

July 16, 2015 2015-086

## Germany – Global Labor Law Benchmarking Survey Now Ready

by Thomas Wolf, KPMG Rechtsanwaltsgesellschaft mbH, Germany (a KPMG International member firm)

## flash Alert

A Publication for Global Mobility and Tax Professionals by KPMG's Global Mobility Services Practice

International assignments can be complex given the multi-disciplinary considerations (labor law, HR, immigration, tax, social security, etc.) that come into play as well as the interaction (or collision) of different national legal systems.

The Legal Services team\* within the KPMG International member firm in Germany has prepared a brief benchmarking survey regarding multinational organizations' global labor law awareness and practices. To take the survey, click <u>here</u>.

## Why This Matters

The aim of this short <u>survey</u> is to gain insight and provide benchmarks on global labor law practices and considerations in the context of international assignments. This will enable organizations to keep abreast of trends in this oft-overlooked area and to identify market-standard practices of benefit to both the organization and the assignee.

It is not unusual for labor rules and practices in the host country to get overlooked when sending an employee there on international assignment. Typically, the focus has been on the relocation needs as well as the tax and immigration obligations of the assignee. But international assignment program managers who overlook or pay scant attention to the host country labor rules and practices may be putting the assignee and the organization at risk. From identifying most commonly used contractual models to understanding how organizations deal with mandatory local host country severance payments (and a range of other issues in between), the <u>survey</u> focuses on the role of labor law in the context of international assignments and the approach and practices adopted by organizations across the globe.

The survey is also accessible on mobile devices and should take no longer than 10 - 15 minutes to complete.

The closing date for the <u>survey</u> is Friday, 14 August 2015. Results can be provided upon request. In addition, the KPMG International member firm in Germany will prepare a report, which will be published in October. The survey results will also be presented at KPMG's Global Mobility Forum in Rome in October 2015.

\* There are Legal Services teams present in over 50 KPMG International member firms around the world, working along-side Global Mobility Services tax and immigration professionals to help employers make sense of and stay compliant with the labor rules and practices that apply to their assignees working in a cross-border context. Please note that KPMG LLP (U.S.) does not offer services related to matters of labor law.

\* \* \*

The information contained in this newsletter was submitted by the KPMG International member firm in Germany. The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

*Flash Alert* is a GMS publication of KPMG LLP's Washington National Tax practice. To view this publication or recent prior issues online, please click <u>here</u>. To learn more about our GMS practice, please visit us on the Internet: click <u>here</u> or go to <u>http://www.kpmg.com</u>.

<sup>© 2015</sup> KPMG Rechtsanwaltsgesellschaft mbH, associated with KPMG AG Wirtschaftsprüfungsgesellschaft, a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved. Printed in the U.S.A. The KPMG name, logo and "cutting through complexity" are registered trademarks of KPMG International.