KPMG GMS Flash Alert



Immigration Edition 2020-023 | February 4, 2020

United States - Employers May Use New Form I-9 Now; Mandatory from May 1

U.S. Citizenship and Immigration Services (USCIS) has published a new edition of the Form I-9, *Employment Eligibility Verification* ("Form I-9"), which contains several minor updates. Starting May 1, 2020, U.S. employers must use the new edition of the Form I-9.¹

WHY THIS MATTERS

U.S. employers must complete Form I-9 requirements to verify the identity and employment authorization of their U.S. workforce including both U.S. citizen and non-citizen workers. Failure to properly comply with the Form I-9 requirements can result in monetary fines imposed on the employer and, in certain situations, criminal penalties.

Employers should take steps to help ensure their human resources departments incorporate the updated form in their employee on-boarding and employment verification procedures. The version date on the Form I-9 can be viewed at the bottom corner of the form.

Highlights of Newly Updated Form I-9

The USCIS made minor updates to the form and its instructions as follows:

 The addition of Eswatini and North Macedonia to the Country of Issuance field in Section 1 of the form's drop-down list. This change is only visible when completing the fillable Form I–9 on an electronic device.

- Clarified who can act as an authorized representative on behalf of an employer.

^{© 2020} KPMG Law LLP, a tax and immigration law firm affiliated with KPMG LLP, each of which is a Canadian limited liability partnership. KPMG LLP is a Canadian limited liability partnership and 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. NDPPS 530159

- Updated USCIS website addresses.
- Provided clarifications on acceptable documents employees may present to demonstrate identity and employment authorization.
- Updated the process for requesting the paper Form I-9.
- Updated the DHS Privacy Notice.

Next Steps

From January 31, 2020 to April 30, 2020, employers may use either the prior edition (Rev. 07/17/17 N) or the new edition (Rev. 10/21/2019) of Form I-9 when verifying the identity and employment authorization of its employees. The USCIS is providing a 90-day grace period allowing employers time to make the necessary updates to their employment verification processes.

Starting May 1, 2020, the prior version of Form I-9 will no longer be valid for use and will be obsolete. The new edition of the Form I-9 is available for public download at: www.uscis.gov/i-9.

Employers should not complete the new Form I-9 (Rev. 10/21/2019) for current employees who already properly completed their I-9 Employment Eligibility Verification process, unless I-9 re-verification is required. Unnecessary I-9 employment verification may violate certain anti-discrimination regulations.

FOOTNOTE:

1 See the <u>new Form</u> on the USCIS website. Also, see the USCIS "What's New" news item on the matter dated 1/31/20, click <u>here</u>.

* * * *

^{© 2020} KPMG Law LLP, a tax and immigration law firm affiliated with KPMG LLP, each of which is a Canadian limited liability partnership. KPMG LLP is a Canadian limited liability partnership and 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. NDPPS 530159

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:



Chelsea Hsieh Senior Manager/Senior Attorney, U.S. Immigration KPMG Law LLP – Tax + Immigration, Canada Tel. +1-416-943-7874 chelseahsieh@kpmg.ca

* Please note that KPMG LLP (U.S.) does not provide any immigration services. However, KPMG Law LLP in Canada can assist clients with U.S. immigration matters.

The information contained in this newsletter was submitted by the KPMG International member firm in Canada.

© 2020 KPMG Law LLP, a tax and immigration law firm affiliated with KPMG LLP, each of which is a Canadian limited liability partnership. KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.

www.kpmg.com

kpmg.com/socialmedia



© 2020 KPMG LLP, a Delaware limited liability partnership and the U.S. 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. NDPPS 530159

The KPMG name and logo are registered trademarks or trademarks of KPMG International.

The KPMG logo and name are trademarks of KPMG International. KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners, or joint venturers. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever. The information contained in herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

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 here. To learn more about our GMS practice, please visit us on the Internet: click here or go to http://www.kpmg.com.