

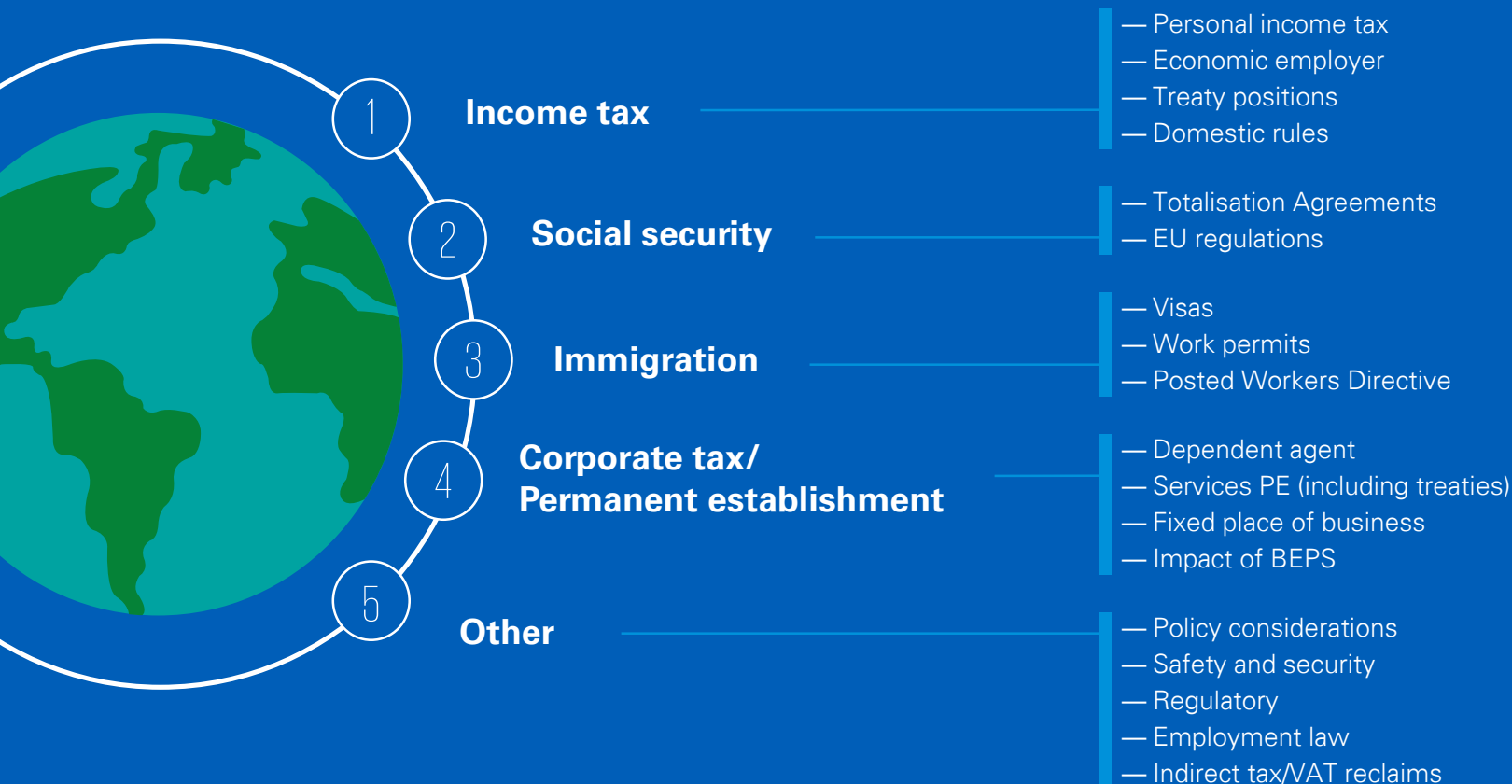


KPMG Business Traveller
Technology & Services

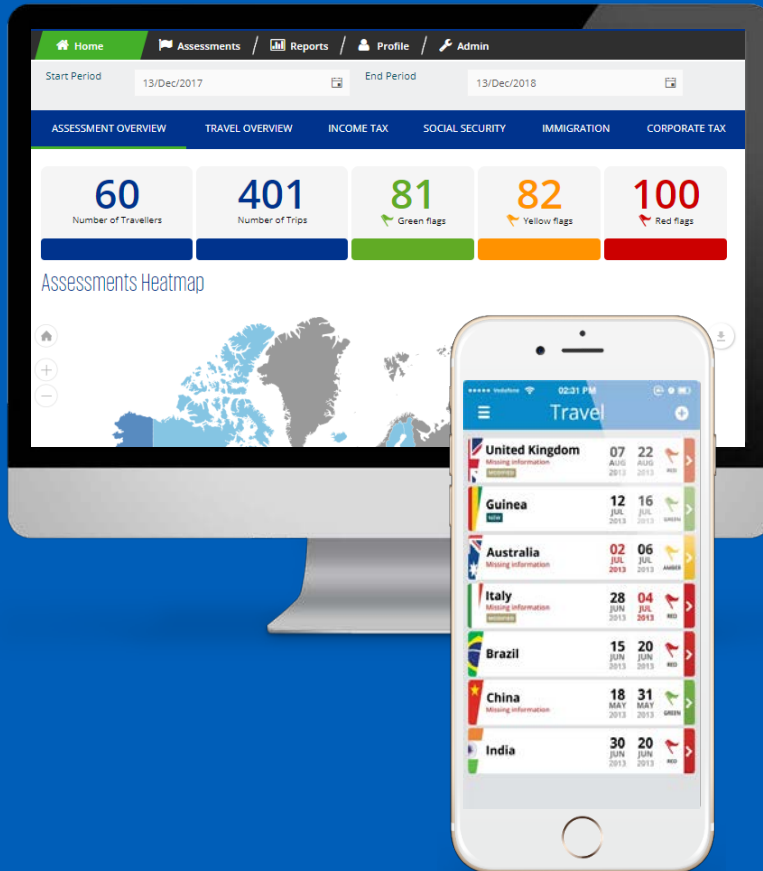
Business travellers: what are the issues?

Around the globe, we are seeing increased scrutiny from tax and immigration authorities in relation to business traveller compliance. To protect themselves, organisations need to respond to this scrutiny in the right way.

By moving to a proactive business traveller management model, you can stay ahead of your compliance obligations, and reduce your risk of reputational damage and penalties. We help organisations to tackle these challenges head on and future-proof their travel processes.



Our solution: KPMG LINK Business Traveller



Leading tool in the market – over **3 million** assessments per year



Real-time detailed assessments for income tax, social security and immigration accounting for legislation and treaty conditions, going far beyond basic day threshold checks



Can **be integrated with other systems** including HRS, corporate travel providers and International SOS



Configurable for **State to State, Permanent Establishment risk** and the **Posted Workers Directive** requirements



One system for managing risks related to your business traveller population

Overview of KPMG LINK Business Traveller

About KPMG LINK Business Traveller

Business Traveller is a website and a mobile app that provides a single system for the real-time tracking of global travel for your international assignees and business travellers.

Business Traveller will give you much greater visibility and control of your global travel, business activities and compliance obligations. Trips can be analysed instantly and you will receive tailored instructions regarding tax, social security and immigration requirements both for the individual and for your organisation, helping you to be compliant in relation to a range of regulatory issues.

Assessment modules

Business Traveller offers the following assessment modules:

1. Income Tax and Social Security
2. Immigration
3. Posted Worker Directive
4. Permanent Establishment
5. US State-to-State



Interface with corporate travel provider:

Direct interfaces with each of your different corporate travel providers, using booking and itinerary information to produce assessments.



Interface with ISOS:

An interface with International SOS to receive trip and user details, should you choose to utilise their services alongside ours.



Web/Mobile application:

Trips input directly by employees into Business Traveller via the website. Our mobile app which uses GPS tracking to monitor global travel via the individual's mobile phone.



Periodic data upload:

Mass data upload directly to the system with the provided spreadsheet of the trip and user data.

Overview of KPMG LINK Business Traveller



Assessments

- **Income Tax:** Considering treaty rules, domestic rules, economic employer/recharge of costs.
- **Social Security:** Totalisation agreements, certificate of coverage requirements, domestic thresholds.
- **Immigration:** Visa and work permit requirements based on travel, nationality and activity information.
- **Permanent Establishment:** Based on your corporate structure, activity (where available) and days of presence, assessments are produced across Fixed Place, Dependent Agent and Services PE.
- **Posted Workers Directive:** Application of rules in country and the purpose or activity of the trip.



Reporting

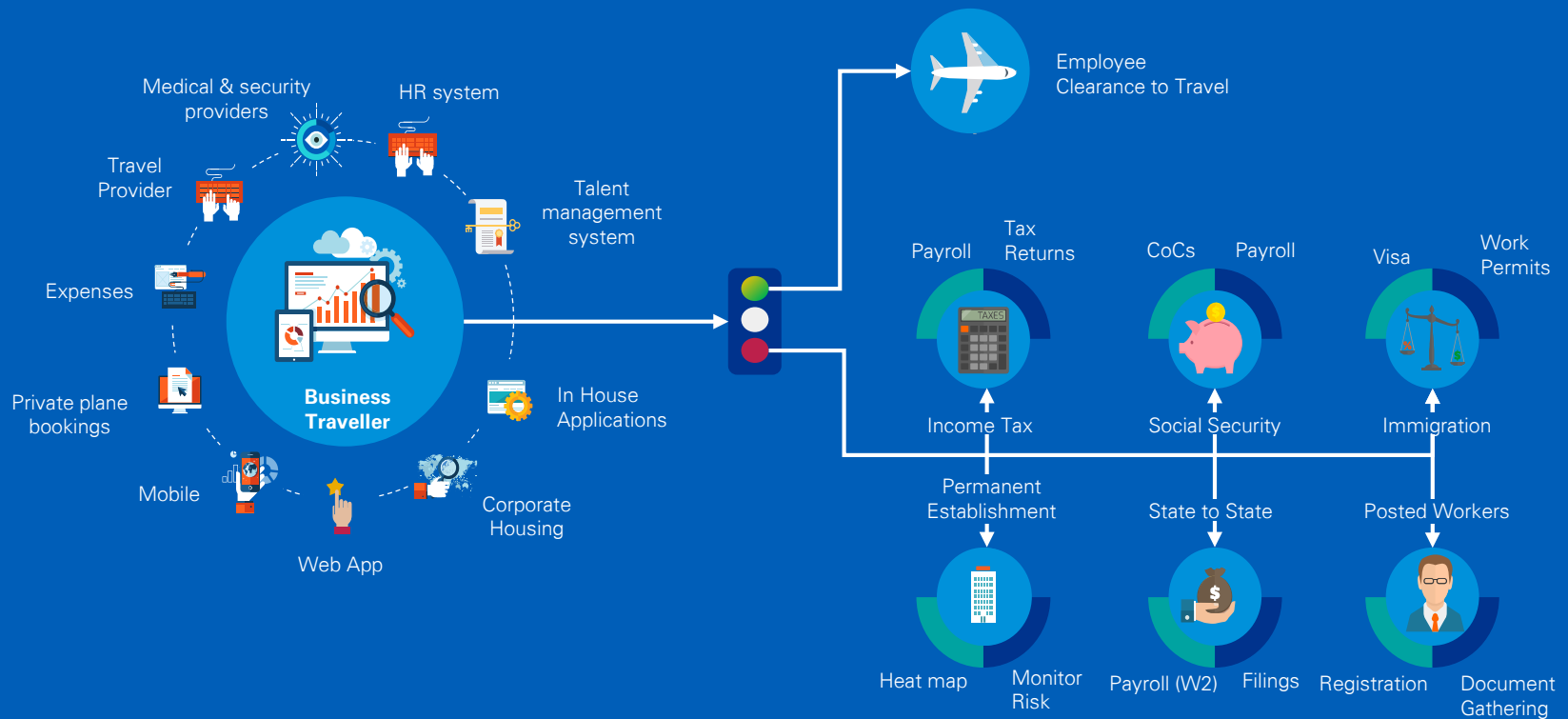
Our reports will allow you to identify the populations and travel destinations which need immediate attention in order to plan effective next steps.

- Travel and risk analysis and detailed charts.
- Trip-by-trip full assessment report (income tax, social security, immigration and Posted Workers).
- Complete overview of each assessed risk (as above).
- Inbound/outbound country statistics and key traffic lanes analysis (and a breakdown by region).
- Key countries – specific analysis/drill-down statistics.



Employee experience: silent running

To ensure a market leading employee experience, multiple data sources can be brought together using real time APIs as part of a silent running process to assess and manage tax, immigration and regulatory compliance. Resulting assessments may automatically initiate downstream compliance actions, where appropriate.



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