New horizons
Understanding international assignments and China

Partner international opportunities and the emerging markets
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Improving mobility around our Network is a key strategic focus for our firm.

Our strength and geographical spread give us an ideal opportunity to capitalise on the potential of Emerging Markets. Deploying more of our best people internationally ensures that our clients get the best advice and support where they need it.

I am also convinced that international assignments provide our people with truly enriching professional and personal experience, whilst creating the networks and friendships that are an important part of our distinctiveness as a firm.

The world of business is changing and for us this means that we must challenge our traditional career paths, build personal experience of new markets and be a better connected, global network than ever before. Our international assignment programme provides you the opportunity to explore the boundaries of your world and take your experience to a new level. I commend it to you.

Dennis Nally
Chairman and Senior Partner
PricewaterhouseCoopers LLP
Section 1 – An introduction to the international partner assignment

- Global Mobility and the PwC Experience
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Global Mobility gives us a competitive advantage by providing expertise to our clients and markets around the world in an agile and efficient way. It also gives our people outstanding opportunities for personal and professional growth. At any one time there are more than 2,500 of our people on international assignment throughout the network of firms.

While every individual assignment experience is unique, just some of the benefits most commonly highlighted by our assignees are:

- A deeper understanding of the way that business is conducted in other countries.
- Lasting relationships with overseas colleagues and clients.
- Appreciation of the role and importance of local or national culture in business and society.
- Personal satisfaction derived from enabling the firm to meet critical strategic client or market needs.
- A broader understanding of our global network and a sense of contributing to PwC’s continuous development.
- New competencies and enhanced skills.
- A sense of greater self-confidence in responding to new challenges and succeeding in different environments.

International assignments equip our people with key skills that support future career progression and can provide a unique life experience for accompanying family members. Evidence shows that our former assignees demonstrate enhanced engagement levels. International assignments therefore contribute to our ability to deliver the PwC Experience.
Section 1
An international assignment – What to expect

What an international assignee can expect from PwC

**Career development.** Every assignee will be allocated a business sponsor or “owner” in the host and home firms. The assignment owners will help to set objectives and maintain joint oversight with the assignee for their ongoing career development.

**Fair and transparent reward.** The “home based” philosophy of the programme delivers global consistency and equity as partners remain on their home firm income system. Partners have a guaranteed right of return to their home firm. Remuneration comprises the home firm income (net of tax) which is supplemented by assignment and relocation allowances.

**Expertise.** The PwC international assignment programme is leading edge. Assignees are supported by Global Mobility professionals throughout their international assignment experience, from pre-assignment planning to repatriation. High quality relocation services are provided by well established specialist vendors. Expertise is similarly engaged to provide assistance with and safeguard personal tax and immigration compliance.

**Repatriation planning.** Early consideration is given to the role that the assignee will perform on their return home. A repatriation plan is agreed which sets out how the business and the assignee intend to manage reintegration to the home firm and capitalise on the international experience of the assignee.

**Recognition.** Mobility of knowledge and skills enriches our peoples’ experience and is relevant to everyone in the network. An international assignment that is connected to PwC’s strategic priorities, will broaden career opportunities and complement attributes that support future progression.
Section 1
An international assignment – What to expect

What PwC expects of international assignees

Advance planning and preparation. It is essential that prospective assignees give full consideration to the professional and personal implications of moving and working abroad. Ask yourself some important questions such as, “How will the international assignment complement broader career aims?” “What is the potential impact on my family/dependents?”

Engagement and responsiveness. A strong assignee will drive their own assignment experience. Full involvement in the objective setting process and regular updates on achievements against these with the home and host assignment owners are expected. Timely completion of documentation is required to support assignment processes and matters such as tax and immigration compliance.

Flexibility and self awareness. The ability to embrace and be agile with change is a key characteristic of a successful international assignee. It aids the settling in process, informs a better understanding of cultural differences and equips assignees to respond to a new professional environment. Remember that an international assignment is a complex undertaking. PwC has shaped its programme based on many years of experience, but elements of it (e.g. embassy work permit processing times or shipping delays) are outside our control.

Global mindset and knowledge sharing. Assignees should actively seek out opportunities to share information and expertise both during and after their assignment. They should lead the preparation of their repatriation plan and focus on executing this on return to their home firm.

 Ambassador and advocate. As an ambassador for their home firm and the international assignment programme, the professional conduct of all assignees is imperative. Most will be asked to act in a mentor or buddy capacity to other international assignees at some point during or on completion of their assignment. All will be asked to contribute feedback that will help drive the continuous improvement of the international assignment programme.
Section 1
An international assignment – What to expect

Accepting an international assignment

An international assignment will most likely be a greatly enriching experience, but it is unlikely to proceed without some upheaval for the assignee and their family.

It is important to give full consideration to the range of challenges that may arise from moving and working abroad before a decision is made to accept an international assignment. Some of these challenges can feel very disruptive if they are unexpected or go unmanaged. The typical international assignee thrives on change, and much of the experience the international assignee will face is developmental in nature.

An international assignment is inherently complex and you should expect the relocation process to take two to three months. An international assignee will move their home, their job and potentially their family across borders. Regulatory requirements arising from matters such as tax and immigration compliance must be fulfilled. Household goods may need to be packed up and shipped considerable distances.

The assignee and any accompanying family needs to consider how they will go about settling in to the host location. Assistance is provided with home and school searches, but the distance and accessibility to friends and family needs to be considered. There will be a need to build a new professional and social network, become well versed in cultural differences and possibly learn a new language. The employment prospects for accompanying partners, type of accommodation, neighbourhood and climate may be very different from home. It may prove difficult to purchase favoured products in local shops.

Considering the above, it will be of little surprise that flexibility, adaptability and self awareness are among the attributes most frequently associated with successful international assignees.

Extensive support is provided by Global Mobility professionals throughout the international assignment cycle. But in order for an international assignment to be a true success it is important that this is complimented by a regular investment of time and input from both the assignee and those with ownership responsibilities in the business.
Section 1
An international assignment – What to expect

Some key responsibilities

Successful international assignments require engagement from the assignee, individuals in the home and host business, Global Mobility professionals and others involved in the relocation process.

Some of the key responsibilities are highlighted below:

<table>
<thead>
<tr>
<th>Minimum of 12 weeks</th>
<th>Generally 2 – 3 years</th>
<th>From 6 months pre-return</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Assignment Selection</td>
<td>Agree the terms of the assignment</td>
<td>During the Assignment</td>
</tr>
<tr>
<td>Consider priority markets for firm, career development for assignee and practical and cultural fit to role.</td>
<td>Agree business case, assignment classification and split of costs with home/host counterpart.</td>
<td>Regularly contact, coach and develop assignee. Monitor progress to objectives and repatriation plan.</td>
</tr>
<tr>
<td>Research host location. Gain home country support. Participate in interviews as required.</td>
<td>Agree objectives/business case for assignment. Complete all required paperwork on a timely basis.</td>
<td>Regularly contact/share appraisal data with owner. Monitor progress to objectives and repatriation plan.</td>
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</tbody>
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Section 2 – Understanding the partner international programme assignment package

- The partner international programme (PIP) package
- Gross income
- The PIP policy provision
- The partner assignment package in full
Section 2
The partner international programme (PIP) package

- The assignment programme for partners (PIP) differs from that for staff because partners are owners of their home firm business and the policy is in line with how clients manage the international assignments of their senior executives.
- International assignees remain partners of their home firm and so remain on their home country income system which is supplemented by assignment and relocation allowances.
- The “home based” or “balance sheet” philosophy of the programme delivers global consistency for partners.
- The principles and calculation methodology of the assignment allowances are exactly the same whatever home and host countries are involved, but the total costs can vary according to the partner’s home country income and family size.
Section 2
Gross income

A partner’s home country gross income is distributed among four key areas, these being:

• Taxes;
• Housing and Utilities (H&U);
• Goods and Services (G&S); and
• Savings and Investment (S&I).

A partner remains on their home country income system throughout their international assignment. While on an international assignment the home gross income of a partner is determined in the same manner as if they had not undertaken an international assignment. However the costs of Taxes, Housing and Utilities and Goods and Services will generally be more expensive in the host firm.
Section 2
The PIP policy provision

The PIP policy provision deals with the four key disbursement areas in the following manner:

Taxes
The partner is tax equalised, so they pay no more tax than the amount they would have paid had they remained at home.

This allows all partners to be treated the same irrespective of whether the host tax rates are higher or lower than the home country; all host country taxes become an assignment cost.

If a partner still has to pay home country taxes whilst on assignment this approach also provides for this.

If there are no taxes in the host country, tax equalisation still applies to ensure consistency for all partners on assignment, irrespective of home and host location.

A change in the host country tax rates will not affect the partner whilst on assignment.

Goods & services
The partner receives an allowance or differential to recognise the difference between a market basket of goods & services in the home and host location.

To ensure accuracy this data is sourced externally and is reviewed annually.

The allowance is subject to a home country gross income cap, which will vary by country. A negative cost of living is applied, subject to a cap.
**Section 2**
The PIP policy provision

The PIP policy provision deals with the four key disbursement areas in the following manner:

**Housing & utilities**

The partner is provided with a host rent allowance in order to rent a property of a reasonable standard. This is based on external market data but recognises local conditions and the allowance is approved locally.

The rental allowance varies by family size (though for calculation purposes there is a maximum) and the lower of the actual rent or rental allowance is provided.

The partner also receives a utility allowance as a contribution towards their host utility costs. Again this is based on family size.

The partner will be expected to contribute towards the above cost in the form of a home housing norm. This is facilitated by a deduction from gross income.

The home housing norm is subject to a home country gross income cap.

**Savings**

These do not change on assignment.
Section 2
The partner assignment package in full

The Partner assignment package offers further benefits that are received at the various stages of an assignment.

Pre-Assignment:

Exploratory/house-hunting trip and house search assistance. Support from location specialists who also set up the tenancy agreement.

School search assistance. If required.

Immigration support. Obtaining the requisite work permit for the assignee and visas for accompanying family members.

Cultural orientation/language training. Based on business needs (if required).

Home country automobile disposal. Reimbursement of loss on sale of car (if applicable).

Shipment of household goods. Volumetric allowance determined by family size.

Spousal allowance. If applicable.

Arrival:

Outbound flight. Outbound air travel; class of travel dependent on flight duration.

Major appliance reimbursement and furniture allowance. For major electrical goods and furniture not shipped or part of rented accommodation.

Settling-in allowance. Non-accountable cash lump sum paid on arrival as a contribution towards close down costs in the home and towards the costs of settling in.

Time off to relocate. Maximum of ten days.

Temporary living expenses. Maximum of 30 days in a hotel prior to departure and post arrival.
Section 2
The partner assignment package in full

On Assignment:

Goods and services (G&S) differential.

Housing differential. Combination of the host rent & utility allowance and the home housing norm.

Education differential. Difference between actual home costs (if applicable) and host costs (if using a fee-paying school).

Medical insurance differential. Comprehensive international medical insurance plans.

Other insurances. The partner remains on their home firm benefit programme.

Tax equalisation.

Location premium. Where applicable.

Storage of household goods at home. If applicable and subject to limits.

Annual home leave trip. One flight per assignment year for the partner and accompanying family members; class of travel dependent on flight duration.

On Completion:

Return flight. Return air travel; class of travel dependent on flight duration.

Shipment of household goods. 10% increase on outbound volume.

Settling-in allowance. Non-accountable cash lump sum paid as a contribution towards close down costs in the host and re set-up costs in the home.

Temporary living expenses. Maximum of 30 days in a hotel prior to departure and post return home (if applicable).
Section 3 – Living and working in China

- A region with exceptional growth potential
- China – A brief overview
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- In the words of one international assignee
- Immigration
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Section 3
China – A region with exceptional growth potential

China has been the world’s fastest-growing economy for 30 years and finds itself better positioned than most other countries to ride out the economic storm. With $2 trillion in foreign exchange reserves, a balanced government budget, low public debt and a growth in trade surplus the Chinese government has had the means to implement many economic stimulus measures. The Chinese banking system is another measure of strength, China has the world’s highest national savings rate (35%), and as such, is one of the few major economies to remain unaffected by the global credit crunch.

China is working to encourage foreign investment by developing a more rule-based business environment. Recent changes include the passing of China’s first-ever legislation protecting private property and an anti-monopoly law. This presents an exciting time for long-term investors. They have the opportunity to capitalise on the depressed equity prices in the Chinese market, providing a rare opportunity to get in on the ground floor with many promising companies whose growth prospects remain quite strong for the longer term.

Having a robust economy helps support political stability in China. China is a one-party state with the Chinese Communist Party (CCP) controlling the government. However, the government is gradually moving from a “centrally planned government” to a “service-oriented government”. This will allow private citizens and enterprises to become the major driving forces for social progress and economic development, while the government focuses on playing the role of a competent market regulator and guardian of law and order.

The favourable factors for doing business in China have provided exceptional growth potential for PwC, our clients, and our people. The PwC network has committed a significant investment and strong resources to further penetrate into this growth market and we currently have operations in 15 cities in China. International assignees who want to build their career in China will make an important contribution to the achievement of PwC China’s strategic goals, both during the assignment and upon their return to their home firm. China offers international assignees the opportunity to gain extensive work experience in the accounting, financial, technology and environmental protection sectors, all of which will form the next stage of economic development in China.
Situated in eastern Asia and bounded by the Pacific in the east, China (People’s Republic of China – PRC) is the third largest country in the world after Russia and Canada. With a total population of 1.3 billion, China accounted for about 22% of the world’s population in 2009.

China is administratively divided into 23 provinces, five autonomous regions, four centrally administrative municipalities and two special administrative regions, i.e. Hong Kong & Macau.

China has a climate dominated by dry seasons and wet monsoons, which leads to clear temperature differences in winter and summer. The climate in China is extremely diverse; from subarctic in the north to tropical in the south because of the country’s extensive and complex topography.

Beijing, the capital of China, is the political, economic, cultural and educational centre, with a population of about 14 million. Beijing’s economy has grown rapidly since winning the bid to host the 2008 Olympic Games.

Putonghua (Mandarin) is the official language of mainland China with 53 different dialects spoken among the 56 ethnic groups in China. Locals in Shanghai speak Shanghainese while Cantonese is widely used in southern parts of China. However, these days, English is becoming increasingly popular since its incorporation as part of the education curriculum. The younger generation in large cities can usually communicate in basic English.

Spring Festival is the traditional Chinese New Year for Chinese all over the world and falls late January to early February each year.

The infrastructure in terms of international and local travel by air, road and sea, hospitals, housing, schooling, shopping and leisure entertainment varies by province but it is convenient and is of international standards in the major cities such as Beijing, Shanghai and Guangzhou.
Section 3
PwC in China

PwC China, Hong Kong and Singapore (CaSH) now operate on a combined basis, subject to local applicable laws. Together, we have more than 470 partners and 13,000 staff located in 15 cities: Beijing, Hong Kong, Shanghai, Singapore, Chongqing, Dalian, Guangzhou, Macau, Qingdao, Shenzhen, Suzhou, Tianjin, Xi’an and Xiamen. Beijing, Hong Kong, and Shanghai are the three main centres of operation. Our professional accounting and audit practice were the first to be established in Hong Kong and Shanghai in 1902 and 1906 respectively.

PwC China has been ranked first out of the 100 top accounting firms in China* for five consecutive years and acknowledged as the Service Provider of the Year at the Asia Insurance Industry Awards 2007**. We have also been voted as one of the best employers in the accounting industry***. We were proudly named the Accounting Services Supplier to the Beijing 2008 Olympic Games and the Special Olympics in Shanghai.

The expatriate community in China is large and well-developed. English is the widely spoken language among the different nationalities. The firm provides a multinational environment with close to 400 international staff from 18 different countries and over 80 international assignees.

The firm offers a diverse client basis, a selection of some of PwC China’s big brand clients is listed below:

- Airbus
- Alfred Dunhill
- American Express
- AXA
- Bank of China
- China National Petroleum
- China Life Insurance
- China United Telecommunications
- Coca-Cola

* Awarded by the Chinese Institute of Certified Public Accountants
** Hosted by Asia Insurance Review
*** ChinaHR.com
Section 3
Living and working in China

In the words of one international assignee...

As a US Assurance partner on an international partner assignment to the PwC Shanghai office, I was very excited about my move to China from the beginning. This international assignment is providing me with remarkable international exposure, access to the world’s fastest developing market and access to the most populous nation in the world.

It also proved to be a great opportunity for my family to immerse in Chinese culture. I have been gaining invaluable experience from day one in China. My US experience is sought after and I have had the opportunity to lead teams on US public registrations including initial public offerings.

Our China partners and staff have made me feel welcome and I have learned a great deal from all of them about Chinese culture and doing business in China. Having been in China for a year now my wife and kids can speak and understand Mandarin Chinese (I am working hard to catch up with them) and I know my kids exposure to such a distinguished culture will benefit them enormously in the future.

Ergun Genc, Partner, Assurance, Shanghai
Section 3
Immigration

- All international assignees with foreign passports are required to obtain a work visa prior to entering China. International assignees with Hong Kong/Macau/Taiwan citizenship can enter China with a travel permit. International assignees with PRC passports can enter China with their PRC passports.

- International assignees (foreign passport holders, Hong Kong/Macau/Taiwan citizens and PRC passport holders with Hukou* cancelled in China) need to apply for a work and residence permit after arrival in China. This process usually takes three to four weeks. The Global Mobility team in China will guide international assignees through this process.

- The Chinese government requires a range of documentation to support the visa process including attested copies of professional and educational qualification certificates.

- Accompanying family members (spouse and children) will be granted accompanied visas and dependent residence permits.

- Generally, the 'life partner’ status is not recognised by the Chinese government. As such, there is no guarantee that an accompanied visa or dependent residence permits will be issued to a life partner who is not legally married to the assignee.

- A business visa will be arranged for those entering China for training or meetings or an assignment of less than six months.

* Hukou is the Chinese term for registered permanent residence
Section 3

Tax

- International assignees working in China are subject to Chinese income tax on employment income related to the assignment in China. They are also subject to income tax on any interest and dividends from Chinese entities, on rental income from the lease of property in China or on other China related income.
- Income taxable as “wages and salaries” includes basic wages or salary, awards, and bonuses.
- Reimbursements of business-related expenses and certain fringe benefits, supported by valid receipts, are not taxable.
- China has a monthly tax filing system with the tax year running from 1 January to 31 December.
- The employer has withholding liability and the monthly tax filing is arranged by the employer.
- International assignees with foreign passports or Hong Kong/Macau/Taiwan citizenship can enjoy tax relief on housing, meal & laundry, home trip (airfares, airport taxes and taxis to and from the airport) and children’s education costs in China. Their effective tax rate after tax relief is around 20% – 30%.
- There is no joint tax return in China, husbands and wives are taxed separately and receive their own standard monthly deduction.
- Any international assignees (foreign passport holders, Hong Kong/Macau/Taiwan citizens and PRC passport holders with PR in foreign countries) who are resident in China for five consecutive years will be subject to Chinese tax on worldwide income for every full year of residence, starting from the sixth year.
Section 3
People, food and culture

- Chinese people tend to be reserved, but they are very hospitable. They are more group oriented than individualistic. Family is still very important in the Chinese society. Elders are respected and are taken care of by younger family members. As part of this “group orientation”, acquaintances help each other when asked.
- The Chinese society is however changing very rapidly, with the younger generations adopting markedly different opinions and behaviours to the older generations.
- Chinese cuisine is an indispensable part of Chinese culture, unique in style and famous all over the world.
- There are four major styles of cooking: Shandong, Huaiyang, Sichuan and Guangdong. In addition, varieties of local delicacies and snacks abound. Altogether there are more than 10,000 specialty dishes, some examples of these are Beijing instant-boiled mutton, Guangdong roasted roaster, Sichuan Zhangcha duck and Huaiyang three-set duck.
- In all streets throughout China one will find numerous restaurants, big and small, offering various foods with different tastes and flavours, making traditional Chinese cuisine available to the international assignee at any time.
- A large variety of foreign dishes/restaurants can also be found in China.
- In recent years, China has been in the spotlight with its rapid growth and spectacular international events such as the 2008 Beijing Olympic Games and World Expo 2010 in Shanghai. International assignees can take the opportunity to experience China’s 5000-year culture and traditions during the period of their international assignment.
- Tourist sites such as the Forbidden City, Summer Palace, Terracotta Warriors and most importantly the Great Wall are well worth visiting.
Section 3
Religion and laws

• With over 100 million followers of various faiths, China is a country with a great diversity of religions. The main religions are Buddhism (including Tibetan Buddhism or Lamaism), Islam, Christianity, China’s indigenous Taoism, along with Shamanism, Eastern Orthodox Christianity and the Maxi people’s Dongba religion. Chinese citizens enjoy the freedom of belief in state-authorised religions and religious organisations.

• In China, religion is separated from the state and education. State power shall not use religion in its own service and religion shall not interfere with the state’s administration, judicature and education.

• However, the Confucian approach (Confucianism) to government and society remains very influential.

• Chinese law is rooted in both traditional Confucian law and Socialist law. It is currently undergoing significant reform but the Chinese Central government has the highest authority.
Section 3
Medical care

• Medical care in China has dramatically improved in alignment with the economy. International assignees should have no concerns in finding quality healthcare when needed in China.

• Satisfactory western-style clinics and hospitals have been set up in large cities to serve the ever-expanding international population. A good number of public hospitals have also set up foreigner or VIP clinics, catering specifically to the expatriate population. Most of these doctors speak English and many have been trained abroad.

• International assignees generally go to either a western-operated clinic or one of the VIP clinics, although some choose to go to their local neighbourhood hospital. Facilities at these institutions are improving every year, and some include 24-hour care and accident and emergency departments with trained international staff at hand.
Section 3
Accommodation

- A prospective international assignee will need to consider that their living arrangements may well be quite different from those that they are used to at home.
- In China, big cities (Beijing, Shanghai, Guangzhou, etc.) offer a large choice of accommodation at different prices and different levels of comfort.
- Apartments are the primary option in the city centre and detached and semi-detached houses are available in the suburbs. Most people live in apartment buildings, which reach as high as 40 floors and are guarded by 24-hour security services. Many houses or apartments are already fully furnished, if not, the tenant can sometimes request furnishings from the owner/landlord.
- Villa-type housing and serviced apartments are also available, although this option is expensive and sometimes far from the city centre.
- International assignees with accompanying families tend to live in the suburbs to be close to the international schools.
- The standard lease term for renting is one year minimum and a two month deposit is required. Normally, utilities are excluded; however, some serviced apartments include utilities in the rental fee. There are a number of serviced apartments available for temporary accommodation.
- PwC China engages two companies to provide orientation services. These providers will shortlist a selection of apartments for viewing based on the assignee’s criteria.
- International assignees are required to report to the nearest police station and register their place of residence with them when renting accommodation in China.
- Housing costs are tax deductible for international assignees working in China who hold foreign passports or Hong Kong/Macao/Taiwan citizenship. To receive this tax relief housing costs must be supported by a tenancy agreement and official receipts evidencing the landlord has paid tax on the rental income (official tax receipts are called ‘Fapiao’ in China).
International schools are an available option for the international assignee with children. There are a number of international schools in big cities catering to different education systems (American, British, French, German, Japanese, etc.).

The school year starts from August and ends in June of the following year.

It is important to note that the vacancies in international schools are in high demand, so it is essential to make a reservation to enroll as early as possible. It is strongly recommended to apply to more than two schools in order to guarantee a place.

Students are admitted and placed in a grade level. Consideration is given to their age, achievement level and grade level at their previous school when deciding their grade level. Grades run from pre-kindergarten (at age of four) through Grade 12 (age of 17).

Annual tuition fees vary by school, but are generally around US$15,000 to US$20,000 for pre-kindergarten and kindergarten, and US$20,000 to US$25,000 for primary school up to high school.

International assignees with foreign passports or Hong Kong/Macau/Taiwan citizenship can claim tax relief on children’s education costs in China.
Section 3
Local transportation

- Most inbound assignees choose not to drive in Chinese cities as the traffic laws and driving norms differ markedly from those in western countries.
- Many transport options are available in cities (bus, metro, taxi, etc.).
- Bus and metro tickets are purchased onboard. In big cities, frequent travelers choose to purchase rechargeable cards which are convenient to use. Typically, bus and taxi drivers do not speak English and travelers are recommended to carry the name of their destination in Chinese.
- Taxis are generally considered a very fast and convenient way to get to one’s destination, be it a hotel, scenic spot, airport or railway station. Taxis can be found in almost every city, and fares are relatively inexpensive. International assignees have the opportunity to hire a taxi for a half or a whole day, but it is recommended to first agree on a price with the driver. Taxis vary from city to city, but in most cases they are clean, air-conditioned, with seatbelts in the back. They are usually red, yellow and green, or yellow and black.
- Travel between cities is usually realised by air, rail or road transport.
- Air travel is considered the most convenient and fastest means of transportation, it is however also the most expensive.
- Train is one of the cheapest ways to travel long distances in China and is widely used by the local population. When choosing to travel long journeys by train, tickets should be purchased in advance and it is advised to book a soft sleeper.
- Road signs in big cities and at train stations and airports are usually in Chinese and English. It is easy to travel in big cities in China with no accompanying travel guide. Road signage outside of the bigger cities is however typically only in Chinese.
- All means of transport are considered safe.
Generally the crime rate is low in China and the political situation is stable.

Serious crime against foreigners is rare in China. However, pickpockets and thieves are a growing problem, particularly in markets, major tourist sites, airports, international bar and shopping areas.

It is extremely important to take care of your passport while in China. If your passport is lost or stolen, you will not be able to leave China without first obtaining an emergency passport (issued by the Embassy or Consulate and which is of limited validity only) and a replacement visa (issued by the Chinese authorities) as well as a police report. This can take more than a week.

You will not be permitted to take an internal flight in China or check into a hotel without your passport, but you can travel by train.

Driving standards are not always as disciplined as they might be in other parts of the world and pedestrians should exercise caution when crossing roads.

You may visit PwC’s Global Security website to get an up-to-date security assessment [link](http://networkintegratedsecurity.pwcinternal.com/uk/politicalrisksecurity/PRScalendar.nsf/vwGetDoc/9C93BED94F7B028680257603003E5DA9RXWL-7UFFBS-EN).
What next

Interested in exploring an international assignment to China further?

- Contact your local Global Mobility/Partner Affairs team who will be able to guide you through your role in the international assignment process and produce indicative cost estimates.

- Visit the CaSH website http://rise/General/gm/gm.html to understand more about China.

- Or you can also visit the Global Mobility website www.globalmobility.pwc.com, which provides a good source of information about the international assignment programme and related processes.