



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

[***Tax Authorities' Plans for Data Matching Program to Monitor Compliance***](#)

The Australian Taxation Office (ATO) says it will acquire visa data from the Department of Home Affairs to identify non-compliance with obligations under taxation and superannuation laws. With this latest initiative, amongst others underway, the ATO is enabled to apply a very sophisticated and highly-targeted approach to foster tax and superannuation compliance of employees and their employers.

Belgium

[***Walloon Regional Authorities Set New 2021 Minimum Salary Criteria***](#)

The Walloon Region has now communicated the new minimum salary requirements for individuals working in that region, applicable as from January 1, 2021. The Flemish and Brussels regional authorities had already published the new minimum salary

	<p>requirements for specific categories of employees working in Belgium for whom no prior labour market investigation is required. In order to obtain the appropriate permit allowing employment of non-European Economic Area (EEA) nationals in Belgium, minimum salary requirements must be met.</p>
Canada	<p><u>New Immigration Pilot Programs Introduced in Quebec</u> Quebec's immigration authorities announced on October 28 three pilot programs will be implemented to provide more ways to acquire permanent residence in Quebec for certain temporary foreign workers already living in Quebec or with previous experience abroad. Other changes include the re-opening of both the Entrepreneur and Self-Employed Worker streams as of November 1, 2020.</p>
Czech Republic	<p><u>Court Treats Foreign Employee as Contract Employee</u> The Czech Republic's Supreme Administrative Court clarified that for social security contributions purposes, tax authorities and the courts can look at the factual employment relationship rather than the form to determine whether foreign employees are in fact contract employees.</p>
European Union	<p><u>Proposal for a Directive on Adequate Minimum Wage</u> On October 28, 2020, the European Commission made a proposal for an adoption of a European Union directive for adequate minimum wages. The directive proposes, among other things, elements that national wage levels must contain in order to be "adequate." The proposed directive is now with the national governments in the EU member states and the EU parliament, and it is too early to assert that this directive will receive enough support to be adopted.</p>
Finland	<p><u>Revised Posted Workers Directive Has Been Implemented</u> New amendments were passed by Finland's parliament to the Posted Workers Act implementing the revised posted workers directive. The new legislation will enter into force on December 1, 2020. There are measures pertaining to the application of collective bargaining agreements, long-term postings, travel and accommodation expenses, and posted worker notifications.</p>

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Italy	<p><u>Rights of U.K. Citizens Post-Transition Period: Some Clarity, Some Ambiguity</u></p> <p>With less than two months to go to the end of the Brexit transition period on December 31, 2020, Italy's government has still not yet published any official rules regarding the status of British citizens arriving to work in Italy after that date. Regulations have been published regarding the status of British citizens resident in Italy before December 31. This newsletter covers what we know so far about the rights of British nationals to come to Italy to live and work during the transition period as well as in the post-Brexit period, and what we do not know.</p>
Russia	<p><u>New Regime for Paying Personal Income Tax on CFC Profit</u></p> <p>The Tax Code of the Russian Federation has been amended to allow individuals who are controlling persons of foreign companies (CFCs) to pay personal income tax (PIT) on an imputed "fixed" amount of profit for all CFCs. The amount of PIT on this fixed profit will be approximately RUB 5 million and the new regime can be applied as early as on the 2020 tax return.</p>
Spain	<p><u>Brexit: Immigration Procedures for British Citizens</u></p> <p>This GMS <i>Flash Alert</i> provides an update on the current Spanish immigration procedures for British citizens in relation to Brexit and its effect in Spain, and includes such matters, as rights of stay/entry (and under what conditions), how to request new resident status, and if there are new documentation processes, all with a view to increasing certitude around the status of British travellers to Spain and those staying in Spain during the transition period and after.</p> <hr/> <p><u>Tax Measures Affecting Individuals Included in 2021 Budget Bill</u></p> <p>Spain's General Budget Law for 2021 increases tax rates for individuals and on investment income. International assignees will be affected, especially those earning income exceeding EUR 600,000.</p>
Sweden	<p><u>Parliament Approves Introduction of Economic Employer Concept</u></p> <p>Sweden's parliament approved the introduction of the economic employer</p>

	<p>concept in Sweden, after a process of discussion and revision that began in 2017. The new regulations will be effective as of January 1, 2021. From that point, Sweden will consider factors beyond who pays the employee's salary when assessing who is the employer of an employee.</p> <hr/> <p><u>Brexit Update: The Time for Preparation Is Now</u></p> <p>In this GMS <i>Flash Alert</i>, we look at what we know about the possible Brexit outcomes for global mobility professionals and their employees, as they affect Sweden and the United Kingdom. While a formal exit deal has yet to be worked out between the EU and the U.K., currently what we do know, as well as what we still do not know, and what businesses can do to prepare themselves for the end of the transition period and the post-Brexit period to follow, are covered in this report.</p>
United Kingdom	<p><u>Statement of Changes for New Immigration System in Post-Brexit Era</u></p> <p>The U.K. government issued the much-awaited Statement of Changes to the immigration rules on October 22, 2020. These represent a substantial overhaul of the existing U.K. immigration system. Many of the changes will come into force from 9:00am local time on December 1, 2020, in preparation for the ending of freedom of movement for European Union (EU)/European Economic Area (EEA) nationals. From January 1, 2021, all nationals (excluding British and Irish nationals) will be subject to immigration controls and to the new immigration system.</p>
United States	<p><u>DHS Proposes Changes to H-1B Lottery Selection Process</u></p> <p>A new proposed rule from the U.S. Department of Homeland Security would replace the computer-based random lottery selection process currently in place, and would institute a system that effectively would prioritize allocation of H-1B cap visa numbers to applicants who have received salary offers meeting the top end of the U.S. Department of Labor's (DOL) four prevailing wage levels – essentially a ranking system. The new rule is expected to be published by the DHS for</p>

public feedback in the coming days with a 30-day public comment period.

[November 2020 Visa Bulletin](#)

The Department of State has released its November 2020 Visa Bulletin with cut-off dates for employment-based preference categories. The November Bulletin slightly advances the priority date cut-offs for employment-based categories in the “Final Action Dates” chart, while the employment-based priority date cut-offs reflected on the “Dates for Filing” chart remain almost the same as those in the October 2020 Visa Bulletin.

[December 2020 Visa Bulletin](#)

On November 20, 2020, the U.S. Department of State released the December 2020 Visa Bulletin and three days later, the U.S. Citizenship and Immigration Services announced that it will accept all employment-based Forms I-485, *Applications to Register Permanent Residence or Adjust Status*, according to the Visa Bulletin’s “Dates for Filing” next month.

[Appeals Court Places DHS’ Public Charge Rule Back into Effect](#)

On November 4, 2020, the U.S. Seventh Circuit Court of Appeals stayed the lower court’s order to vacate the public charge rule, and permitted the U.S. Citizenship and Immigration Services (USCIS) to continue enforcing the rule in adjudicating applications for immigration benefits. Based on this recent decision, public charge forms and documentation will continue to be required for all I-129 petitions, I-539 applications, as well as adjustment of status applications. The legality of the public charge rule continues to be challenged before several other courts.

[Publications, Videos & Webinars](#)

KPMG
International
– Global
Mobility
Services

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 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 changes; compensation and benefits; waivers of penalties and interest; social security; and filing / payment due dates.

The New Global Assignment Policies and Practices Survey Report – We are pleased to announce the results of the 2020 KPMG Global Assignment Policies and Practices (GAPP) survey. In the survey [report](#), the data offers insights into global mobility programs and how they are evolving in terms of mobility, tax and immigration policies, structure, governance, priorities, performance measures, using technology and automation, and more.

New Article in [Mobility Matters](#): "[Remote Control: The Changes and Issues Related to Employees Working Remotely](#)," by Kshipra Thareja and Deepa Venkatraghvan with KPMG LLP (U.S.).

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

KPMG LLP
(U.S.) –

Listen to our Podcast Series for Global Mobility Leaders! This [series](#) – with more to

<p>Global Mobility Services</p>	<p>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 13: “The future reality of global talent mobility” – David Mayes, a Principal of the Global Mobility Services practice in the U.S., and Glen Collins from the U.S. Mobility Consulting practice, share their observations on our recent spot survey results and the impacts on global mobility. Click here to find out more!</p> <hr/> <p>KPMG TaxWatch Webcast (Play-Back): On September 10, 2020, KPMG held a webcast on “Applying a ‘work anywhere’ culture for your organization: Navigating through international and domestic issues.” Our GMS professionals – Robert Smith and Kshipra Thareja – together with Prisco Morelos from eBay and Pam Dunleavy from Aires Relocation, discussed the challenges of a “work anywhere” culture. To access and view the play-back, click here.</p>
<p>KPMG LLP (U.S.) – Global Mobility Services, Global Reward Services Practice</p>	<p>Global Reward Services Newsletter (November 2020 edition): KPMG's Global Reward Services Newsletter brings you compensation and rewards developments, along with KPMG observations from around the world. For additional information, click here.</p>
<p>KPMG LLP (U.S.) – Global Mobility Services, Employment Tax Practice</p>	<p>Play-back for November 5 Webcast “Payroll Challenges in the Current Environment: Planning for 2020 Year End Reporting and 2021 Considerations” – Our Employment Tax group held a GMS TaxWatch webcast on November 5. KPMG Employment Tax professionals discussed 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. For the play-back, click here.</p> <hr/> <p>2020 Payroll Year-End Report and Checklist – The 2020 Payroll Year-End Report and Checklist were prepared jointly by KPMG LLP's (KPMG) Employment Tax</p>

	<p>professionals and editors at Bloomberg Tax. The report covers a wide array of topics, including sections covering policy issues, changes reflecting the requirements of the recent U.S. tax code changes, and common concerns at year-end that have been identified as historically troubling for employers. The check list, which includes useful do's and don'ts, can help employers track year-end payroll responsibilities.</p>
<p>KPMG LLP (U.S.) – Washington National Tax</p>	<p>2021 Personal Tax Planning Guide – To support year-end tax planning and help individuals and families plan for the year ahead, KPMG LLP (U.S.) presents the “2021 Personal Tax Planning Guide.” Prepared by tax professionals from the Washington National Tax office, the guide provides valuable information and insights to support year-end tax planning and help ensure an individual's/family's tax position is in shape heading into 2021.</p> <hr/> <p>Catching Up on Capitol Hill Podcast Series – KPMG professionals speak about current developments in Washington, D.C. and what may happen next. And they'll discuss why it's happening. All with the goal of helping companies make sense of tax policy discussions, understand what the impacts may be on their organization, and aid them as they go about their daily jobs. Listen to the most recent November 2020 podcast: "The Biden Plan and Budget Reconciliation: The Narrow Path Forward?"</p>
<p>KPMG – Australia</p>	<p>KPMG Webinar: “Attracting and Retaining Talent: Australia’s Global Talent Scheme” to be held on 7 December 2020 (12:00pm - 1:00pm AEDT). 2020 has been a year full of surprises and uncertainty as we all look to navigate the new norm of COVID-19. Whilst the landscape for Australian employers is ever-changing, the future is bright. There are opportunities for Australian businesses to embed and grow talent by utilising the Australian government’s Global Talent Visa Program. This webinar will provide an overview of the Global Talent Visa Program and how employers can leverage this visa scheme to their advantage. To register and for more information, click here. If you have any questions, please contact Louis Raymond.</p>

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