



# Global Mobility for LGBT Professionals



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# Agenda

## Top 10 things for the LGBT Professional to know about Global Mobility

1. Fundamentals of Global Mobility — Are you globally mobile?
2. Common assignment provisions (long term / short term assignments)
3. Career relevance
4. Medical
5. Language differences
6. Cultural differences
7. Coming home (repatriation)
8. LGBT tax overview
9. LGBT immigration overview
10. LGBT global laws and acceptance

## Group breakout

1. Share international work experiences
2. Share coming out experiences

## Sharing best practices

# Types of Global Mobility

- Long-term foreign assignment (1 to 5 years)
- Short-term foreign assignment (3 to 12 months)
- Permanent transfer (country to country move)
- Rotational assignment
- International business traveler
- Part of global virtual team

# Common Assignment Provisions

Provision	Description
<b>Relocation assistance</b>	Flights, household good shipment, destination services, language training, cultural training
<b>Host country housing</b>	Housing allowance (normally calculated using formula based on 1) salary 2) family size 3) housing rates in host country
<b>Cost of living allowance</b>	Equalizes your purchasing power in the host country Based on 1) salary 2) family size 3) FX rates 4) average cost of market basket items of goods
<b>Transportation allowance</b>	Either allowance, car, car and driver (normally very dependent on host location standards)
<b>Home leave</b>	Round trip flight to home country (normal 1 or 2 per year)
<b>Hardship premium</b>	(Depends on location) - % of base salary Factors include access to medical facilities, politic unrest, availability of recreation activities and social networking, etc.
<b>Tax preparation assistance</b>	Tax return preparation for both home & host country for each year on assignment and trailing years that foreign tax credits and carry-overs can be taken advantage of.

# Career Relevance

Don't take just any job because you want to live in London!

## Questions to ask?

- Why I am going on assignment?
  - To fill a technical gap?
  - For leadership development?
  - To build a new market?
- What is the plan for me at the end of my assignment?
  - Am I guaranteed a job? In the same city? In the same service line? Etc

## Avoid “Out of sight, out of mind”

- Establish a home country mentor/advocate
- Stay in touch with your home location HR rep

# Medical Considerations

## Medications and Facilities

- Check what types of medications are available in the foreign location
- Stocking-up on medications before you go — getting stuck in customs
- Restrictions vary country to country – bring as a “carry-on” rather than in a shipment.

## Insurance Coverage

- Global or Local

## HIV considerations

- HIV testing upon arrival
  - Many countries require negative HIV tests for work permit approvals (also known for deportations)
    - Saudi Arabia, UAE, Oman, Russia, Korea, Bahamas, Canada, Malaysia
  - Many countries require applications for “long stay” visas for HIV+
    - Poland, India, Australia, New Zealand, Israel

# Language Differences

How important is it to speak the language?

- Open for Discussion
  - In the office?
  - Around the town?
  - Vary by country?

# Cultural Differences & Dimensions

National culture impacts team members' work-related values and attitudes

<b>Individualism vs. collectivism</b>		
<b>Power distance</b>		
<b>Uncertainty avoidance</b>		
<b>Masculine vs. feminine</b>		

# Coming Home (Repatriation)

Establish process before you ever leave on assignment





















- Assure you will have a job to come back to...

Start checking in with your home country management/HR about 3 to 6 months before your scheduled return date

- Will your assignment be extended?
- Repatriating to home location?
- Transferred to another foreign location?

# LGBT tax overview

## Diversity of tax rules and laws around the globe

	Country	Comments	Rating
	Argentina	same-sex couples treated same as traditional couples. Must be “married” per newly enacted law in August 2010.	
	Australia	Same-sex couples are eligible for the spouse, parent, spouse’s parent or invalid relative rebate and the 20% tax offset on medical benefits. It is now easier for regulated superannuation funds to recognise same-sex relationships because they amended the definition of 'spouse', to same-sex partners.	
	Canada	Same-sex couples can file taxes and treated the same as traditional couples	
	Japan	Same-sex unions are not recognized as a marriage in Japan and no dependent exemption is available.	
	Korea	Does not even recognize the concept of gay relationships.	
	Mexico	Same-sex unions are not recognized as a marriage in Mexican tax code and no dependent exemption is available.	
	Netherlands	Same-sex couples can file taxes and treated the same as traditional couples	
	Russia	Cannot share property deduction upon purchase of real estate by a married couple; and some dependent’s deductions - but these are insignificant amounts and overall all Russian taxpayers are taxed, file and pay separately. Overall the tax laws do not create an unfair environment.	
	Singapore	Does not recognize same-sex couples. Can not claim spouse relief for same-sex partners	
	United Kingdom	Couples can enter civil partnership and be treated for tax purposes as a married couple. They are able to transfer assets between each other to take advantages of reliefs and capital gains losses of the other partner. On death, the deceased partner’s assets’ can pass to the surviving partner more beneficially for UK inheritance tax (“IHT”) purposes.	

# LGBT Tax Overview - United States

## Tax Implications for the US inbound LGBT employee

- Taxation on health insurance benefits
- Lack of protection from estate taxes
- No option to file married on income taxes
- No social security survivor benefits

# LGBT immigration overview

	Country	Comments	Rating
	Australia	Non-discriminatory. Same-sex couples have same immigration rights as traditional couples. The general rule to earn the legal recognition is at least 12 months of evidence showing effective cohabitation together.	✓
	Brazil	Non-discriminatory. Brazil was the first country in Latin America to recognize same-sex unions for immigration benefits. The standard requirement is at least 24 months of evidence showing effective cohabitation together.	✓
	China	Discriminatory. Same-sex partners not eligible under any circumstances for any dependant status in China. Same-sex partner will have to secure his/her proper status in own name (i.e. enrolls in university). Alternatively the partner can opt to confine travel to visitor status (tourists)	✗
	France	Non-Discriminatory. Allows the immigrant to enter into a same-sex marriage contract (PACS) to facilitate the obtaining of a visa for the immigrant partner. Even if not married, the same-sex partner can join the principal in France, not as a direct dependent, but as a long stay visitor sponsored by the principal after s/he has legally established him/herself in France.	✓
	Japan	Non-Discriminatory. Cohabitation is not recognized for either hetero or homosexual couples. Even though Japan does not execute same-sex marriages domestically, it does recognize same-sex marriages legally performed by a country and authority that does recognize it.	●
	Singapore	Discriminatory. No recognition of same sex partners in Singapore. Same-sex partners not eligible under any circumstances for any dependant status in Singapore. Same-sex partner will have to secure his/her proper status in own name (i.e. enrolls in university). Alternatively the partner can opt to confine travel to visitor status (tourists)	✗
	United Arab Emirates	Discriminatory. Same-sex relationships are illegal, thus not eligible for any dependent status. If migrant worker were to be caught in same sex relationship, s/he would be deported.	✗
	United Kingdom	Non Discriminatory. Requirements include: 1) Couple must have been living together "as if" they were married or in a civil partnership for at least 2 years. 2) Both plan to live together permanently 3) Both have enough money to support and adequately accommodate independently without public funds, 4) must both be at least 21 years old. As a partner to a UK citizen, must speak English.	✓
	United States	Discriminatory. Common law partners for immigration are not recognized, regardless of sexual orientation. A partner may only come as a dependent if they are legally married. US Fed Government does not recognize same-sex marriages from other countries for immigration benefits. B-2 Visas allow for SS partners of foreign nationals to stay as long as the work visa holder (L-1, H1-B). However, they can't work or become a permanent resident.	✗



# Group Break-Out

## “Coming out” to your foreign team

What have been your experiences working overseas?

- Business trips?
- Virtually?
- Short-term assignments?
- Long-term assignments?

Did you “come out” to your colleagues?

- If yes, was it an issue? — Talk about your experience.
- If no, why not?

# Best practices


Each group to share 1 example to the room

# Thank you

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# Sources

Slide	Source
5	<a href="http://hivtravel.org">http://hivtravel.org</a>
7	<a href="http://www.geert-hofstede.com">http://www.geert-hofstede.com</a>
9	Deloitte Offices Worldwide
11	Berry  an LLP BAL Corporate Immigration
12	<a href="http://ilga.org/map/LGBTI_rights">http://ilga.org/map/LGBTI_rights</a>

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