



# GMS Flash Alert



## Flash Alert Monthly Summary (November 2019)

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#### Flash Alerts

Austria

**[\*New Wage Tax Withholding Regulations Starting 2020\*](#)**

Changes to the Austrian Income Tax Code were passed recently by the Parliament, which will create an obligation for foreign employers to administer wage tax withholdings in Austria for their employees who are subject to unlimited tax liability in Austria (domestic tax residents) effective January 1, 2020. The new rule will apply even if the employer has no permanent establishment in Austria, and may apply to employees performing their work in an Austrian home office for their foreign employer.

Belgium

**[\*Practical Aspects of Requalifying Cross-Border Activities for Social Security\*](#)**

Over the past several months there have been questions on the practical implications of Belgium's approach to re-evaluating a person's social security status according to its own national legislation in order to determine the applicable Belgian social security regime. The Belgian social security authorities have just recently clarified via Instructions the start date of this new position, the payment (or reimbursement) of social security contributions and related

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	<p>benefits, and the effect on the procedure for the request for certificates of coverage (A1 documents).</p>
Canada	<p><b><u><a href="#">New Requirements under Quebec Experience and Quebec Selection Certificate Programs</a></u></b></p> <p>On October 30, 2019, the Quebec immigration authority took steps to amend the regulations governing the fast-track Quebec Experience Program (“PEQ”) by imposing additional requirements for the candidates. The Order also introduces a “Values Test” as a selection criteria for all Quebec economic immigration programs, including PEQ and the Regular Quebec Skilled Worker Program (“PRTQ”). The new rules impose restrictive language and profession requirements on temporary foreign workers to qualify for permanent residency in Quebec.</p>
Chile	<p><b><u><a href="#">Updates on Visas and Permanent Residency Procedures</a></u></b></p> <p>In the past few months, the Chilean Immigration Department and the Chilean Immigration Police have introduced significant changes to different immigration processes that include permanent residency processes and requirements, new visas, new procedures on current visa processes, special exemptions and restrictions for tourists of specific nationalities, and benefits for tourists with special qualifications who apply for a special work permit.</p>
European Union	<p><b><u><a href="#">New Measures for Protection of Whistleblowers</a></u></b></p> <p>On October 7, 2019, the European Union (EU) Council approved a Directive aimed to protect persons who report breaches (the Whistleblowing Directive) of EU law. The Whistleblowing Directive introduces minimum standards for the protection of whistleblowers in the EU, which companies and authorities must follow. This will affect companies’ legal departments and HR departments and permeate the entire business entity.</p> <hr/> <p><b><u><a href="#">Round-up of Significant Developments Affecting Global Mobility</a></u></b></p> <p>In this GMS <i>Flash Alert</i> we summarize several significant developments that have occurred over the course of the last 12 months at the European Union (EU) level that will affect corporate global mobility programs and cross-border workers.</p>

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Finland	<p><b><u><a href="#">Proposals to Boost Labour Mobility and Attract Foreign Experts</a></u></b></p> <p>New proposals from the Finnish government provide for a lowered rate of source tax (withholding) for key employees and make permanent the Provisional Act on Source Tax for Foreign Key Employees. New tax relief for relocation expenses, in certain circumstances, has also been proposed.</p>
Singapore	<p><b><u><a href="#">Treatment of Employee Benefits Given via Cash Reimbursements</a></u></b></p> <p>The Central Provident Fund (CPF) Board in Singapore recently provided an update to the treatment of cash reimbursements made under employee/flexible benefits schemes which will take effect from January 1, 2020. Consequently, reimbursements for dental treatment for an employee's spouse and child will no longer attract CPF contributions while reimbursements to an employee for holiday-related expenses will attract CPF, regardless of whether such reimbursement is attributable to the employee or his/her immediate family member.</p>
Switzerland	<p><b><u><a href="#">Increase in Social Security Contributions from 1 January 2020</a></u></b></p> <p>A new law in Switzerland will make corporate and individual tax adjustments and supplements Old age and survivors' insurance (OASI) financing through an additional 0.3 percent in social security (OASI) contributions. The contribution rate for employers and employees will be increased by 0.15 percent each. This newsletter features the new employer and employee social security contribution rates.</p>
United States	<p><b><u><a href="#">Court Stalls Health Insurance Requirement for Immigrant Visa Applicants</a></u></b></p> <p>Under a U.S. presidential proclamation due to take effect in early November, immigrant visa applicants will be required to either provide evidence of unsubsidized health insurance within 30 days of entry to the U.S. or show sufficient funds to cover reasonably foreseeable medical expenses. On November 2, 2019, a federal judge in Portland, Oregon issued a temporary restraining order the day before the new requirement was to be implemented. The restraining order will remain in place for 28 days, during which time the plaintiffs (seven U.S. citizens and the Latino Network) and the</p>

	<p>government will present evidence to the court.</p> <hr/> <p><b><u><a href="#">Government Agencies Release Fall 2019 Regulatory Agendas</a></u></b></p> <p>The U.S. Department of Homeland Security (“DHS”) and Department of Labor (“DOL”) have released their Fall 2019 regulatory agendas, proposing new regulations and setting publication dates for previously proposed regulations. While these proposed regulations do not immediately impact any current immigration programs, the proposals provide insight into expected changes and their impact on many different immigration programs, including the B-1, F-1, H-1B, H-4 EAD, L-1, and EB-5 programs.</p>
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<b>Publications, Videos &amp; Webinars</b>	
<p>Global Mobility Services – KPMG LLP (U.S.)</p>	<p><b>“Mobility via Podcast (MvP)” series</b> – The GMS practice in the United States has launched a new “Mobility via Podcast” (MvP) monthly series. This monthly podcast brings you the most pressing issues and opportunities facing global mobility departments – through interviews with leaders in global mobility, human resources, tax, and other areas of business. Please visit the <a href="#">podcast homepage</a> and listen to Episode 2: <a href="#">“Leading global mobility policy and practices trends.”</a></p>
<p>Global Mobility Services (Global) – Mobility Consulting Services</p>	<p><b>2019 KPMG Global Assignment Policies and Practices Survey</b> -- How are global organizations managing their international assignment programs? The 2019 KPMG Global Assignment Policies and Practices Survey offers valuable insights into trends, policies, and priorities.</p> <p><b>How to participate:</b> <a href="#">Click here</a> to begin the survey.</p> <p><b>2019 Global Assignment Policies and Practices Survey Report:</b> <a href="#">Click here</a> to read the 2019 Global Assignment Policies and Practices Survey Report.</p>
<p>Global Mobility Services (U.S.) – Employment Tax Practice</p>	<p><b><u><a href="#">Payroll Insights</a></u></b> – a publication from KPMG LLP’s Employment Tax practice. It is designed to provide you with current developments in the payroll and employment tax arena and is published periodically throughout the year as developments</p>

	warrant. The new <a href="#">November issue</a> provides the 2019 Year-End Payroll Check List, an update on Puerto Rico, and the latest issue of the Global Reward Services Quarterly newsletter.
Global Mobility Services (U.S.) – Employment Tax Practice	Sign up now for KPMG’s <b>upcoming webinar, “Year-End Considerations for Domestic and International Payroll,”</b> to be held Tuesday, December 10, 2019 (2:00pm (EST; GMT -5)). For information on registration, <a href="#">click here</a> .
Global Mobility Services (U.S.) – Employment Tax Practice	<a href="#">2019 Payroll Year-End Guide and Checklist</a> – Year-end for payroll professionals generally begins when the next year’s inflation or indexed numbers are released in mid-October and ends in February, when most reports and forms for the prior year have been completed and filed.
Global Mobility Services (U.S.) – Employment Tax Practice	In this <b>new video</b> , “ <a href="#">Employment Tax: ‘Top Ten’ Year-End Considerations</a> ,” John Montgomery and Reagan Aikins with the GMS-Employment Tax practice, present their “Top Ten” list of things to think about for payroll as we approach year end, W-2 reporting requirements, and other matters to consider in 2020.
Global Mobility Services (U.S.) – Employment Tax Practice	(October 1, 2019) In <i>TaxNewsFlash-United States</i> : “ <a href="#">Nonresident state income tax withholding, cross-border business travelers</a> .” Also, listen to a related <a href="#">podcast</a> from KPMG LLP.
KPMG LLP (U.S.) – Tax Practice	<b><i>TaxNewsFlash-United States</i></b>  (November 26, 2019) “ <a href="#">Rev. Proc. 2019-48: Rules for using per diem rates to substantiate expenses incurred away from home</a> ”. (November 22, 2019) “ <a href="#">Final regulations: Basic exclusion amount, estate and gift taxes</a> .” (November 11, 2019) “ <a href="#">KPMG report: Rules for defined compensation arrangements under section 409A</a> .” (November 6, 2019) “ <a href="#">Rev. Proc. 2019-44: Inflation adjustments for 2020, individual taxpayers</a> .” (November 6, 2019) “ <a href="#">Notice 2019-59: Pension plans, cost-of-living adjustments for 2020</a> .”
KPMG LLP (U.S.) –	The new <a href="#">2020 Personal Tax Planning Guide</a> supports year-end tax planning and

