



# GMS Flash Alert

## Immigration Edition

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# United States – New Employment Eligibility Verification I-9 Form Now Effective

United States Citizenship and Immigration Services (USCIS) has released a new version of Form I-9, which contains several updates, that U.S. employers need to begin using from September 18, 2017.<sup>1</sup>

## WHY THIS MATTERS

Employers should make sure that their human resources departments switch to the new forms and incorporate the revised forms and information requirements in their employment verification systems and procedures. Employers who do not use the revised form, may be subject to financial liability in the case of a government audit.

The new Form I-9 applies to their U.S. workforce including both U.S. workers as well foreign nationals admitted into the country for employment at the U.S.-based employer.

## Highlights of What Is New in the Form

The updates to the form and instructions include:

- The addition of the Consular Report of Birth Abroad (Forms DS-1350, FS-545, or FS-240) on the List C of Acceptable Documents;

- The Form I-9 instructions – Section 2 have been revised slightly to read:
  - “Employers or their authorized representatives must complete and sign Section 2 within 3 business days of the employee’s first day of employment”;
- The Form I-9 instructions now reference the Immigrant and Employee Rights Section (formerly the Office of Special Counsel for Immigration Related Unfair Employment Practices) (refer to: <https://www.justice.gov/crt/immigrant-and-employee-rights-section>).

## FOOTNOTE:

1 For the new Form, see: <https://www.uscis.gov/i-9> . For the USCIS announcement about the new Form, see: <https://www.uscis.gov/news/alerts/revised-form-i-9-now-available> .

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### **We invite you to read the latest *The Expatriate Administrator* article: “With Employees on Assignment, Determining Who Is the Employer Is Not Always Easy to Figure Out”**

In the context of global mobility, there is often confusion around the tax treatment of employees sent to a foreign country for work. For a global mobility tax adviser, it’s not unusual to hear the following question: “Will my employee’s work-days in the other country be taxable there?” This question is often followed by others: When is remuneration paid by, or on behalf of, an employer in the other country? Who is the employer in this context? What are the criteria that determine the economic employer? Why is the recharge of salary costs relevant? What countries apply the economic employer concept? Why is this relevant for me?

In this article, Maikel Wijsbek, with the KPMG International member firm in Luxembourg, examines these questions and discusses the many aspects of “economic employer” as well as to what extent an exemption under Article 15 of a taxation treaty might be granted so that an employee might not be subject to host country taxation

To read more, click [here](#).

## Contact us

For additional information or assistance, please contact your local GMS or People Services professional\* or the following professional with the KPMG International member firm in Canada:



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