

Flash International Executive Alert

Monthly Summary (August 2014)

Flash International Executive Alerts	
Ireland	<p><u>New Law Aims to Attract Workers with Technology Skills</u></p> <p>The recently promulgated Employment Permits (Amendment) Act 2014 authorizes new rules intended to reform and modernize Ireland's employment permits system to enhance Ireland's appeal as a top global location for hiring people with information and communication technology skills.</p>
Spain	<p><u>New Elements of Compensation Now Included in Social Security Tax Base</u></p> <p>Spain's Royal Decree 637/2014 expanded the scope of the social security contributions base by including more items of employees' remuneration subject to tax. This Decree covers remuneration that is subject to social security taxation and determines the rules for the valuation of different compensation elements received by employees. These new rules could reduce the employees' net remuneration by bringing more elements of compensation into the social security tax net, and they may raise employers' administrative burdens.</p>
Switzerland	<p><u>Restrictions Proposed to Expatriate Ordinance Could Raise Assignment Costs</u></p> <p>The Swiss Federal Council released proposed changes to the Expatriate Ordinance that narrow the definition of an expatriate and expatriate deductions. The new 'expatriate' definition will be restricted to an "executive employee or a specialist, who is temporarily assigned to Switzerland," and the conditions for claiming expatriate deductions for housing costs and school fees for minor children will be tightened.</p>
Thailand	<p><u>Guidelines for Employees' Trade-and-Investment-Related Activities</u></p> <p>On July 8, 2014, the Thai Department of Employment issued guidelines for trade and investment activities that do not require submission of Notification for Engagement in Necessary and Urgent Work under Section 9, such as participation in conferences and seminars, attending trade fairs/exhibitions, business visits, and attending academic lectures. The new policy should make it simpler for foreign individuals to enter the country when participating in said activities.</p>

IN THIS ISSUE

[Flash International Executive Alerts \(August\) Publications](#)

ALL IES PUBLICATIONS

[Flash International Executive Alert](#)

[Global Assignment Policies and Practices Survey](#)

[Payroll Insights](#)

[Tax Rates Online](#)

[Taxation of International Executives \(TIES\) Online](#)

[The Expatriate Administrator](#)

[Thinking Beyond Borders: Management of Extended Business Travelers](#)

[U.S. Taxation of Americans Abroad](#)

[U.S. Taxation of Foreign Citizens](#)

[Your Assignment Abroad: The 50 Most Common Concerns](#)

United States	<p><u>New Social Security Agreement with Switzerland Enters into Force</u></p> <p>The new Social Security Totalization Agreement with Switzerland replaces the 1980 U.S.-Switzerland social security agreement and accounts for recent changes to U.S. and Swiss laws. This agreement helps to eliminate double social security taxes and “totalizes” benefits for those on international assignment in one country or the other.</p>
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Publications	
United States	<p><u>Back to Basics: Home Leave</u></p> <p>KPMG's first article, in a series of <i>Back to Basics</i> global mobility-themed articles, discusses the home leave provision that offers assignees and accompanying family members assistance in returning to their home countries while on international assignment.</p>
United States	<p><u>Back to Basics: Repatriation</u></p> <p>This second article in the <i>Back to Basics</i> series is devoted to the repatriation of employees back to their home countries, focusing mainly on the planning and logistics of repatriation.</p>

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