

A person wearing a backpack and a cap stands on the peak of a large, rugged rock formation. The ocean is visible in the background under a clear sky.

# Global Remote Working

Is your global approach creating risk?

Global remote work remains at the forefront of many employees and employers' minds. Global Remote working offers a real benefit to employees with flexibility and adding to their work life balance but also supports employers with employee engagement, talent attraction and retention, and fundamentally, opening up an international talent pool. In recent years, the marked increase in global remote working has been driven by changes in employee expectations, the normalisation of hybrid working and challenges in employers finding talent.

Proceeding without due process, including policy, clear stakeholder responsibilities and understanding where your workforce is can cause unnecessary risk to your business. Whilst there is a need to attract, recruit

and retain employees, employers need to balance this with understanding and managing their legal and compliance obligations, including tax, social security, immigration and employment law.

Developing a policy and implementing this can be complex, but we at Baker Tilly Ireland are here to support you. We work with both domestic Irish employers who want to allow flexibility for their workforce through to global employers with large and complex employee working patterns to develop and implement global remote working policies and programmes.

**Now, for tomorrow**

## What are the risks?

While tax risks are important, other key factors must also be considered for employees working abroad. Having a focus on all areas will maximise employee experience, business efficiency, whilst minimising risk and managing compliance obligations.

### Income tax

Employees may create a personal tax filing obligation.

### Social Security

Consideration is required as to where social security is payable.

### Employment law

Employment rights and obligations vary across jurisdictions.

### Immigration

The employee must hold the correct right to work in the respective country.

### Corporate considerations

Employees may create a Permanent Establishment (PE) for the employer.

### Payroll reporting

A payroll reporting obligation may be triggered in the host.

### Talent strategy and performance

Alignment of business strategy and performance monitoring.

### Other considerations

Health and safety  
Intellectual property.  
GDPR and data protection.

## What does a good policy look like?

- Understand the limitations of global remote work and provide clear guidance for employees.
- Provide guidance on what travel is allowable, and the support that will be provided.
- Give consistency in approach.
- Support the employers compliance obligations to ensure that they and the employees are operating within the law.

## Global Remote Working – Project Roadmap

Employers should have in place a roadmap to implementation. This will allow employers to understand their current position, manage business objectives and ensure any roll out is a success.

<b>Analysis</b>	● Analysis of employee desires and business need, as well as historic employee remote working.
<b>Strategy</b>	● To encompass job and role profiles, work philosophy and alignment to business objectives.
<b>Policy</b>	● Create business aligned policies and guardrails.
<b>Infrastructure</b>	● To support remote working – requests, approvals, tracking and related compliance.
<b>Communication</b>	● Communication and education plan to stakeholders and employees on objectives, policy and requirements.



### How we can help

If you would like to discuss further, please get in touch with:



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