



GMS Flash Alert



Flash Alert Monthly Summary (June 2020)

[Flash Alerts \(June\)](#)
[Publications, Videos & Webinars](#)

GMS *Flash Alert* is on “summer holiday” Monday, 29 June through Friday, 3 July. There will be no *Flash Alerts* published during this time. Usual publication will resume on Monday, 6 July. Thank you for your continued support of GMS *Flash Alert*!

COVID-19 Related Flash Alerts

Visit the [GMS Flash Alert COVID-19 page](#) pulling together all reports dealing with coronavirus-related matters, whether they be tax, social security, immigration, or labor law. The page is organized by country and topic for your convenience.

All Other Flash Alerts

Canada

[Waiver of Certain Interest and Late-Filing Penalties; Quebec Offers Similar Relief](#)

The GMS *Flash Alert* focuses on the federal and Québec tax authorities’ decisions to not assess interest and penalties (including late-filing penalties) for individuals who have filed their tax returns and paid their related taxes by September 1, 2020. The federal authority, the CRA, will similarly waive penalties or applicable interest related to Form T1135, “Foreign Income Verification Statement” and any elections, forms, and schedules that must be filed with the return, provided they are filed by September 1, 2020.

European Union

[European Union – European Court Assessing Directive for Posted Workers](#)

The Advocate General (AG) recently delivered

ALL GMS Publications

[GMS Flash Alert](#)

[Global Assignment](#)

[Policies and Practices](#)

[Survey](#)

[Payroll Insights](#)

[Tax Rates Online](#)

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

[Mobility Matters](#)

[Thinking Beyond](#)

[Borders: Management of](#)

[Extended Business](#)

[Travelers](#)

[U.S. Taxation of](#)

[Americans Abroad](#)

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

[Citizens](#)

	<p>an opinion proposing that the European Court of Justice dismiss actions by the Polish and Hungarian governments to annul the revised EU Posted Worker Directive 2018/957/EU.</p>
Italy	<p><u>Investor Visa, Regularisation of Foreign Workers, Temporary Residence Permits</u> A new Italian Decree contains provisions intended to simplify the process for obtaining an Investor Visa, as well as provide for the opportunity for applying for a temporary residence permit and an amnesty for the regularisation of “subordinate work” contracts with non-European Union (EU) workers.</p>
Poland	<p><u>New Rules for Posted Workers under Consideration in Parliament</u> New legislation has been proposed that would set Poland’s national framework governing posted workers. The amendments refer primarily to the rules on remuneration of posted workers and the period of posting. The bill also, however, contains measures on protections for parents and related rights, the right or freedom to strike, rest periods, days off work, paid leave, and hours of work.</p>
South Africa	<p><u>Commuter Flights Provided by Employers to Their Employees</u> Companies that fly their employees in and out of a country on a regular basis to perform their jobs, with commuter arrangements, can incur relatively significant costs for these flights. Where they have been interpreted to be for business purposes, the no-tax-value provision as set out in South Africa’s tax law has been viewed as applicable. A change in the tax authorities’ interpretation of the rules however, could have important consequences.</p>
United Kingdom	<p><u>Employee Share Plan Reporting 2019/20 Deadline Approaching</u> In the U.K., the employment-related securities annual returns for 2019/20 should be filed on or before July 6, 2020. While the U.K. tax authority, HM Revenue & Customs (HMRC) accepts that COVID-19 might give some employers a reasonable excuse for late filing, it will be necessary for affected companies to explain how the outbreak prevented them filing on time.</p>
United States	<p><u>July 2020 Visa Bulletin Released</u> The Department of State has released its July 2020 Visa Bulletin with cut-off dates for employment-based and family-sponsored preference categories. The USCIS next month</p>

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	<p>will accept Forms I-485 for employment-based applicants and persons sponsored in the F2A family-sponsored preference category according to the Visa Bulletin's Final Action Dates chart.</p>
United States	<p><u>Supreme Court Blocks Attempt to Terminate DACA Program</u> On June 18, 2020, the U.S. Supreme Court ruled that the Trump Administration's attempt to rescind the Deferred Action for Childhood Arrivals (DACA) program was unlawful, as it failed to provide adequate justification for dismantling the program. This decision should bring a certain degree of certainty in DACA individuals' ability to continue residing and working in the country. Less clear however is whether USCIS will accept initial DACA applications or applications for travel authorization as a result of the Court's decision.</p>
United States	<p><u>New Proclamation Limiting Entry of Certain Chinese Students, Researchers</u> On May 29, 2020, U.S. President Donald Trump issued a proclamation that takes effect at 12:00pm EDT on June 1, 2020. The proclamation prevents certain graduate students and researchers who are nationals of the People's Republic of China ("PRC" or "China") from entering the United States pursuant to an F or J nonimmigrant visa if they have ever been funded by, enrolled in, employed by, or involved in research for an entity that supports the PRC's "Military-Civil Fusion" strategy.</p>

Publications, Videos & Webinars

KPMG International – Global Mobility Services	<p>New article "Navigating Pay-Equity" – a part of our Future of Mobility campaign which should get businesses thinking about whether they have the data to manage the risk and compliance concerns of their global workforce. Leveraging workforce data is key to accurately identify and manage the moving target of minimum wage rates, enhance transparency, and make real progress on the gender pay gap.</p> <hr/> <p>"The Impact on Global Mobility: During the COVID-19 Pandemic and Beyond" – Due to the restrictions on mobility during COVID-19, organizations have been challenged with how to best support the health and safety of their</p>
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	<p>international assignees while being able to help ensure business continuity. To assist in deciphering what these may be, Dr Philippe Guibert, International SOS Regional Medical Director and Michelle Berners Price, Director, Global Mobility Services at KPMG, give their perspectives on the current complexities and what the post COVID-19 environment could look like for organizations. To learn more, see the video by clicking here.</p> <hr/> <p>The COVID-19 GMS & Immigration Global Tracker interactive map, is now available on the GMS <i>Flash Alert</i> COVID-19-themed webpage. This interactive map tracks recent information and updates on developments by country, making it easy and convenient for you, at a glance, to follow COVID-19-related developments in the regions and/or countries that interest you. Topics covered include the following: travel restrictions; payroll reporting and withholding changes; immigration; tax profile / tax residency; changes; compensation and benefits; waivers of penalties and interest; social security; and filing / payment due dates.</p> <hr/> <p>GMS Showcase on LinkedIn – Follow us on LinkedIn at: https://www.linkedin.com/showcase/kpmg-global-mobility-services/</p>
<p>KPMG International – Global Mobility Services – Immigration</p>	<p>COVID-19 Spot Survey: Global Immigration Issues and Learnings – KPMG recently polled nearly 75 global professionals in human resources, global mobility and immigration, tax, finance, and legal regarding the impact of COVID-19 on their organization’s immigration programs and policies. To read the key findings, click here.</p>
<p>KPMG LLP (U.S.) – Global Mobility Services – Employment Tax Practice</p>	<p>Payroll Insights – 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 warrant. In June there were two issues:</p> <ul style="list-style-type: none"> • June 25, 2020 – with information on Updated Form 941; Remote and Mobile Worker Relief Act of 2020; IRS updated FAQs on employee retention credit; KPMG report: Proposed regulations and guidance on qualified transportation fringe benefit; Notice 2020-50:

	<p>Retirement plan distributions and loans, CARES Act relief (COVID-19).</p> <ul style="list-style-type: none"> • June 11, 2020 – providing an update on the U.S. Labor Department ERISA rules, and the latest state and local tax guidance on COVID-19 covering covers KPMG's initial impressions of additional FAQs on the employee retention credit; draft Employer's Quarterly Federal Tax Return, and updates on state guidance for COVID-19.
<p>KPMG LLP (U.S.) – Global Mobility Services</p>	<p>See "Emerge stronger: Empowering the future – A journey through COVID-19" (June 9, 2020), the eighth article in the GMS-authored series, COVID-19: Preparing for the Future. The goal of this series is to help organizations emerge from the COVID-19 crisis stronger by evaluating and revolutionizing their mobility programs to adapt to the changing business world. The article includes a checklist with key areas of introspection for global mobility teams. Whether working to support employees through the emotional, psychological, and physical struggles related to the virus, or empowering employees and businesses to succeed, the COVID-19 Curve includes key take-aways that you can apply to any transformational or change-focused opportunity.</p> <hr/> <p>Listen to our Podcast series for global mobility leaders! This series – with more to come – looks at significant trends and the 'future state' of global mobility as it faces the winds of automation, geopolitics, diversity and inclusion, and more! To listen to our latest episode, "Revised Posted Workers Directive and its impact on Global Mobility," click here.</p> <p>Also, please visit our website dedicated to matters concerning the future of global mobility and the most pressing business issues and opportunities facing global mobility leaders and their global workforces.</p> <hr/> <p>COVID-19 Spot Survey: Tax Ramifications of the CARES Act – KPMG LLP (U.S.) recently polled nearly 50 global professionals in human resources, global mobility and immigration, tax, finance, and legal* regarding the U.S. governmental response to the COVID-19 situation. Click here to access the full report.</p>

COVID-19 Spot Survey: Implications on Total Rewards Programs – KPMG LLP (U.S.) recently polled nearly 100 global professionals in human resources, compensation and benefits, global mobility and tax regarding the impact of the global COVID-19 challenges on their organization's total rewards programs. Respondents represented over 30 different industries globally. Click here to see the results. To learn more about the survey's findings, [click here](#).

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COVID-19: Reaction, Resilience, Recovery, New Reality

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