



Workforce Reimagined

Personal Tax and Global Mobility Services





Workforce Reimagined: Challenges of today's organisations

With the world rapidly shifting its focus to digitalisation and consequently the governance and risks, the need to redesign the people strategy has never been more critical for businesses.

Following the onset of COVID-19, there will be new regulatory considerations and priorities while building and managing a global workforce.

Personal Tax and Global Mobility Services (PTGMS)

As businesses transform, setting up offices in key markets will provide the necessary in-country presence and proximity to customers.

For companies using Singapore as their gateway regionally or globally, we bring together a multi-disciplinary team and an integrated suite of tax advisory, compliance and mobility solutions to build and manage your workforce, wherever you are in the world.

- ▶ **Singapore Tax Firm of the Year**
– International Tax Review Asia-Pacific Tax Awards 2022, 2023
- ▶ **Singapore Tax Disputes Firm of the Year**
– International Tax Review Asia-Pacific Tax Awards 2021, 2022, 2023
- ▶ **Singapore Tax Policy Firm of the Year**
– International Tax Review Asia-Pacific Tax Awards 2023
- ▶ **Regional Tax Compliance and Reporting Firm of the Year**
– International Tax Review Asia-Pacific Tax Awards 2023
- ▶ **Diversity & Inclusion Firm of the Year**
– International Tax Review Asia-Pacific Tax Awards 2023



Overview of our PTGMS suite

Your workforce is the most valuable asset of your business. From tax to mobility advisory, our extensive array of solutions can be seamlessly integrated into your operating model to meet every aspect of your global workforce transformation.

Employment Tax

Employment tax is at the forefront of employers' priorities as global tax authorities leverage technologies to identify compliance gaps. In addition to assisting with US and Singapore tax filing, our professionals can help identify and resolve employment tax issues before they escalate into significant tax risks and exposures. Our services include:

- Singapore and US individual tax compliance
- Tax due diligence – Employment tax risk review to support M&A and restructuring transactions.
- Assisting with payroll health checks for tax and CPF compliance, identifying compliance gaps and advising on remediation actions.
- Advising on tax-efficient cross-border employment structures and arrangements
- Providing a single platform for our technology-enabled tax services
- Advisory of various types of employment tax issues arising from the entire spectrum of the life cycle of businesses

Global Immigration

With a global network of immigration specialists in more than 100 countries, we can help you efficiently manage your global workforce by advising and assisting you on the necessary visas, work and residence permits, and immigration processes.

Rewards

We assist corporates in developing the appropriate tax-effective performance incentive plans that are aligned to your corporate strategies and that of your key executives and employees. This includes feasibility study, review current compensation and rewards mix, design features of the plans, benchmarking, advising on tax implications, regulatory requirements, necessary tax reporting and disclosure requirements.

Applying the best practices from KPMG, our professionals not only understand the rules, but can

effectively coordinate with the many stakeholders in the incentive planning process.

Mobility Consulting

A broad array of strategic and operational solutions to help improve efficiencies of global mobility processes, governance of risks, harmonising policies post merger or acquisition, improving employee experiences and responding to latest government legislation. They include:

- Policy review, design and development
- International assignment process improvement and re-engineering
- Development of process manuals and guides
- International assignee assessment and repatriation planning
- Assignee communications
- Tailored benchmarking surveys
- Employee surveys

Business Traveller

For most corporates, Human Resource professionals are actively involved in managing employee risks pertaining to business travel. We can assist in areas including:

- Policy design
- Benchmarking
- Risk assessment framework for individual tax, immigration, social security, corporate tax (permanent establishments).

Global Coordination of Employment Tax

Global coordination of employment tax compliance and advisory requirements for your global workforce:

- Single point of contact and management of KPMG's worldwide network of over 150 countries
- Centralised and streamlined ownership of processes
- Uniform and consistent implementation of tax policies regardless of assignment destinations



Managing a mobile workforce

The onset of COVID-19 has tightened border controls and given rise to reciprocal bilateral travel arrangements. Having employees operating remotely across borders not only places greater demands on international human resource teams, it also increases the risk of compliance. Managing compensation, tax compliance and global mobility thus becomes more costly, complex and time-consuming. It is increasingly important for organisations to understand the combination of options to get an employee onboard.

Business continuity across borders

The ability to better manage its mobile workforce is an essential part of any organisation's key operational requirements. Policy setting, operational management, tracking, business continuity management for travellers and reporting need to be in place to ensure undisrupted business activities.

Migration and border controls

Managing a global workforce means having to observe different, complex and fast-changing immigration policies worldwide. With the increasing enforcement of immigration laws and severe penalties for non-compliance, companies need to be more diligent than ever in managing their global workforce.

Mobility solutioning

The right person is a person at the right location, at the right time. Having the right employee onsite requires a coordination of in-house and outsourcing efforts. Organisations without a global team will have to rely on other options, such as engaging subject matter experts to deliver bespoke solutions and manage end-to-end solutions for them.

Performance and incentives

Virtual performance discussions are becoming the norm. Companies will need to learn how to develop and manage performance and related incentives as well as compliance requirements across multiple jurisdictions.

Work from anywhere

Even before the global pandemic, workforce became more mobile and virtual than before. Remote working is the new norm. While this is inevitable, it is certain that governments will step up controls along with the reopening of borders. Travellers will face stricter penalties for travelling without obtaining the requisite travel permits, as well as being subject to stricter tax obligations. Organisations will need to be equipped with the right information and establish policies and processes to meet more stringent work from anywhere compliance requirements. KPMG's Employment Tax and Immigration professionals can help companies identify tax and immigration issues related to their new employment footprint and the varied compliance requirements this new norm entails. We will also work with our corporate tax colleagues to help businesses assess permanent establishment risks.

Why partner with KPMG in Singapore?

Beyond our integrated suite of services, our PTGMS practice brings the deep experience of a talented team with global mindset and strong commitment to bring the best solutions to you.



Global reach

We have a global team that is highly experienced in working with organisations of every nature and size around the world. The scale and scope of our solutions will ensure that your organisation receives best in class service.



Highly experienced

KPMG has assisted organisations with their employees' payroll, mobility and tax compliance requirements. Our industry knowledge coupled with our understanding of the regional requirements ensures that you will get an experienced team to meet your diverse requirements.



Tailored to your business

We don't work on the basis that a one-size-fits-all approach is best. Based on our experiences working with different operational model, profile and size, we can best advise you on the best practices for your organisation.



Technology-driven

We have made significant global investments in bringing you our market-leading suite of Global Tax compliance and Mobility case management technology. Our technology will help you drive significant efficiencies and will ensure that you always remain fully in control of your assignee population and their compliance obligations.



Regionally centred

All KPMG services will be co-ordinated with the identified KPMG central point of contact, with us working closely to deliver an end to end solution. Where required, our robust global reach will enable us to service you in a connected way. This is supported by our globally consistent process and approach.



Focused on experience

Our understanding of best practices means that our approach is supported by our market leading technology and depth of tax and end-to-end process expertise. This will ensure that you will receive a materially improved service through integration. Our ability to take on activities currently performed within your company means that you will get back time to focus on your strategic priorities and have the ability to drive significant cost efficiencies.



Seamless integration

Our experience with clients that operate in a similar way means we know that you will strongly value our multi service operational model, practical support, approachable team and standardised global delivery of advice. This will ensure that we operate as a seamless extension of your team to bring additional hands on the ground, insights, practical knowledge and expertise to your organisation.

Our GMS technology solutions

In addition to KPMG LINK technology, our GMS practice offers a host of licensable tools to support and facilitate the operations of organisations in all sizes.

Enterprise Assignment Manager

The web-based tool provides a single, global repository for international assignment information. The functions include:

- Creating an automated work environment where data is entered only once
- Generating company-specific assignment cost projections and policies
- Integrating payroll, human resources, and email systems to automatically distribute reports and alerts
- Enabling complete tracking of assignment data
- Automating calculation of assignment-related compensation, including special allowances, premiums, deductions, worldwide hypothetical taxes, salary splits, and year-end reconciliations
- Providing user-friendly features such as workflow and task management, budget-versus-actual and ad hoc reporting, document storage and effective policy management

Compensation Collector

This tool is useful for coordinating payroll data collection between multiple locations to facilitate the year-end reporting process.

Cost Projector

This tool can perform sophisticated hypothetical calculations to help structure cost-effective compensation packages, implement policy changes and quantify tax positions. It comes with a HypoTax Calculator for calculating hypothetical national, state/canton/provincial and social taxes on both an annual and a per-pay-period basis for over 65 countries, as well as a generic option to add tax tables from any other country in a matter of minutes.

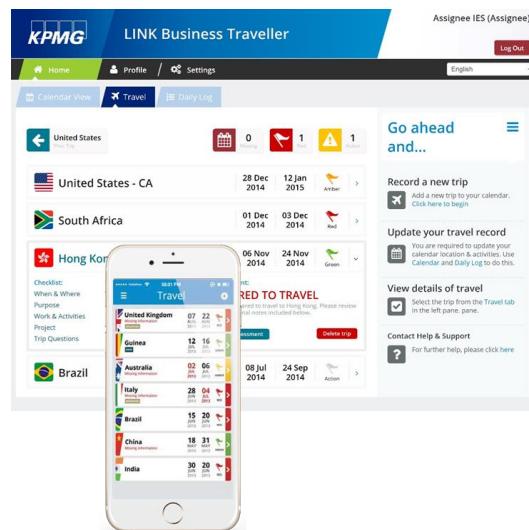
Global Equity Tracker

A flexible, web-based application that will help fulfil complex multi-country payroll obligations efficiently and cost-effectively on a single platform. Features include:

- Contains data for more than 140 countries
- Can be used for virtually any type of incentive arrangement, cash-based or equity-based
- Provides payroll instructions and supports the entire process from collection of data to settlement and communication

Business Traveller

Available as an online tool or mobile application, this is an intuitive tool designed to proactively mitigate the compliance risks associated with domestic or international cross-border travellers. It provides a real-time travel risk assessment for employees when a trip is initiated, and allows managers to view the results according to location(s), risk analysis, and time period.



The screenshot displays the KPMG LINK Business Traveller interface. The top navigation bar includes the KPMG logo, 'LINK Business Traveller', and 'Assignee IES (Assignee)' with a 'Log Out' button. The main menu bar has 'Home', 'Profile', 'Settings', 'Calendar View', 'Travel', and 'Daily Log'. The 'Travel' tab is active, showing a travel summary for the United States (0 flights, 1 hotel, 1 alert) and South Africa (01 Dec 2014 - 03 Dec 2014). Below this, there are sections for 'Record a new trip' (with a 'Click here to begin' button), 'Update your travel record' (with a 'Click here to begin' button), 'View details of travel' (with a 'Select the trip from the Travel tab in the left pane, then...' button), and 'Contact Help & Support' (with a 'For further help, please click here' button). On the right, there is a 'Go ahead and...' button. The central content area shows a travel calendar for the United States from 28 Dec 2014 to 12 Jan 2015, with a 'RED TO TRAVEL' section for the United Kingdom (07 22), Australia (02 06), and Brazil (15 20). Below the calendar is a mobile phone icon showing a simplified travel interface.

Contact us

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