



GMS Flash Alert



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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

Australia

[Key Highlights from Budget 2020-2021](#)

This GMS *Flash Alert* covers key developments in Australia's 2020-2021 Federal Budget, including cuts to personal income tax, an increase in the Low Income Tax Offset, changes to the superannuation regime, important amendments to the Fringe Benefits Tax regime, and measures to make Australia's immigration system more attractive for global talent.

Belgium

[Flemish & Brussels Authorities Set New 2021 Minimum Salary Criteria](#)

The Flemish and Brussels regional authorities have recently published the new minimum salary requirements (amended annually) for specific categories of employees working in Belgium for whom no prior labour market investigation is required. The Walloon authorities have not yet published their new 2021 minimum salary thresholds.

Denmark	<p><u>New Legislation Relating to Posting of Workers</u></p> <p>A new bill in Denmark contains significant changes to posted employees' working conditions in Denmark. The key measures focus on remuneration of posted workers, long-term postings, and rules on temporary agency workers. The new bill will implement the revised Posting of Workers Directive ("PWD") and is expected to enter into force on January 1, 2021, however with retroactive effect from July 30, 2020.</p>
Finland	<p><u>Brexit and the Right of Residence for U.K. Citizens in Finland</u></p> <p>A new law in Finland stipulates the terms and conditions for U.K. nationals to travel to and stay in Finland. U.K. citizens living in Finland, for example, must apply to exchange their previous registration based on the right of residence as a European Union (EU) citizen for the right of residence under the Withdrawal Agreement. Moreover, from January 2021 onwards, all the same provisions pertaining to third-country nationals will be applied to U.K. citizens on entry, and the EU directive on free movement will no longer apply.</p>
United Kingdom	<p><u>Immigration Health Surcharge Increase for Certain Visa Categories</u></p> <p>The U.K.'s Immigration Health Surcharge is set to increase from £400 a year to £624 a year on October 27, 2020. Under new rules, applicants for a Health and Care visa are exempt from paying the surcharge and there is a reduced surcharge for certain groups of individuals.</p>
United States	<p><u>State Department Releases October 2020 Visa Bulletin</u></p> <p>The U.S. Department of State has released its October 2020 Visa Bulletin with cut-off dates for employment-based and family-sponsored preference categories. The USCIS next month will accept Forms I-485 for employment-based applicants according to the Visa Bulletin's "Dates for Filing" chart and persons sponsored in the F2A family-sponsored preference category may use the Visa Bulletin's "Final Action Dates" chart.</p> <hr/> <p><u>Injunction Granted to Block USCIS Fee Changes</u></p>

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

[Global Reward Services Newsletter](#)

[Insights on Global Mobility](#)

On September 29, 2020, the U.S. District Court for the Northern District of California granted the plaintiffs' request for a nationwide temporary injunction blocking the Department of Homeland Security from implementing a final rule published on August 3, 2020. That final rule significantly increased the fees payable to U.S. Citizenship and Immigration Services (USCIS) to process certain applications and petitions for immigration benefits. The preliminary injunction took effect immediately and shall remain in effect pending final adjudication of the case of Immigrant Legal Resource Center, et al., v. Chad F. Wolf, et al.

[Expansion of Premium Processing, Extension of Certain Immigration Programs](#)

New legislation imposes certain fee increases and requires U.S. Citizenship and Immigration Services (USCIS) to permanently expand premium processing service to include many immigration applications and petitions previously ineligible for expedited adjudication. The legislation also extends E-Verify, the EB-5 Regional Center program, and other expiring programs through to December 11, 2020.

[Limited Injunction Issued on Enforcing June 22 Visa Ban](#)

The Northern District of California issued a limited preliminary injunction preventing the Department of Homeland Security (DHS) from enforcing President Trump's June 22 proclamation suspending the entry into the United States of certain H-1B, L-1, H-2B, and J-1 nonimmigrants, and their dependents.

[New Regulations to Increase Wages and H-1B Requirements](#)

A new U.S. Department of Labor rule will significantly raise the minimum wages that must be paid to workers sponsored for PERM labor certification, or H-1B, H-1B1, or E-3 nonimmigrant visa classifications. This, and another related Department of Homeland Security regulation, are to be published in the *Federal Register* on October 8, 2020. In some cases, the effects of the new rules could limit the number of sponsorships in terms of such employees. These new rules

could also hamper certain employees' abilities to extend or amend their H-1B status.

[USCIS Increases Premium Processing Fee](#)

U.S. Citizenship and Immigration Services (USCIS) is increasing the premium processing fee for certain eligible applications for immigration benefits effective Monday, October 19, 2020. Any Form I-907 postmarked on or after October 19, 2020, must include the new fee amount for the corresponding visa classification requested. The USCIS will reject any Form I-907 the agency receives postmarked on or after October 19, 2020 with the incorrect filing fee.

[FinCEN Clarifies FBAR Extensions, Filers Have until October 31](#)

A recent announcement by the U.S. Treasury's FinCEN unit incorrectly stated that there was a new filing extension until December 31, 2020 for all filers of the calendar year 2019 FBAR. However, the extension is limited to filers who are victims of recent natural disasters covered in FinCEN's October 6, 2020 notice. On October 16, 2020, FinCEN released a clarification, and apologized for the error and any confusion the incorrect announcement caused. Due to this error, calendar year 2019 FBARs filed by October 31, 2020 will be deemed to have been timely filed.

[Legal Challenge Mounted Against New DOL and DHS Rules](#)

Legal challenges to recent U.S. Department of Labor and Department of Homeland Security rules have been launched in federal courts by several different plaintiffs. The rules have to do with the H-1B program and the narrowing of the definition of "specialty occupation," as well as increasing the wage minimums associated with the H-1B, H-1B1, E-3, and permanent labor certification programs. This newsletter looks at the implications arising from these challenges for organizations looking to recruit/hire mobile employees, as well as foreign students, academic staff, etc.

[Publications, Videos & Webinars](#)

KPMG LLP
(U.S.) –
Global
Mobility
Services
(GMS)

October 21, 2020 Webcast Play-back: “KPMG TaxWatch: European legislative updates and the global mobility considerations for companies outside the European Union” – The EU has recently introduced new rules for mandatory disclosure of tax arrangements and significantly amended the rules for posting of workers. So, what has been changed? GMS Quality leaders Martha Klasing and Daida Hadzic, Chairman at KPMG EU Tax Centre Robert van der Jagt, as well as our Posted Workers Focus group leader Tobias Preising, lead this webcast that was held on October 21. For the play-back, click [here](#).

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! In this month’s episode – Episode 12: Work anywhere, together: Reward considerations – Michael Bussa, our GMS Global Head of Reward, sits down with Glen Collins from the U.S. team, to share his thoughts on the reward considerations for organizations in a “Work from Anywhere” environment. Their discussion covers topics such as challenges around compensation and benefits, and design changes for long-term incentive plans for employees in remote locations. Click [here](#) to find out more!

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.

Mobility and Mergers & Acquisitions

Article: Acquisitions, spin-offs, restructuring and initial public offerings (IPO) involve different sets of HR issues, as KPMG partner Jill Hemphill recently wrote in an online [article](#). But whatever the combination deal, it usually involves operating model changes that create issues across the entire HR remit. Read this article to examine how Human Resource teams can better understand their role in the Mergers & Acquisitions process.

KPMG LLP
(U.S.) – GMS’
Employment
Tax Practice

**November 5 (2:00 p.m. – 3:00 p.m. (EST))
Webcast “Payroll Challenges in the
Current Environment: Planning for 2020
Year End Reporting and 2021
Considerations”**

– We have a GMS TaxWatch webcast scheduled for November 5. Our Employment Tax professionals will discuss some key aspects of the year-end payroll process – including the specific challenges related to reporting compensation due to legislative changes in 2020, payroll tax credits, and more. You can register for the webcast from the [webcast landing page](#).

[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 the [October 13, 2020 issue](#), topics include:

- 2020 Year-end checklist (partnered with Bloomberg Tax)
- Updated federal payroll returns
- New Jersey Withholding update: The New Jersey Governor signed into law the Fiscal Year 2020 Appropriations Act
- Final regulations released to Federal Register: Deductibility of meal and entertainment expenses
- Rev. Rul. 2020–21: Fringe benefit aircraft valuations, second half 2020
- Notice 2020-71: Per diem rates, substantiation of employee lodging, meals, and incidentals (2020–21).

KPMG
International
– Global
Mobility
Services

**Want to see what you missed at our
KPMG Global Mobility Forum 2020 last
week?** Click [here](#) to see the program for our virtual conference held on October 27.

**KPMG Peer-to-peer Virtual Community for
Mobility Leaders: Keeping Connected –
Global Mobility Community app** – Our KPMG peer-to-peer app for mobility leaders has been launched. The app provides a virtual community for mobility professionals around the world to connect with their peers in other organizations and exchange ideas. The app can also be used to initiate direct or group conversations. You can find a full list of

registered members available within the app. In addition, the app includes a knowledge library for mobility materials covering service materials as well as articles and podcasts from our 'Future of Mobility' series. Check out this cool [app](#) and stay connected.

[The COVID-19 GMS & Immigration Global Tracker](#) interactive map, is now available on the GMS *Flash Alert* 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 and changes; compensation and benefits; waivers of penalties and interest; social security; and filing / payment due dates.

GMS Showcase on LinkedIn – Follow us on LinkedIn at:
<https://www.linkedin.com/showcase/kpmg-global-mobility-services/>.

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

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