



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

Belgium

[***Flemish and Brussels Authorities Set New 2022 Minimum Salary Criteria***](#)

Minimum salary requirements are yearly updated and vary per region in Belgium, and in recent days, the Flemish and Brussels regional authorities have set theirs. In order to obtain the appropriate permit allowing employment of non-European Economic Area (EEA) nationals in Belgium, the respective minimum salary requirements must be met.

[***Government Announces Revamp of Expatriate Tax Concessions***](#)

Belgium's federal government has announced that the existing expatriate tax concessions will be withdrawn and replaced by a new regime. Currently, full details are not available and official texts still have to be drafted. This *GMS Flash Alert* highlights what is known at this point about the plans.

Canada	<p><u>Changes to Bridging Open Work Permit Applications</u></p> <p>The government of Canada has recently announced changes to the Bridging Open Work Permit (BOWP) program. For example, the BOWP program now includes the Quebec Skilled Worker Class; removes the previous rule that individuals can only apply for a BOWP if they had a work permit set to expire within four months; and extends eligibility for those applying for restoration. The new rules further clarify that there is no automatic right to an open work permit for a spouse.</p>
Czech Republic	<p><u>AirBnB Short-Term Leases Considered 'Business Activity' Income</u></p> <p>A Prague court found that the provision of short-term leases via AirBnB meets the criteria of a "business activity." Consequently, income from this activity shall be included in a tax base as income from a "self-entrepreneurial activity," rather than income from leases. The decision significantly affects not only personal income tax but also other areas, such as social security and health insurance and VAT.</p>
Denmark	<p><u>Application of Social Security Rules in the EU-U.K. Agreement</u></p> <p>Denmark holds derogations from EU cooperation. Given that, does the personal scope in the Protocol for social security outlined in the Trade and Cooperation Agreement between the EU and the United Kingdom apply to Denmark because it covers all nationals? After some deliberation, it has been clarified that the EU-U.K. Protocol for social security – and its personal scope that includes all nationals – applies to Denmark if a third-country national meets all conditions.</p>
Finland	<p><u>Changes to Posted Worker Reporting Effective 1 October</u></p> <p>Finland's Regional State Administrative Agency has published a new online form for notifying the occupational safety and health authority of the posting of workers. The new form requires employee-specific information and is to be used for all postings where the start date of the work in Finland is on 1 October 2021 or thereafter. The Agency also published a form for submitting a notification to justify the extension of the period. For more details on properly handling notifications, documentation, and</p>

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	<p>administration around posting of workers in Finland, read this <i>GMS Flash Alert</i>.</p>
Germany	<p><u>Constitutional Court: 6% Interest on Back Taxes, Refunds Unconstitutional</u></p> <p>The German Constitutional Court has ruled that the current statutory interest rate of 6 percent on back taxes and tax refunds has been found to be unconstitutional. The underlying decision affects the calculation of interest on income tax as well as corporate tax, VAT, and trade tax. For interest periods as of 2019, the interest rate must be adjusted.</p>
Ireland	<p><u>2021 PAYE Settlement Agreement Deadline and Reviewing Non-Cash Benefits</u></p> <p>With the deadline for 2021 PAYE Settlement Agreement (PSA) applications coming up soon in Ireland, employers should consider a review of their records to determine if there are any minor and irregular non-cash benefits, gifts, awards, expenses provided to employees during 2021 which were not taxed via payroll and which they may wish to include in a 2021 PSA.</p> <hr/> <p><u>Budget 2022 and Finance Bill 2021 Employment Taxes Updates</u></p> <p>Ireland's Minister for Finance announced Budget 2022 on 12 October 2021, with the Finance Bill detailing the measures published on 21 October 2021. This <i>GMS Flash Alert</i> highlights the changes to income tax bands, tax credits, Universal Social Charge, Employer PRSI, remote working taxing arrangements, benefit-in-kind (BIK) on electric vehicles, and general BIK charging provisions.</p>
Switzerland	<p><u>Brexit: New Policies under Social Security Agreement with U.K.</u></p> <p>A new bilateral social security agreement has now been signed by the governments of the United Kingdom and Switzerland. It is expected to enter into force by the end of 2021. It is based on the principles of the EU coordination law which Switzerland applies under the Free Movement of Persons Agreement (FMOPA). This <i>GMS Flash Alert</i> offers some practical examples based on the new agreement in respect of posted workers and multi-state workers.</p>

United Kingdom	<p>Autumn 2021 Budget Released The U.K. Autumn 2021 Budget was presented by the U.K. Chancellor of the Exchequer on 27 October 2021. This <i>GMS Flash Alert</i> highlights changes to personal income tax rates, National Insurance Contributions, dividend rates, and capital gains taxation, amongst others.</p>
United States	<p>FBAR Filing Relief for Victims of Natural Disasters The U.S. Treasury Department’s Financial Crimes Enforcement Network (FinCEN) has announced that persons affected by Hurricane Ida, the California wildfires, Tennessee’s severe storm and flooding, Michigan’s severe storms, flooding, and tornadoes, and Tropical Storm Fred, have until December 31, 2021 to file Reports of Foreign Bank and Financial Accounts (FBAR) for the 2020 calendar year.</p>
	<p>November 2021 Visa Bulletin The U.S. Department of State released the November 2021 <i>Visa Bulletin</i> and the U.S. Citizenship and Immigration Services confirmed that it will accept employment-based Form I-485, <i>Applications to Register Permanent Residence or Adjust Status</i>, next month according to the <i>Visa Bulletin’s</i> “Dates of Filing” chart.</p>

Publications, Videos & Webinars	
KPMG LLP (U.S.) – Global Mobility Services	<p>KPMG Health & Welfare: Learn how our new KPMG Health & Welfare team can help boost your global benefits program. Click here to learn more.</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! In the latest Mobility via Podcast episode – Episode 22: “Working from anywhere: Flexibility and workforce solutions” – KPMG professionals David Mayes, Anne d’Arcy, and Evan Metter discuss what organizations are seeing with a flexible workforce, from tax considerations to</p>

	<p>HR and payroll systems, and what we can expect to see for the future of work.</p>
<p>KPMG LLP (U.S.) – Global Mobility Services, Employment Tax Practice</p>	<p><u>Payroll Insights</u> – 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 <u>November 2021 edition</u>, you can read about:</p> <ul style="list-style-type: none"> -- John's fresh take: Do you know where your employees are working from? -- California: Fraud protection -- Virginia: Classification of workers -- Year-end updates: State guidance -- Rate updates -- Meet one of our Employment Tax professionals. <hr/> <p><u>Webcast: "Year-end payroll considerations for 2021 reporting and 2022 compliance."</u> KPMG LLP is pleased to invite you to an informative TaxWatch webcast that will discuss important year-end payroll considerations for 2021 payroll reporting and 2022 compliance.</p> <p>Date/Time: November 9, 2021, 2:00p.m. EST (UTC -5) Credit: 1 CPE Credit</p> <p>To learn more, <u>click here</u>.</p>
<p>KPMG LLP (U.S.) – Washington National Tax</p>	<p><u>Catching Up on Capitol Hill Podcast Series</u> – 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.</p>
<p>KPMG International</p>	<p><u>Webcast – "Work from Anywhere"</u>. Guests from academia and government were interviewed by KPMG about the impact of remote working on labour markets and tax landscapes. Guest speakers included Dr. Na Fu, Trinity College in Ireland; Dr. Athena Kalyva, Greek Ministry of Finance; Malcolm Scicluna, European Labour Authority; and a KPMG Alumni, Timothée Affolter, now at the</p>

Swiss State Secretariat for International Finance. The 800 participants from 46 countries highlighted the concept of discussing remote work with academia and government. The recording is available [here](#).

[“Global Mobility Forecast: Trends in Risk, Talent, and Digital”](#) (2021). Throughout the three regional Forums, our KPMG professionals and guest speakers provided insights on global mobility topics themed in three streams: Mobility is Risk, Mobility is Talent, and Mobility is Digital. They engaged an audience of close to 3,000 people in over 80 countries with polling questions and chat features. This interaction provided new insights and data on what is trending in the industry, which we’ve compiled into this [report](#) on key trends and issues facing global mobility professionals today (and tomorrow).

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.

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

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