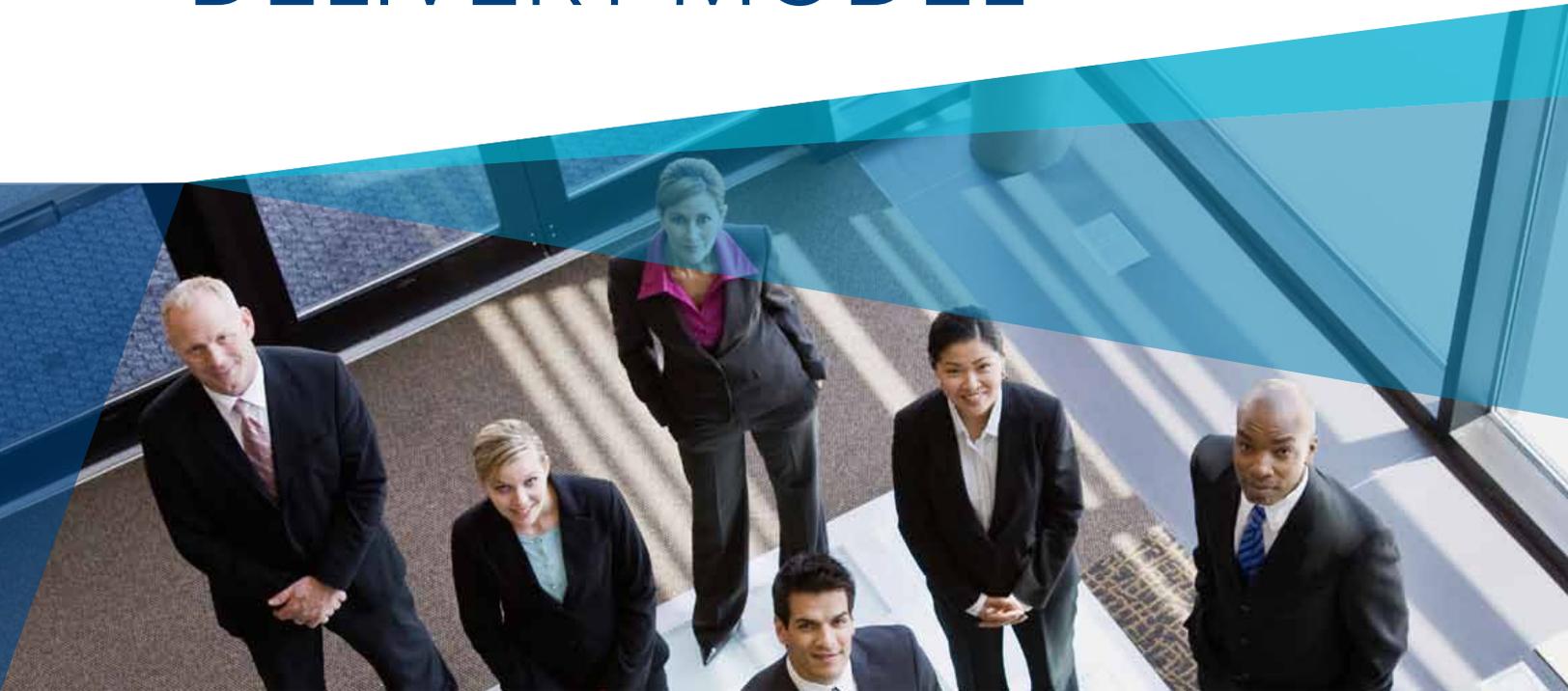


# IT'S TIME FOR THE NEXT GENERATION HR SERVICE DELIVERY MODEL





Over the past two decades the HR function has undergone a process of transformation – with varying levels of success. Recognizing the critical linkage between talent management and business success, business leaders are asking their HR functions to play an increasingly strategic role in achieving business objectives. At the same time, they are looking to wring costs from HR service delivery, as well as manage program spend, in order to redirect funds to other business imperatives.

In response, HR departments in many organizations around the world have implemented a service delivery model in which transactional services, program design and strategic business support are carried out by three groups within the HR function:

- **HR Business Partners** consult with business leaders on people issues
- **Centers of Expertise (COEs)** focus on the design of HR programs and policies
- **Shared Services Centers** deal with day-to-day HR service delivery

EXHIBIT 1:  
The HR Service Delivery Model as It Stands Today



## WHAT'S WRONG WITH THIS PICTURE?

While this model has improved HR performance, exceeding the capabilities of a model in which HR services are aligned purely functionally, it has not enabled HR to meet the ever-increasing expectations of business leaders or fully support business needs.

In fact, Bersin & Associates' 2011 *High-Impact HR Organization*<sup>®</sup> study indicates that fewer than one in five HR organizations feel that their model delivers the combination of efficiency, value and high level of service demanded by their businesses.

Why is today's HR service delivery model failing to meet business expectations? Our work with many organizations unsatisfied with the impact of their efforts around HR transformation has enabled us to identify seven key obstacles to business success:

### 1. Not strategically driven

When considering the appropriate HR model for an organization, attention is often focused on service delivery problems or cost reduction issues, rather than on enabling the organization to meet its specific business needs.

### 2. Flawed implementation

Following the completion of transformation efforts, many HR organizations struggle to fully articulate how staff will support the newly transformed function – for instance, staff titles are often changed while roles are left poorly defined. The position of HR Business Partners provides an excellent example: The role was originally intended to deepen the function's ability to play a strategic role in business success, but many Business Partners are still asked to spend significant time providing administrative or generalist services. Similarly, many HR functional departments have been rebranded as COEs, even though appropriate consideration has not been given to the specialist expertise required of COE staff to meet specific business priorities.

In addition, organizations establishing Shared Services Centers often fail to consider how Service Centers differ from the traditional HR function; the skill sets and focus of service center staff are different, as are the career paths, day-to-day management, key performance indicators and resourcing approach. Effective shared services require more than simply centralizing services.

### 3. Limited HR capability

Today's HR service delivery model requires capabilities that HR typically does not possess. According to Mercer's 2010 EMEA HR Transformation Survey, the majority of organizations believe that they do not have the required level of HR capabilities in critical areas – including partnering, organizational development and talent management – and agree that a dramatic increase of these skills will be required to influence the workforce and effect change in the future.

It is virtually impossible for existing staff to transition from an administrative to a strategic Business Partner role without exposure to the business, strategy expertise and other competencies that support them in their consulting role with senior managers. Likewise, those in COEs need operational management skills in, for example, data analysis, project management, supplier management and cost management that existing HR staff may not currently possess.

### 4. Failure to provide top-notch transactional services

The credibility of the entire function is undermined when baseline transactional services are not delivered flawlessly due to inferior data quality, lack of technology, poorly defined processes and policies, and lack of system integration. In fact, this is one of the key reasons function staff are pulled away from strategic priorities and dragged back into the delivery of administrative services.

### 5. Limited satisfaction in self-service technology by employees and managers

Line managers and employees often still prefer to receive “high touch” services from HR, particularly when sensitive issues or conversations are involved. In addition, change management and ease of use may not be adequately emphasized during rollout of new self-service technology, resulting in lower satisfaction of online HR transactions.

### 6. Lack of support for line managers

Research into employee engagement underscores the critical role line managers play in motivating and retaining their employees. Recent Bersin & Associates research suggests that organizations that concentrate their resources on the development, assessment and selection of line managers reap a greater return on their investments. Managers are on the front lines of HR program delivery – from compensation and performance management to succession planning, career development and work/life balance – yet the current model has often understated their role.

### 7. Insufficient geographic focus

Finally, the current service delivery model does not account for the very real need of today's global business operations for staff with deep expertise in country-specific employment legislation, compliance and other specialist knowledge. While many global organizations have attempted to create more efficient centralized HR structures, some HR services – such as ensuring compliance with local labor laws, managing union relations and advising managers on employee issues – are best provided by local, regional or country-specific HR specialists.

# NEXT GENERATION HR: AN HR FUNCTION THAT CAN PROVIDE ENHANCED VALUE TO THE BUSINESS

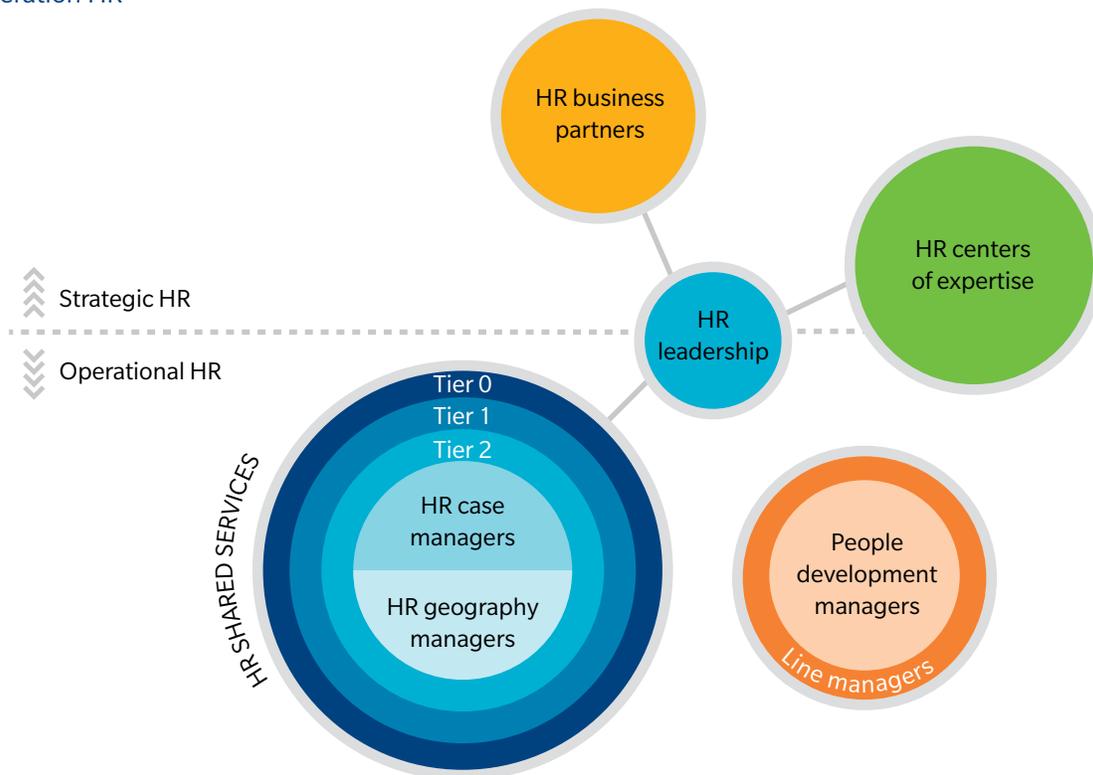
Moving to a next generation HR model can significantly benefit organizations. Bersin & Associates’ research found that high-impact HR organizations go far beyond the provision of low-cost services to focus on activities that actually strengthen business performance, such as building leadership skills, creating a best place to work or encouraging collaboration and employee empowerment.

Companies that effectively implement the next generation HR service delivery model will be:

- **More strategic.** HR will possess the structure, skills and capabilities to ensure that the business can achieve competitive advantage through its human capital strategy.

- **Guided by metrics and measurement.** HR will have the analytical skills and technological infrastructure to provide the business with the information and tools it needs to make fact-based decisions.
- **Flawless in executing the fundamentals.** HR will effectively and efficiently deliver HR services to managers, employees and applicants, aided both by technology and by the appropriate use of internal shared services capabilities and co-sourcing or outsourcing arrangements.
- **Effective in supporting line managers.** HR will empower line managers to become good people managers by providing enhanced operational support and easy-to-use tools.
- **Cost-effective.** HR will become more cost-effective in delivering services by redirecting transactional work to shared services and/or outsourcing vendors and by deploying appropriate HR technology.

EXHIBIT 2:  
Next Generation HR



## HOW WILL THE NEXT GENERATION HR FUNCTION BE DIFFERENT FROM TODAY'S MODEL?

Let's be clear – the key elements in the HR service delivery model will remain; however, in our view, the model's expected benefits will be fully realized only if a number of changes are implemented:

### HR LEADERS NEED VISION AND CONVICTION

In order to establish the next generation HR service delivery model, the HR leader must see transformation of the function as a personal mission and the most important means for contributing to business success. The leader must be willing to challenge the status quo, fundamentally changing the nature of many roles within HR, and how the business interacts with HR, to truly effect change.

Successful HR change leadership requires interactions not only within HR but also with the CEO, senior management and the wider organization. The role of change agent is clearly a difficult one, but it is absolutely essential to the successful transformation of the HR function.

### HR GOVERNANCE NEEDS TO BE CLEARLY AND EXPLICITLY DEFINED

The next generation HR function will require an explicit governance framework to manage risk and fully realize the benefits of the new model. A governance framework will be needed to formalize decision making and clarify the manner in which HR operates. The framework should identify which elements among HR's philosophies, policies and processes should be common across the organization and which could be modified to serve particular business units or geographies. HR governance also includes defining which roles will have responsibility for making decisions.

### RELIANCE ON FACT-BASED DECISIONS

The prevalence of people-related data and more sophisticated analytical capabilities will enable HR *and* business leaders to make decisions based on facts and outcomes rather than on intuition and promises.

HR functions will increasingly be held accountable for the return on investments made in an organization's people; the ability exists to measure and monitor the value created by those investments. Examples include using company data to show that current mobility programs are achieving the desired outcome in developing successful leaders in remote locations, and to prove that different courses of action are required because current hiring and promotion patterns will not allow the organization to achieve its desired diversity profile. The HR function needs to think differently about showing return and embrace fact-based decision making.

### HR NEEDS FEWER BUSINESS PARTNERS AND THEY MUST FULLY EMBRACE THEIR NEW ROLE

HR Business Partners of the future will be a small cadre of highly skilled professionals, each one aligned directly with the head of a business. Unlike the Business Partners that currently exist in many organizations today, future Business Partners will not be generalists who support line managers and employees and provide day-to-day HR services. Instead, they will work on an equal footing with senior management – directly advising and supporting these leaders as they make strategic people decisions. Many Business Partners will, in fact, have direct experience in the business itself rather than in HR alone. Freed from responsibility for delivering operational HR services, these Business Partners will be able to:

- Develop a business unit workforce strategy
- Provide executive coaching and advice
- Help business leaders understand and address the people implications of business decisions
- Ensure that business unit strategies are supported with the HR programs needed to provide competitive advantage
- Broker the appropriate HR services for the business unit from HR's COEs and Shared Services Center

## COES MUST SHED TRANSACTIONAL SERVICES TO DRIVE NEW THINKING

During the last round of HR transformations, many organizations created COEs charged with setting strategy, designing solutions and developing global policies. Yet in too many cases, COEs have been hampered in their ability to fulfill this role because they continue to handle a large quantity of transactional work as well.

In organizations that adopt the next generation HR model, much of the remaining transactional work that resides in COEs will shift from the COE to Shared Services or to external partners – examples include recruitment outsourcing, compensation co-sourcing or sourcing a provider on a project-by-project basis. To date, COEs have not fully leveraged the advantages of these arrangements. When they do, it will result in smaller COEs that better represent the focused and specialist nature of the HR services they deliver.

Instead of automatically converting existing functional areas into COEs, organizations will also identify the key areas of specialist expertise they require based on business priorities. Areas in which forward-looking HR functions may need dedicated expertise include:

- **Risk management, responsibility and compliance.** Enhancing HR's current compliance role to include full people-related risk management and corporate social responsibility, this could also include thought leadership and policy development regarding the uses and risks of social networking in the workplace (for example, for collaborative work).
- **Inclusion and engagement.** Dedicated to issues of diversity, inclusion and engagement, this will involve the provision of expert advice to the business on how to effectively compete for and motivate its talent for business success.

### EXAMPLE – HOW THE ANNUAL COMPENSATION PROCESS WORKS IN THE NEW MODEL

What role will the various components of the next generation HR function play in delivering compensation services? The COE will be responsible for providing initial guidelines to Business Partners to help them create compensation budgets for their lines of business. The COE may also work with a third-party partner to help guide compensation strategy activities such as salary structure design, annual compensation planning, compensation guidance and advice in new markets.

Transactional compensation activities – for example, market pricing and survey data management – will be supported in the Shared Services organization, using either internal or external resources to respond to the seasonal surge in demand for these services.

Business Partners, meanwhile, will determine how performance should be rewarded based on their understanding of the business drivers. It will be their responsibility to broker any changes in reward guidelines with the COE.

Once the decisions about compensation guidelines have been made, the COE will use enabling technology to provide these to line managers. Line managers will then submit their proposed increases along with any specific questions or concerns to their HR Geography Manager. In addition to addressing line manager concerns, HR Geography Managers will be responsible for checking the proposed increases for compliance with local labor agreements.

Following final approval of the increases, People Development Managers can coach fellow line managers through key compensation messages so that they can effectively deliver these messages to employees. If they have questions about their pay, employees will contact the Shared Service Center or, in the case of a potential grievance, an HR Case Manager.

- **Workforce metrics and measurement.** Expertise will be required to help the organization report on, understand and manage human capital metrics – equipping it with the tools to convey trends in workforce data, identify areas at risk, or analyze the return and impact of specific HR initiatives.
- **HR effectiveness.** This COE will include improving HR staff capabilities, redesigning processes and fully implementing technology to enhance the function’s overall effectiveness.
- **HR controller.** This area will focus on financial controls and analysis around budgets, HR costs and vendor management to improve HR’s operational performance.

### SHARED SERVICES AND OUTSOURCING ARE KEYS TO ACHIEVING THE STRATEGIC MODEL

Much of HR’s operational role is and will continue to be devoted to smooth and efficient administration and recordkeeping. Even as HR takes on a more strategic role in the business, its credibility will continue to hinge largely on its ability to successfully deliver the myriad transactional services demanded by employees and managers. Further, supplying accurate core human capital data is a foundational requirement for successfully providing the analytics, reporting and metrics needed to drive business decisions.

In the HR function of the future, most of HR’s resources and the bulk of its administrative, transactional and operational work will be located in Shared Services. While this may be one centralized internal operation or several regional centers in a large, global organization, it will also encompass co-sourcing or outsourcing partners. Whether internal or external, Shared Services will be responsible for:

- Delivering services directly to employees and line managers
- Day-to-day processing of HR transactions
- Advising and offering on-demand support to line managers on day-to-day people issues

- Resolving routine queries that cannot be handled by technology
- Managing HR systems and ensuring data quality
- Providing reports and people-related analytics
- Day-to-day interaction with outside vendors

By utilizing a tiered model for responding to customer inquiries, Shared Services will be able to resolve them effectively and efficiently. Service delivery should be built around the expectation that for every 100 inquiries or transactions, 90 will be able to be appropriately resolved through a combination of automated (Tier 0) service and interaction with Shared Service Agents (Tier 1). Of the 10 “escalated” inquiries remaining, nine will be resolved by more highly trained and skilled Shared Service Specialists (Tier 2) or through referral to a COE. The one inquiry or transaction that remains unresolved will then be addressed via face-to-face interaction with the HR Case Manager.

Too often organizations overlook the functionality required of technology to match their vision. Technology is not a panacea but a tool to deliver on business strategy. Successful selection of HR technology is achieved by appropriately scoping the technical functionality needed to optimize the HR service delivery model and identifying how automation can enhance operational effectiveness. Then the organization can determine whether the functionality offered by core HR technology best meets its needs or whether specific point solutions are needed to support key people processes such as talent management.

It is also crucial not to underestimate the change management effort required to successfully deploy HR technology and shared services. Because implementation of shared services and technology affects not only how HR operates – for example, where resources are deployed to support administrative processing – but also how employees and managers interact with the function, it is critical that these end users understand the value of the new service delivery and adopt the new technologies.

## WHY PEOPLE DEVELOPMENT MANAGERS?

Over the years, many clients have reported that their line managers lack the skills needed to effectively manage their people. The People Development Manager can play a key role in bridging this skills gap to ensure that line managers know how to apply the tools, processes and practices associated with people management.

For example, a People Development Manager might coach a fellow line manager through the process of

conducting an effective performance review, or might share information about where to get additional support for a particular employee issue.

While formally outside the HR function, these managers should receive support from HR to ensure that they align and comply with HR programs and practices. Over time, the importance of this role may diminish as line manager capability in people processes improves across the company as a whole.

While shared services is key to cost-effective HR service delivery, flawless execution will also require resources on the ground to support managers and employees with complex issues. Next generation HR functions will deploy resources able to resolve issues that are too complex to be resolved through self-service technology, an initial contact center or the external service vendor.

Among the resources that may be required to make the new model fully operational are:

- **HR geography managers** responsible for compliance with country-specific employment legislation and dialogue with social partners, work councils and others.
- **HR case managers** responsible for activities such as the advanced stages of disciplinary or grievance procedures that must be handled face-to-face.

## BUSINESS SUCCESS DEPENDS ON LINE MANAGERS

Business success ultimately depends on the ability of line managers to manage, coach and develop their employees. Employees who feel well supported by their managers are also more highly engaged in their work. Yet Mercer's recent *What's Working Study* reports that less than 50% of employees in the US and the UK believe that their managers play an active role in their personal

career planning or regularly coach them on improving their performance. Even a slight increase in these scores by a given organization could have an impact on an employee's performance and ability, enhancing organizational performance.

While line managers have always delivered people management services to employees, previous HR service delivery models failed to explicitly acknowledge this important delivery channel. Organizations adopting the next generation HR model will support line managers in two principal ways. First, appropriate service from case managers and geography managers within Shared Services can help managers deliver on their people management responsibilities.

Second, we suggest that organizations create a new role – the **People Development Manager** – with responsibility for coaching line managers to help them refine their people management skills. People development managers are not HR staff; they are managers with their own line responsibilities who are identified as being exemplary people managers. By providing these managers with the appropriate tools and training, and then deploying them throughout the organization, HR can powerfully enhance people management and, ultimately, business performance.

## HOW DO WE GET THERE?

Since one size definitely does not fit all, the design and implementation of the next generation HR function must be unique to each organization. Mercer has developed an HR transformation framework that companies can use as a guide in moving toward their own HR function of the future. When re-energizing transformation efforts, we recommend adopting the following key steps.

### 1. Understand your starting point

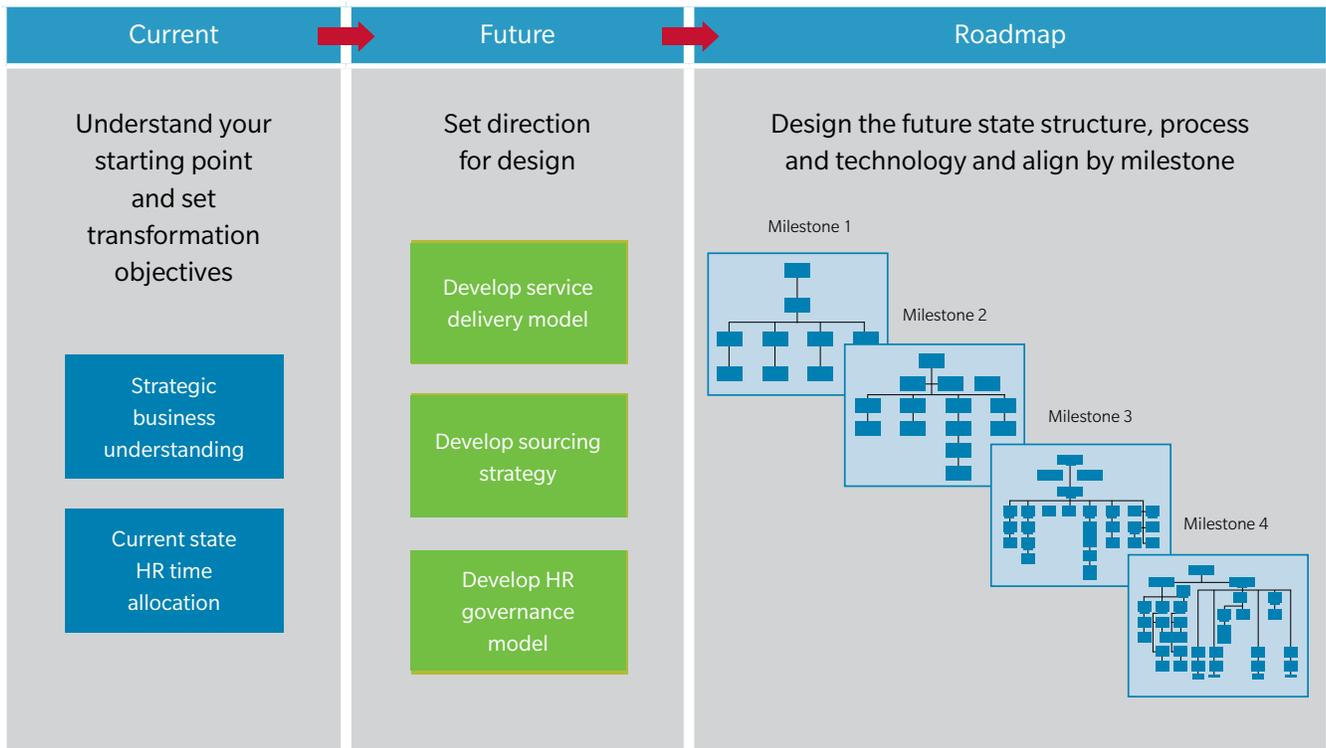
An organization's HR function strategy must consider the linkages that exist between the business environment, the people strategy and the HR function. Without that connection, the HR function will be unable to add value to the business and its stakeholders, becoming a cost center that delivers a limited contribution to the business.

The business requirements provide the basis for the people strategy – that is, for establishing the skills, capabilities and behaviors that should be found within the workforce and how the workforce should be sourced, managed and motivated in order to best execute the business strategy and achieve business objectives. The people strategy, in turn, helps determine the strategy and mission of the HR function. This HR function strategy must:

- Focus on the means by which the HR function adds value to the business
- Outline the way in which HR will provide the business with information and tools that guide fact-based decisions and facilitate the execution of the people strategy
- Define the services that must be delivered through the HR function
- Establish the criteria for developing an HR service delivery model that reflects today's realities
- Clearly outline what is expected of line managers when it comes to their people-related responsibilities

#### EXHIBIT 3:

#### Mercer's HR Transformation Framework



As the pace of business change accelerates, it becomes increasingly critical to get the people strategy right and then to correctly implement the function that will drive and support it. For HR, this means doing things differently – and with increased strategic and measurable intent.

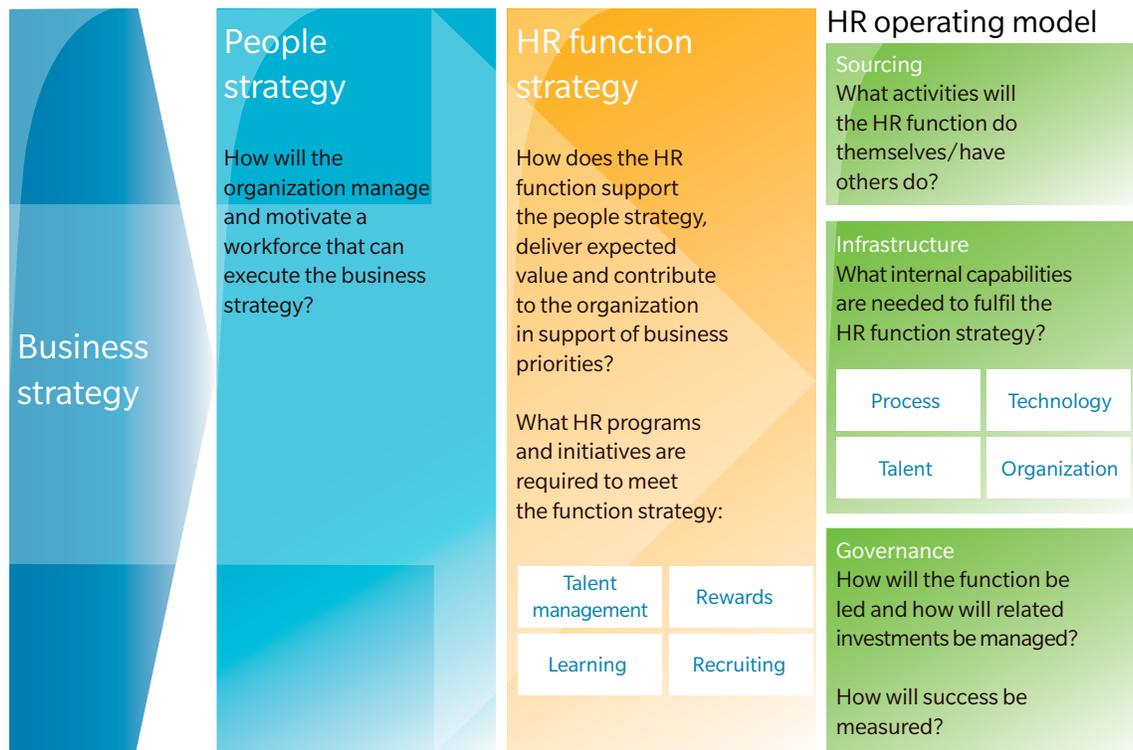
Just as important as the people strategy is understanding how HR currently operates. HR leaders should analyze how time and resources are currently allocated within the function – for example, the nature of the operational transactions, how much time is spent by strategic Business Partners on non-strategic transactional activities, and what initiatives and programs are currently led by COEs. This will enable HR to quantify the gap between its current and desired state and prioritize its transformation efforts.

HR can then articulate the benefits of moving to the new service delivery model in terms of enhanced organizational outcomes, customer service, provision of services and the resulting return on investments.

## 2. Set the strategic direction for design

Equipped with a solid perspective on the business agenda, human capital initiatives and transformation objectives, HR leaders can design a best-fit HR service delivery model. As part of this effort, they will need to develop the governance structure that defines the decision-making process in HR, what programs, policies and processes are common across the organization and how to mitigate risks.

EXHIBIT 4:  
Mercer’s HR Business Design Framework



### SAYING GOODBYE TO BENCHMARKS ...

Organizations have long viewed benchmarks as useful guides for sizing and staffing the HR function. Mercer's view, however, is that benchmarks alone are poor guides in designing an HR function that best supports business success.

Next generation HR functions will be judged not by their faithfulness to external benchmarks, but by their ability to make a measurable impact on business results through effective talent management. This means that the only appropriate guides to function sizing and staffing are those dictated by specific business needs. By assessing what is critical to organizational success, HR can determine what resources are required and how they should be allocated to achieve results. This will yield the unique HR footprint that is best suited to the organization.

While the variables affecting HR design are numerous and different for each company, some of the issues that will help determine the function's staffing level and the manner in which HR fits into the company's structure may include:

- The company's use of technology, outsourcing and co-sourcing solutions
- The geographic scale and scope of services provided by HR
- What the company can afford

HR will also need to develop a sourcing strategy that optimizes HR resources. This may involve co-sourcing or outsourcing certain administrative or operational tasks if doing so will further strategic aims, trim costs or bring in capabilities not currently retained in-house.

### 3. Design infrastructure to support the new strategy and direction

Finally, leaders must design and invest in the appropriate infrastructure to implement HR's new service delivery model – developing processes that are efficient and compatible with this new model, utilizing the most appropriate technology to facilitate those processes and to deliver services to HR customers, and, most important, investing in people that have the skills and capabilities required to deliver the services needed by the business and called for in the new model.

Pacing and sequencing the rollout of the new HR service delivery model is critical. Once there is an understanding of the start and end points, organizations can create a number of transitional models that will get them to the final state. Structural change milestones can be based on key elements of the infrastructure, such as technology rollouts or outsourcing go-live.

Organizations have been transforming HR for the past 20 years with limited success, but the lessons learned have paved the way for a next generation HR model that is better equipped to deliver on strategic as well as operational imperatives.

### ... Measuring HR

Next generation HR functions will use scorecards and key performance indicators to:

- Manage human capital as an asset
- Direct the development of HR programs and policies
- Effectively measure workforce and business effectiveness and satisfaction

Through the development of appropriate metrics, HR can help to ensure the implementation of a people strategy. At the same time, metrics will enable HR to measure its own effectiveness and demonstrate its value to the business. Developing these metrics requires a clear definition of HR's role and its service delivery strategy.

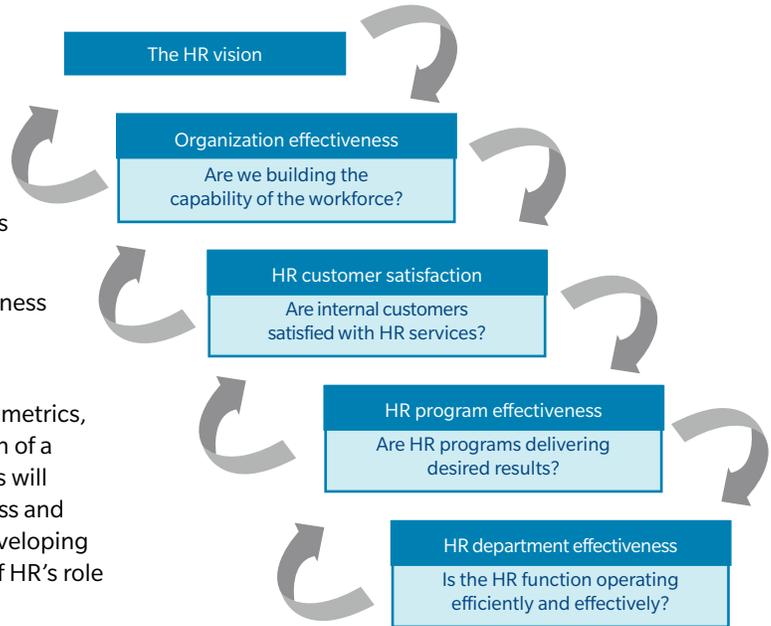


EXHIBIT 5:

### Next Generation HR Role Summary

	KEYWORD	PRIMARY INTERACTIONS	KEY ACTIVITIES
LEADERSHIP	Governance	<ul style="list-style-type: none"> <li>• Senior leadership</li> <li>• HR leadership team</li> <li>• Board of directors</li> </ul>	<ul style="list-style-type: none"> <li>• Provide leadership direction to HR organization to achieve business strategy based on senior management input</li> <li>• Provide governance and consistency across HR and businesses</li> <li>• Own the budget</li> <li>• Prioritize HR investments (time, resources and finance)</li> </ul>
BUSINESS PARTNERS	Consult	<ul style="list-style-type: none"> <li>• Business leadership</li> <li>• COEs</li> </ul>	<ul style="list-style-type: none"> <li>• Ensure that HR talent is fully capable</li> <li>• Responsible for developing and updating an effective HR function structure</li> <li>• Ensure that business units' strategies are supported with HR programs to provide competitive advantage</li> <li>• Ensure that the people implications of business decisions are understood and addressed</li> <li>• Broker HR services for business units (interacts with COEs/Shared Services Center)</li> <li>• Monitor cost management and cost containment within the business unit</li> <li>• Develop business unit workforce strategy, providing decision support and executive coaching</li> </ul>

	KEYWORD	PRIMARY INTERACTIONS	KEY ACTIVITIES
COEs	Design	<ul style="list-style-type: none"> <li>• Shared Service Center</li> <li>• Business Partners</li> </ul>	<ul style="list-style-type: none"> <li>• Set strategy for their functional areas</li> <li>• Align HR strategy and specialized HR service requirements</li> <li>• Design common solutions applied across organizational boundaries</li> <li>• Design specific business unit solutions</li> <li>• Handle complex questions referred from Shared Services Center</li> <li>• Provide deep content expertise in chosen area</li> <li>• Measure HR (metrics)</li> </ul>
PEOPLE DEVELOPMENT MANAGERS	Coach	<ul style="list-style-type: none"> <li>• Managers</li> <li>• Employees</li> <li>• Shared Service Center</li> <li>• Business Partners</li> </ul>	<ul style="list-style-type: none"> <li>• Bridge line manager skill and capability gaps for all people-related activities (for example, setting objectives, performance review, etc.)</li> <li>• Coach line managers as “super-user” of HR tools, programs and technology</li> </ul>
SHARED SERVICES (TIER 1)	Operational support	<ul style="list-style-type: none"> <li>• Managers</li> <li>• Employees</li> <li>• Applicants</li> </ul>	<ul style="list-style-type: none"> <li>• Focus on service delivery directly to employees and managers</li> <li>• Handle transactional activities and inquiries by phone and email</li> <li>• Manage outsourced vendors</li> <li>• Outsource key services (hosted HRIS, payroll, benefits administration, etc.)</li> <li>• Responsible for HRIS system including employee and manager self-service</li> </ul>
CASE MANAGERS (TIER 2)	Escalation	<ul style="list-style-type: none"> <li>• Managers</li> <li>• Employees</li> </ul>	<ul style="list-style-type: none"> <li>• Handle complex issues and escalated activities (for example, disciplinary action or grievance and complex employee situations involving research)</li> </ul>
GEOGRAPHY MANAGERS	Site support	<ul style="list-style-type: none"> <li>• Managers</li> <li>• Employees</li> <li>• Business Partners</li> </ul>	<ul style="list-style-type: none"> <li>• Ensure compliance with country-specific employment and other related legislation</li> <li>• Dialogue with social partners/work councils</li> <li>• Provide onsite support in countries/regions or locations with large employee populations</li> <li>• Handle country-specific issues around employee engagement, labor relations and employee relations</li> <li>• Local rollout of new/annual HR programs (in conjunction with People Development Managers)</li> </ul>

## RESOURCES

*From Bunker to Building: 2010 CHRO Survey*, The Cornell Center for Advanced Human Resources Studies, 2010.

*The High-Impact HR Organization: Top 10 Best Practices on the Road to Excellence*, Bersin & Associates, 2011, <http://www.bersin.com/Lib/Rs/Details.aspx?Docid=103313602>.

*HR Transformation in EMEA*, Mercer, 2011, <http://www.mercer.com/summary.htm?idContent=1405845>





For further information, please contact  
your local Mercer office or visit our website at:  
[www.mercer.com](http://www.mercer.com)

Argentina	Mexico
Australia	Netherlands
Austria	New Zealand
Belgium	Norway
Brazil	Peru
Canada	Philippines
Chile	Poland
China	Portugal
Colombia	Saudi Arabia
Czech Republic	Singapore
Denmark	South Korea
Finland	Spain
France	Sweden
Germany	Switzerland
Hong Kong	Taiwan
India	Thailand
Indonesia	Turkey
Ireland	United Arab Emirates
Italy	United Kingdom
Japan	United States
Malaysia	Venezuela