers to plan and execute global immigration and tax strategies, companies are shoring-up their programs in the face of rapidly increasing regulatory requirements.

Greater flexibility in a structured environment

Despite companies instituting greater control, this has not translated into a trend for companies to institute policies with more rigid guidelines. In fact, across the board, we are seeing companies embrace ever changing business needs by adopting policies or programs that allow for even greater flexibility, all still within a structured environment. This year we asked respondents specifically about their flexible policies, or policies based on a set of core provisions with additional optional provisions. 54% indicated they had flexible policies in place for long-term assignments, and another 35% were considering developing and/or implementing flexible policies for long-term assignments. In addition, for short-term assignments 43% of all respondents indicated they had flexible policies and 28% were considering developing and/or implementing flexible policies. Respondents indicated having flexible policies in place for a number of other policy types including one-way permanent transfers, local plus, and localization.

In addition, verbatim comments from respondents demonstrated that many of the new and innovative program changes that were noted involved greater flexibility. As one company indicated this past year:



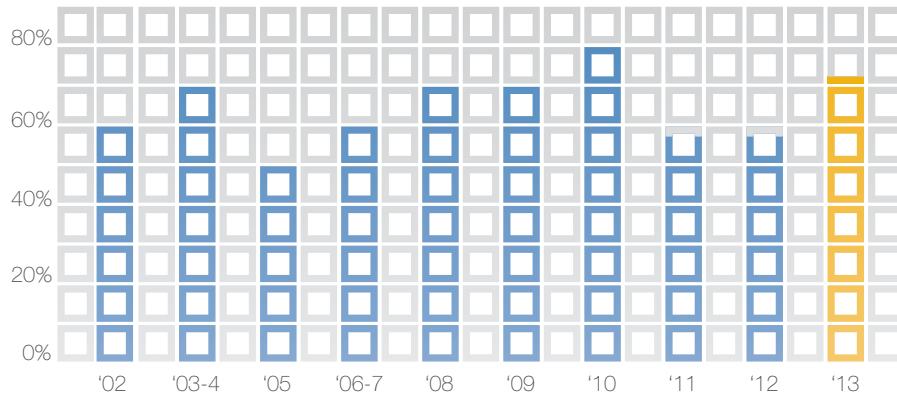
"(we) introduced a flex budget which allowed managers to offer lump sum amounts (capped) to employees so they could personalize additional benefits not offered in the core assignment plan."

As noted in the verbatim comments we received, we are seeing companies seek ways to balance the need for flexibility, while still maintaining a structured and controlled environment, particularly in areas that pose significant compliance risk. Cited instances include expanding the program's suite of policies, more broadly allowing choice by offering cash in lieu of payments, and offering allowances in order to give the business unit and international assignees greater control over international assignment benefits.

Cost – a resurging concern

Cost pressures have not abated. In this year's report, cost is yet again a predominant theme. According to respondents, cost is the top critical international assignment challenge facing companies. And, after two years of slower growth, the percentage of companies that reported reducing international assignment costs as a response to economic conditions has risen dramatically. This year, 72% of respondents indicated they had reduced their international assignment costs. This is a 15% increase over the last two years, reversing the decline of the previous two years. Although the percentage of companies headquartered in APAC reporting an increase in reducing costs was 83%, which is slightly higher than the other regions, this trend is consistent across all three regions, Americas, EMEA and APAC. The top industry segment that indicated reducing expenses for international assignments was Financial Services.

Percentage of Companies Reducing International Assignment Costs



We speculate that the pressure to reduce costs related to international assignments will likely continue. In fact, the vast majority, 70%, said that the pressure to reduce costs had increased, while 29% noted that the pressure to reduce assignment costs remained about the same as compared to the previous year. Only 1% of respondents indicated that it had decreased.

From policies on localization to outsourcing criteria, cost is an overt factor in many key program decisions. For example, 19% considered cost as the most common factor that determines when localization is used. When it is used, 23% of companies effected an immediate transition of benefits. Cost also plays a crucial role in the decision to outsource a portion of the global mobility program. Respondents noted that the top-perceived benefit of outsourcing is the ability to control costs, and the top criterion for selecting an outsourced provider is their ability to identify and collect assignment costs.

Managed flexibility as a cost reduction tool

The drive to increase policy flexibility is in response to changing business needs and we believe cost control is likely an overt part of the demand for companies to increase policy flexibility. In addition, companies are continuing to address the varied cost challenges by putting the international assignee and international assignment benefits at the center of attention. For the past several years, the primary area of focus for cost reductions has been reducing policy provisions or monetary amounts offered to the international assignee; this year, 20% of companies indicated the same. Interestingly, the only area that received greater mentions this year was closer scrutiny of policy exceptions. This may indicate that although companies have focused on the continued reduction of benefits to international assignees, this practice may have resulted in a greater number of policy exceptions. It will be interesting to see in future reports if this greater scrutiny results in any recognition that those reduced benefits have not been meeting needs adequately and, if so, will it be accompanied by any benefit increases or targeting of other areas for cost reduction.

Less measurement of Return on Investment (ROI)

In the related subject of ROI, the percentage of companies measuring international assignment ROI fell by 50%, from 14% to 7% this year. Although the top reason for companies not measuring ROI continues to be that they are unsure of how to do this, a closer look at the respondents' verbatim comments reveals a significant focus on limits to capacity and resources, as well as limitations to infrastructure and the ability to gather data. These constraints in many cases would require an investment of additional time, resources, and technology to calculate ROI, which companies may be unable to make and sustain in the short term.

Talent and mobility: an unstable relationship

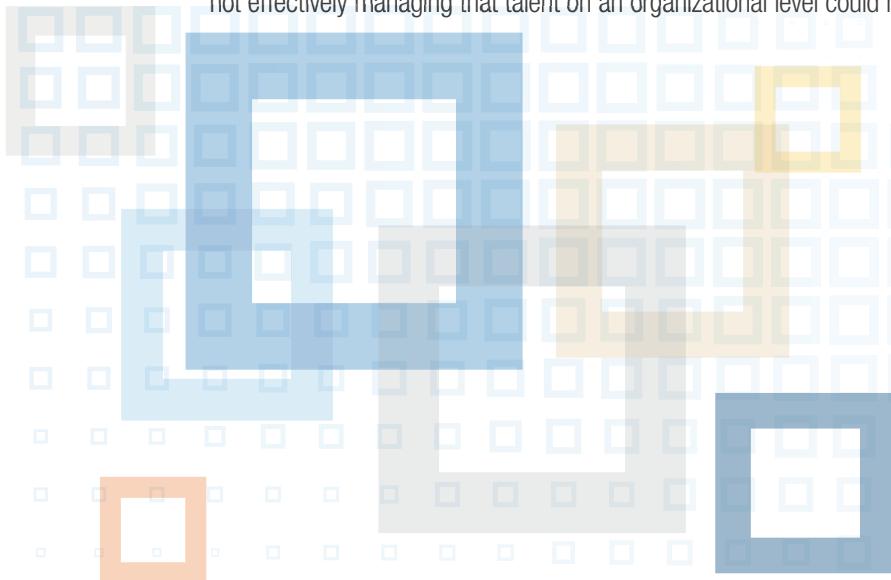
As companies are preparing for the future, and designing their global mobility programs to support success in the global marketplace, they are increasingly focused on aligning their programs to ensure they are meeting their business needs. However, in this year's report, there are indications that as they are doing so, companies are making less of an investment in formalized talent management practices that support global mobility. Despite career management being noted as a challenging international assignment management issue for many companies, tied in second place with compliance, only 22% indicated they had a formal career management process for international assignees, which was down 9% from last year's report. In addition, only 19% of respondents indicated they had a formal candidate pool for international assignments, which is also down 9% from last year.

Surprisingly, while a lively debate regarding formal and informal links between global mobility and talent management continues, the percentage of companies who align them formally has remained unchanged, while informal alignment has increased relatively modestly. The slightly lower usage of formalized talent management practices to address a number of talent and career related matters is similarly puzzling. As the subject of talent mobilization becomes increasingly important, particularly pertaining to locations with a dearth of talent affecting business success, we expected to see a higher percentage of companies concerned with how to organize the relationship between talent and mobility. It was even more troubling to see the large drop in companies that measure ROI in the deployment of their talent; however, when we cross-referenced the responses to a number of questions, we did discover some interesting correlations.

Among those companies where the global mobility function reports into the talent management function, more of those companies require a clear statement of assignment objectives to obtain approval for the assignment, more measure the ROI of their mobility investment, and more have formal, written repatriation policies. This correlation was not seen among companies that reported strong, but informal, links to talent management. This leads us to the conclusion that a formal reporting relationship between talent management and global mobility may, in fact, be more productive than an informal link between the two functions. Or, at a minimum, we could conclude that the informal links do not function as well as they might, and perhaps would benefit from being more structured to create greater robustness.

Key trends summary

To summarize the key trends observed in this year's report, we suspect one of the true challenges facing global mobility program leaders today is how to navigate through the short-term demands for cost reduction, while continuing to drive toward the goal of long-term strategic program enhancement. Continued mobility program investments are critical. They are needed not only to concretely demonstrate the business value of having a successful international assignment program, but they are also important in supporting the careers of the international assignees. Having already made the significant investment of sending employees on assignment, not effectively managing that talent on an organizational level could net an even greater long-term cost.



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THE INTERNATIONAL ASSIGNEE POPULATION

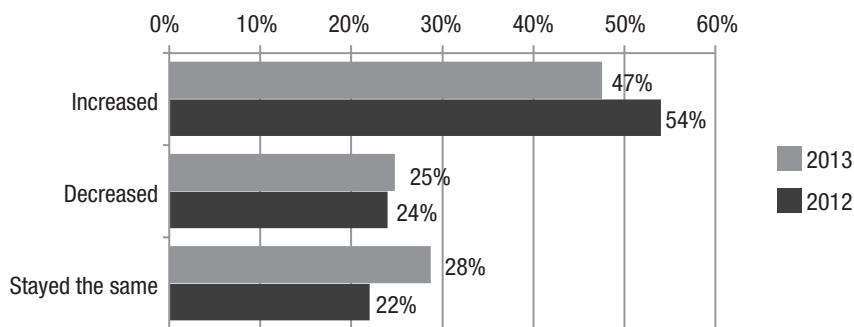
Compared to last year, actual growth and growth expectations are decidedly more modest. Although nearly one-half of respondents reported in this year's report an increase in the number of international assignments, this was slightly less than the reported increases last year. Additionally, although 40% expect the number of international assignments to increase next year, this is down substantially by 12% from last year. Rather than expecting decreases in international assignments, a larger number of companies predict volumes to remain the same, mirroring the wider economic path to continued global stabilization.

International assignee demographics have stayed stable as well. As in years past, most international assignees are male, married and between the ages of 30-40 years old and few have had previous international assignment experience. We have, however, noted a slight uptick in the number of international assignments with accompanying children which, although higher than last year, is still below the historical average. Most international assignments are accompanied; however, there are still an increasing number of unaccompanied long-term international assignments. Given that nearly one-half of spouses/partners were employed prior to assignment, and the long-term economic outlook is far from certain, it is not surprising to see an increasing number of assignees are choosing to go on long-term assignment unaccompanied. This is a relatively recent trend and the long-term effect on employee productivity and satisfaction is, as of yet, unknown.

International Assignee Population Growth Rate

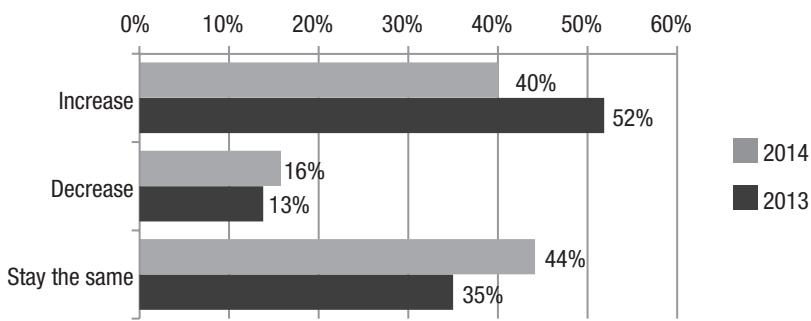
47% of respondents reported an increase in the number of international assignees in 2013 over the prior year, 25% cited a decrease, and 28% reported that the growth rate stayed the same. The historical averages were 47%, 23%, and 29%, respectively.

International Assignee Population Growth Rate in 2013



40% of respondents expect the number of international assignees to increase during 2014, 16% expect the number to decrease, and 44% expect no change. The expected increase was lower than the historical averages, which were 54%, 13%, and 33%, respectively.

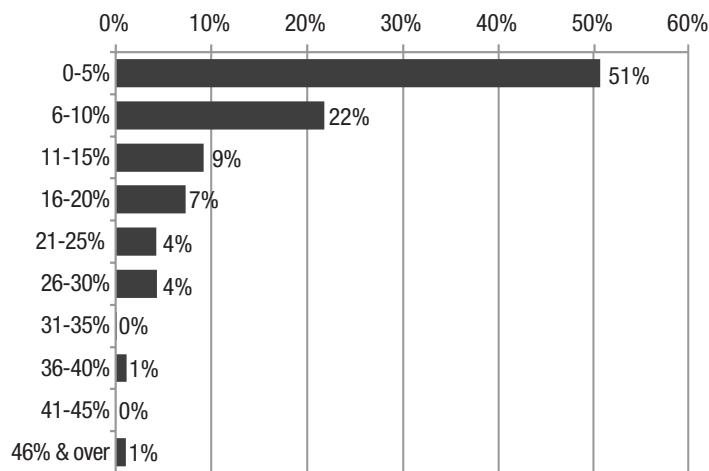
Anticipated International Assignee Population Growth Rate in 2014



Previous International Assignment Experience and Company Employment

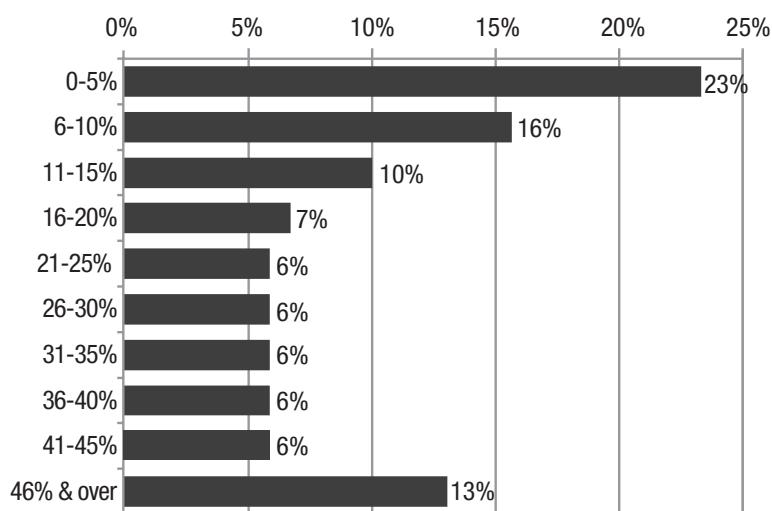
When asked to indicate the percentage of their total employee population that had previous international assignment experience, 51% of respondents indicated less than 6% of their employees had previous international assignment experience.

Total Employee Population with Previous International Assignee Experience



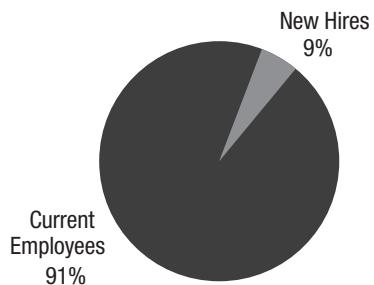
This year we also asked respondents to indicate the percentage of international assignees who have had international assignment experience. 23% of respondents indicated less than 6% of their current international assignees had international assignment experience.

Current Assignee Population with International Assignment Experience



9% of current international assignees were new hires, and 91% already were employed by the company at the time of assignment. The historical average for new hire international assignees was 13%.

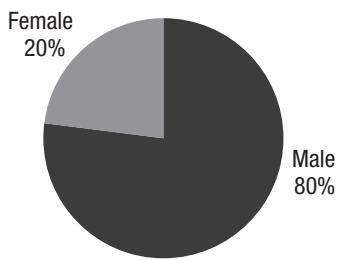
Company Employment at Time of Assignment



Female International Assignees

Respondents indicated that 20% of international assignees were female. The historical average was 17%.

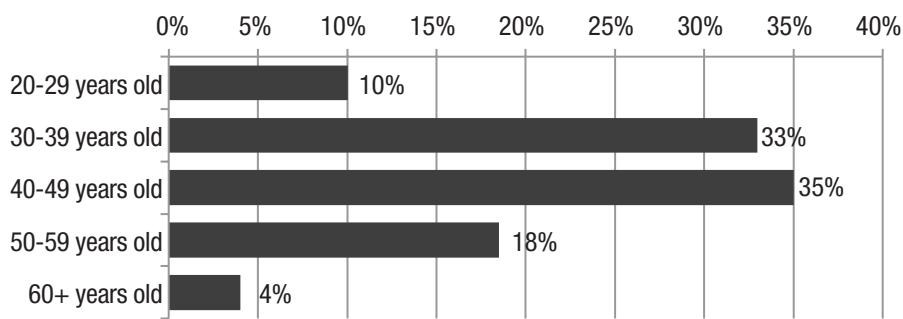
Female International Assignees



International Assignees by Age Group

When asked to indicate the ages of international assignees, respondents reported that 10% were 20 to 29 years old, 33% were 30 to 39 years old, 35% were 40 to 49 years old, 18% were 50 to 59 years old, and 4% were 60+ years old. The historical averages were 13%, 33%, 35%, 16%, and 3%, respectively.

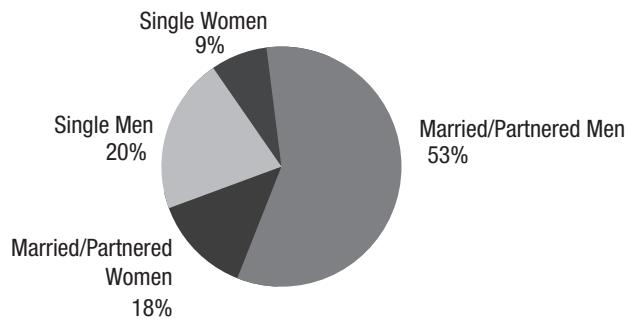
International Assignees by Age Group



International Assignee Marital Status

As in previous reports, most international assignees had a spouse or partner (53% of men and 18% of women for a total of 71%), compared to a historical average of 73% for men and women combined. The historical averages were 63% for married/partnered men, 10% for married/partnered women, 20% for single men, and 8% for single women.

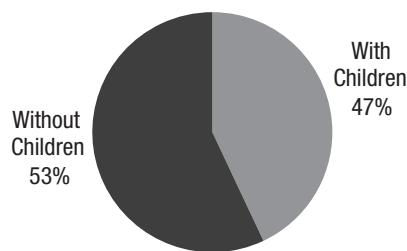
International Assignee Marital Status



Accompanying Children

47% of international assignees had children accompanying them during an assignment. The historical average was 54%.

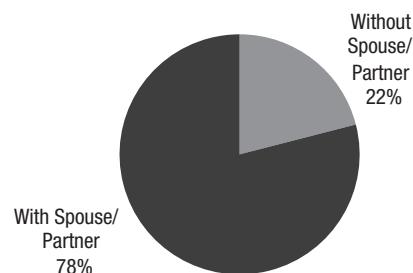
Accompanying Children



Spouse/Partner Accompaniment

For married/partnered assignees, 78% were accompanied by their spouse/partner during assignment. This is slightly less than the historical average of 81%.

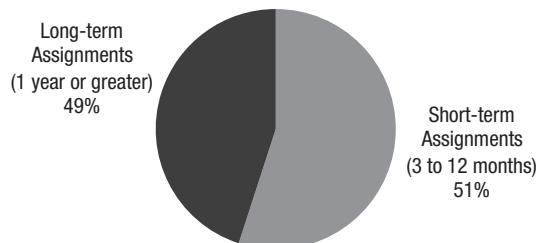
Spouse/Partner Accompaniment



Single Status International Assignments by Assignment Length

Respondents indicated, of the international assignees going on a single status international assignment (married but on assignment without a spouse/partner), 49% do so for long-term assignments (1 year or greater), while 51% do so for short-term assignments (3 to 12 months). This compares to the historical averages of 41% and 59%, respectively.

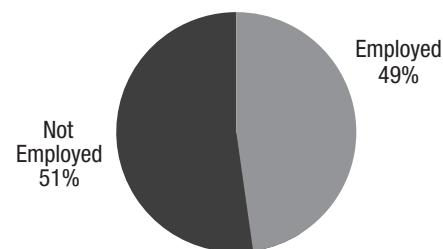
Single Status International Assignments by Assignment Length



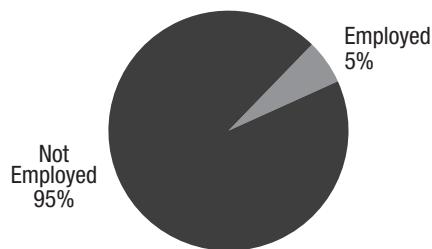
Spouse/Partner Employment

49% of spouses and partners were employed before, but not during, the international assignment, compared to a historical average of 47%. Furthermore, 5% were employed during, but not before, the assignment, which is less than the historical average of 10%. 12% were employed both before and during the assignment, which is close to the historical average of 13%.

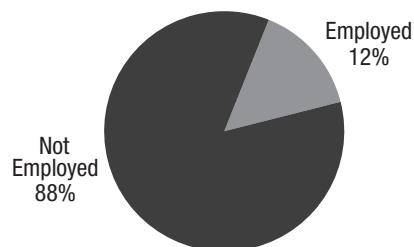
Employment Before Assignment Only



Employment During Assignment Only



Employment Before & During Assignment



INTERNATIONAL ASSIGNEE SOURCES AND DESTINATIONS

The majority (56%) of international assignments relate to the headquarters' country of participating companies, either as home or host, and a significant majority of those are inter-regional assignments. However, intra-regional assignments still account for 29% of all assignments, and whereas previously EMEA was the region with the most intra-regional assignments, it declined 4% compared to last year. In contrast, APAC has been on a steady increase over the last several years and now sits 4% higher than the historical average.

The United States remains the top destination for international assignments, followed in second place by China, and in third place by the United Kingdom. These top three destinations have not changed since the 2000 report. As in the past, the BRIC countries—Brazil, Russia, India, and China—continue to figure predominantly in both the top destinations and top emerging new countries for international assignments. The overall importance of Latin America is solidifying as Brazil firmly overtook China as the top emerging country, reported by 7% of respondents.

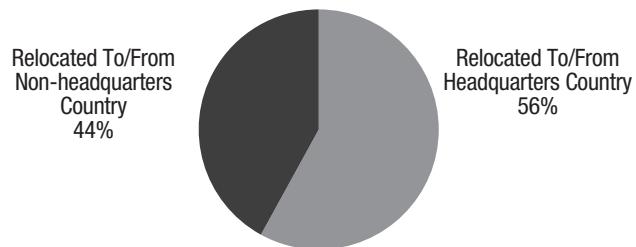
It will be interesting to see if mobility volumes to the newly identified MINT countries—Mexico, Indonesia, Nigeria, and Turkey—will increase, but so far we see only modest evidence of any movement in that direction. Mexico is noted as a top destination for international assignments, and both Indonesia and Turkey were identified as being among the top emerging countries. Although there is a great deal of talk about Africa in general as an emerging continent, only South Africa shows a marked change, up from 15th position in 2013 to a joint 4th position in this year's report.

The locations that represent the most challenges for international assignees, as well as program managers, were almost identical—China, Brazil, India, and the United States figure among the top four locations in both categories. Although respondents commented on a diverse set of challenges for international assignees, such as the quality of life issues often noted in China, immigration and security issues predominant in Brazil, and cultural and housing challenges in India, the themes stretching across these locations for program managers were more similar. Those areas of concern focused on bureaucratic legislation and the compliance challenges that accompany complex local regulations.

International Assignee Headquarter Activity

When asked where international assignees were sent, respondents indicated 56% were relocated to or from a headquarters country, the same as the historical average. 44% were relocated to or from a non-headquarters country.

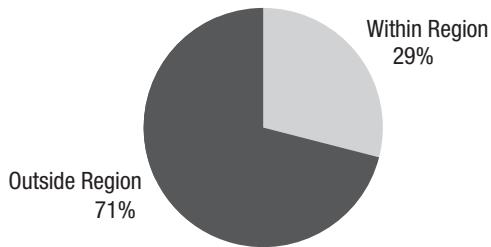
International Assignee Headquarter Activity



Intra-regional Assignments

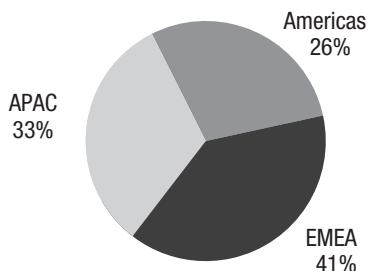
Participants were asked to cite the percentage of international assignments that were intra-regional (a cross-border transfer within a geographic region of the world). They reported that 29% of assignments took place within a region, which compares to a historical average of 27%.

Assignments Within a Region



When asked to provide where those intra-regional assignments took place, they reported that 41% were within the EMEA region, 33% within the APAC region, and 26% within the Americas. The historical averages for these three regions were 46%, 29%, and 26%, respectively.

Intra-regional Assignments



Top Destinations

When asked to name the three countries that were the top international assignment destinations, respondents cited the United States (21%), followed by China (12%) and the United Kingdom (10%). The United States, China, and the United Kingdom have been the top three destinations since the 2000 report.

Most Frequently Selected Countries for International Assignments

(Ranked showing percent of companies identifying them; last year's rank in parentheses)

United States (1)	21%	Canada (11)	3%	Japan (NA)	1%
China (3)	12%	Netherlands (6)	3%	Saudi Arabia (NA)	1%
United Kingdom (2)	10%	U.A. Emirates (14)	2%	South Africa (NA)	1%
Singapore (4)	7%	Australia (12)	2%	Mexico (15)	1%
Germany (8)	4%	Brazil (16)	2%	Sweden (NA)	1%
Hong Kong (7)	3%	Malaysia (19)	2%		
Switzerland (13)	3%	Russia (NA)	2%		

Emerging New Countries

When asked to identify the three countries that were emerging as new assignment locations, 7% of respondents ranked Brazil as the most common new destination, followed by China, India, South Africa, and United States (all 4%) and South Korea, United Arab Emirates, Indonesia, Malaysia, Poland, and Vietnam (all 3%). This is only the second time in the history of this report that China has not been ranked first.

Indonesia, Chile, France, United Kingdom, Hong Kong, Kenya, and Turkey, which appear in the top 20 ranking of emerging destinations in the 2014 report, did not appear in the 2013 report.

Emerging New Countries for International Assignments

(Ranked showing percent of companies identifying them; last year's rank in parentheses)

Brazil (2)	7%	Indonesia (NA)	3%	Chile (NA)	2%
China (1)	4%	Malaysia (13)	3%	France (NA)	2%
India (3)	4%	Poland (11)	3%	United Kingdom (NA)	2%
South Africa (15)	4%	Vietnam (8)	3%	Hong Kong (NA)	2%
United States (5)	4%	Canada (17)	2%	Kenya (NA)	2%
Korea, South (7)	3%	Russia (12)	2%	Turkey (NA)	2%
U.A. Emirates (10)	3%	Angola (14)	2%		

Countries Presenting the Greatest Challenges for International Assignees

When asked which three countries produced the greatest assignment difficulties for international assignees, China was cited by 12% of respondents, followed by Brazil at 8%, and India and United States tied at 6%. With one exception (when it was ranked in second place), China has always been cited as the most challenging destination for international assignees.

Indonesia, Saudi Arabia, Colombia, Egypt, Canada, Chile, Mozambique, and Germany appear in the top 20 destinations presenting the greatest challenges for international assignees in this year's report, but did not appear in the 2013 report.

Countries Presenting the Greatest Challenges for International Assignees

(Ranked showing percent of companies identifying them; last year's rank in parentheses)

China (1)	12%	Indonesia (NA)	3%	U.A. Emirates (7)	2%
Brazil (2)	8%	Saudi Arabia (NA)	3%	Angola (12)	2%
India (3)	6%	South Africa (13)	3%	Chile (NA)	2%
United States (4)	6%	Colombia (NA)	3%	Mexico (14)	2%
Argentina (5)	4%	Egypt (NA)	2%	Mozambique (NA)	2%
Russia (6)	4%	Nigeria (11)	2%	Germany (NA)	2%
United Kingdom (10)	3%	Canada (NA)	2%		

Verbatim Comments: Countries Presenting the Greatest Challenges for International Assignees

Albania: end of the project ... poor infrastructure ... different culture of the organisation

Algeria: local tensions ... housing and safety

Angola: housing, per diems ... cost of living ... visas, living practicalities ... security and entertainment

Argentina: currency restrictions ... payroll difficulty ... slow response from government, banking ... housing ... inflation, roe issues, social security ... economy ... country situation, financial crisis ... salaries ... gas explosion in the centre of the city of Rosario ... country's political situation ... exchange rate fluctuations

Australia: visa requirements, application processing time, market data required ... immigration issues ... cost

Azerbaijan: cultural differences, administrative processes ... lack of services

Belgium: new location with no local HR support ... taxes ... attractiveness

Benin: security and entertainment

Brazil: legal employment issues versus home based methodology ... cultural adjustment and differences, climate ... immigration ... payroll ... communication and time management issues ... security ... settling in ... cost ... exchange rate fluctuations ... slow response from government, banking ... legalities made ASMT unfeasible ... complex legislation and compliance ... regulations ... access to accommodations ... housing market ... much more assignments than in the past and visa process/administration ... immigration requirements are lengthy and complicated ... immigration provider issues

Brunei: home trips

Burma (Myanmar): start up issues as economy opens

Cameroon: new country so no networks were set-up yet

Canada: immigration issues and difficulty in getting work visas for U.S. assignees ... visa delays due to foreign service workers strike actions ... high cost of living, weather

Chile: exchange rate movements impacting build up approach to assignment compensation ... visa and remuneration issues ... cultural environment ... new location ... housing

China: availability, cost and quality of housing ... cost of living, availability of western goods ... cultural and language differences ... health care issues ... 2nd tier cities ... difficulties securing work permits ... quality of living issues like pollution, etc. ... visa and immigration challenges ... school ... customs ... regulations ... public traffic situation and security ... hardship request ... healthcare/medical approval process and reimbursement ... lack of infrastructure ... lack of international schools for tier 2 plus cities ... goods/services ... cost of living allowances perceived as not enough ... tax issues

Colombia: high cost ... volatility of the area ... taxes and tax law changes ... housing, hardship, lack of support services ... visa issues ... new location

Cote d'Ivoire: security concerns, lack of amenities

Egypt: political situation and tensions/unrest ... safety/security concerns ... current climate

Equatorial Guinea: logistics ... new country so no networks were set-up yet

Ethiopia: new environment, no legal entity existed yet

Finland: climate, lack of services

France: taxes and immigration

Gabon: business set up and local structures

Germany: increased tax reporting demands for assignees from Germany ... language barrier ... length of visa process and family reunion ... culture

Ghana: culture ... immigration ... new environment, no legal entity existed yet

Hong Kong: expensive housing ... availability of expatriate housing

India: hardship, culture difference and adjustment ... lack of infrastructure ... quality of living ... immigration and visa requirements ... availability/cost of housing, goods/services ... work environment ... exchange rate for India outbounds, transfer of funds for India in bounds ... Joint venture work environment ... climate ... environmental, security ... devaluation of local Indian currency ... complex visa and tax process ... remoteness

Indonesia: housing market ... immigration issues ... new country for the group ... culture ... mobility new to the region ... registration issues/approvals

Iraq: political situation

Ireland: location of housing, far from office and no car

Italy: work pressure and schooling

Japan: housing, school, language

Jordan: new country - setting up of shadow payroll

Kazakhstan: hard conditions, currency

Kenya: civil unrest ... new environment, no legal entity existed yet

Korea, South: house hunting and prepayment of 2 years rent ... regulations

Liberia: security issues ... lack of services/support

Libya: security

Malaysia: payroll ... immigration process

Mexico: restrictions and customs regulations upon repatriation ... housing and security concerns ... culture ... immigration ... language

Mongolia: climate ... housing, hardship, lack of support services ... very remote

Morocco: culture

Mozambique: tax regime, location ... safety ... limited infrastructure

Netherlands: new visa requirements ... high cost of temporary accommodation in Amsterdam

New Zealand: regional assignment offer on a local + terms

Nigeria: security ... limited educational, social, entertainment options ... each international staff to be 'shadowed'/trained by a local counterpart ... housing, hardship, lack of support services ... difficulty to attract assignees

Oman: schooling, remoteness, commuting capital to assignment locations

Pakistan: immigration ... complexity of arranging family stay in third country nearby

Panama: new location, overall understanding of taxes

Peru: visa and remuneration issues ... housing, social environment

Philippines: immigration ... work permit takes long time

Poland: unfamiliar country regulations

Qatar: requirements of local deposits for sponsoring families and dependents

Russia: new location (not Moscow) ... Togliatti - hardship location ... payment in local salary with no ability to transfer money abroad ... legislation ... quality of life, school options ... joint venture, federation laws, and immigration ... housing ... language ... weather, culture, processes ... bureaucratic, hard to get up and running ... time to travel to/from work location to base location

Saudi Arabia: immigration finalization in time for assignment start ... work permits ... cultural differences and climate ... ability to obtain work visas in a timely manner ... limited educational, social, entertainment options ... isolation

Singapore: difficulty in obtaining visas ... extremely increasing expat community due to project assignments to build up new production plant ... smog problems ... costs

South Africa: security concerns, not preferred location by assignees, devaluation of currency ... tax and

immigration compliance issues ... exchange rate variation and payroll ... immigration process ... length of visa process and social security implications

Spain: delays in getting assignees to the host location due to immigration issues

Sweden: moving with family, not able to get daycare for children due to tax registration rules ... culture, language

Switzerland: very different cultural environment and taxation ... child care costs ... high cost of assignment

Taiwan: housing

Thailand: weather conditions ... expats working out of Korat office had dependents living in Bangkok. Expats would spend weekend w/ family and then return to Korat for work week ... language barrier

Trinidad and Tobago: cultural assimilation for assignees from developed nations

Turkey: new resources

United Arab Emirates: rental increases ... income tax free environment ... political unrest in Bahrain ... assignment type

United Kingdom: localisation program ... internal changes with our AP function had trickle down effect on how expat housing is paid ... payroll set up/ hypo tax ... availability of reasonably priced expatriate housing ... minimum wage ... immigration law restrictions ... weather ... temporary accommodation challenges for UK inbounds

United States: immigration legislation ... medical coverage - major variation from other countries ... cultural assimilation, adaptation ... payroll challenges ... visa issues ... new program ... setup of new plant ... medical costs issues ... lack of h visas ... compensation packages ... business travellers - tracking days in and out ... difficulty with work permits due to strict legislation, long startup time for assignees ... medical upfront costs ... h1b cap

Uzbekistan: hardship location - education/ healthcare/ recreation

Venezuela: country's political situation ... currency restrictions ... political and economic context

Vietnam: new country so no networks were set-up yet ... new country for the group

Countries Presenting the Greatest Challenges for Program Managers

With one exception (the 2010 report), China has always been cited as the most challenging destination for program managers and by 13% of respondents in this report. Brazil was cited as the second most challenging destination by 9% of respondents, followed by the United States (8%) and India (5%). China and India have been among the top six destinations that presented the greatest challenges to program managers since the 2003/4 report.

Canada, Chile, Colombia, Belgium, Egypt, Singapore, Japan, the Netherlands, and Peru are in the top 20 destinations presenting the greatest challenge for program managers in the 2014 report, but did not appear in the 2013 report.

Countries Presenting the Greatest Challenges for Program Managers

(Ranked showing percent of companies identifying them; last year's rank in parentheses)

China (1)	13%	South Africa (11)	3%	United Kingdom (4)	2%
Brazil (2)	9%	Saudi Arabia (17)	3%	Singapore (NA)	2%
United States (5)	8%	Chile (NA)	2%	Japan (NA)	2%
India (3)	5%	Colombia (NA)	2%	Netherlands (NA)	2%
Russia (6)	4%	Belgium (NA)	2%	Peru (NA)	2%
Argentina (7)	4%	Egypt (NA)	2%	Venezuela (10)	2%
Canada (NA)	3%	Indonesia (16)	2%		

Verbatim Comments: Countries Presenting the Greatest Challenges for Program Managers

Algeria: local conditions and management ... unhappy assignee and family and administration procedures

Angola: standardising COLA and per diems ... handling practicalities (housing, etc.)

Argentina: financial crisis ... currency restrictions ... low salaries made it difficult to get interested candidates ... slow response from government, banking ... double taxation ... economy ... foreign exchange fluctuation ... country's political situation

Australia: health insurance ... share plan administration, visa requirements ... immigration

Azerbaijan: unhappy assignee and family ... volume of assignees, ongoing policy challenges

Belgium: immigration process ... no local HR support for guidance ... taxes ... transfer of business to Belgium ... Europe in general: more and more cases of regular commuters difficult to handle

Brazil: local legislation/compensation complications ... market conditions ... new responsibilities ... relatively new location ... immigration process very slow and complex ... support and compliance ... complex legislation ... cost/challenging discussions with line managers ... payroll administration, visas ... slow response from government, banking ... local employment contract and payroll requirement ... exchange rate and money protection ... currencies ... red tape ... regulatory requirements, rules ... internal process issues ... strict employment regulations regarding salary and allowances for assignees

Cameroon: new country so had to set-up a new policy

Canada: obscure locations with no data ... stealth travellers/workers ... immigration issues ... LMO immigration ... assimilating permanent transfers who come from high income low tax regimes into higher Canadian tax brackets ... visa delays due to foreign service workers strike actions

Cayman Islands: immigration

Chile: currency exchange movements impacting build up approach to assignment compensation ... challenges with vendor data accuracy ... local legislation/ compensation complications ... tax and language barriers ... cultural environment

China: quality of housing ... housing allowances ... immigration ... ever changing regulatory environment - lack clarity ... not enough support from local office ... safe regulations for share awards ... visa process ...

bureaucracy ... compensation gaps, expatriates have a very high compensation compared to their local colleagues ... restricted currency ... providing solutions for public traffic situation and security ... culture ... dealing with issues re health/medical supplier ... local legislation ... corporate tax issue ... shipping ... country legislation and rules ... air pollution/hardship allowance review ... introduction of new taxation process ... tier 3 cities, lack of support services, housing ... local cost structure

Colombia: employment legislation requirements; security ... tax law changes ... taxes

Cote d'Ivoire: difficult to convince assignee

Denmark: taxation complexities

Ecuador: lack of incentives has not produced interested candidates

Egypt: political unrest/evacuations ... safety ... security ... cooperation with securities; convincing expats that the hardship does not go up because of the political situation change

Equatorial Guinea: new country so had to set-up a new policy

France: taxes and immigration ... pensions

Germany: need to certify all relocation spend for 2011 ... length of visa process threatens project ... works council challenges

Ghana: immigration, legislation ... no legal entity existed yet

Hong Kong: housing

India: immigration requirements for the extended business traveller ... tax, payrolls, processes, time ... queries and dissatisfaction on exchange rate variation ... assignees going from India are difficult to negotiate with, and takes more managing time than others ... out of process ... hardship, immigration rules and registration ... cost awareness ... tax and work permit ... remoteness

Indonesia: new location ... local legislation, red tape ... immigration, housing ... mobility new to the country ... termination employees and addressing tax compliance on termination payments

Iran: new processes and living conditions

Iraq: political situation

Ireland: work permit issues ... housing and transportation options

Italy: some country specific bureaucracy but more internal issues related to exceptions outside of the global policy ... work pressure and schooling

Japan: complexity in tax matters

Jordan: new country - shadow payroll coordination ... immigration

Kenya: civil unrest ... no legal entity existed yet

Korea, South: house hunting and prepayment of 2 years rent ... regulations

Libya: post civil war matters

Malaysia: localisations - local package vs expat package ... payroll

Mexico: immigration law changes ... legislation

Morocco: immigration, legislation

Mozambique: safety ... living conditions

Netherlands: new visa requirements ... being the country with the biggest population of assignees ... difficult to explain and to get the documents legalised

New Zealand: alignment between home and host compensations and benefit offers

Nigeria: immigration ... security and medical ... rising housing costs, inadequate housing, hardship

Norway: Nordic countries in general: tax complexity ... Norway has a good social security program, hence the Norwegians will want to remain on it and cause higher costs for us. Also, business trippers to Norway are taxable from day 1, so compliance challenges.

Pakistan: lack of solid provider for destination services

Peru: getting anything to happen in a timely manner was a challenge ... tax and immigration ... local legislation/ comp complications ... worried assignee and family ... lack of incentives has not produced interested candidates

Poland: new location, immigration rules

Romania: different culture of the organisation ... local bureaucracy ... assignment process

Russia: C&B costs/salary levels/COL ... different contract requirements ... understanding the currency/ payroll issues payment in local salary with no ability to transfer money abroad ... currency fluctuation ... ever changing regulatory environment (lack of clarity) ... accessing data from the joint venture payroll ... continued struggles with compensation approach (100% home country pay vs. split payroll)

Saudi Arabia: local rules ... cultural differences and local regulations ... immigration finalization in time for assignment start ... work permits ... inability to obtain work visas in a timely manner

Singapore: problems with local DSPs ... housing and housing budgets ... car issues - explaining to assignees that no car entitlement

South Africa: rising housing costs, limited short term accommodations ... visa ... difficult to convince assignees ... immigration process ... tax, security ... emerging market ... restricted currency

Sweden: difficult relocation due to lack of apartments in Stockholm, and high prices

Switzerland: very different cultural environment and taxation

Thailand: immigration rules

Ukraine: setting up infrastructure for local entity

United Arab Emirates: local law issues ... work out an attractive alternative to the home equalized international assignment offer ... diverse setup of our location ... obtaining enough visa slots

United Kingdom: localisation program ... housing issues ... lack of serviced accommodation in Scarborough ... work permit issues ... make the business understand the restrictive immigration law ... minimum salary levels for visas

United States: immigration ... lack of h visas ... lack of affordable family housing in Philadelphia area ... payroll, available housing ... business travellers - tracking days in and out ... visa issues associated with Verein structure ... tax incomes and legislation ... new program ... due to amount of transfers ... availability of cost effective housing ... medical costs issues ... lengthy visa/work permit application processes ... immigration documents hard to get ... the USA is a newer destination location for us though we have had one or two really long term expats here and we started bringing in people more frequently so it presented internal challenges as we had not been on the receiving end before (recently) ... compensation parity ... special situation of U.S. outbounds (home country pay) ... work permit issues ... h1b cap

Uruguay: our first assignment in Uruguay

Venezuela: currency restrictions ... exchange rate fluctuation ... country's political situation ... work permit processing time

Vietnam: new country so had to set-up a new policy ... employment contracts can only be temporary for certain foreign nationals, even if the position is permanent

ASSIGNMENT POLICIES

The top three international policy types were long-term assignment, short-term assignment, and one-way permanent transfer; however, companies are increasingly formalizing policies designed to target specific assignment objectives.

For the first time in the history of the report, the number of companies citing localization policies has increased to 55%. When asked which policies they were considering adding to their programs, the respondents' top three answers were developmental policies, localization policies, and local plus transfers.

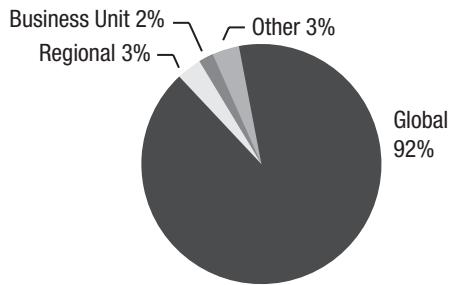
There is a clear need for global mobility program leaders to respond to ever increasing demands to adapt to a changing business environment. To this end, many companies have flexible policies in place, and many more are considering developing or implementing flexible policies. When we asked respondents about new and innovative international assignment policies or programs they recently implemented, or were planning on implementing soon, a common theme was flexibility. In an attempt to better meet business needs and individual circumstances, companies noted a variety of solutions. These included instituting the ability to flex options around the actual provisions and the duration of some benefits, as well as putting in place creative uses for lump sums and phasing out of benefits for international assignees.

Moreover, localizations seem to be increasingly used to introduce flexibility. While cost has dropped as a factor for localizing, it is still above the historical average and reflects the continuing pressure to manage costs effectively and by a variety of means. Whether by developing written policies that formalize flexibility, or by managing policies on a more flexible basis, global mobility program leaders are working to better address ever changing international assignee needs and business objectives.

Method of International Assignment Policy Standardization

When asked about their method of policy standardization, 92% of respondents indicated use of a global approach, 3% a regional approach, 2% a business unit approach, and 3% another approach. Historically, the top three corresponding percentages were 72% global, 18% regional, and 3% divisional.

Method of International Assignment Policy Standardization



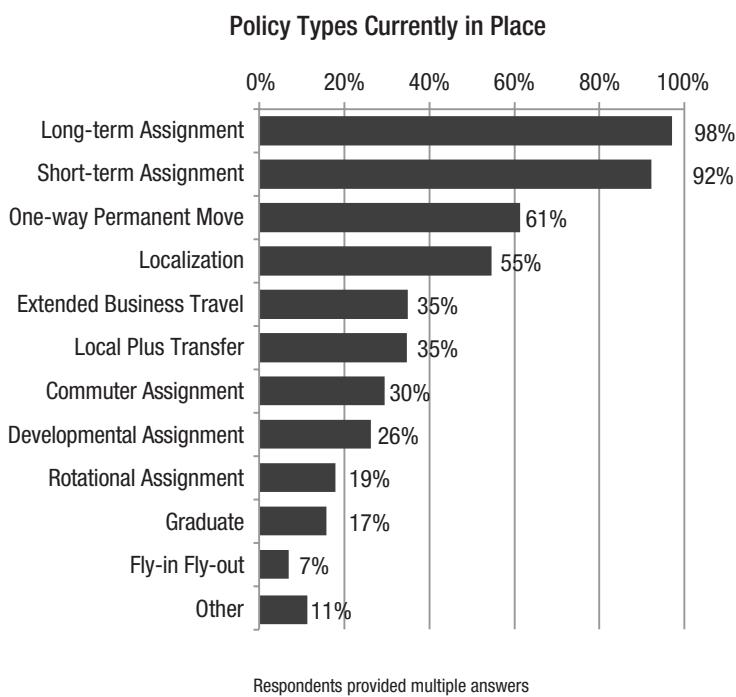
Verbatim Comments: Method of International Assignment Policy Standardization

Mixed regional and business unit ... global with regional variation where necessary and business unit discretion on exceptions ... global policy and country specifics ... working on global.

Policy Types Currently in Place

When we asked respondents about the types of international policies they currently have in place, 98% identified long-term assignment, 92% short-term assignment, 61% one-way permanent transfer, 55% policies for localizing international assignees, 35% extended business travel, and local plus transfer, 30% commuter assignment, 26% developmental assignment, 19% rotational assignment, 17% graduate assignment, 7% fly-in fly-out, and 11% other types of assignment policies. The respective historical averages were 98%, 84%, 46%, 46%, 38%, N/A*, 30%, 20%, 16%, 9%, N/A*, and 11% (other).

*New policy types reported



Policy Types Defined

Long-term Assignment – 1 year or greater

Local Plus Transfer – permanent move to host terms plus some assignment terms

Short-term Assignment – 3-12 months

Commuter Assignment – assignee commutes between home and host location

One-way Permanent Move – permanent move to host terms

Developmental Assignment – provide career development opportunity

Localization – conversion away from international assignee status to host terms

Rotational Assignment – sequential assignments for training opportunity

Extended Business Travel – less than 3 months

Graduate – recent graduate for development opportunity

Fly-in Fly-out – designated work period in host location followed by designated rest period in home location

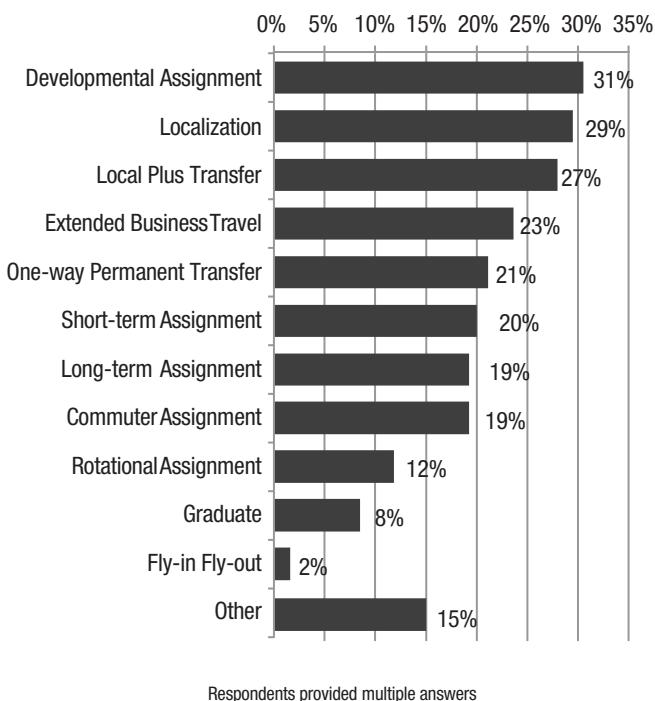
Verbatim Comments: Policy Types Currently in Place

Trainee and intern policy ... reduced benefit package for volunteers to designated areas ... strategic assignment, busy season ... short-term assignments are 2-12 months, frequent cross-border travelers, international new hires, long term lite ... strategic and voluntary assignment ... extended business trip 4 to 12 months ... adaptation of entitlements may arise where global budget adopted for integration assignments ... our short-term assignments are up to 2 years ... developmental assignment (specialization courses) ... new hire from abroad ... foreign new hire, early talent ... employee requested ... expat lite ... low cost subsidiary ... global compliance move (core benefits only), and immigration compliance move (loss of work authorization).

Policy Types Being Considered for the Future

When we asked which international policy types were being considered for future development or implementation, 31% identified developmental assignment, 29% identified policies for localizing international assignees, 27% local plus transfer, 23% extended business travel and 21% one-way permanent transfer. The response of fly-in fly-out was new this year. The respective historical averages were 23%, 38%, N/A, 26%, and 18%.

Policy Types Being Considered for the Future



Respondents provided multiple answers

Policy Types Defined

Long-term Assignment – 1 year or greater

Short-term Assignment – 3-12 months

One-way Permanent Move – permanent move to host terms

Localization – conversion away from international assignee status to host terms

Extended Business Travel – less than 3 months

Local Plus Transfer – permanent move to host terms plus some assignment terms

Commuter Assignment – assignee commutes between home and host location

Developmental Assignment – provide career development opportunity

Rotational Assignment – sequential assignments for training opportunity

Graduate – recent graduate for development opportunity

Fly-in Fly-out – designated work period in host location followed by designated rest period in home location

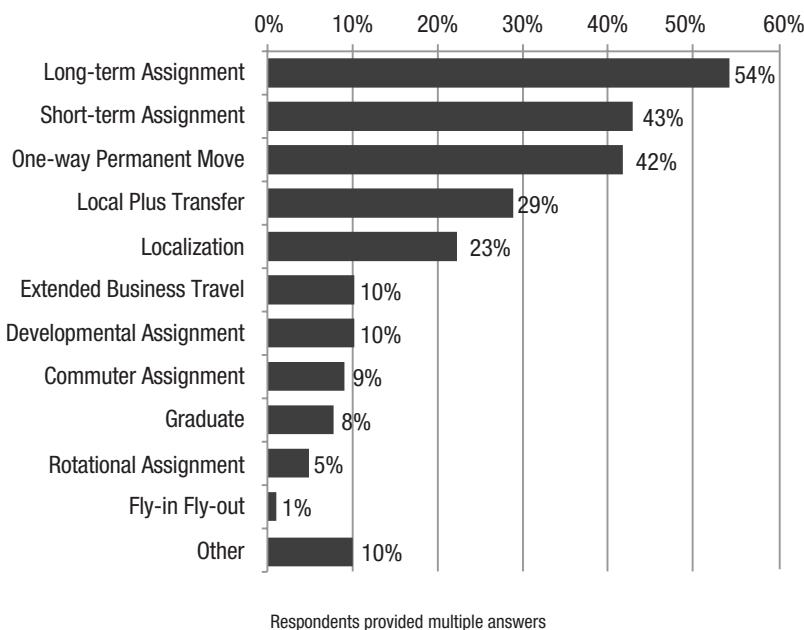
Verbatim Comments: Policy Types Being Considered for the Future

Long-term light variant ... not applicable as new policy introduced recently ... no further policies in development ... commuter assignment where job is spread over more than 2 countries ... split pay ... local plus assignment ... streamline - development will be streamlined into short term ... new hire from abroad ... low cost to high cost, cost-efficient policies ... frequent business travellers; APAC/India relo policies.

Flexible International Policy Types Currently In Place

This year we asked participants to identify which international policies they have in place that are considered flexible policies, or are based on a core set of required provisions with additional, optional, provisions based on need/approval. A majority of respondents (54%) indicated they have flexible long-term assignment policies, 43% noted short-term assignment policies, and 42% one-way permanent transfer policies. Another 29% indicated they had flexible local plus transfer policies, 23% indicated localization policies, and 10% extended business travel policies. 10% responded they had flexible developmental policies, 9% indicated commuter, 8% indicated graduate, 5% rotational, and 1% fly-in fly-out policies. 10% indicated they had other flexible policies.

Flexible International Policy Types Currently In Place



Policy Types Defined

Long-term Assignment – 1 year or greater

Short-term Assignment – 3-12 months

One-way Permanent Move – permanent move to host terms

Localization – conversion away from international assignee status to host terms

Extended Business Travel – less than 3 months

Local Plus Transfer – permanent move to host terms plus some assignment terms

Commuter Assignment – assignee commutes between home and host location

Developmental Assignment – provide career development opportunity

Rotational Assignment – sequential assignments for training opportunity

Graduate – recent graduate for development opportunity

Fly-in Fly-out – designated work period in host location followed by designated rest period in home location

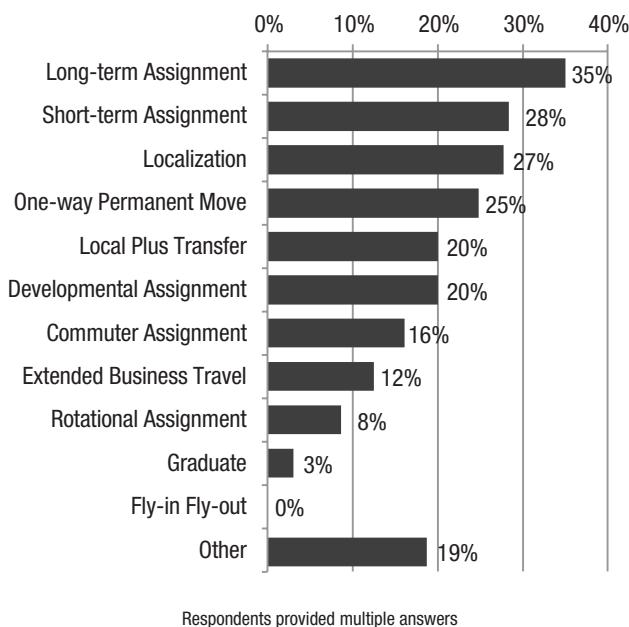
Verbatim Comments: Flexible International Policy Types Currently in Place

They all have flexibility within the framework ... all programs already have required and optional provisions ... limited flexibility for intra-region policy ... none ... working on it, not official yet ... flexible policy not yet in place ... global compliance move and immigration compliance move.

Flexible International Policy Types under Consideration

When we asked which flexible international policy types were being considered for future development or implementation, 35% of respondents indicated they were considering long-term assignment policies, 28% noted short-term assignment policies, and 27% indicated localization policies. Another 25% indicated they were considering future development, or implementation, of international flexible developmental policies, 20% indicated one-way permanent transfer and local plus transfer policies, and 16% commuter assignment policies. 12% responded they were considering international flexible extended business travel policies, and 8% indicated rotational, and 3% graduate. 19% indicated they were considering other flexible policies.

Flexible International Policy Types Under Consideration



Respondents provided multiple answers

Policy Types Defined

Long-term Assignment – 1 year or greater
 Short-term Assignment – 3-12 months
 One-way Permanent Move – permanent move to host terms
 Localization – conversion away from international assignee status to host terms
 Extended Business Travel – less than 3 months

Local Plus Transfer – permanent move to host terms plus some assignment terms
 Commuter Assignment – assignee commutes between home and host location
 Developmental Assignment – provide career development opportunity
 Rotational Assignment – sequential assignments for training opportunity
 Graduate – recent graduate for development opportunity
 Fly-in Fly-out – designated work period in host location followed by designated rest period in home location

Verbatim Comments: Flexible International Policy Types Under Consideration

None ... not applicable as new policy introduced recently ... U.S. domestic and international cash-lump sum only ... split pay ... flexible policy not yet in place.

New or Innovative Programs/Policies

We asked respondents to describe innovative programs or policies instituted in the past year or being planned now and received a wide range of comments.

Verbatim Comments:

Alternatives to Long-Term Assignments: localization policy will be in place by year end—currently in draft ... assignments within assignments.

Developmental Assignments: graduate-local provisions, allows for grads to take up a role but be paid as a local and provided with minimal assistance for a 2 plus year period ... program to provide international experience (short term) employee driven assignments (for global experience, take care of family member, to accompany spouse).

Provision Enhancements: our localisation policy encompasses localising existing expats and permanent international transfers; some benefits are flexible in the sense of provision and also duration ... adding in a flexible short term policy and putting some cash in lieu of a policy component in the long term policy ... introduced a flex budget which allowed managers to offer lump sum amounts (capped) to employees so they could personalize additional benefits not offered in the core assignment plan; this is a huge shift to our previous policy ... secondment allowance (annual budget) has been added as a draw down allowance to cover housing, utilities, spousal allowance, transportation allowance rather than provided separate services to provide increased flexibility and cost containment ... current review of policy benefits being conducted to provide more transparency and flexibility ... instead of lump sum for spouses spousal career budget.

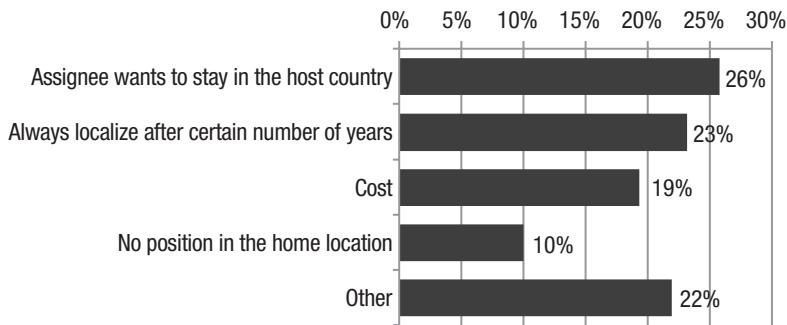
Policy Flexibility and Enhanced International Assignee Choice: next year our company will change our expatriate assignment into different five types of assignment which will have different benefits ... policy may be reviewed in next year or so with minor tweaks. Major policy review conducted in last 2 years and introduction of cash payment to offer flexibility and facilitate perm transfers ... intra-European mobility local to local policy tailored by home and host countries ... region specific policies to complement the global IA policy ... introduction of core vs. flex ... international assignment with phase out schedule after x number of years ... local plus assignment - managed as a perm transfer with thought that employee will transfer to new location (not home) in next 3-4 years ... we enforced cooperation with the talent department; the policies will go away from distinguishing assignment periods and will rather be tailored to the purposes.

Administrative Adjustments: quadrant approach and resulting transfer type ... the entire mobility programme is new to the company; it has only been in existence for approximately 6 months ... global employment company ... optimizing our frequent cross-border traveller assignment ... better monitoring locally ... link in with talent and resourcing to be implemented in 2015. Introduction of global HR platform which will also impact IM and will provide greater governance control ... move to globally consistent policies ... mercer 4 box model with core flex benefits and partnership with talent management ... not a policy but global mobility and talent management strategy will be implemented soon; this will be direct linkage between two departments ... clear business traveller policy ... moving non-EU to Sweden/Finland without paying social security/pension in Sweden/Finland and instead paying at home. This reduces cost between 17-40% ... cross border long term assignment ... localisation policy, claw back clause ...we are basing the program on the most needed benefits and budget of the business.

Localization Considerations

When we asked respondents who use a localization policy to identify the factors that determine when localization is used, 26% indicated localization being used if the international assignee wanted to stay in the host country, 23% always used it for international assignments of a predetermined length, 19% considered cost, and 10% localized if there was no position available at the home location. 22% selected other reasons for localization. The corresponding historical averages were 32%, 18%, 10%, and 23%.

Localization Considerations

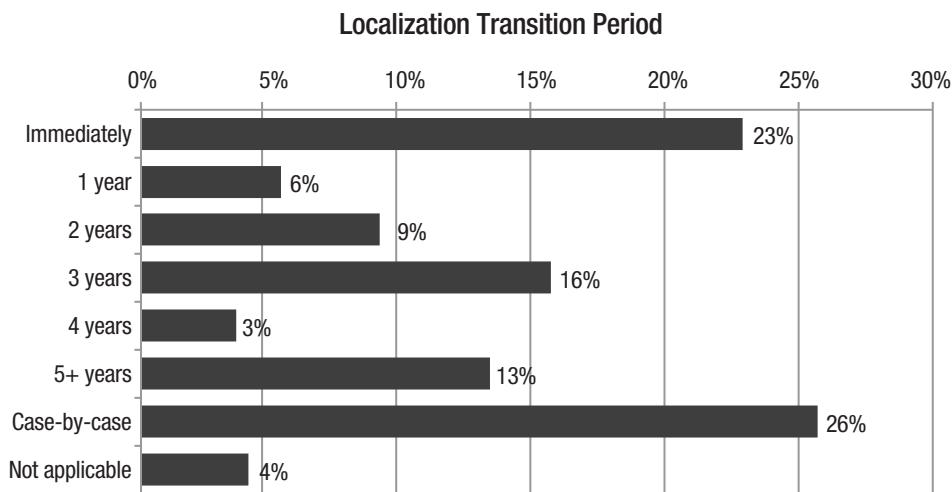


Verbatim Comments: Localization Considerations

Company wants to keep assignee in host location ... depends on the position or need in market ... it may also be that the employee is required in the host country beyond the period of one extension of assignment terms and we try to challenge ourselves as to whether this in fact means the requirement is permanent ... combination of no position in home location or company requires assignee in host location ... only applies for long term assignments in major locations ... determination that assignee's long-term career is in the host country ... strategic business planning for the host location ... business needs ... mostly applied to U.S. internationals heading to Europe with the intention to remain in the local country ... career path opportunities greater than home ... future prospects are in host country ... a combination of cost reduction and assignee request ... case by case ... assignees are localized based upon business decision using one-way transfer program ... when the employee became important to operation ... host country requests to hire employee ... do not localize ... employee desire ... random at the moment—planned policy for next year.

Localization Transition Period

Respondents utilizing a localization policy were asked to cite the most commonly applied time period for transitioning employees to local benefits. 23% transitioned immediately, 6% during a 1-year period, 9% in 2 years, 16% in 3 years, 3% in 4 years, 13% in 5 years or more, and 26% on a case-by-case basis. Based on historical averages, the most commonly applied time period for transitioning to local benefits was 5 or more years. This was followed by immediate transition, then 3 years, 2 years, 1 year, and 4 years.



GLOBAL BUSINESS STRATEGY

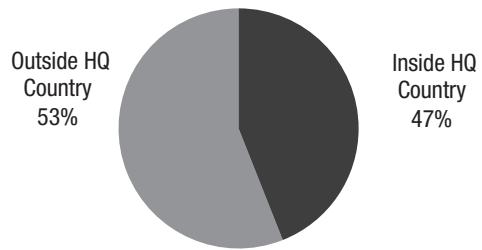
After two years of decline, company revenues generated outside their headquarters' country have once again increased and companies reported 53% of their revenue is generated outside their headquarters' country. Clearly, international assignments continue to be relevant but the continuing need for international assignments has not alleviated the pressure to reduce costs. 72% of respondents indicated their companies were reducing international assignment costs in response to economic pressure and, although less than last year, 70% indicated the pressure to reduce costs had increased compared to the year prior.

Companies are looking, increasingly, at all avenues to control cost, primarily through the stringent scrutiny of exceptions, by re-examining the support offered to international assignees and transferees and by analyzing supplier fees. The top objective for international assignments continues to be to fill skill gaps in the assignment location, and for the second year in a row cost has topped the list as the most challenging international assignment management issue for companies today.

Source of Company Revenues

Responding companies indicated 53% of revenues were generated outside of the headquarters' country, compared with a historical average of 47%.

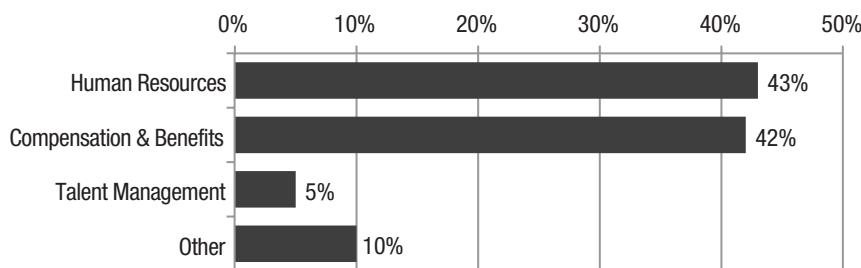
Source of Company Revenues



Global Mobility Function Reporting

When asked to identify where the mobility function reports within their corporate structure, 43% of respondents indicated their mobility function reported to Human Resources, 42% to the Compensation and Benefits department, and 5% to Talent Management. This order of rankings is the same historically.

Global Mobility Function Reporting

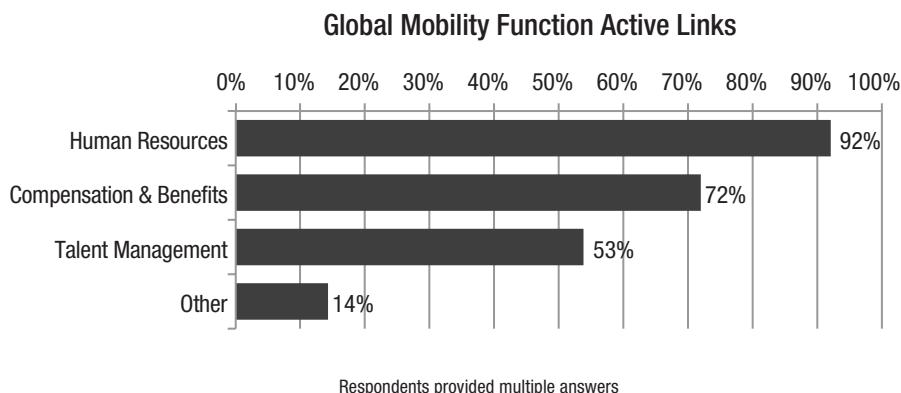


Verbatim Comments: Global Mobility Function Reporting

Global business support services ... HR operations ... HR and admin ... human services division ... people and leadership management ... shared services ... HR services and operations ... human resources services within HR ... benefits & staffing ... tax and HR ... resourcing and mobility ... part through human resources and part through compensation & benefits ... global mobility centre of excellence ... C&B + talent ... head of group HR.

Global Mobility Function Active Links

We also asked respondents to identify the departments which had active links with their mobility function. 92% indicated the mobility function had links to Human Resources, 72% to the Compensation and Benefits department, and 53% to Talent Management. The figures in the 2013 report were 86%, 72%, and 48%, respectively.



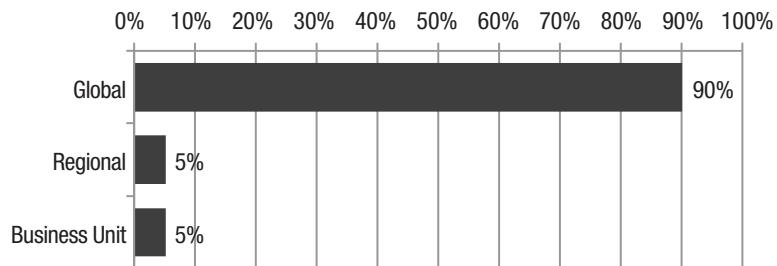
Verbatim Comments: Global Mobility Function Active Links

HR operations ... tax ... HR and admin ... business management ... finance, payroll, procurement, legal, group tax, project management ... accounting, A/P ... shared services centre (travel services) ... staffing ... L&D, diversity ... resourcing ... organisation development ... C&B + talent.

Where International Assignment Decisions Are Made

For 90% of respondents, international assignment decisions were made globally at company headquarters, 5% regionally and 5% by the business unit. Historically, the percentages were 88% for global, 10% regional, and 7% for business unit.

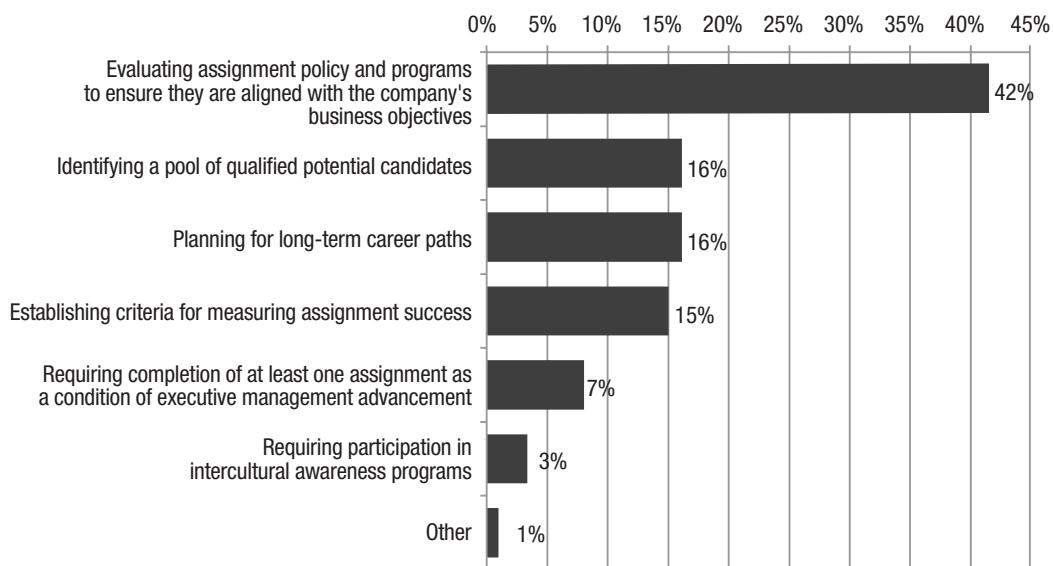
Where International Assignment Decisions are Made



Preparing to Succeed in the Global Marketplace

When asked to rank the three initiatives respondents use to ensure success in the global marketplace, the following practices were cited in order of importance: evaluating policies and programs to ensure they are aligned with the company's business objectives (42%), identifying a pool of qualified potential candidates and planning for long-term career paths (both 16%), establishing criteria for measuring international assignment success (15%), requiring completion of at least one international assignment as a condition of executive management advancement (7%) and requiring participation in intercultural awareness programs (3%). Historically, the ranking sequence of the top four initiatives was the same.

Preparing to Succeed in the Global Marketplace



Verbatim Comments: Preparing to Succeed in the Global Marketplace

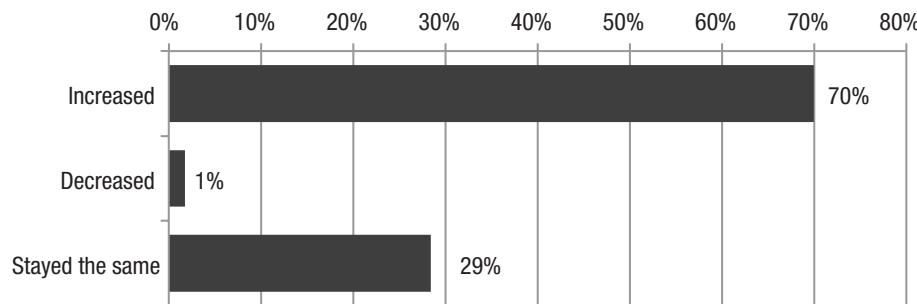
Expansion and company growth ... linking talent strategy with mobility strategy ... integration of mobility with talent planning ... looking to establish career owners for our expats; something a bit beyond the mentor program ... market research to ensure package is competitive but avoiding to overpay either ... periodic deep benchmark to ensure competitive program in market ... policy initiatives to ensure consistent approach ... review the current compensation philosophy ... participating in surveys; mobility reps becoming certified as GMS ... accomplishment questionnaire ... finding meaningful ways to get international experience ... regional standardization.

Pressure to Reduce Costs in Response to Economic Conditions

72% of respondents indicated their companies were reducing expenses for international assignments in response to economic conditions. The historical average was 63%.

When we asked respondents if there have been changes in the pressure to reduce costs compared to a year ago, 70% of respondents indicated their companies have increased pressure to reduce costs, 1% reported a decrease in pressure, and 29% reported the pressure to reduce costs has remained the same. In the 2013 report, the corresponding percentages were 73%, 4%, and 23%.

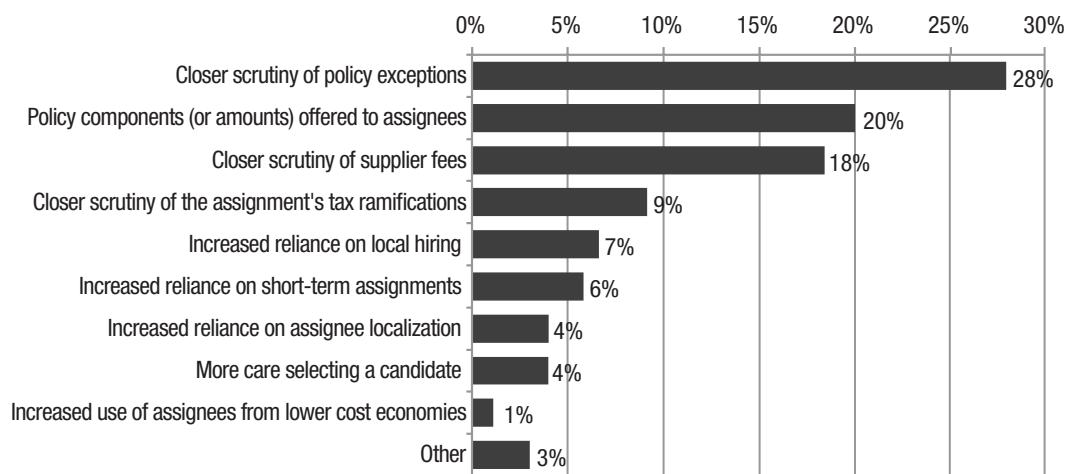
Pressure to Reduce Costs in Response to Economic Conditions



Primary Areas for Cost Reduction

At companies that reduced expenses, the primary focus for cost reduction was closer scrutiny of policy exceptions (28%), followed by reduction in policy provisions (or monetary amounts) offered to international assignees (20%), closer scrutiny of supplier fees (18%), closer scrutiny of the international assignment's tax ramifications (9%), and increased reliance on local hiring (7%). Historically the top five choices were: reduction in policy provisions, more care selecting candidates, closer scrutiny of tax ramifications, supplier fees, and reliance on assignee localization.

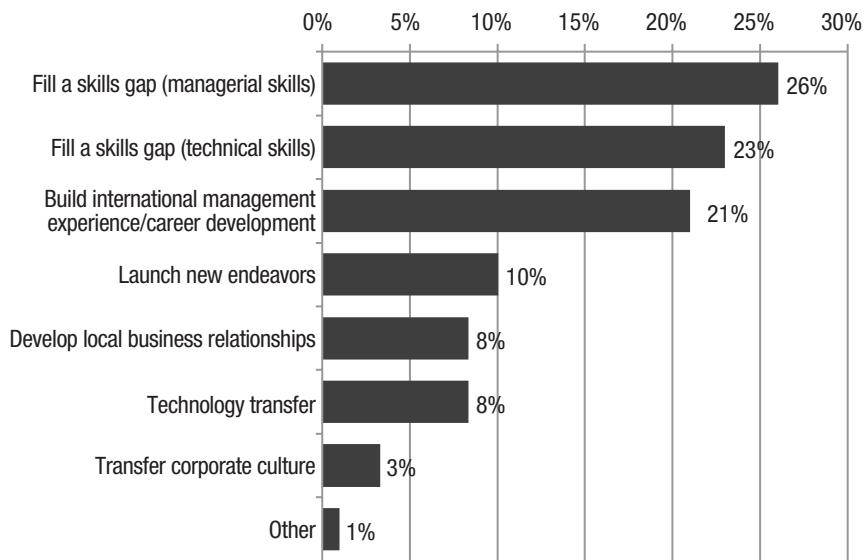
Primary Areas for Cost Reduction



International Assignment Objectives

We asked respondents to rank five objectives for international assignments in order of importance. Filling a managerial skills gap was the top response (26%), followed by filling a technical skills gap (23%), building international management expertise/ career development (21%), launching new endeavors (10%), developing local business relationships and technology transfer (both 8%), and transfer corporate culture (3%). The corresponding historical averages for the top three choices were: filling a managerial skills gap (24%), filling a technical skills gap (25%), and building international management expertise/career development (19%).

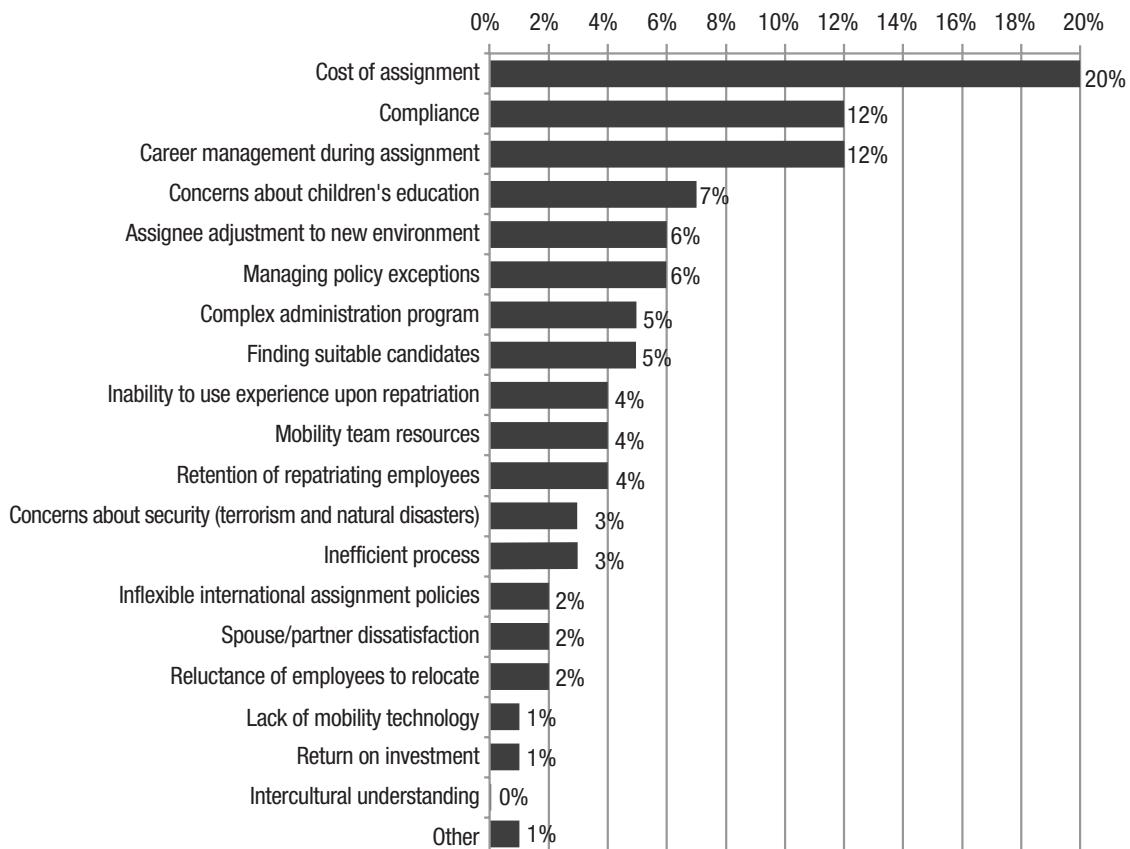
International Assignment Objectives



International Assignment Management Challenges Critical to Companies

When asked to rank (in order of importance) the seven most common international assignment management challenges for their company, 20% of respondents cited cost of assignment as their most important challenge, followed by compliance and career management during assignment, both at 12%. These were followed by concerns about children's education (7%), and international assignee adjustment to new environment and managing policy exceptions both at 6%. Cost of assignment was historically the most commonly cited reason, followed by finding suitable candidates, controlling policy exceptions, and career management.

International Assignment Management Challenges Critical to Companies



Verbatim Comments: International Assignment Management Challenges Critical to Companies

Getting buy-in from line managers to ensure appropriate consideration is given to the structure of the assignment before the prospective candidate is approached ... supplier management ... ensuring that the assignee keeps in contact with his/her home organization which will facilitate the assignee's repatriation job position ... expectation of assignees that they will be significantly better off financially as a result of the assignment ... policy change management in a large organisation.

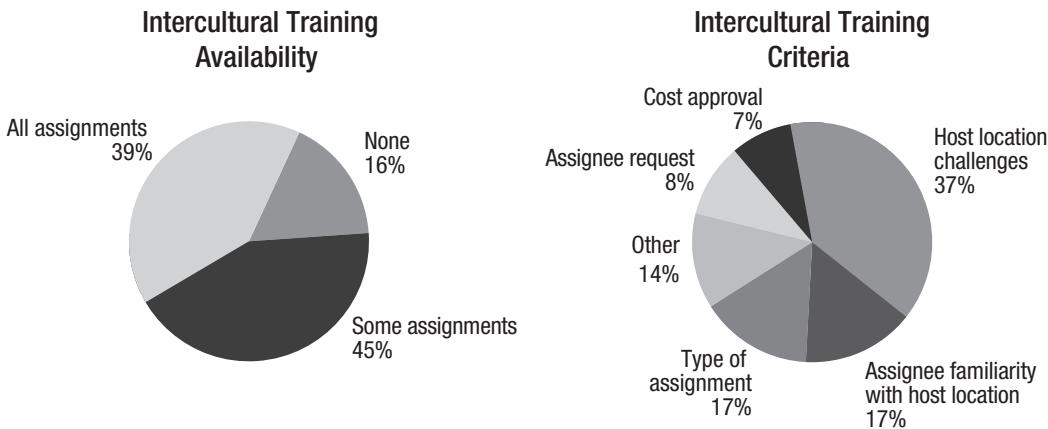
INTERCULTURAL TRAINING

Despite increasing cost pressures, a clear majority of companies recognize the importance of intercultural training in international assignments. 39% of companies offer it on all assignments and 45% offer it for some assignments. For those companies that do not offer intercultural training on all international assignments, there is a mix of different criteria used to determine whether or not it is offered. While the reason most cited by companies is to use the existence of host location challenges as the basis for their decision, other companies use different factors, such as assignee familiarity with host location or type of assignment as criteria. In addition, although cost approval was cited by only 7% as the determining basis, we surmise that cost reduction plays a larger role and likely remains behind the scenes as a primary driver overall as to why it is not offered automatically for all international assignments. Since nearly 90% of respondents rated the value of the intercultural preparation program as good or great value for an international assignee's job success, and no respondents rated the programs poorly or having no value, cost reduction is the most likely reason intercultural training is not offered overall.

Intercultural Training Availability and Criteria

When we asked survey participants if they offered formal intercultural training programs for international assignments, 84% of companies responded they provide it, either for all or some assignments. The historical average was 81%. Furthermore, 45% offered training on some international assignments and 39% on all international assignments, compared to historical averages of 48% and 32%, respectively.

At companies where intercultural training was offered on only some assignments, 37% made it available based on host location challenges, 17% based it on the type of assignment, 17% based it on assignee familiarity with host location, 8% based it on international assignee request and 7% on cost approval, 14% based it on other criteria. The corresponding historical averages for host location and type of assignment were 41% and 36%, respectively.



Verbatim Comments: Intercultural Training Availability and Criteria

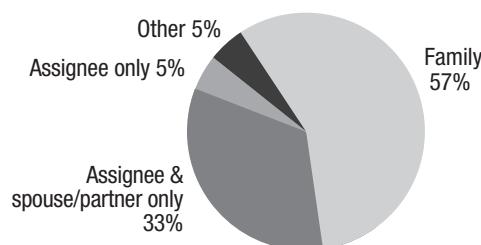
Business decision; we suggest it for all assignments ... if we had a program set-up in the location ... location ... business discretion ... case to case basis ... case by case depending on assignment location ... in and out of headquarters mostly, looking at global setup but cost challenges ... first - cost, second - urgent need for service.

Intercultural Program Eligibility and Mandated Training

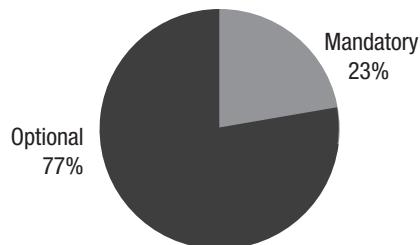
At companies where intercultural training was offered on all international assignments, 57% provided training for the entire family, 33% for the assignee and spouse/partner, and 5% for the assignee only. Historically, 44% of respondents offered this training to the entire family, 30% to the assignee and spouse/partner, and 5% to the assignee only.

23% of respondents indicated training was mandatory, and 77% responded it was optional. The historical average for mandatory training was 25%.

Intercultural Program Eligibility



Intercultural Program Optional or Mandatory



Verbatim Comments: Intercultural Program Eligibility and Mandated Training

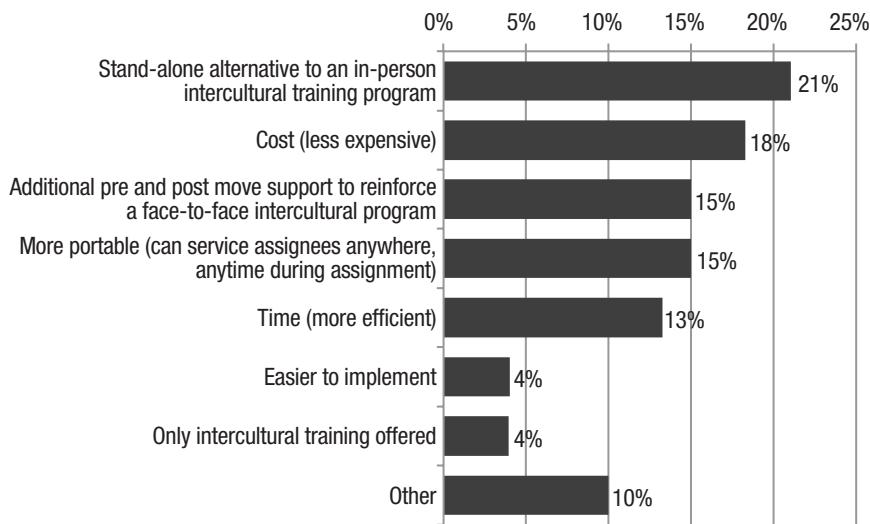
Assignee, spouse, and accompanying children over age 10 ... case by case basis depending on business budget ... assignee, spouse/partner and children 8 and above ... program is available on-line or may be provided as a provision which would be selected by the manager ... this is managed by host HR, they decide, we recommend expat and family ... depends on assignment type ... assignee, spouse, and accompanying children over age 10 ... case by case basis depending on business budget ... assignee, spouse/partner and children 8 and above ... program is available on-line or may be provided as a provision which would be selected by the manager ... this is managed by host HR, they decide, we recommend expat & family ... depends on assignment type.

Use of Media-based and Web-based Intercultural Programs

We asked if their intercultural programs included media-based or web-based alternatives to face-to-face training; 43% of respondents reported these alternatives were available compared to 50% in the 2013 report. The historical average was 30%.

Of those who provided these alternatives, when asked about the primary purpose of these programs, 21% of respondents indicated that they used them as a stand-alone alternative to a face-to-face intercultural training program, 18% for cost reasons, 15% used media and web-based programs for additional pre-move and post-move support to reinforce in-person intercultural programs and for portability (anywhere, anytime), 13% used them because it saved time, 4% used them as they were easier to implement, and a further 4% said it was the only intercultural training offered. Historically, the averages for the first five responses were 25%, 10%, 44%, 25%, and 6%, respectively.

Use of Media-based and Web-based Intercultural Programs



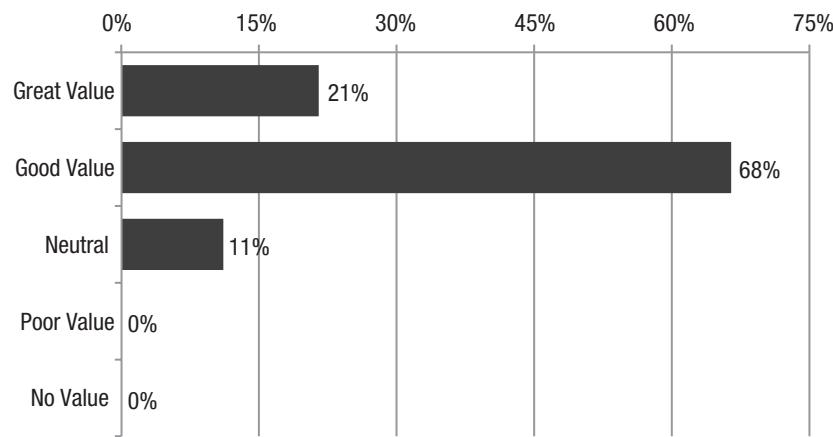
Verbatim Comments: Use of Media-Based and Web-Based Intercultural Programs

Up to the service provider, we do not manage the training ... short term assignments ... offered to employee population which includes expats ... web-based training is offered as an option for convenience; it is not the only option ... assignee's time.

Value of Intercultural Training for International Assignee Success

When asked to rate the value of intercultural training on international assignee success, 89% of respondents rated them as having good or great value, while 11% rated the value as neutral. The historical average for a combined good or great value rating was 84%.

Value of Intercultural Training for International Assignee Success



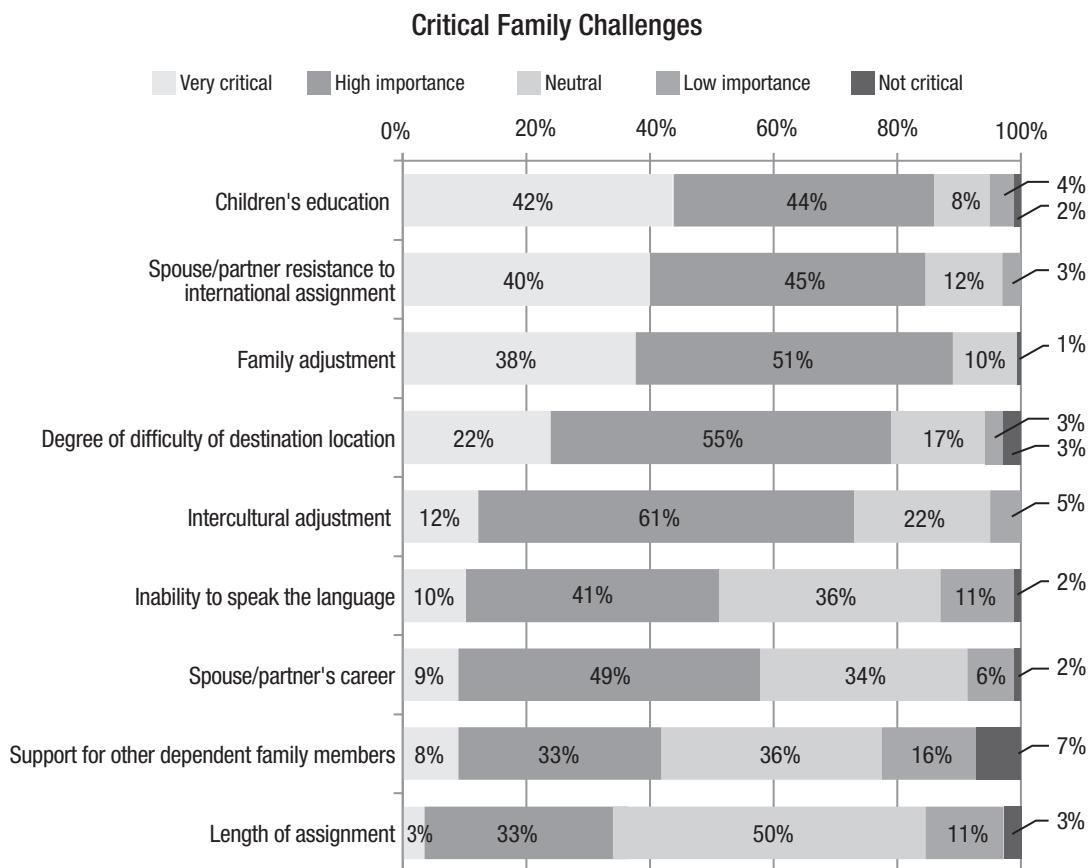
FAMILY-RELATED INTERNATIONAL ASSIGNEE ISSUES

As in previous reports, family-related issues continue to present serious challenges affecting assignment success; however, in this year's report, children's education has pushed to the top of the list of issues cited as very critical by respondents. We speculate that the continued drive to push down the cost of international assignments has made this more of a factor for both assignees and companies. Companies are increasingly expecting assignees to utilize local schools, versus international schools, and/or are cutting or capping school tuition assistance payments. This is happening at the same time that companies are continuing to push into emerging markets, precisely the locations that have traditionally had less to offer in the way of quality international schooling options. In addition, certain global markets continue to see enrollment pressures for schools that have traditionally been sought after by expatriates.

Spouse resistance and family adjustment issues were also cited as very critical international assignment challenges and, in fact, family concerns remain the top reason for international assignment refusal, followed by spouse/partner career concerns. The dual pressures of cultural adjustment and economic pressures due to many spouses/partners providing a needed second income are likely the primary reasons for the historically high rate of unaccompanied international assignments referenced earlier.

Critical Family Challenges

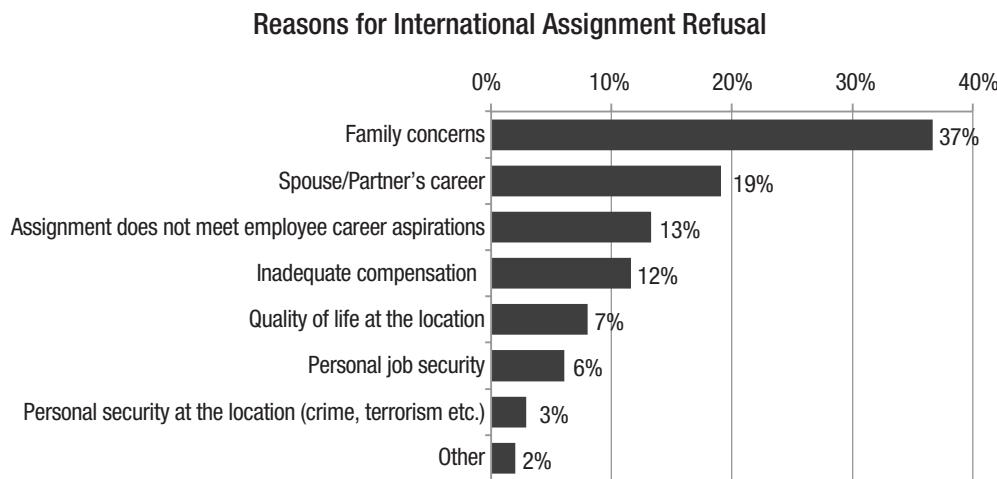
When asked to rate family challenges that were critical to their companies, respondents indicated children's education (42%), spouse/partner resistance (40%), family adjustment (38%), and location difficulties (22%) were very critical issues. These were followed by cultural adjustment (12%), inability to speak the language (10%), spouse/partner career (9%), support for other family members (8%), and length of international assignment (3%). The corresponding historical averages were 27% for children's education, 34% for spouse/partner resistance, 34% for family adjustment, 16% for location difficulties, and 12% for intercultural adjustment.



Reasons for International Assignment Refusal

When asked to rank (in order of importance) the three most common reasons cited by candidates for turning down an international assignment, family concerns (37%) was identified as most important, followed by spouse/partner's career (19%), the international assignment does not meet employee career aspirations (13%), inadequate compensation (12%), quality of life at the location (7%), personal job security (6%), personal security at the location (3%), and inadequate practical support (1%).

The corresponding historical averages were: 58%, 38%, 27%, 24%, 21%, 14%, and 6%.

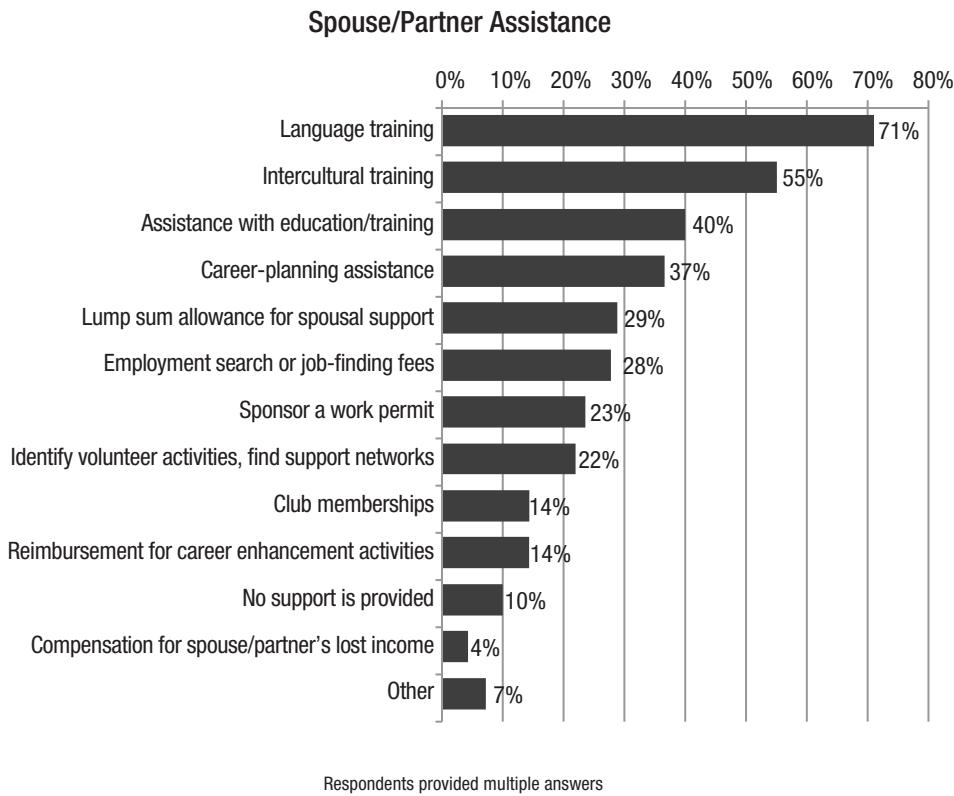


Verbatim Comments: Reasons for International Assignment Refusal

Children's education ... not having a good job after return in the home country ... no challenge ... insecurity of career path or job to return home to ... fits under family concerns, but it is access to quality health care ... no assignees have turned down assignments ... we have no insight into the reasons as these are managed by the business ... usually demand exceptionally high compensation which the company is not prepared to provide ... assignees do not usually turn down assignments ... age of children and career of spouse may be a barrier to the willingness to accept an assignment ... family reasons such as pregnancy ... in the middle of studies or unable to be released from current projects ... inadequate forecast planning or management commitments at end of assignment. ... complexity and hardship of location.

Spouse/Partner Assistance

When asked how companies assist spouses or partners, 71% of respondents cited language training, 55% offer intercultural training, 40% provide assistance with education/training, 37% offer career-planning assistance, 29% offer a lump sum allowance for spousal/partner support, and 28% offer employment search or job-finding fees. Historically, language training, education/training assistance, work permit sponsorships, and lump sum spouse/partner allowance were the top four choices (ranked in order).



Verbatim Comments: Spouse/Partner Assistance

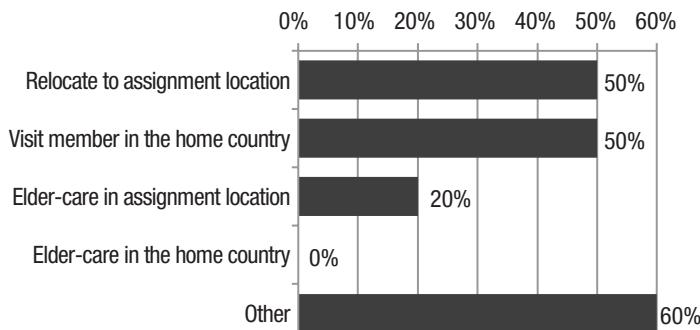
Spousal budget (no lump sum, should be reimbursed and approved) ... spousal assistance account max 2,500 Euros first yr for LTIA or max 2,500 Euros per year for STIA (related to child minding only) ... dependant on situation we may do more than the lump sum ... we provide lump sum to assist with any unique family need (e.g. spousal assistance) ... rely on DSP for much of the on the ground "support" ... optional provisions which are selected by the manager ... net expat ... spouse pension ... reimbursement for other assistance i.e. work permit or job search ... reimbursement on the actual cost incurred towards career development (cap gbp 5000) ... we are a board member of the IDCN which has proven to be a great success.

Assistance for Elderly Family Members

When asked if their policies had provisions to assist international assignees with elderly family members, 6% of respondents indicated they had such provisions. The historical average was 10%.

Among those who had elderly assistance provisions, 50% supported relocation of the elderly family member to the assignment location, 50% also supported visits to the elderly family member in the home country (additional home leave) and 20% supported elder-care assistance in the assignment location. There were no supported provisions for elder-care in the home country. Except for the 2011 report, historically, the top two choices for elderly assistance were relocation of the family member to the assignment location and visiting the family member in the home country.

Assistance for Elderly Family Members



Respondents provided multiple answers

Verbatim Comments: Assistance for Elderly Family Members

Emergency leave ... typically dealt with on a case by case basis. May mean more frequent trips home or relocating the elderly family member ... if elderly parent is dependent on and living with assignee we provide COLA, home leave, additional housing allowance ... the elderly family member must be a dependent in the home and host company and must be able to obtain a dependent visa ... only if the elderly is a legal dependent of the assignee or spouse - support to relocate to host and provide premiums and allowances as part of the family on assignment ... provided if elderly family members are dependents or on an exception basis.

SELECTING ASSIGNEES FOR INTERNATIONAL ASSIGNMENTS

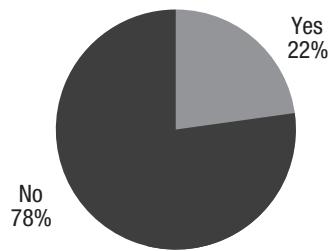
After two years of increases, the percentage of companies reporting a formal career management process has dropped significantly this year (down 9%, to 22%). In addition, although the top three criteria for employees to be included in a formal candidate pool for international assignments has stayed largely the same—the candidate expressing a willingness to go on an assignment, being a high potential employee, or possessing rare or specific skills—the percentage of companies having formal candidate pools in place has also dropped this year (down 9% to 19%).

This year, we saw equally significant decreases in the percentage of respondents who reported using formal assessment tools, as well as those considering adopting assessment tools if they don't have them in place today. When companies do use assessment tools, more are using a formal tool, rather than a candidate self-assessment. Given the intense dialogue that still exists around the need to better align mobility programs with talent management, it is too early to tell if these declines are a short-term phenomenon, or are they signaling a generalized shift in direction regarding how mobility aligns resources against talent management initiatives. The general push to reduce costs related to international assignments should not be overlooked, and may also be preventing companies from making the investments needed to formalize these processes and adopt the proper support tools.

Formal Career Management Process

When we asked respondents if they had a formal career management process for international assignees, 22% reported they did. This compares to the historical average of 27%.

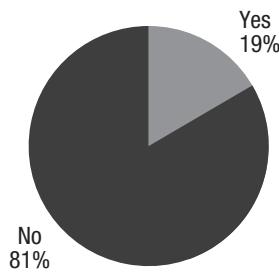
Formal Career Management Process



Formal Candidate Pool

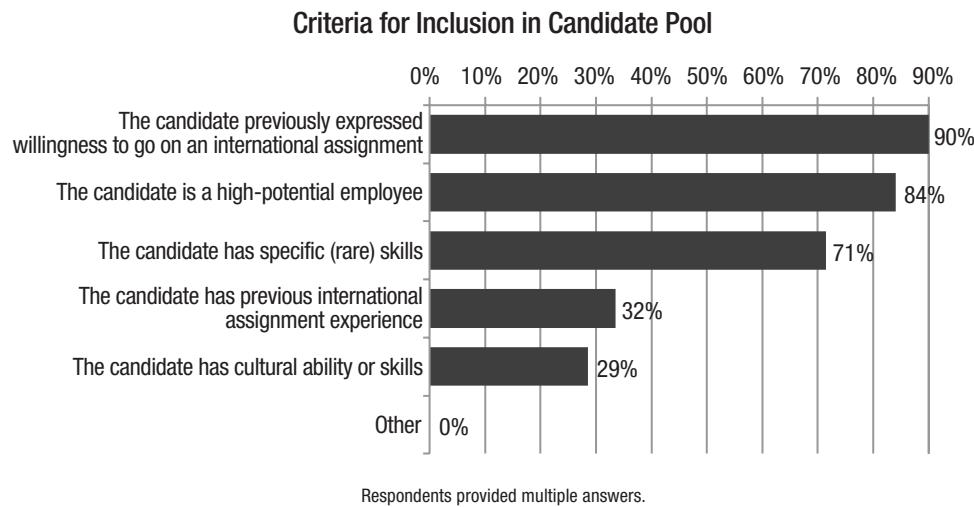
When we asked respondents if they had a formal candidate pool for international assignments, 19% reported they did. The historical average was 22%.

Formal Candidate Pool



Criteria for Inclusion in Candidate Pool

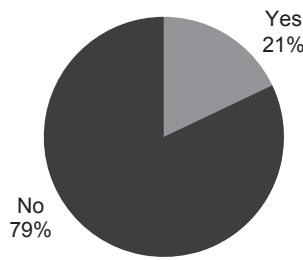
When we asked respondents to identify the criteria used to determine an employee's inclusion in the candidate pool, 90% used candidates who previously expressed a willingness to go on international assignments, 84% reported the inclusion of high-potential employees in the candidate pool, 71% identified candidates with specific (rare) skills, 32% used candidates with previous international assignment experience, and 29% identified candidates that had cultural ability or skills. The historical averages were 63%, 86%, 67%, 44%, and 26%.



Use of Candidate Assessment Tools

When we asked respondents if they used candidate assessment tools, 21% reported they did. The historical average was 22%.

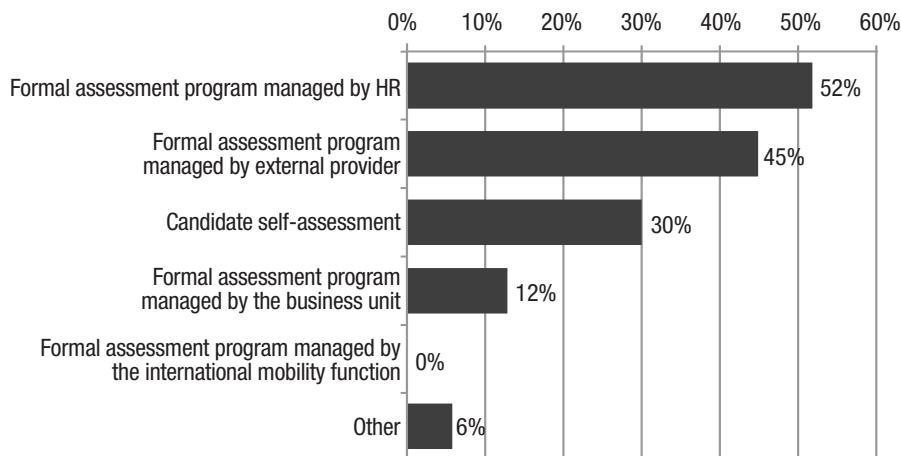
Use of Candidate Assessment Tools



Types of Candidate Assessment Tools Used

When we asked what type of candidate assessment tools were used, 52% used a formal assessment program managed by Human Resources, 45% used one managed by an external provider, and another 30% used candidate self-assessment, while 12% used a program managed by the business unit. The historical averages were 44%, 30%, 30%, and 26%.

Types of Candidate Assessment Tools Used

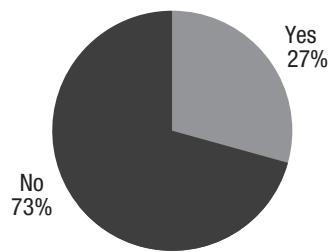


Respondents provided multiple answers.

Considering Candidate Assessment Tools for the Future

When we asked respondents who do not currently use a candidate assessment tool if they were considering adoption of a candidate assessment tool in the future, 27% reported they were. This has dropped consistently over the last 2 years from 42% in the 2012 report, and 35% in the 2013 report.

Considering Candidate Assessment Tools for the Future



ASSIGNMENT EVALUATION AND COMPLETION

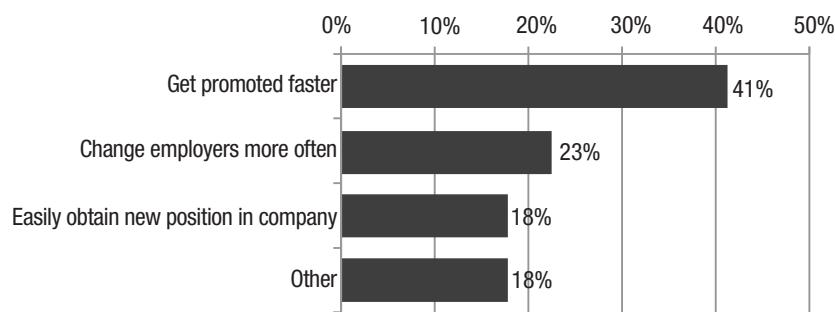
Although slightly more respondents indicated the top benefit of international assignments for employees this year, as compared to last year, was receiving faster promotions than their peers, a clear majority still does not believe international assignments have a marketed effect on promotions or career opportunities. In addition, only 18% indicated individuals obtained new positions in the company more easily as a result of the international assignment experience.

Although this perception is somewhat discouraging, companies reported only 7% of international assignments end early, and the most noted reason was because the international assignee accepted a new position within the company. It is likely that in this continued uncertain economic environment, assignees are pushed to quickly secure post-assignment positions once they are available irrespective of the overall impact on the assignment duration. The second most common reason cited for international assignments ending early was family concerns, and this was up 4% this year. Given the fact that the majority of assignees have families and go on accompanied assignments, this increase is something for global mobility program leaders to consider as they are planning their programs and working to ensure adequate assignee and family support.

Career Impact of International Assignment Experience

When asked about the value of international experience to an employee's career, 41% responded that it resulted in faster promotions, 23% indicated international assignees changed employers more often, and 18% responded international assignees obtained new positions in the company more easily. Historically, the ranking sequence remained the same: faster promotions (34%), changing employers more often (23%), and more easily obtained new positions (33%).

Career Impact of International Assignment Experience



Verbatim Comments: Career Impact of International Assignment Experience

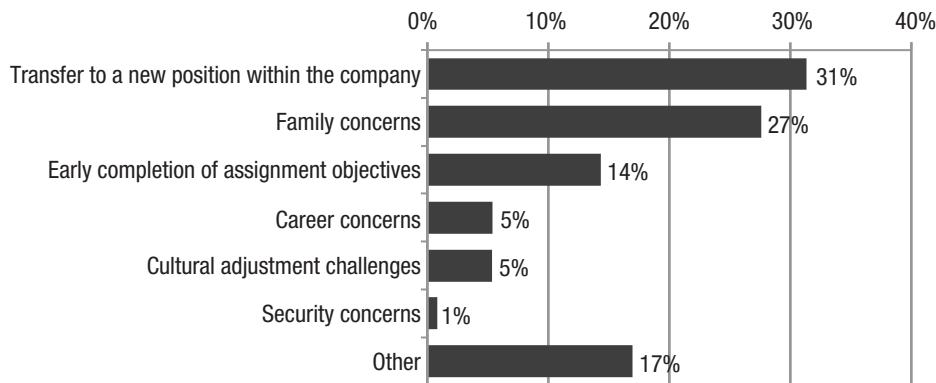
Depends on the business and on the assignment type ... leave after assignment ... not yet observed a difference ... no significant difference ... have opportunity for greater career progression and provide for more career options ... do not want to move location due to exceptional benefits provided ... tend to remain on assignment for a long time ... low assignee population, difficult to assess difference ... just a period taken out of their career path ... no real career benefit.

Reasons for Early Return from an International Assignment

Respondents indicated 7% of international assignments were not completed because international assignees returned prematurely. The historical average for early return of international assignees is also 7%.

When we asked participants to cite the principal reasons for international assignees returning early from assignments, transferring to a new position within the company topped the list (31%), followed by family concerns (27%), and early completion of the assignment (14%). The historical averages are 25%, 35%, and 20%, respectively. Respondents also cited career concerns and cultural adjustment challenges (both 5%), and security concerns (1%). 17% cited other reasons for early return from assignment.

Reasons for Early Return from an International Assignment



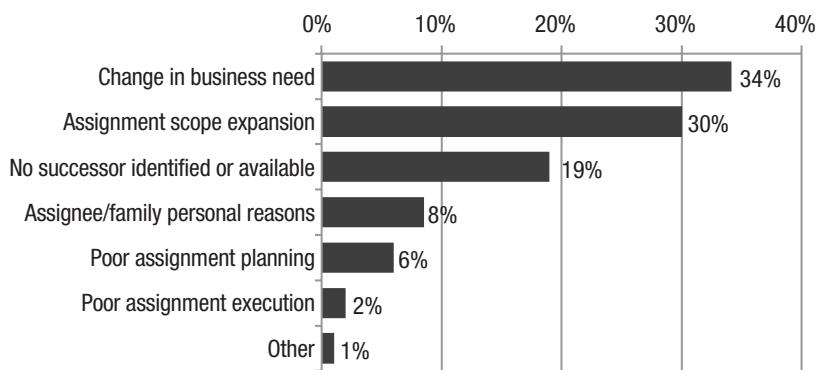
Verbatim Comments: Reasons for Early Return from an International Assignment

Dismissal ... job performance issues ... cost ... medical/health issues ... resignation ... change in business requirements ... none recently that have completed early; three did previously due to change in company strategy ... people rarely end an assignment early; it is usually an action offered or taken by the company (e.g. early retirement) ... have not experienced an early return ... company financial status ... early termination of assignment due to internal business re-orgs ... this has not been a concern for us ... company restructure ... cost either personal or company ... immigration issue.

Reasons for Requiring Additional Time to Complete International Assignments

We asked respondents to rank, in order of importance, the top three reasons for needing additional time to complete international assignments. The top reason cited was a change in business needs (34%), followed by expansion in the project scope (30%), and the lack of a successor ready to replace the international assignee (19%). The ranking sequence has been the same for the top three choices for the last five years. In fewer cases assignee/family reasons (8%), poor assignment planning (6%), and poor assignment execution (2%) were noted.

Reasons for Requiring Additional Time to Complete International Assignments



Verbatim Comments: Reasons for Requiring Additional Time to Complete International Assignments

No successor available yet or not a new job for the assignee available yet (so succession planning in short) ... project completion date delayed ... assignee preference ... project scope (client) changes ... project deadline is extended; assignee may want to look for a job locally ... in certain locations, we allow assignees to stay on an assignment for a longer period of time ... the employee has done a great job and is required to stay longer ... extension of matter/project ... assignment length could not be estimated in the beginning and business need is confirmed, considering also the performance of the expat.

REPATRIATION AND ATTRITION

Planning is an integral part of a successful repatriation; however, 84% of companies indicated they do not have a formal repatriation strategy linked with career management and retention. Most companies are increasingly relying on informal networking as the best way to identify new jobs within the company for repatriating international assignees. Even though the vast majority of companies have repatriation discussions with their international assignees, fewer companies have formal written repatriation policies in place; this is down from last year's percentage. In addition, over one-half of respondents indicated they have repatriation discussions with assignees with less than six months left of the assignment. Remaining open to evolving business needs and ever changing job opportunities throughout an international assignment's lifecycle, and particularly as it begins to conclude, may result in more successful repatriations.

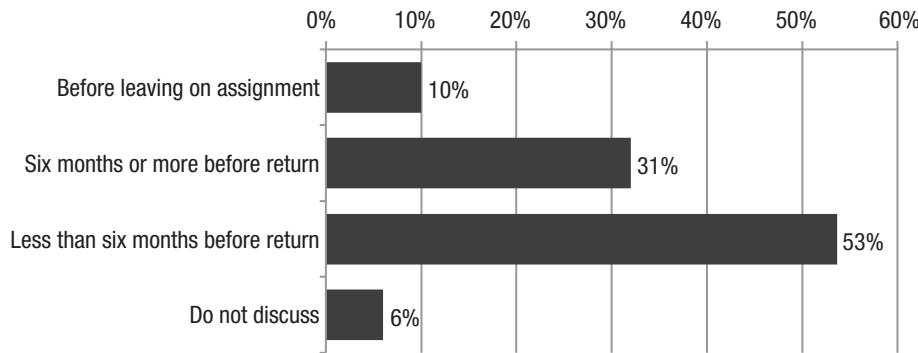
Despite lacking a formal repatriation strategy, most companies' international assignment failure rates have remained steady at 5% over the last several years, and international assignee attrition remains below that of companies' overall employee attrition rates. To minimize turnover, companies appear to be moving away from relying on initiatives targeting individuals. Initiatives designed to provide greater opportunity to better utilize their international experience, and ones designed to provide more recognition during and after an assignment, decreased compared to last year's report. As an alternative, companies are increasingly turning to an initiative grounded in the economic realities of the last several years, namely: guaranteeing a position upon the completion of an assignment. It is too soon to tell if any broad based adoption of such guarantees will have a lasting downward affect on attrition, especially given that economic uncertainty still exists in many business segments; however, as companies' investments in international assignments remain significant, any successful attempts to reduce the loss of valuable talent will likely be welcome.

Timing of Repatriation Discussions

Most respondents (94%) held repatriation/re-entry discussions with international assignees—compared to a historical average of 82%.

As for when repatriation is addressed, 10% of respondents discussed repatriation/re-entry before an international assignee left on assignment, 31% did so at least six months or more before an assignee's return, and 53% discussed it less than six months before assignment completion. The historical averages were 22%, 28%, and 44%, respectively.

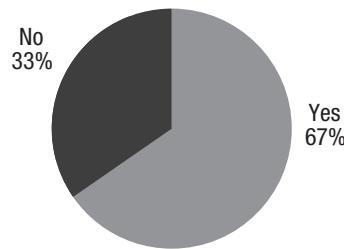
Timing of Repatriation Discussions



Written Repatriation Policy

We asked participants if their companies had a written policy for repatriation and 67% responded they did. The historical average is 72%.

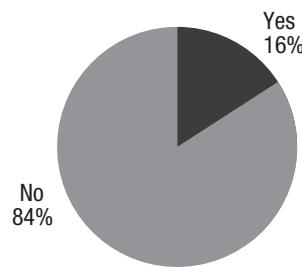
Written Repatriation Policy



Formal Repatriation Strategy Linked to Career Management and Retention

We asked participants if their companies had a formal repatriation strategy linked to career management and retention, 16% of respondents indicated their companies did compared to 24% in the 2013 report.

Formal Repatriation Strategy Linked to Career Management and Retention

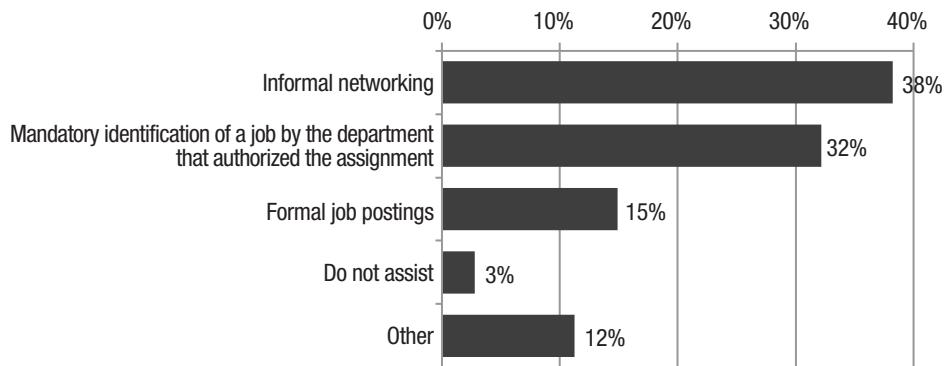


How Companies Identify New Jobs for Repatriating International Assignees

When we asked if companies helped repatriating international assignees by identifying new jobs within the company, 97% responded they did help, compared to a historical average of 96%.

38% relied on informal networking to do so, 32% required the department that authorized the assignment to identify a job, and 15% used formal job postings. This compares to historical averages of 32%, 27%, and 23%, respectively. 12% of respondents relied on other means to help repatriating assignees find new jobs.

How Companies Identify New Jobs for Repatriating International Assignees



Verbatim Comments: How Companies Identify New Jobs for Repatriating International Assignees

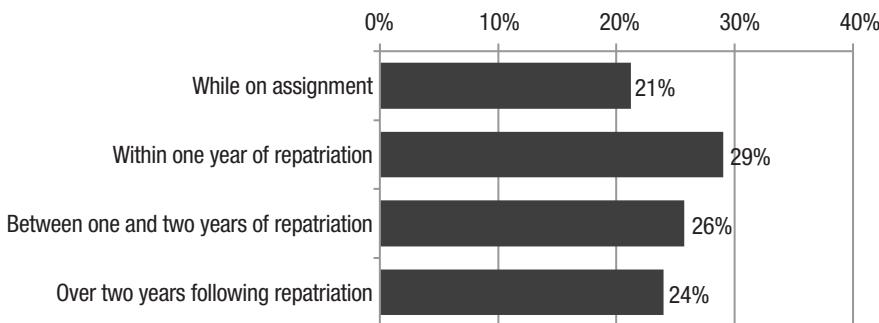
HR business partners ... career intranet ... discussed with VP's ... discipline (function) management forums ... various ... the managers normally have an opportunity to reintegrate the expat ... it depends on the business and length of assignment ... human resource business partner of home and host are advised assignment is ending ... identification through group HR ... formal career succession planning ... a mentor is assigned to each assignee to support identification of opportunities ... formal job posting and informal network and expat's own initiative to find a next job ... home country HR and business ... support of the home country mentor ... informal networking and formal job postings ... HR and managers help higher level EES find jobs; talent acquisition (staffing) helps lower level EES ... mandatory support by the home HR department ... promote internal job advertisements.

When International Assignees Leave the Company

When we asked respondents to identify the annual international assignee attrition rate, they reported a rate of 8%. In comparison, the average annual turnover for all employees at respondent companies was 9% (which is lower than the historical average of 13%).

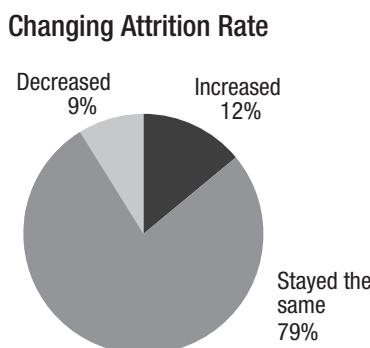
Among international assignees that left the company, respondents reported 21% left the company during an international assignment. 29% left within one year of returning from the assignment, 26% left between the first and second year after the assignment, and 24% left two years after the end of the assignment. The historical averages were 21%, 30%, 24%, and 24%, respectively.

When International Assignees Leave the Company



Changing Attrition Rate

When asked if the international assignee attrition rate had changed since the prior year, 79% of respondents reported no change in the attrition rate, 12% reported an increase, and 9% reported a decrease in the rate. The historical averages are 71%, 15%, and 14%, respectively.



Minimizing International Assignee Turnover

We asked companies to select the top five initiatives they are utilizing to minimize international assignee attrition. Respondents selected greater opportunity to use international experience as the top initiative (19%). This response was followed by guaranteeing a position upon completion of an international assignment (18%), offering repatriation career support for international assignees and offering greater choices of positions upon return (both 11%), greater recognition during/after an international assignment, offering repatriation support for the family, and responding immediately to security/safety issues (all 9%).

Historically, the top five choices were opportunity to use international experience (40%), choice of positions upon return (25%), greater recognition during/after an international assignment (17%), repatriation career support (11%), and improve performance evaluation while on an international assignment (8%).



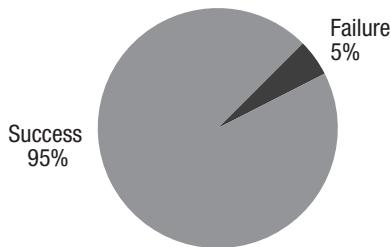
Verbatim Comments: Minimizing International Assignee Turnover

Institute formal career management ... retention bonuses ... prior to the start of the assignment repatriation discussions commence, with the assignment and the business units ... we do not have a strategy ... currently we are not proactive in minimizing attrition ... far better career planning for international assignees ... admission to partnership ... we do not currently have any initiatives that help minimize international assignee attrition ... not sure about our attrition rates ... selection is critical - the right candidate for the role who is sponsored by the home and host location ... provide guidelines to home and host manager to ensure continuous coaching and follow-up of assignee development.

International Assignment Failure

We asked participants to report the percentage of failed international assignments and, according to respondents, only 5% of assignments fail, matching the historical average.

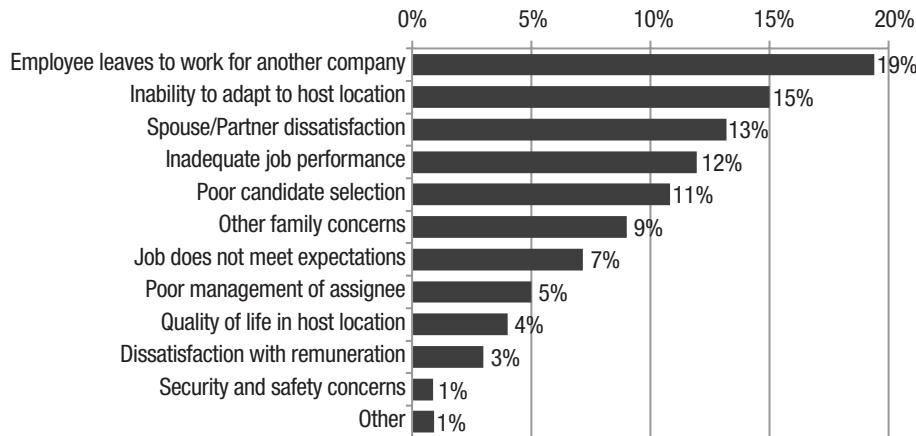
International Assignment Failure



Causes of International Assignment Failure

When asked to rank the factors most responsible for international assignment failure, respondents cited leaving to work for another company as the top reason at 19%. Other factors cited included inability to adapt (15%), spouse/partner dissatisfaction (13%), inadequate job performance (12%), and poor candidate selection (11%). The corresponding percentages for these responses in the 2013 report were 18%, 11%, 17%, 10%, and 9%.

Causes of International Assignment Failure



Verbatim Comments: Causes of International Assignment Failure

Different business expectations of joint venture partner company ... cost control, personal reasons and no approval ... one-off events may impact ... project ends early ... cultural assimilation.

Countries with the Highest Rates of International Assignment Failure

When asked which three locations had the highest rate of international assignment failure, China was first, identified by 15% of respondents, followed by Brazil and the United States (both 7%), India (6%), and Mexico, Argentina and United Kingdom, all at 4%. Since the 2005 report, China and the United States have always been among the four locations most commonly cited. China has always topped the list; however, it is important to remember a high rate of assignment failure is naturally associated with popular business locations which also have large international assignee populations (refer to the “Top Destinations” section).

United Arab Emirates, South Korea, Mozambique, Oman, Philippines, South Africa, and Vietnam were new to the list this year; they did not appear in the top 19 ranking of locations with high rates of assignment failure in the 2013 report.

Countries with the Highest Rates of International Assignment Failure

(Ranked showing percent of companies identifying them; last year's rank in parentheses)

China (1)	15%	U.A. Emirates (NA)	3%	Mozambique (NA)	2%
Brazil (5)	7%	Netherlands (6)	3%	Oman (NA)	2%
United States (4)	7%	Singapore (10)	3%	Philippines (NA)	2%
India (2)	6%	Japan (18)	3%	South Africa (NA)	2%
Mexico (9)	4%	Korea, South (NA)	2%	Vietnam (NA)	2%
Argentina (13)	4%	Hong Kong (16)	2%		
United Kingdom (8)	4%	Indonesia (17)	2%		

Verbatim Comments: Countries with the Highest Rates of International Assignment Failure

Afghanistan: unrealistic expectations by the employee

Angola: living conditions

Argentina: country politics and finance situation and change of business strategy ... family and expat unable to adjust ... culture ... housing ... exchange rate fluctuations

Australia: change in terms of assignment

Azerbaijan: highest population so I guess rate is highest

Brazil: costs and safety ... cultural differences - spouse couldn't adjust ... family ... local infrastructure ... family and expat unable to adjust

Canada: employee family concerns

Chile: compensation ... schooling cost and ability to get children into international schools

China: statistically, most assignees are in China ... family reasons, competition for talent ... health concerns ... intercultural reasons ... pollution ... no succession planning so assignments continue beyond 5 years ... remoteness from HQ ... inability of assignees to adapt to local culture and intercultural communications ... local job offer ... 3 expats voluntarily left the company within three months of assignment start

Colombia: performance

Egypt: due to current security concerns

Finland: family's inability to adapt to culture

France: local employment law was not considered when setting up the assignment

Hong Kong: family reasons

India: poor performance ... hardship ... recruited by other companies ... hard to live ... family reasons ... poor preparation ... family and expat unable to adjust

Indonesia: family concerns ... culture and new country for the group

Iraq: safety, infrastructure

Israel: war

Japan: culture and language

Korea, South: culture

Kuwait: highest population so I guess rate is highest

Liberia: JV partner ... gross negligence

Malaysia: assignee expectations not well set ... found new position

Mexico: spouse resistance ... failure to adjust to business culture ... language/cultural barriers

Mozambique: conditions

Netherlands: not known ... family issues ... client project scope changed

Nigeria: security

Oman: schooling, remoteness

Papua New Guinea: poor performance

Peru: schooling cost and ability to get children into international schools

Philippines: family reasons

Poland: family reasons

Romania: language

Saudi Arabia: quality of living not satisfying

Singapore: position eliminated ... competition for talent ... failure to consider local talent now readily available

South Africa: intercultural mismatch ... early repatriation due to security concerns, difficult conditions

Switzerland: work permit unobtainable for Indian assignee

United Arab Emirates: highest population so I guess rate is highest ... client issues ... climate ... assignee and business expectations not well set ... unable to adapt into local culture ... position eliminated

United Kingdom: budget cuts ... employee not satisfied with career development in new location ... performance ... often long assignments where spouse wants to travel home

United States: because we have far the most expats there ... high local costs ... culture/work adaptation ... due to family issues ... often long assignments where spouse wants to travel home ... assignees localize with other U.S. companies for career opportunities

Vietnam: high attrition rate ... candidate is sick

COST ESTIMATING, TRACKING, AND COMPARISONS

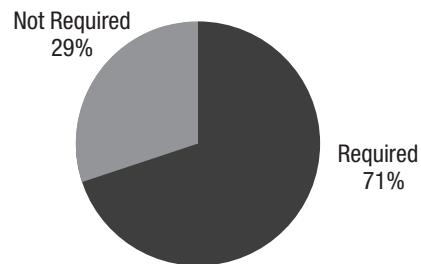
Although most companies provide cost estimates for the international assignment costs, there is very little evidence of companies being willing, or able, to predict an expected cost benefit ration and then to track the accuracy of the cost estimate and expected cost benefit outcome. Only 50% of respondents indicated a cost benefit analysis was required for justification of international assignments. Even though most companies estimate costs for international assignments ahead of time, 64% do not compare actual costs to estimated costs during, or at the end of, the international assignment. Many cite the unreliability of data, and the complexity of tracking actual international assignment costs from multiple global sources as a reason for not making this comparison.

Given the predominance of the cost pressures companies are facing, it is a little surprising more companies are not adopting increasingly formalized methods for estimating, tracking, and comparing the costs of international assignments. Program cost data, along with competitive benchmark information and industry analyses, give global mobility program leaders powerful tools for making the best-informed program decisions. We speculate that some companies may find themselves in a classic catch-22 paradigm if they need to make additional investments—in resources, for outsourcing, or technology support—in order to make the most cost conscious program decisions, but are unable to make the necessary investment due to the overall cost environment.

Statement of International Assignment Objectives

71% of respondents indicated their companies required a clear statement of international assignment objectives before obtaining funding for an international assignment. The historical average is 67%.

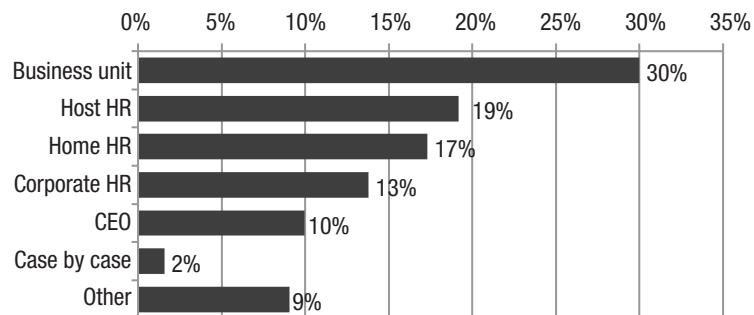
Statement of International Assignment Objectives



Required International Assignment Approvals

If a statement of objectives was necessary before receiving funding, we asked whose approval was required. At companies with an approval requirement, 30% of respondents required approval by the business unit. 19% required approval by the host country's Human Resources, 17% by the home country's Human Resources, 13% by the corporate Human Resources, 10% by the CEO, and 2% on a case-by-case basis. The corresponding historical averages were 39%, 8%, 8%, 14%, 11%, and 6%, respectively.

Required International Assignment Approvals



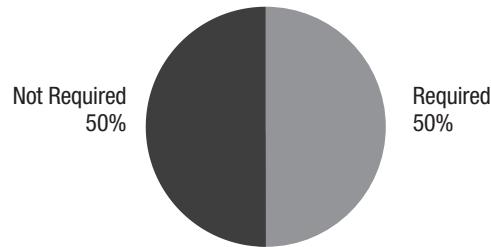
Verbatim Comments: Required International Assignment Approvals

Responsible board member ... finance ... approvers will depend on cost level ... depends on level of the employee ... executive, manager ... corporate HR lead team member ... functional global head, head HR business unit ... regional VP and HR ... group CFO if out of policy ... finance ... HR director ... officer for host business unit ... manager ... 2 levels of management approval ... home and host manager ... practice leader (head of business unit) ... head of HR ... international review committee ... executive committee and senior HR ... host manager ... SVP home and host country ... global mobility ... COO ... leadership team (reports to CEO) ... business area head and HR Business Partner.

Cost-Benefit Analysis

50% of companies required a cost-benefit analysis to provide a business justification for the international assignment. The historical average is 45%.

Cost-Benefit Analysis

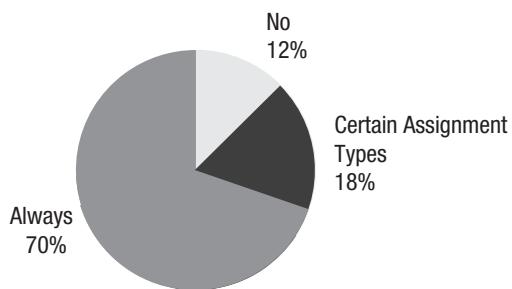


Preparation of Cost Estimates and Tracking International Assignment Costs

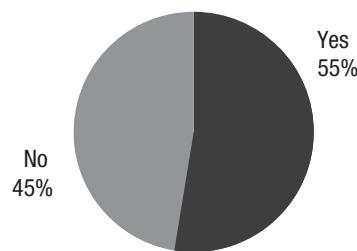
When we asked respondents if they prepared cost estimates before initiating international assignments, 88% of respondents said they did. 70% always prepared them, and 18% prepared them only for certain international assignment types. This matches the historical average of 88% of respondents who prepared cost estimates for all or some international assignments.

In addition, 55% of respondents indicated they tracked costs during an international assignment (compared to a historical average of 69%).

Preparation of Cost Estimates



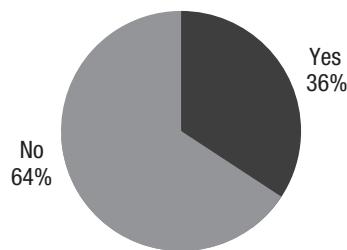
Tracking Assignment Costs



Comparison of Estimated and Actual International Assignment Costs

When asked if they compared estimated international assignment costs with the actual costs of international assignments, 36% of respondents indicated they did, matching the historical average.

Comparison of Estimated and Actual International Assignment Costs



Corrective Measures Taken

When asked to describe the corrective measures taken to adjust the international assignment budget, or to control costs when actual costs varied from estimated costs, respondents provided the following answers:

Verbatim Comments: Corrective Measures Taken

Customer picks up any additional costs - usually tax and tax services ... none, we estimate at max. ... process only started this year ... the only element we look at is from a tax perspective; we request our tax advisor to do revisions each year in order to better forecast for tax costs and trailing tax liabilities after assignment completion ... no corrective measures - but assess future costs (e.g. if extending) more closely ... we have just started this cost projection and control, so we haven't have the opportunity to get any case to answer this ... not currently ... review with corporate finance and amend budgets if required; discuss with business unit to ensure costs are controlled/in line with proposals ... home comparison ... positive variances are typically for reasons beyond employee's control, for example, increase in housing costs, increase in inflation/cost-of-living, additional security requirements; in these circumstances, the budget is adjusted to reflect the increase in costs ... accrual adjustments ... since the transition to Brookfield GRS, we are now receiving actual cost for assignments; in the near future, we will be reviewing actual versus our estimated costs ... flag to finance and budget holder ... adjustment is made to budget at the time the revised cost is known ... reason requesting, budget correcting ... further communication/discussion with HR and finance ... control costs ... advise practice head and request approval for adjusted budget ... submit to the same approval level to be appreciated ... unknown - do not have access to figures ... identify the root cause of the difference and if require highlight it to the business units; manager is informed ... new program will be used to assess future budgeting ... amended FC reports ... finance often review and discuss accuracy.

Challenges of Estimating, Capturing, and Comparing Estimates

When asked to describe the most challenging aspects of estimating, capturing, and comparing expenses, respondents provided the following insights. Although many of the observations overlapped, some found no challenges or did not track costs, others identified a need for a cost-conscious culture, others found challenges in being able to obtain reliable information, and challenges related to governmental measures, such as taxes, currency, and inflation, and still others indicated challenges in the complexity of costs and of cost-tracking methods.

Verbatim Comments: Challenges of Estimating, Capturing, and Comparing Estimates

Do Not Track Costs: process only started this year

Need for Cost-Conscious Culture: business units often set unrealistic limits for assignment expenses

Obtaining Reliable Information: unknown costs that arise in household goods shipment due to customs, house location/access etc. ... to estimate, the difficulty is to deal with the variable costs (e.g. flight tickets), tracking and comparing is still manual cause we have just started with this process and it is always harder without an unique tool to control everything. ... elements of assignment remuneration e.g. housing, schooling, relocation etc where costs can significantly change ... unplanned expenses ... the power of creativity of the employees attempting to break the political ... personal circumstances that may influence cost that may not have been initially planned for ... getting accurate estimates - too many variables (high/low season, tax costs, extensions) ... new program unknown costs ... estimating the costs that are difficult to quantify ... bonus not part of costing - additional taxes on this

Taxes, Currency, and Inflation: variations in home/host combinations for tax purposes ... sometimes values at host country are increasing very fast; due to local conditions is difficult to predict some costs ... the tax costs are generally not realized in the period in which they relate to in the cost estimate ... currency fluctuations and changes on assignment ...cost of tax advisors and tax equalisation ...providing an estimate for tax costs for tax equalised expats as finance do not understand the methodology ... tax calculation and social security

Complexity and Cost-Tracking Methods: estimating is easy, tracking requires global tools, comparing is difficult as so many parameters can impact costs (family size change, exchange rate variations, promotions) ... lots of vendors and different ways that assignees are paid ... amount of data ... obtaining reports is usually requested from various groups; then I have to consolidate and restructure it. ... administratively cumbersome and time consuming ... consolidating information in one place ... gather all costs from host country ... admin work.. validating the data ... relocation vendor accuracy and report format

EVALUATING RETURN ON INVESTMENT

In a stark turnaround, the percentage of companies that formally measure international assignment ROI dropped significantly (from 14% to 7%) reversing a trend of yearly increases since 2009. Among those that do not measure ROI, there was a small increase of respondents indicating it was not important in their company to measure ROI. We believe this is an anomaly because cost pressures have certainly not lessened, and we do not predict the need to demonstrate the value of international assignments will lessen either. Like last year, and in previous reports, the top reason companies do not measure ROI is they are unsure how to do it. Other equally important factors may be the reliability of data, the lack of technology or resources needed to complete an ROI evaluation, or an even bigger obstacle,—lacking consensus around what and how to measure ROI.

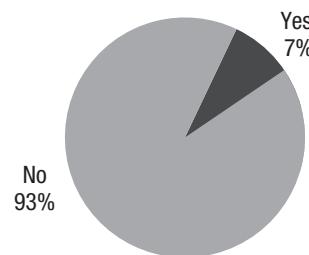
There remains considerable room for improvement in international assignment ROI. Although 64% of respondents rated their company's ROI for international assignments as good or very good, no one rated their ROI as excellent, and 38% indicated their international assignment ROI was fair to poor.

The top two most commonly noted initiatives to improve ROI were to have better career path planning up-front to better utilize skills after return followed by improved candidate selection. This duality emphasizes the importance of the full cycle of international assignment planning, from ensuring the right individuals with the right skill sets, are being selected to go on international assignments, through to the careful consideration of career path and repatriation planning. In this way, companies can derive the best and ongoing benefit from their significant investment in international assignments.

Formal Measurement of Return on Investment (ROI)

When we asked if companies formally measured ROI for assignments 7% responded they did, which is the lowest level since the 2009 report, and below the historical average of 10%.

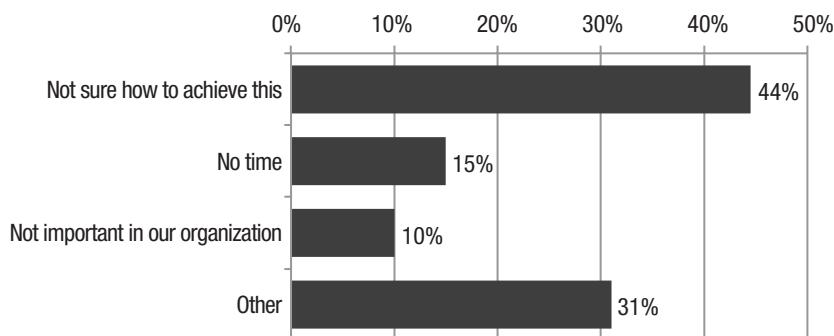
Formal Measurement of ROI



Principal Reasons for Not Measuring ROI

We asked companies to identify the principal reasons for not measuring ROI for international assignments. The top reason (cited by 44%) was they were not sure how to achieve it. 15% indicated they had no time to measure ROI, and 10% responded it was not important in their organization. 31% indicated other reasons for not measuring ROI. The corresponding historical averages were 46%, 16%, 11%, and 28%, respectively.

Principal Reasons for Not Measuring ROI



Verbatim Comments: Reasons for Not Measuring ROI

Do Not Know: not sure why this hasn't been done.

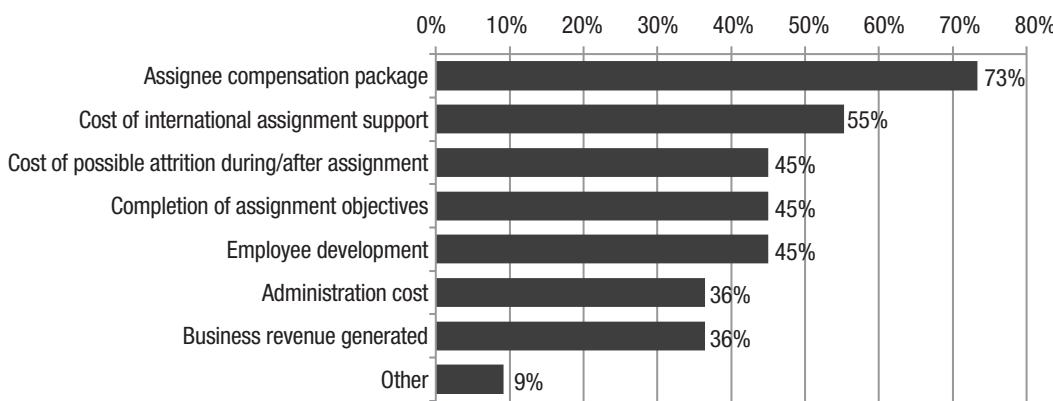
Another Department Is Responsible: U.S. counterpart takes care of this ... I'm not responsible for that ... business unit does this ... if there is a measure, my team is not aware of it; each unit/function may have something in place ... not used currently.

Other Reasons for Not Measuring ROI: lack of centralized systems and reporting tools ... we are in transition, developing our approach to mobility in a range of areas. ROI is one area we are keen to consider, although there will need to be much discussion regarding how we should do this no tool to collect data ... cannot think of a formal data-driven way to define, measure, capture ROI ... insufficient data ... our program has not evolved yet to this stage but the organization has awareness of the need ... no one has put measures in place yet ... we do not have the internal infrastructure in place to support this effort ... we are currently putting in place our new policy and processes; we might consider that for a next improvement step ... lack of understanding and interest ... assignments are project based; completion of the project on time and on-budget is the measure for success ... the difficulty is having global data to build a framework to measure return on investment ... we have investment strategies, each with different ROI factors; if there is interest from the business, we would start to measure ... results will show wrong people being invested in? ... new concept with our company for international assignments ... qualitative analysis ... have not considered it at this time ... have to factor into strategy at this time ... not sure how to best measure ROI ... it's manual and time consuming ... has never been done before and has not been requested ... difficult to get reliable data about the actual costs; these are in various IT systems. ... no business interest ... resources are being used for other priorities ... decentralized business decisions ... our company has a high volume of expatriates and is part of our resourcing strategy ... at the moment this would be difficult to introduce due to limited integration with all necessary components for an accurate measure ... new program ... this is a future plan once technology is in place ... capacity and resources ... we are only now starting to look at this very closely.

Measures Factored Into ROI

For respondents whose companies measured ROI, we asked which factors were included in their ROI calculations. 73% of respondents included the international assignee compensation package, followed by 55% mentioning cost of international assignment support. Cost of possible attrition during/after an assignment (previously cost of possible retention), completion of assignment objectives, and employee development were included by 45%, and administration cost and business revenue generated was included by 36%. The corresponding historical averages were 77%, 75%, 38%, 60%, 49%, 53% and 54%.

Measures Factored Into ROI



Respondents provided multiple answers.

Chart Legend Defined

Assignee compensation package – Salary, incentive, bonus, benefits

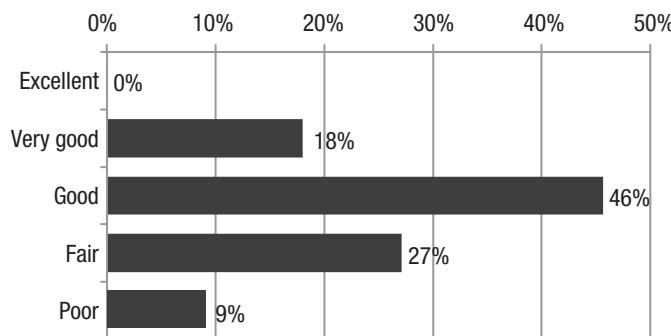
Cost of international assignment support – Assignment/relocation policy provisions

Administration cost – In-house or outsourced service provider

Rating ROI

No one rated their company's international assignment ROI as excellent, but 18% of respondents rated it as very good, and 46% as good. In contrast, 27% of respondents rated it as fair, and 9% rated it as poor. The historical average for excellent and very good (combined) is 35%, for good alone 48%, and for fair and poor (combined) is 25%.

Rating ROI



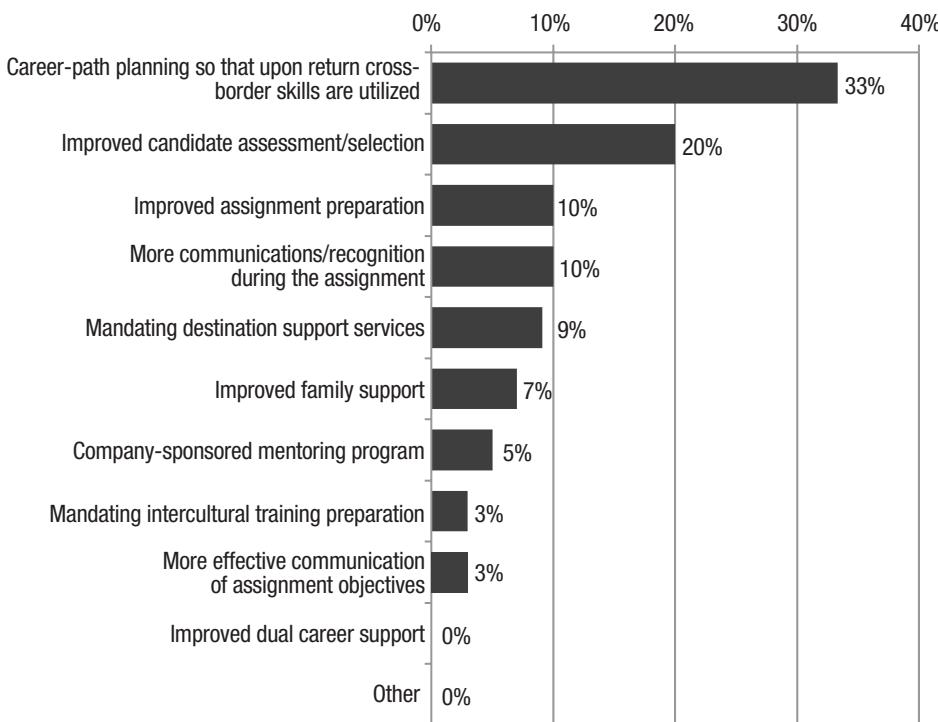
Verbatim Comments: Rating ROI

Has the individual met the assignment objectives - that is clearly defined upfront, and the business leaders have approved the assignment, so all objectives are agreed upfront to assist assignment success.

Initiatives to Improve ROI

When asked to identify major initiatives used to improve international assignee ROI, the most frequently cited initiatives were: career-path planning to utilize cross-border skills upon return (33%), better candidate selection/assessment (20%), improved international assignment preparation and more communications/recognition during the assignment (both 10%), mandating destination support services (9%), improved family support (7%), company-sponsored mentoring program (5%), and mandating intercultural training preparation and more effective communication of assignment objectives (both 3%). Historically, the top five objectives were: better candidate assessment/selection, career planning, better international assignment objectives, better assignment preparation, and mandatory intercultural training.

Initiatives to Improve ROI



COMPENSATION

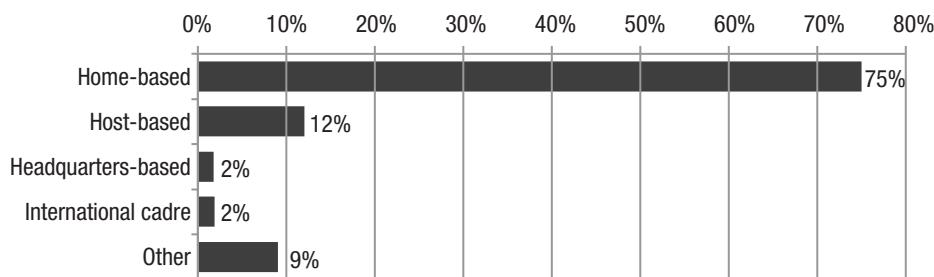
The majority of respondents utilized a home-based compensation approach for both long-term and short-term international assignments. Companies using a home country approach for long-term international assignment compensation indicated most often the reasoning for doing so is that most of their international assignments began and ended in the home country. Other reasons given were supplier recommendations or best practices, and the consideration of both company and international assignee needs. Those using a host country approach for long-term international assignments did so for a variety of reasons, including: practicality, peer equity, and the ability to best leverage company move patterns for the benefit of both the assignee and the company.

Exchange rate fluctuations are a factor in the global economy, and a majority of companies manage fluctuations by providing international assignees with a periodic adjustment to address foreign exchange rate changes throughout the life of the international assignment. The most commonly cited time frame for adjustments was annually, followed by semi-annually.

Approach to Long-term International Assignment Compensation

When asked about the approach taken for international assignee compensation on long-term international assignments, 75% of respondents indicated they used a home-country approach, 12% used a host-country approach, 2% used a headquarters approach and another 2% used an international cadre. 9% of respondents cited using another approach. Previously, respondents were also given the option of net to net, but this was removed this year. In the 2013 report, the corresponding percentages were 64%, 8%, 4%, 2%, and 6%, respectively.

Approach to Long-term International Assignment Compensation



Verbatim Comments: Approach to Long-term International Assignment Compensation

At Companies That Use a Home Country Approach...

Depends on Home and Host Countries as well as Assignment Type: mainly U.S. expatriates - so best fit ... we have a number of U.S. expats - tax would become complex and expensive if any other approach was taken; complexities around long term incentive plan with a 3 year cycle. Home tax laws are becoming more complex - so a year may not be long enough to break tax residency ... most employees are assigned into developing countries - this method works best to attract senior employees ... in the specific case of Brazil, we cannot remove our employees from our payroll for legal reasons. On the other hand, companies based overseas may allow to the host company localize their employees ... mobility ... anything else would not be feasible in low cost countries.

Most Assignments Begin and End in Home Country: employees are required to return to their home location at the end of the assignment ... temporary assignments where employees typically return to home location ... repatriation ... retains link with home country and ensures easier repatriation.

Differences in cost of living can be addressed through assignment allowances ... keep link with home country (benefits); easy to manage the return back to home country ... the basis is that the employee will return back to their home location and will receive same salary upon return. Salary increases are reviewed in the home location also and provided (if applicable) to the assignee while on assignment ... maintain employee ties to home country ... the employee is expected to return back to that market/role/job ... to ensure home benefits are maintained, assignee receives same treatment as he would if still at home

... since they return to their home location after completing the assignment ... home balance ... easier to repatriate - keeps pace with peers comp in home country ... intent is to move back to home country after assignment ... balance sheet methodology applied for temporary assignments ... assignee is tied back to home country as he is expected to return ... assignee generally returns to home structure; want to ensure ability to transition back to home salary structure and align with home employee population ... this approach keeps the assignee tied to the home country compensation structure and therefore easily facilitates eventual repatriation. ... make it easy to return to home country; keep up with home peers during expatriation ... assumption that assignee will return to their home country ... fixed term assignment with the intention to repatriate to home entity at the end of the assignment period ... to maintain parity at home country, easy to bring assignee back to home country ... to keep in line with home country peers to facilitate easy return ... less disruptive.

Best Practice or Supplier Recommendation: most common methodology ... labour law, benchmark ... we use tax equalization ... market practice, ties to home ... has been the norm for many years and common industry norm ... in line with most multi-nationals; robust for all home/host combinations and mitigates against extreme FX rate fluctuations.

Convenience of Company or Mobility Department: use home base salary as basic then add this two city's cost of living, spendable income and mobility allowance to get the host offer ... consistent treatment of assignees, easier for multiple assignments, clear and transparent approach ... easy administration ... historic reasons and change resistance within staff ... balance sheet approach in place historically ... ease of understanding for business ... ease of administration ... helps drive a high degree of mobility in the organization; helps support business case for the right people right job approach ... administrative ease ... all assignments are on home payroll ... policy ... easier to administer for a payroll perspective ... because they are kept on home payroll ... to keep them on a home payroll system ... partner units are linked to home entity ... new program still under assessment ... cleaner for taxes.

Combination of Employer and Employee Considerations: social security and pension base stays intact ... most equitable approach ... consistent and fair application for all assignees ... clear approach for the employee; mostly assignments from countries with rather high salary ... simple, compare to home peers, easy to return to, easy to explain to employee ... allows employee to remain on home country pension plan and savings plan for up to 5 years with no broken service ... clear, understandable to assignee, seems a fair approach ... home based approach preserves the ISES purchasing power and provides the easiest transition back to home country once the assignment is complete ... make the employee whole and not change compensation due to assignment ... keep salaries in line with peers in home country/ apply tax equalisation ... we find this approach works best to establish a shared understanding when negotiating the contract ... basic compensation is home based but may provide additional allowances (ex. colo, housing) if necessary; payroll remains in home country ... equality for employees with same home country, better integration after assignment ... fairest equitable way that works for the majority of the country combinations ... maintain benefits in country most likely to return to following assignment ... the assignee should neither gain nor lose from the assignment financially - home link is maintained ... fairness to employee ... keep the connection to home country employment and provide a fair and consistent approach ... net basis to do a job of same size in the host country ... ensure that assignee maintains his living standards as per his home country and should not financially disadvantage due to assignment. ... employee remains on home country payroll & still able to contribute to social security; assignment allowances provided ... just moved to this year - better for the employee experience ... easiest to explain and fairest to employee ... the transferee will be kept on his/her home country payroll for salary and benefits purposes. Among others, housing, utilities and goods and services allowances will be paid on a periodic basis to offset differential cost of living expenses in the host country. Under this type of assignment company's support will be offered to transfer the candidate and accompanying dependents into the host country. Cost estimate is required and once approved an expatriate assignment letter will be prepared and presented to managers and candidate. ... in order to avoid salary discussions in case of return, net equalisation payment is part of the salary package ... the salary is paid at the home country and allowance paid at the host country ... tax equalisation but beginning to use more non equalised ... transparent.

At Companies that use a Host-Country Approach...

most of our assignments are outbound from a low wage and high tax region. We can leverage the higher

local salaries and lower tax rates to create win/win packages for employee and company using a local plus approach ... company policy ... local benchmark salary + benefits from global policy ... headcount transferred to host location payroll location ... our long term assignment have no end date ... suits the current company culture ... for non-strategic assignments we use a localised approach. For long-term strategic assignment we use home based approach ... works better in our business set-up ... more compliant with local immigration policies ... to be in line with local market practice and peers ...practical.

At Companies that use a Headquarters Approach...

best practice ... allows us to apply the most consistent approach across the assignee population.

At Companies that use an International Cadre...

due to no home base, frequent continuous assignments.

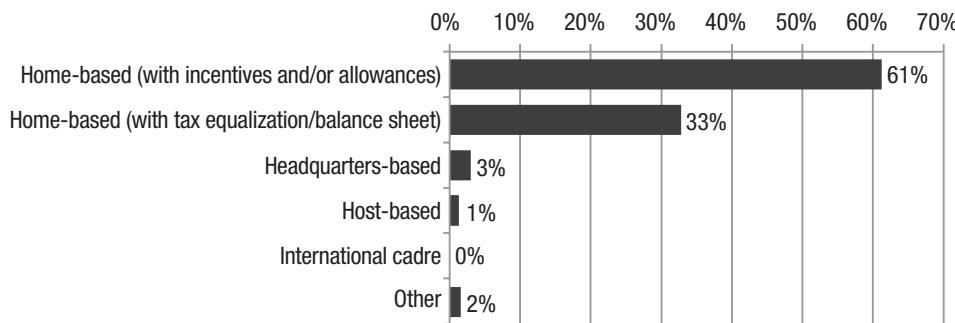
At Companies that use Another Approach...

we have found this to be the most effective and easy to administer ... globally mobile assignees from project to project will be on host based, some traditional assignments are on home based ... host based policy was introduced to provide a lower cost and easier to administer alternative ... we plan to switch to host approach only; only a special part of employees (clearly defined) will remain on home approach (no matter what location) ... simplicity. We are reviewing this approach ... host based in our established offices; home based where we are not established (e.g. no payroll, no experience of local remuneration packages, etc) ... home-based approach is used to facilitate seamless mobility globally from country to country as well as integration upon repatriation. Host based approach is used for assignments from investment units in order to minimize tax cost to the organization ... integrate the assignee in the local compensation hierarchy, easy to follow during the assignment, better fit in local business and guarantee of the home package thanks to u calculation (cola + tax equalization) ... for a low cost to high cost move - host country salary structure is used. For rest, home country salary structure is used ...assignee needs to survive in host (hence market level at host), or keep the same level as home (home based). It depends on the home and host location.

Approach to Short-term International Assignment Compensation

When we asked about the approach taken for international assignee compensation on short-term international assignments, 94% of respondents used a home-based approach—this was split between 61% of respondents indicating they used a home-based approach with incentives and/or allowances, and 33% of respondents noted they used a home-based balance sheet approach. 3% of respondents used a headquarters-based approach, and 1% used a host-based approach. 2% of respondents indicated they used another approach. As with long-term international assignments, the response option of net to net was taken out this year. In the 2013 report, the respondent percentages were 65%, 20%, 2%, 4%, 0%, and 8%, respectively.

Approach to Short-term International Assignment Compensation



Verbatim Comments: Approach to Short-term International Assignment Compensation

At Companies That Use a Home-based Incentives/Allowances Approach...

Most Assignments Begin and End in Home Country: temporary assignments where employees typically return to home location at end of assignment ... short term assignment will come back to home

location eventually; greater mobility ... intent is to move back to home country after assignment ... generally taxation is simpler for short-term assignees ... wherever possible they will remain on home payroll for duration and costs remain with home entity for tax PE issues up to 6 months.

Depends on Home and Host Countries as Well as Assignment Type: host based if the assignment is absolutely less than 6 months ... we classify short term assignees for up to a period of 91 days - during this time they stay on their home payroll. Anything greater than 92 days up to 3 years the home base approach but on the host payroll for duration for assignment ... short term assignments also provide tax equalization and per diem based on host location ... most employees are assigned into developing countries - this method works best to attract senior employees.

Convenience of Company or Mobility Department: salary and related benefits kept by home country and host arrange the daily allowance payment ... historical ... small number, easier then tax equalization ... most common one ... ease of administration as well as ease of return to home business ... local benchmark salary and benefits from global policy ... close to the travel policy ... suits the current company culture ... policy ... usually is a loan of resources member firm to member firm ... this approach is easily understood ... easier from payroll perspective ... employment rules and compensation guideline being followed is home based; payroll remains in home country ... no need to switch to host payroll ... because they are kept on home payroll. ... convenient ... we consider this type of short term assignment (1-6 months) as an extended business trip ... ties to home ... simple ... minimal disruption ... no disturbance in payroll ... no salary discussions, equal treatment, net equalisation payment is part of the salary package ... practicalities and remaining parity with local home country ... cleaner for taxes ... the salary is paid at the home country and allowance paid at the host country ... same as LTA; also provide TEQ if necessary ... to have the same philosophy as for long-term assignments.

Combination of Employer and Employee Considerations: most transparent for assignee ... most equitable approach ... to ensure home benefits are maintained, assignee receives same treatment as if he were still at home but covers any assignment costs incurred ... keep on home country comp and benefits with mobility benefits for host assignment to meet needs; simple, efficient. ... usually kept on home country payroll for tax and personal reasons. ... make the employee whole and not change compensation due to assignment ... fairest equitable way that works for the majority of the country combinations ... because they do not need to lose link with the home based company ... assumption that assignee will continue to be liable for home country taxation ... the assignee should neither gain nor lose from the assignment financially - home link is maintained ... less disruptive to employee ... easiest to explain ... per diem will be paid to offset host country living expenses. As a result of the short term, under this type of assignment, company's support will be offered only to the candidate to move into the host country (not company's support will be provided for dependents) ... home + daily allowance + housing paid. Again, they have to survive at host and the allowances make sure they do.

Best Practice or Supplier Recommendation: labour law, benchmark

At Companies That Use a Home-based Balance Sheet Approach...

consistency ... we have found this to be the most effective and easy to administer ... challenges with tax compliance and keeping employee financially whole ... default is home based with tax equalisation ... historic reasons and change resistance within staff ... headcount remain in home location returning in a short period of time ... more efficient to maintain on home country payroll and benefits ... short term assignments are primarily to the U.S.; easier to take advantage of reciprocal agreements ... clear, understandable to assignee; seems a fair approach ... ensure purchasing power in host for expat ... tax equalization is provided, as required ... same as long term ... keep salaries in line with peers in home country/ apply tax equalisation ... ease of management ... this approach keeps the assignee tied to the home country compensation structure and therefore easily facilitates eventual repatriation ... most short term assignments are 3-6 months, so don't vary base REM ... for compliance reasons best solution, often cheaper than daily allowances/travelling costs ... assignees on temporary assignment remain on their home country payroll ... has been the norm for many years, and was recommended by Mercer ... in line with most multi-nationals; roust for all home/host combinations and mitigates against extreme FX rate fluctuations ... ensure that assignee maintains his living standards as per his home country and should not financially disadvantage due to assignment. At the same time is not losing or gaining financially ... more appealing to employee ... mobility ... transparent.

At Companies that use a Headquarters Based Approach...
home balance ... best practice.

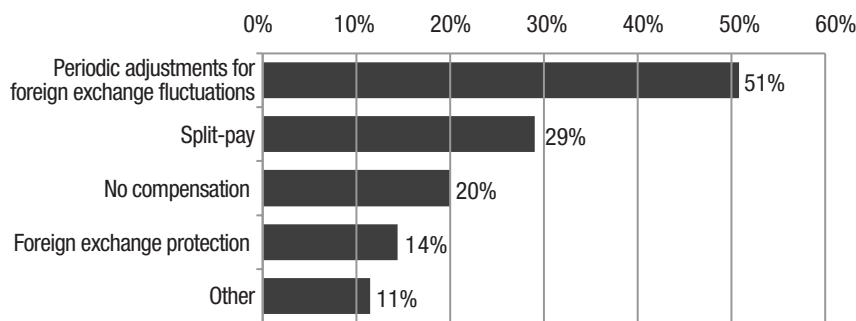
At Companies that use Another Approach...

*same as for long term (net not more not less as if the work is performed in home country) ... same as LTA.
 Drives a higher degree of mobility - right people right job approach ... administrative ease.*

Managing Exchange Rate Fluctuations

When we asked how companies managed fluctuations in exchange rates for international assignee compensation, 51% of respondents indicated they made periodic adjustments for rate fluctuations, 29% used a split-pay technique, 20% offered no compensation for rate fluctuations, 14% offered exchange rate protection, and 11% used another method. The corresponding historical averages were 47%, 26%, 24%, 11%, and 13%, respectively.

Managing Exchange Rate Fluctuations



Respondents provided multiple answers.

Verbatim Comments: Managing Exchange Rate Fluctuations

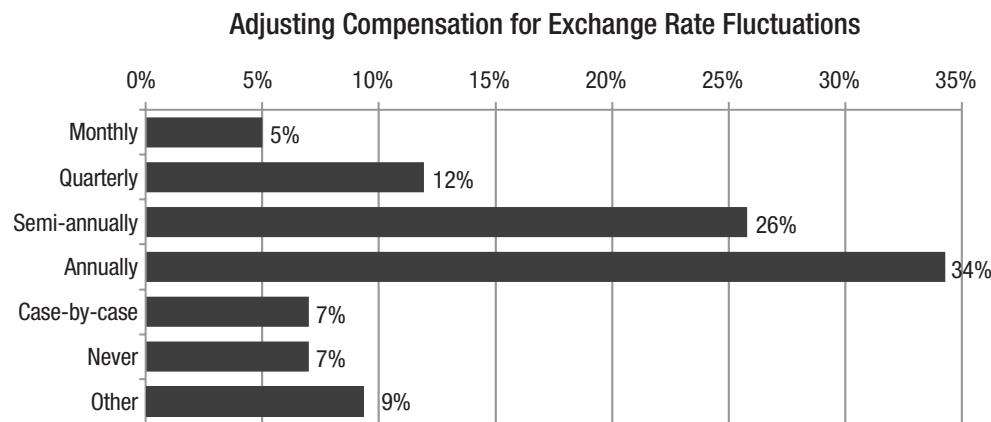
Cost-of-Living Focus: only through COLA ... forex on COLA is adjusted monthly; fluctuations are insignificant ... it will be covered in allowances ... secondment allowance covers as well exchange fluctuations ... quarterly COLA only.

Contingent and Combined Methods: it varies country by country ... rely on G&SD to adjust for effect on day to day living ... split payroll in certain home host combos (i.e. Brazil, Colombia) ... pay all compensation and allowances in the home country ... monthly adjusted exchange rates for home commitment part ... embedded in the programme, no separate compensation ... retroactive compensation above +/- 5%.

Periodic for Some Assignments: take 12 month average exchange rate. Should exchange rate fluctuate +/- 5% to disadvantage of employee a reconciliation is performed. Depending on the volatility of currency reflects the frequency of the reconciliation. ... we only adjust COL/QOL once a year ... 12 months average exchange rate is considered while building compensation.

Adjusting Compensation for Exchange Rate Fluctuations

When we asked how often companies adjusted international assignee compensation packages to accommodate exchange rate fluctuations, 5% of respondents indicated they made monthly adjustments, 12% made quarterly adjustments, 26% made semi-annual adjustments, 34% made annual adjustments, 7% performed on a case-by-case basis, 7% never made adjustments during an assignment, and 9% used another method. The response option of monthly was added in this year, so we can assume these respondents would previously have coded 'other'. The corresponding historical averages were N/A, 16%, 21%, 27%, 11%, 13%, and 13%, respectively.



Verbatim Comments: Adjusting Compensation for Exchange Rate Fluctuations

Time-Based Method: semi-annually, some regions quarterly (India, Ukraine) ... only by extension of assignment period ... monthly only for equalized packages (less than 3% of all cases) ... all currency combinations are tracked on weekly basis and when our protection conditions are met (change by more than 6% for 4 consecutive weeks) there is an update ... annually, or if large change in country circumstances ... whenever balance sheet is recalculated, usually annually for sometimes more frequently.

Based on Degree of Change: we commit to annual review, although do analyze typically more often when market conditions dictate doing so.

Combination Methods: depends on the business. Some of our businesses adjust annually and others set an annual figure with a review mid-way through the year. ... when updated by vendor ... goods & services differential for long term temporary assignees determined by outside supplier Mercer.

OUTSOURCING

Companies are more frequently viewing outsourcing as a way to help address the relentless importance of cost, and also manage the growing and insistent complexity of compliance. Respondents identified the top two rated perceived benefits of outsourcing as the ability to identify and collect assignment cost data (21%, up 7% from last year's report) and better compliance (13%, up 5% from last year's report). This mirrors the top outsourced service companies utilized—compliance (tax, immigration, social security), and the top criteria used in selecting a supplier—the ability to control costs (23%, up 10% from last year).

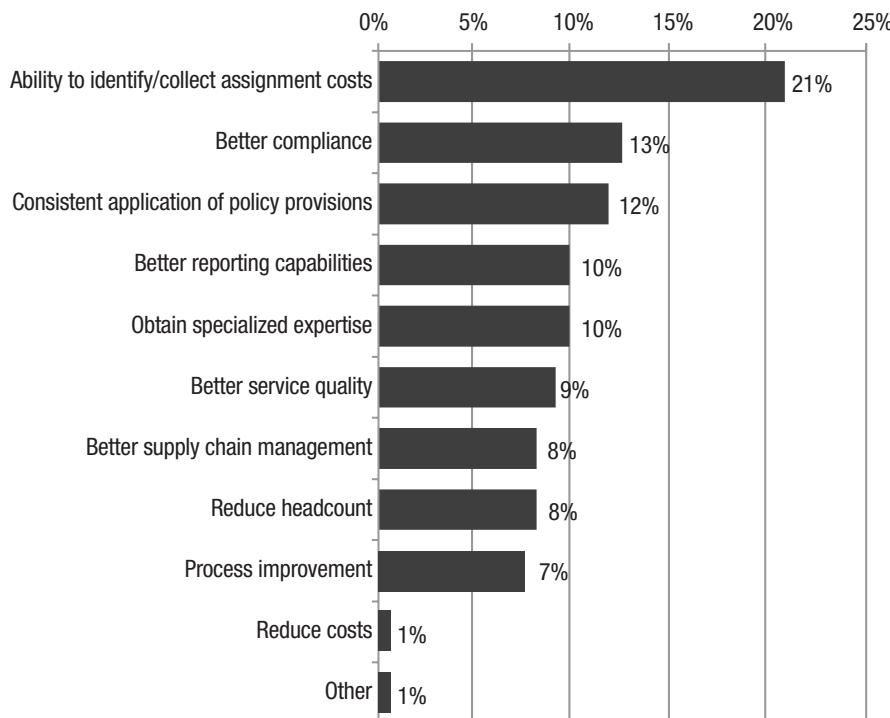
89% of companies indicated their expectations regarding the administration of their outsourced program were being met or exceeded, and over one-half of respondents are measuring supplier performance, most through service level agreements, KPIs, or other methods. As we expect the focus on cost reduction to continue to rise, we also expect companies to continue to look to their suppliers for additional data to help them manage their costs, and enhance their cost effective innovation and solutions to hone and improve their mobility programs.

Perception of Outsourcing Benefits

When asked to identify the top three benefits of outsourced programs, and to rank them in order of importance, respondents indicated the ability to identify/collect international assignment costs (21%) was a top benefit, followed by better compliance (13%), and consistent application of policy provisions (12%). Better reporting capabilities and obtaining specialized expertise (both 10%), rounds off the top five benefits.

In the 2013 report, the top five benefits were reducing staff (17%), better supply chain management (15%), the ability to identify/collect assignment costs and obtain specialized expertise (both 14%), and better compliance (8%).

Perception of Outsourcing Benefits



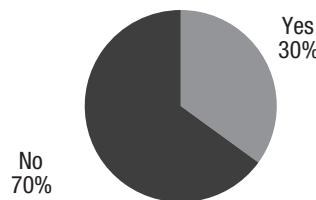
Verbatim Comments: Perception of Outsourcing Benefits

Ability to fund and make payments in multiple locations, multiple currencies ... protection against severe impact of internal turnover given small population size.

Current Outsourcing of International Assignment Program Management

When we asked participants if they currently outsource their international assignment program, 30% of respondents indicated they did. This compares to a historical average of 35%.

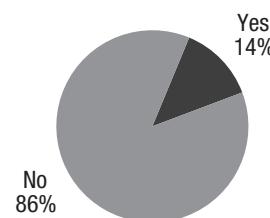
Current Outsourcing of International Assignment Program Management



Considering Outsourcing within Two Years

Among respondents who did not outsource international assignment program administration, 14% are considering outsourcing within two years. This compared to a historical average of 19%.

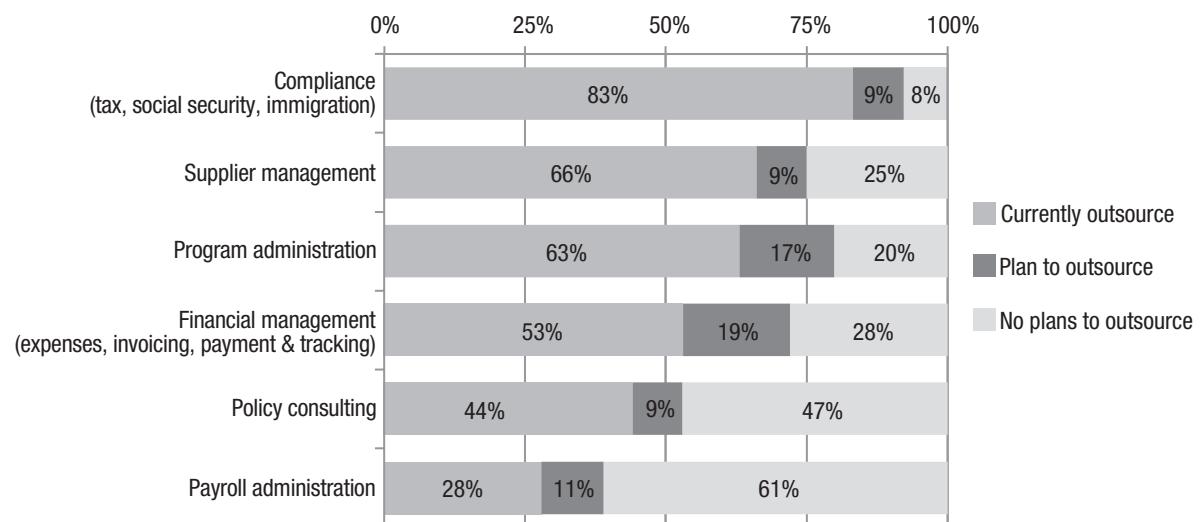
Considering Outsourcing Within Two Years



Services that are Outsourced

We asked respondents to identify the services they currently outsource, those they planned to outsource, and those they did not plan to outsource. Compliance (tax, social security and immigration) was the top service (83%) identified by respondents that was currently outsourced or planned to be outsourced, followed by supplier management (66%), and program administration (63%). Historically, compliance was the top choice, followed by financial management, and then supplier management and program administration.

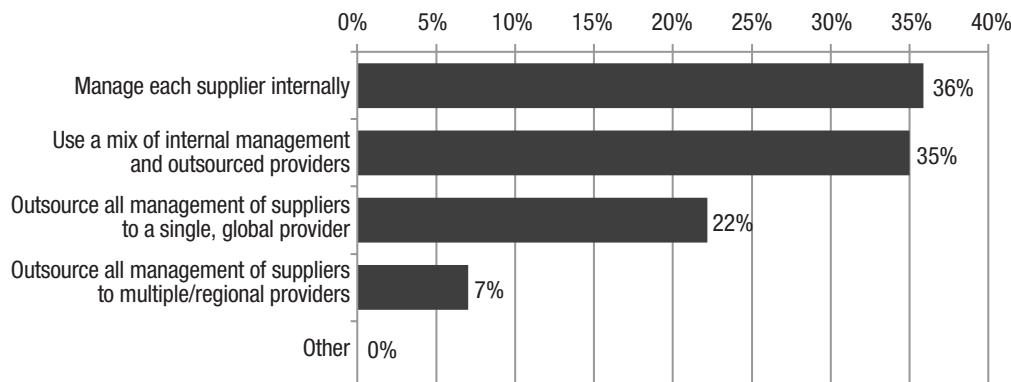
Services that are Outsourced



Managing the Supplier Network

When asked how they managed their supplier network, 36% managed suppliers internally, 35% used a mix of internal management and outsourced providers, 22% outsourced all management of suppliers to a single, global provider, and 7% outsourced all management to multiple/regional providers. This year the response option for outsourcing management was split out to show single and multiple providers, whereas previously there was just a single option of 'outsource management'. In the 2013 report, the percentages were 33% for managing suppliers internally, 42% for using a mix of both, and 19% for outsource management (single and multiple providers combined).

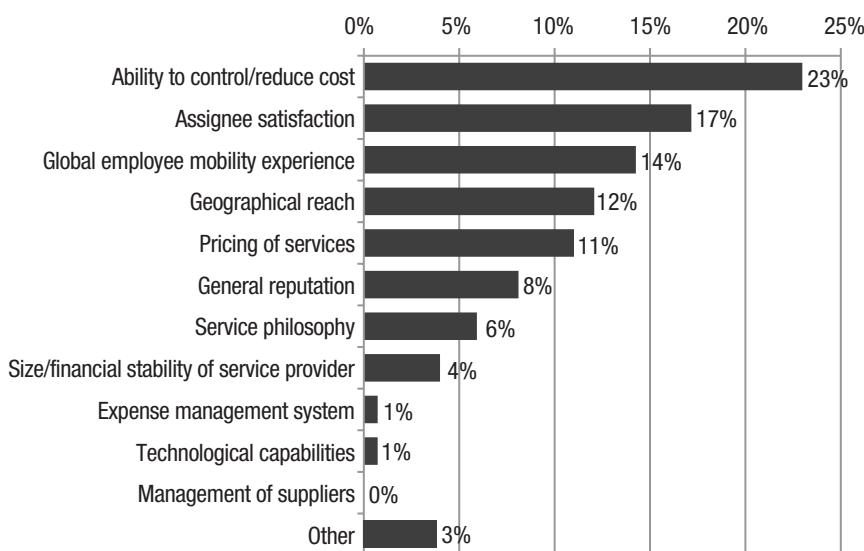
Managing the Supplier Network



Outsourcing Criteria

When asked to rank the three most important criteria for selecting suppliers, respondents indicated the ability to control/reduce cost was most important (23%), followed by international assignee satisfaction (17%), global employee mobility experience (14%), geographical reach (12%), pricing of services (11%), general reputation (8%), service philosophy (6%), and size/financial stability (4%). Expense management system and technological capabilities were ranked at 1%. Historically, the top three choices were global Human Resources experience, pricing, and service philosophy.

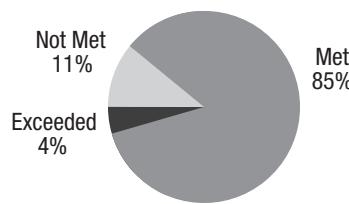
Outsourcing Criteria



Satisfaction with Outsourcing

For 89% of the respondents who outsourced all or part of their international assignment programs, expectations were being met or exceeded. In the 2013 report, the figure was 86%. The historical average of these two categories was 83%.

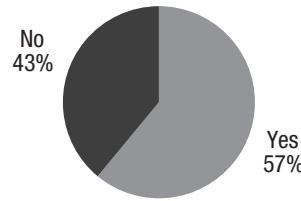
Satisfaction with Outsourcing



Measuring Supplier Performance

When we asked participants if they formally measured their supplier's performance, 57% of respondents indicated they did. The historical average was 54%.

Measuring Supplier Performance



Verbatim Comments: Measuring Supplier Performance

Service Level Agreements (SLAs) and Key Performance Indicators (KPIs): we have service level agreements to measure the performance on regular basis ... KPIs ... regular meetings and reviews of SLAs ... annual review ... established SLA's for our employees' and our mobility department satisfaction; for accurate invoicing and reporting ... scorecard ... review results quarterly and measure against benchmark ... suppliers' performance is measured and reviewed semi-annually ... quarterly updates KPIs provided by supplier ... we have KPIs in each contract based on combination of factors such as accuracy of invoicing, customer satisfaction, delivery of services ... every year each supplier must have their service measured before being paid ... series of criteria with result targets ... different KPI's with different suppliers, monitored by procurement.

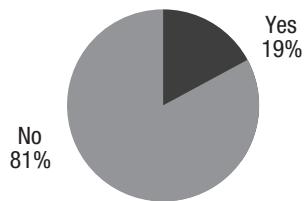
Surveys: our SCM has internal score evaluation per year to do the on line survey ... we measure them based on employee satisfaction surveys ... HR support satisfaction surveys ... standardized questionnaire (feedback monitor) to all expats 3 months after transfer ... using Brookfield's Premiere Service surveys ... annual evaluation through assignee survey.

Combined and Other Approaches: SLA, KPI's cost reduction targets satisfaction surveys ... frequent contact; quarterly reviews ... vendor management performance meetings, survey results and KPIs ... cost/ satisfaction ... review meetings on a regular basis. KPI and SLA agreements, benchmarking against other suppliers ... survey assignees and mobility staff on vendor performance; also track metrics (time, spend, complaints, etc) ... U.S. immigration and tax managed in-house, all others managed by RMC ... have established KPIs and SLAs. Use internal surveys that interview not only the employee receiving the service but the groups that manage the relationship or are on the receiving end of the service (e.g. host HR) ... quarterly reviews regular visits ... we are in middle of change. Did not renew contract with our 1st relocation supplier after 2 years. ... different KPI's for suppliers, feedback from assignees ... service evaluations and financial audits of invoices ... managed and reported back by our outsourced relocation provider ... ability to interface with other suppliers and internal partners. Be able to work on mobility solutions rather than pure assignment processing ... we are satisfied and will discuss any issues promptly.

Internal Service Level Agreement

When we asked participants if their company's international mobility function had an internal service level agreement (SLA) with the business units of their company, 19% reported they did. The historical average was 31%.

Internal Service Level Agreement



The following companies participated in the survey and gave their permission to be identified.

- ABB (China) Ltd.
- Accenture
- Aegon
- Air Products and Chemicals, Inc.
- Aker Solutions
- Ally Financial
- Amadeus IT Group S.A.
- American Express
- ANZ Bank
- APM Terminals
- ASML
- Associated British Foods Plc
- ATOS
- Ausenco
- BG Brasil
- Bombardier Transportation
- BorgWarner Inc.
- Bridgestone Americas, Inc
- CA Technologies
- Celgene Corporation
- CEVA LOGISTICS
- ČEZ, a.s.
- CH2M HILL
- Chevron Phillips Chemical, LP
- Coats plc
- Coca-Cola Enterprises
- Colt Technology Services
- Copersucar
- Deutsche Telekom AG
- DFS Group Limited
- Eli Lilly and Company
- Enbridge Inc
- ERM
- Evonik Industries
- F. Hoffmann - La Roche Ltd.
- Foot Locker, Inc.
- Ford Motor Company
- Gap Inc.
- General Motors Company
- Grant Thornton International Ltd
- Hess Corporation
- hibu
- IKEA Group
- Indesit Company S.p.A.
- Ingersoll Rand
- InterCement
- IHG
- International Paper
- Itaú BBA
- Itaú Unibanco
- Johnson & Johnson
- Kimberly-Clark Corporation
- KPMG International
- Lenovo (Beijing) Limited
- LUKOIL Overseas
- Luvata
- LyondellBasell Industries
- Maple Leaf Foods Inc.
- McDonald's Corporation
- Nexteer Automotive
- Nokia, Inc.
- Norton Rose Fulbright
- NXP Semiconductors B.V.
- Old Mutual
- Orica Ltd
- Origin Energy
- Arup Group Ltd
- Parker Hannifin Corporation
- PepsiCo
- Petrobras
- Petrofac Limited
- Philip Morris International
- Prudential Financial Inc.
- RFMD
- Royal Bank of Canada
- RSA Insurance
- S&B Industrial Minerals S.A.
- SABIC
- SAINT-GOBAIN
- SanDisk
- SAP
- Seagate Technologies
- Shell International
- SKM
- State Street
- Sun Life Assurance Company of Canada
- Tata Steel Limited
- TD Bank Group
- Boeing
- The Clorox Company
- TI Group Automotive LLC
- Tieto Corporation
- TUI Travel Plc
- UBS
- Umicore
- UniCredit S.p.A.
- UPM-Kymmene
- Vale International S.A.
- Wells Fargo
- White Martins
- WPP GROUP
- ZF Friedrichshafen AG

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