

Flash Alert

Monthly Summary (April 2015)

Flash Alerts	
Australia	<p><u>457 Visa Rules Altered Based on 457 Integrity Review Recommendations</u> The Australian government has implemented changes to the subclass 457 visa including longer notification periods for sponsored employees ceasing employment and new requirements for English-language skills and market salary rates, etc.</p>
Canada	<p><u>Electronic Travel Authorization to Be Implemented</u> Citizenship and Immigration Canada is implementing a new Electronic Travel Authorization (“eTA”) program, which mirrors the Electronic System for Travel Authorization (“ESTA”) already in place in the United States. Almost all visa-exempt foreign nationals will be required to apply for the eTA prior to travelling to Canada.</p>
France	<p><u>New Decree to Foster Proper Compliance for Cross-Border Work</u> A recent French decree reiterates the requirement that a non-French employer must declare in advance, to the labor inspectorate, all assignments to France. They must appoint a representative in France and keep relevant documentation.</p>
Japan	<p><u>Tax Reform Includes Exit Tax on Wealthy Departing Individuals</u> Japan’s recently-enacted tax reform plan includes the introduction of a so-called “exit tax” starting July 2015, which will apply to the gains of certain residents moving out of Japan who have financial assets of JPY 100 million or more.</p>
Mauritius	<p><u>New Fiscal Year but No Tax Increases in Budget</u> A “No Tax” budget was presented by the government of Mauritius which includes some key measures relating to personal taxation – of special note are: the change to the fiscal year and relief measures for returning Mauritian expatriates.</p>

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South Africa	<p><u>Personal Tax Rate, Fringe Benefit Changes in Budget 2015</u></p> <p>South Africa's new budget for 2015 contains changes to the tax treatment of employer contributions made to any local "approved" retirement fund and accommodation provided to the employee either free of charge, or for a consideration which is less than the "rental value." High income earning individuals will also be hit with an increase in income tax.</p>
Thailand	<p><u>Revision to Permissible Activities Not Classified As "Work"</u></p> <p>A recent announcement from the Thai Department of Employment declares the types of work-related activities that are not classified as "work" and will therefore not require application for a work permit.</p>
United Kingdom	<p><u>Legislation Revised on Sale of Residential Property by Nonresidents</u></p> <p>Updated legislation has been published on making gains arising to non-U.K. residents on the sale of U.K. residential property subject to capital gains taxation from April 6, 2015. There are significant clarifications made to the original draft legislation.</p>
United Kingdom	<p><u>Updates on 6 April Changes to Immigration Rules</u></p> <p>Recent changes to immigration rules introduce additional requirements and/or additional costs for certain migrants coming into the U.K. to work and live. Covered in this newsletter are the NHS surcharge, the Tier 2 category, the Tier 1 categories, new visa application fees, new visitor rules, and the system for Biometric Residence Permits.</p>
United States	<p><u>New 2015 Adjusted Sec. 911-Related Housing Cost Limitations</u></p> <p>The list of foreign locations with high housing costs relative to the United States has been released by the IRS. This is used for individuals living in foreign locations and claiming the foreign housing cost exclusion on their U.S. income tax return.</p>

Payroll Insights	
United States	<p><u>Multistate Nonresident Withholding Survey Results</u></p> <p>KPMG LLP's Global Mobility Services practice, in conjunction with the American Payroll Association, conducted an online survey to better understand current business attitudes and actions taken with respect to nonresident taxation in the United States.</p>
United States	<p><u>Supplemental Unemployment Benefits</u></p> <p>Although the U.S. Supreme Court disagreed with <i>Quality Stores</i> and held that regular severance payments are subject to Federal Insurance Contributions Act (FICA), there is an alternative type of separation pay plan that the IRS agrees is exempt from FICA.</p>

The Expatriate Administrator	
Ireland	<p><u>As Euro Tumbles Against the U.S. Dollar, Who Stands to Gain, Who Stands to Lose?</u></p> <p>This article discusses the effect of the falling euro vis-à-vis the U.S. dollar (and other currencies) on assignee remuneration and disposable income, as well as on qualification for special expatriate relief programs like Ireland's Special Assignee Relief Programme (SARP). Highlighted are several factors for employers to consider and various steps they can take to help mitigate the negative effects of the fluctuation in exchange rates.</p>
United States	<p><u>What Have the Social Security Regulations Helped to Clarify Since the Court's Windsor Decision?</u></p> <p>This article discusses some of the more common issues arising from the Social Security Administration's interpretation of the Supreme Court's 2013 <i>Windsor</i> decision including claims for Old Age, Survivors and Disability Insurance (OASDI) and Medicare benefits made by eligible individuals.</p>

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