

Post COVID-19 Response

Return to Work Considerations

May 2020



Think Beyond

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Business leaders are acutely aware of the impacts COVID-19 has had on their business



Leaders have responded by...



1. Source: PwC COVID-19 Global CFO Pulse Survey ([link](#)) Data as of May 11, 2020, including Vietnam respondents



How to prepare, respond and emerge stronger



Evaluating when and how to gradually bring employees back to the workplace represents one of the most critical challenges your organisation will need to address.

Below are the six areas of response which need to be addressed appropriately to manage the impact of [COVID-19 crisis](#) and your business recovery:



Crisis Management



Workforce



Operations & Supply Chain



Tax & Trade



Finance & Liquidity



Strategy & Brand

Return to work (RtW) decision criteria



This is a complex issue with many questions to consider:

“How can we ensure the health and safety of our people?”

“How should we sequence and pace the ramp up?”

“Are workers comfortable returning to the workplace? Do we even return?”

“How can we best generate revenue in the wake of COVID-19?”

“What are the unique considerations for each country, city, site?”

“What will it cost to appropriately bring people back to work?”

PwC weighs **return to work** decisions across these **four decision criteria**:



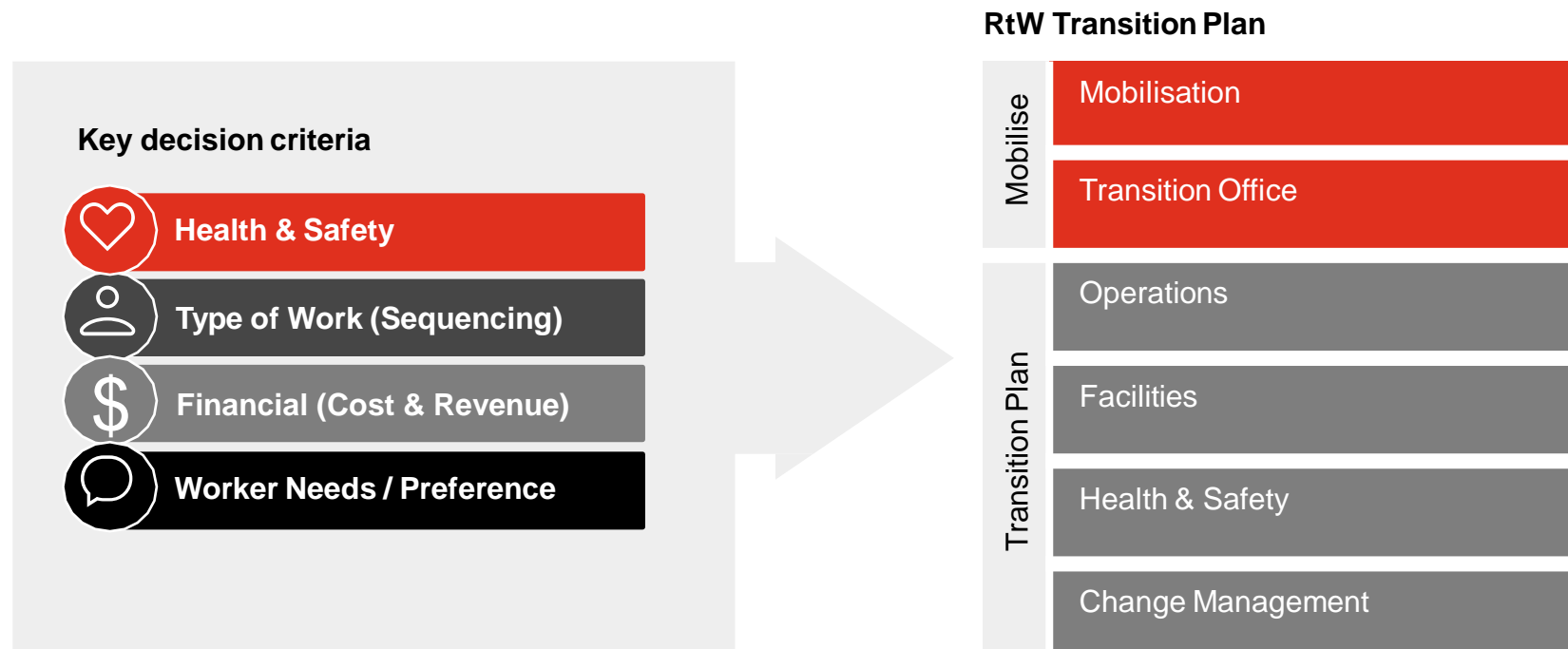
This complexity is amplified for organisations that operate diversified and international businesses, as the impact of COVID-19 may vary across business units, and the return to work timelines will differ substantially across jurisdictions.



Most companies have already pivoted to a “new normal” as part of RtW

Prepare for increased demand via workforce planning and strategy





Mobilise a RtW task force and set up a Transition Office to review response effectiveness to date, scenario plan for key decisions, define and manage action plans. A situation assessment will be key to understand the organisation’s risk appetite across each of these dimensions¹.



1. More detail on the dimensions of work by which companies are already managing through crisis is available in the appendix

There are four key decision areas to be assessed prior to bringing back subsets of the workforce



 Health & Safety	 Type of Work	 Financial (Cost & Revenue)	 Worker Needs /Preference
1 Ensure compliance with Government and HSE guidelines	1 Identify critical / contractually obliged services and related roles	1 Understand costs incurred or saved in bringing people back to work (e.g. on-site security, cleaning fees, PPE)	1 Assess workers' attitudes towards health and hygiene in the current climate
2 Ensure work environment is safe and sanitary. Establish protocols for the use of shared equipment or workspaces.	2 Identify roles that require interaction with other people (on-site or field), or with shared technology or machinery	2 Identify and stand up new revenue streams or expand existing offerings (e.g., new products/services)	2 Understand worker personal situations (e.g. childcare, financial) and implications of same on productivity
3 Evaluate appropriate medical protocols to form part of a RtW process (e.g. anonymised temperature checks)	3 Understand where risk and compliance issues are magnified if jobs are not managed on-site	3 Plan for fluctuations in typical business demand during the COVID-19 recovery period	3 Evaluate comfort with remote working and perceived effectiveness of collaboration tools/remote ways of working
4 Review environment, health and safety and emergency protocols to align with HSE guidance	4 Assess where productivity decreases significantly if work is performed off-site		

Mobilise a team to build and implement the transition plan



Mobilise

RtW Mobilisation

Establish baseline and set intention

- Evaluate effectiveness of COVID-19 six areas of response (Crisis Management, Workforce, Operations & Supply Chain, Tax & Trade, Finance & Liquidity, Strategy & Brand)
- Evaluate effectiveness of COVID-19 response across five workforce dimensions (Protecting People, Secure & Productive Work, Cost Mgmt. Recovery Readiness, Communication)
- Design and facilitate return-to-work strategy workshop with key stakeholders
- Monitor two-way feedback channels to check-in on the workforce
- Develop and align on return to work strategy
- Stand up transition office

Transition Office

Coordinate return to work response to promote welfare, compliance and efficiency

- Build return to work project plan
- Monitor Government and HSE guidelines and drive compliance
- Execute and manage the return-to-work strategy and plan
- Monitor and measure return to work progress

RtW Transition Plan

Operations

Ramp up operations to meet demand

- Develop a site-level schedule week-by-week and day-by-day, based on volume forecasts, national regulations, and remodelled schedules
- Establish operating hours by site (e.g. for manufacturing plants, stores, contact centres)
- Identify roles to ramp back up and roles to stay temporarily laid off or continue working remotely
- Establish return-to-work schedules at the employee level by site, including selection of employees if return is oversubscribed
- Consider cyber security review as a shift to remote working and prioritising business operations will bring immediate cyber risks
- Establish incident management team, tools and processes

Facilities

Design a workplace that enables safe distancing

- Introduce mechanisms to avoid overcrowding in reduced workspaces, e.g. skeleton workforce, staggered work shifts, rotating teams
- Remodel the office infrastructure (e.g. retrofitting desks with plexiglass shields to limit close contact between workers)
- Redesign individual workspace configuration to create space between employees
- Redesign/close collaborative spaces to allow for distancing
- Invest in tools/infrastructure that continue to securely enable virtual collaboration (e.g. collaboration software, network bandwidth, laptops, wifi / vpn access, identity and access management, data trust, threat detection and response)

Health & Safety

Implement policies and protocols to ensure a safe work environment

- Design and implement sanitation protocols and schedule more stringent, regular cleaning of work environment
- Design and implement physical distancing and personal protective equipment use guidelines
- Determine and enforce appropriate mechanisms to control human traffic flow e.g. staggering work shifts, break allocations
- Establish health assessment methods (e.g. temperature checking, self-declaration of fitness for work) in line with privacy and policy considerations
- Engage with any medical supports that may be available
- Define visitor protocols / screening processes; review contingent workforce management practices to ensure understanding of who is on site and where they have travelled from

Change Management

Manage adoption of changes and employee sentiment

- Build change management strategy to drive awareness, understanding, commitment and adoption among your workers
- Develop communications and engagement plan that addresses both returning workers and workers remaining remote
- Design and execute training on new processes, policies, and operational procedures
- Understand your cultural strengths and leverage them as a source of energy and focus. Be prepared to lead with empathy and address arising concerns
- Establish insights on employee preferences and perspectives on ways of working

Consider medium- and longer-term actions



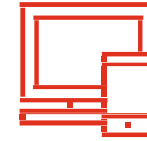
Business Premises & Tax

- Identify future requirements in terms of business premises based on utilisation and commercial property management practice
- Consider consolidating business premises footprint and allowing more flexibility regarding the place of work
- Rethink the role of headquarters; consider whether functions need to be centralised (e.g., consider mitigating outbreak risk by establishing dual headquarters)
- Evaluate changing tax policies and regulations across your geographic footprint to influence changes in location and supply chain strategy
- Evaluate ability to report employee work location and impact on local and global taxes



Vendor & Contingent Workforce Management

- Review contingent workforce management practices
- Assess ability of vendors to continue delivering work in light of disruption
- Review flexibility/ability of staff to execute work during the crisis; evaluate mix of fixed vs. flex talent and alternative staffing model needs
- Consider offshore/outsourced providers and local lockdown implications on business continuity; evaluate opportunities to redistribute work on a temporary or permanent basis
- Consider establishing proper notices and transparent policies for consumers and workers if sharing their data with third parties



Virtual & Remote Workplace

- Develop training around leading and managing staff in a remote model (e.g., motivating, coaching, managing performance) and developing own personal/manager resilience to the challenges of new ways of working
- Enable virtual delivery of all talent processes (e.g. interviews, onboarding, training, offboarding)
- Reimagine face-to-face meetings and sales interactions
- Consider implementing a rotationary system that combines remote working with a return to the workplace.
- Ensure continuity with technology and operational resilience strategies



Supply Chain

- Consider moving some offshore production facilities onshore
- Align staff location plans with public policy and incentives for local employment as these evolve post-pandemic
- Adapt supply plans to account for risks in availability of key materials
- Assess and update inventory strategy to ensure readiness for future crisis and readiness to rapidly scale up or down
- Enhance supplier diversity strategy to prioritise small, local suppliers to demonstrate investment in community rebuilding
- Enhance scale with rapid ability to assess third parties and supply chain partners

Consider the **Resilience** within your organisation on an ongoing basis, with a focus on building, maintaining and reviewing the resilience of your:

Leadership | Cyber Security | Crisis Management | Business Continuity Planning | Employee Welfare

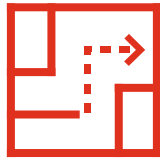
Consider your internationally mobile workforce and business travellers



Don't forget that a Return to Work (RtW) may involve cross-border movements for your employees. Knowing where your people are, and where they may be moving to, as they return to work is key.



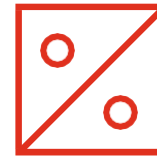
- Establish RtW task force to liaise with HR, mobility and project teams to identify employees currently or anticipated to work overseas.
- Create a heat map of countries your employees are currently in.
- Ensure all business travellers are tracked as employees RtW.



- Identify employees who may be working from home, which may be in another country.
- Consider the impact of restricted travel on assignees and employees working not in their usual location for an extended period on their tax and social security position as well as any compliance or payroll withholding filings triggered.
- Assess potential permanent establishment exposure for your organisation.



- Identify any employees currently on an employment permit/visa in any country - do these need to be extended?



- Identify any tax return filing extensions for relevant countries and/or tax payment extensions or holidays that your organisation may be able to avail of.

Where to begin



You can kick-start Return to Work (RtW) planning by beginning with the following items:

- 1 Establish RtW Task Force**

Identify internal leaders / stakeholders who will lead the mobilisation of the RtW response, who may already be in place managing the crisis
- 2 Establish Guiding Principles for RtW Transition**

Align with RtW Task Force Leaders on the primary goals of the transition including the target experience for stakeholders
- 3 Assess Effectiveness of COVID-19 Response**

Identify areas for improvement across six areas of response (Crisis Management, Workforce, Operations & Supply Chain, Tax & Trade, Finance & Liquidity, Strategy & Brand)
- 4 Conduct Workshop to launch RtW Planning**

Design and facilitate return-to-work strategy workshop with RtW Task Force to address considerations across the four RtW decision categories (Health & Safety, Type of Work, Financial, Worker Needs / Preference)

Appendix:

Detailed return to work decisions



“Health & Safety” Key Activities / Considerations



1 Ensure compliance with Government and HSE guidelines

- Monitor and ensure compliance with Government and HSE guidelines
- Consider offshore/outsourced providers and global service delivery as local lockdowns have implications on business continuity
- Understand and balance need to safeguard protected personal data while implementing due diligence measures to collect, use, and share applicable data to identify, mitigate, and/or protect against a direct threat to workplace health and safety.

2 Establish a safe work environment

- Update health and safety policies and protocols
- Consider a shift to a more stringent, regular cleaning of premises
- Consider remodelling the working environment, e.g. retrofitting with plexiglass shields to limit close contact between workers
- Communicate physical distancing guidelines on a regular basis
- Establish mechanisms to control human traffic flow
- Liaise with unions and staff representatives on revisions to workplace policies and procedures to aid physical distancing
- Consider staggering work times to de-synchronise commutes
- Consider staff mental wellbeing, recognising the impacts of COVID 19 and the fear it may bring

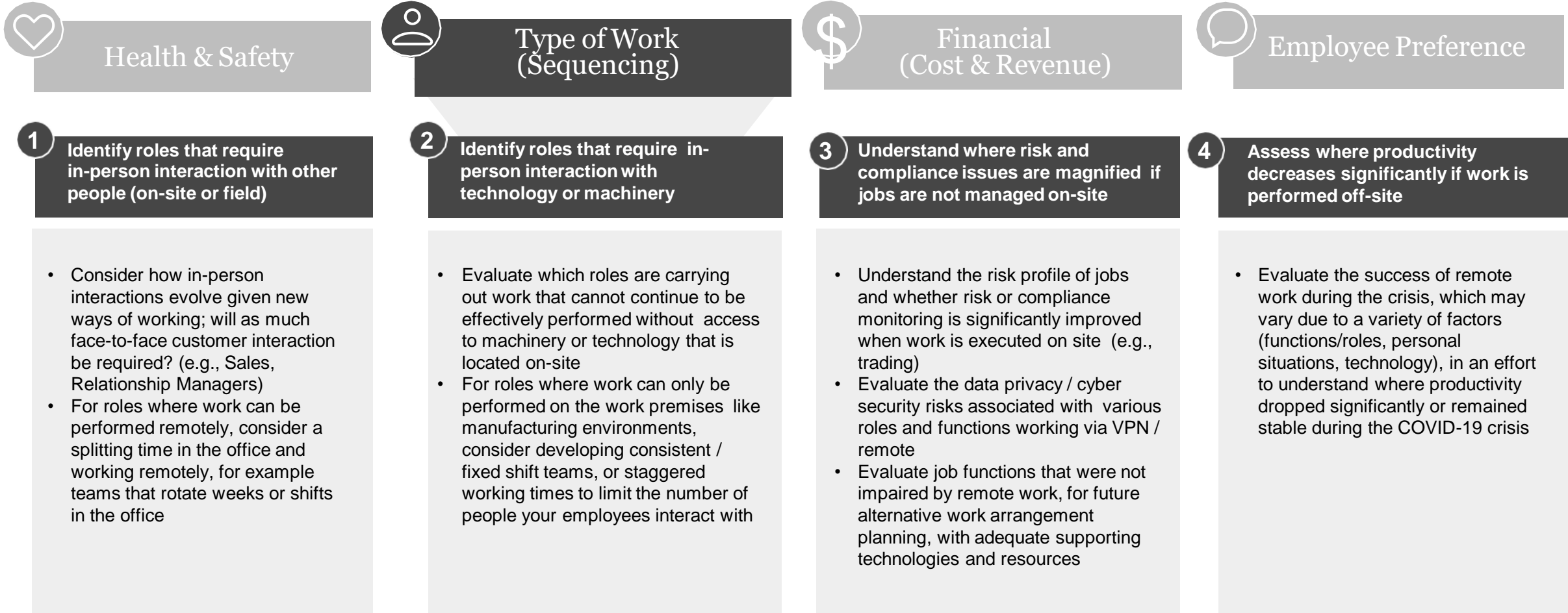
3 Evaluate medical protocols to form part of a RtW process

- Against HSE guidelines, investigate PPE use
- Consider health verification methods (e.g. temperature checking, self-declaration via questionnaire) and balancing them with privacy and policy considerations
- Consider whether it is possible to have medical staff on premises, or train first aiders to help implement some of these measures
- Define visitor protocols and screening processes; review contingent workforce management practices to ensure your organisation has an understanding of who is in your building / systems and where they have travelled from

4 Review environment, health and safety and emergency protocols to align with HSE guidance

- Develop processes to respond to new infections/outbreaks quickly, including communication channels, protocols to close down facilities/office space, etc.
- Establish protocols to identify and track workers and their contacts that have been diagnosed with the virus; consider leveraging mobile tracing technology.

“Type of Work” Considerations



“Financial” Considerations



1 Understand costs incurred or saved by bringing people back to work (e.g. on-site security, cleaning fees)

- Consider the new costs associated with returning workers to the workplace in a post COVID-19 society. Examples include:
 - Routine deep cleanings, frequent sanitation
 - The use of personal protective equipment
 - Additional on-site health and safety training
 - Remodeling of work locations (offices, factories, work sites)
 - Cost of carrying out any medical protocols
 - Food expenses and allowances
- Identify areas where costs can be saved if work is continued remotely. Examples include:
 - Costs of in-person training
 - Utilities, food consumption, on-site security, cleaning fees
 - Office services and supplies

2 Identify and stand up new revenue streams or expand existing offerings (i.e. new products/services)

- Explore and identify opportunities for revenue generation in a post COVID-19 society, including retrofitting manufacturing plants to develop products in need, expanding services in need, create new offerings, etc.
- Consider end to end business strategy in context of new reality, from employee working preferences to changed customer habits and outsourcing choices in the wake of COVID-19 (e.g., more basic models / services than pre-pandemic)

3 Plan for fluctuations in typical business demand during the COVID-19 recovery period

- Scenario plan for increased or decreased demand to your business as society gradually transitions back to normalcy.
- Understand the financial and operational implications this may have for your organisation. (i.e. restaurants may only operate at 50% capacity)

“Employee Preference” Considerations



1

Assess attitudes towards their health and hygiene in the current climate

- Consider at-risk populations who may need to stay at home for extensive or indefinite periods (and the inclusion and isolatory implications of this)
- Recognise the impacts on employee well-being. Understand and address anxieties and fears while promoting the mental health supports available
- Understand where your people are and what modes of transport they use to gauge their level of exposure during their daily commute
- Assess the needs for business travel vs. virtual meetings
- Review and expand your employee feedback channels
 - Gain insights into employee sentiment during the recovery period
 - Take appropriate action addressing any concerns expressed and acknowledge successes in managing the crisis

2

Understand worker personal situations (i.e. childcare, financial)

- Understand how our employees' personal situation, as well as the availability of societal provisions may impact on their desire and willingness to return to work (i.e. if schools are closed, less individuals may be able to return to work due to lack of childcare)
- Consider how an individuals' financial situation may impact their propensity to return to work
- Recognise employee preferences in terms of ways of working, and acknowledge the anxieties that may exist from their perspective - e.g. the social isolation that may be felt while remote working, or the fears and stresses experienced in anticipation of a return to the workplace

3

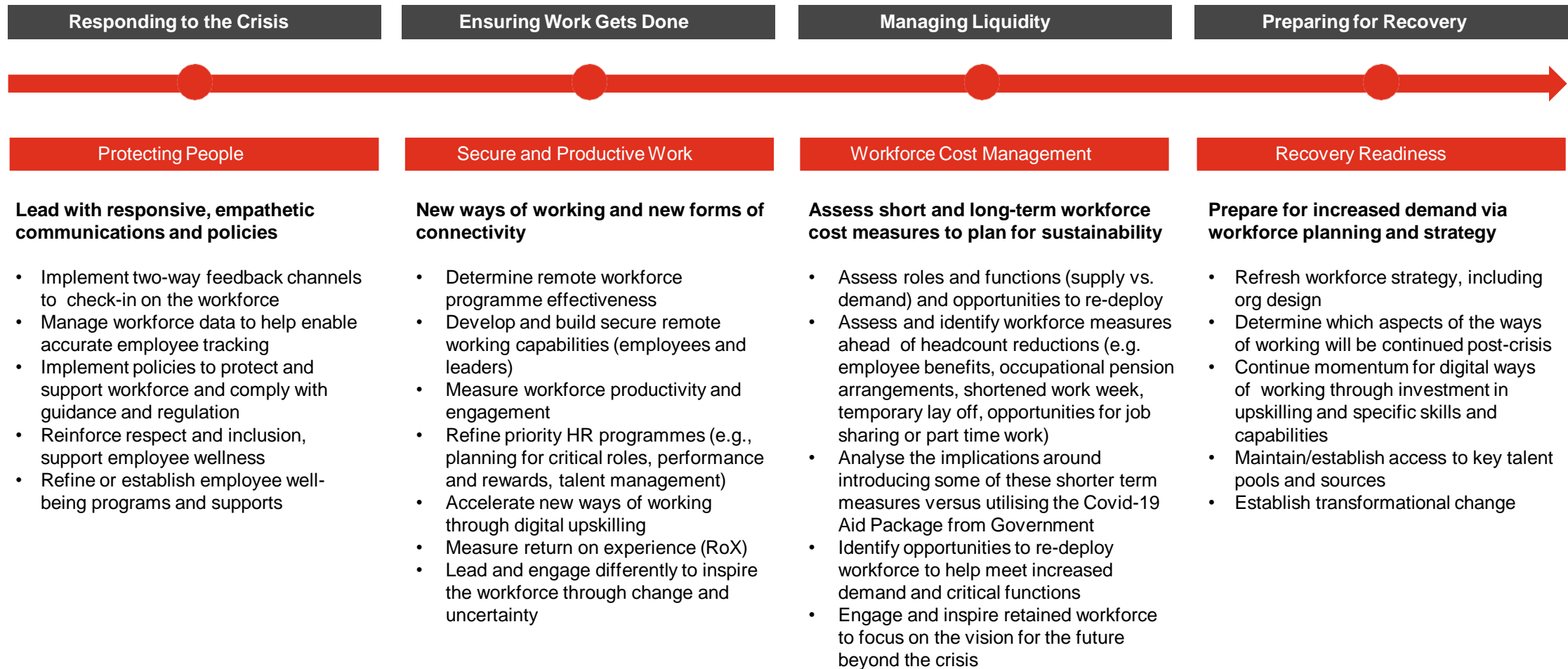
Evaluate comfort with remote working and perceived effectiveness of collaboration tools and remote ways of working

- Consider the need to prioritise investment in tools/infrastructure that continue to enable remote/virtual collaboration (e.g. collaboration software, network bandwidth, laptops, Wifi / VPN access, secure remote access, identity and access management, threat detection and response)
- Assess whether virtual collaboration is productive and maintains employee engagement

Other Core workforce domains to be addressed...



Manage people & productivity and run the business throughout the crisis



For further insight, contact a member of our team



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Thank you

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