



GMS Flash Alert



Flash Alert Monthly Summary (February 2021)

[Flash Alerts \(February\)](#)
[Publications, Videos & Webinars](#)

ALL GMS Publications

[GMS Flash Alert](#)

COVID-19-Related Flash Alerts

Visit the [GMS Flash Alert COVID-19 page](#) pulling together all reports dealing with coronavirus-related matters, whether they be tax, social security, immigration, or labor law. The page is organized by country and topic for your convenience.

All Other Flash Alerts

Argentina	<i>Buenos Aires Lockdown Extension</i> On January 30, Argentina's government extended the lockdown until February 28, 2021, for the Buenos Aires metropolitan region.
Belgium	<i>Tax Treatment of Expatriate Benefits-in-Kind Clarified</i> Belgium's Minister of Finance clarified the tax treatment of temporary housing costs and tax return assistance costs provided by employers to foreign nationals benefitting from the special expatriate tax regime. The qualification of these costs as benefits-in-kind affects the taxable income of the expatriate and could have an impact on the employer's reporting and withholding tax obligations.
European Union	<i>Posted Workers Included in Post-Brexit EU-U.K. Agreement</i> The Protocol on social security in the

[Global Assignment](#)

[Policies and Practices](#)

[Survey](#)

[Payroll Insights](#)

[Tax Rates Online](#)

[Taxation of International Executives \(TIES\) Online](#)

[Mobility Matters](#)

[Thinking Beyond](#)

[Borders: Management of Extended Business](#)

[Travelers](#)

[U.S. Taxation of Americans Abroad](#)

[U.S. Taxation of Foreign Citizens](#)

	<p>European Union-United Kingdom Trade and Cooperation Agreement includes an opt-in possibility in its provision for posted workers. The provision helps define future social security relations with the United Kingdom. All 27 EU member states opted in to apply the provision.</p>
Greece	<p><u>Publication on Special Tax Regimes</u> The KPMG International member firm in Greece has published a new booklet “Special Tax Regimes in Greece,” which highlights key tax and immigration issues that may interest individuals considering relocating to Greece.</p>
South Africa	<p><u>Draft Critical Skills List Published for Public Comments</u> South Africa’s Minister of Home Affairs has published the draft 2021 Critical Skills List for public comments. Concerned individuals and their employers should review the draft critical skills list and provide their written comments to Home Affairs before March 31, 2021.</p>
United States	<p><u>DHS Delays Effective Date of H-1B Selection Final Rule</u> The U.S. Department of Homeland Security (DHS) has delayed, to December 31, 2021, the implementation of the recently published regulation seeking to modify the H-1B lottery process for cap-subject H-1B petitioners, moving from the current random selection process to a salary-based selection process. The delay stems from the memorandum issued by the current administration, directing all federal agencies to freeze any rule that has not taken effect.</p>
	<p><u>Immigration Bill in Congress, Reforms Planned</u> A new immigration bill was introduced in the U.S. Congress – the U.S. Citizenship Act of 2021. This follows on U.S. President Joseph Biden having released on his first day in office, a fact sheet outlining his intention to send a comprehensive immigration bill to Congress to “restore humanity and American values to our immigration system.” The legislation aims to execute on many of President Biden’s campaign promises, including providing pathways to citizenship for certain undocumented individuals as well</p>

[Your Assignment](#)
[Abroad: The 50 Most](#)
[Common Concerns](#)

[Global Reward Services](#)
[Newsletter](#)

[Insights on Global](#)
[Mobility](#)

as streamlining multiple employment-based programs for nonimmigrant and immigrant visas.

[Premium Processing Service Now Available for E-3 Petitions](#)

The United States Citizenship and Immigration Services (USCIS) has announced that effective February, 24, 2021, employers can request premium processing service when submitting Forms I-129, Petition for a Nonimmigrant Worker, requesting a change or extension of status to E-3 classification on behalf of a beneficiary. This service was previously not available for petitions requesting E-3 visa classification.

Publications, Videos & Webinars

KPMG LLP
(U.S.) –
Washington
National Tax

Catching Up on Capitol Hill Podcast Series – KPMG professionals speak about current developments in Washington, D.C. and what may happen next. And they discuss why it's happening. All with the goal of helping companies make sense of tax policy discussions, understand what the impacts may be on their organization, and aid them as they go about their daily jobs. Listen to the most recent podcasts: [Biden Tax Plan: The Jobs Offshoring Tax Penalty](#) and [Go Time: Biden's Step One "Rescue" Introduced](#).

March 1 Tax Watch Webcast: “The Biden Tax Plans: Several Moving Parts for Global Mobility” – With the U.S. Senate run-off elections in Georgia and inauguration of the 46th president in the rear-view mirror, it’s a good time to take a look at the current “menu” and status of the Biden Administration’s tax policy proposals and their importance for global mobility. Starting with the American Rescue Plan and Build Back Better Recovery Plan, we will look at some key provisions being considered in the Administration and on Capitol Hill that could impact mobile employees and their employers. There’s much to discuss and think about.

Please join us for what promises to be an insightful and informative webcast.

	<p>Date: Monday, March 1, 2021 Time: 2:00 to 3:00 p.m. EST (GMT -5)</p> <p>To watch, click here.</p>
KPMG's U.S.- France Corridor	<p>“Challenges to the Future of Remote Work” Webinar – U.S.-France Corridor’s Christina Cure, and other guests participated in a lively discussion on a very timely topic - Challenges to the Future of Remote Work. The panel was hosted by the French-American Chamber of Commerce in New York City. Click here to share with your networks.</p>
	<p>“Working from Anywhere” French Morning Webinar – Valerie Boissou and the KPMG Corridor GMS team spoke with the French-language news outlet about the challenges and opportunities that working remotely presents to both employees and businesses. Access the replay here.</p>
KPMG- Australia	<p>Article: “At What Point Do You Stop Travelling and Start Living?” – In part three of our series, Hayley Lock and Andy Larmour discuss new ATO guidance that seeks to help employers determine if allowances or benefits provided to an employee relate to travelling on work or living at a location. Many would say that travelling is the very embodiment of living and that the two are far from being mutually exclusive. However, when it comes to fringe benefits tax, whether an employee is travelling on work or living away from home will often result in very different outcomes for the tax cost of expenses incurred. This article continues our series in response to the Australian Tax Office’s (ATO’s) release of three new documents relating to costs associated with employee travel.</p> <p>Sign-in required here.</p>
KPMG- People’s Republic of China	<p>Interview Series. Health concerns, border closures, and quarantine requirements have seen employees working away from their usual place of work. In a recent interview, Murray Sarelius, the National Head of People Services, discussed “Work from Anywhere” and shared his views on how companies should manage, approach, and embrace the opportunities brought by remote work</p>

	<p>arrangements. To hear what Murray had to say, click here.</p>
KPMG-Romania	<p>Global Mobility Health Check & Survey/Report – Our colleagues in Romania adapted the Global Mobility Health Check to the local market and invited companies to have their say on global mobility. The survey explores Romanian market practices regarding mobile employees. The summary report can be found here.</p>
KPMG LLP (U.S.) – Global Mobility Services	<p>February 2, 2021 LinkedIn Live (Playback): “What does ‘work anywhere’ mean for your organization?” KPMG Global Mobility professionals will discuss the remote work market trends and explore the concept of work anywhere as compared with traditional employee flexibility. KPMG will also look into the tax and mobility implications of a remote workforce and share the leading practices on how organizations are preparing for the new reality of work. To learn more, click here.</p>
	<p>Listen to our Podcast Series for Global Mobility Leaders! This series – with more to come – looks at significant trends and the ‘future state’ of global mobility as it faces the winds of automation, geopolitics, diversity and inclusion, and more! In this month’s episode – Episode 16: 2021: Outlook on remote working and the impact of COVID-19 vaccines – we are joined by special guest Jeremy Prout, Security Director for our alliance partner, International SOS. Jeremy sits down with Global Mobility Services leaders Anne d’Arcy, Dave Mayes, and Andy Vincett to discuss a very timely topic:– what the COVID-19 vaccine could mean for the future of a mobile workforce.</p>
KPMG LLP (U.S.) – Global Mobility Services, Employment Tax Practice	<p>Payroll Insights – a publication from KPMG LLP’s Employment Tax practice. It is designed to provide you with current developments in the payroll and employment tax arena and is published periodically throughout the year as developments warrant. In this February 2021 edition, we share a KPMG report on employer-provided student loan repayments, updates to IRS issued draft and final 2021 Forms, and the latest Multistate COVID-19 withholding guidance. For more, click here.</p>

ESG Survey Report – Environmental, Social, and Governance (ESG) factors are taking increasing prominence as organizations seek to evaluate the sustainability and societal impact of their strategic agendas and business practices. KPMG recently polled nearly 70 global professionals in human resources, total rewards (compensation and benefits), global mobility, tax and finance regarding environmental sustainability, and how it is being considered in the ongoing management and design of organizations' global mobility and reward programs. Most respondents were at the senior managerial and executive levels within their organizations. Their responses to our survey provide a snapshot of how environmental sustainability is playing a role in their organizations' global mobility and reward programs. [Read our report.](#)

To unsubscribe or change your contact information, please send an e-mail to: go-fmgmsflash@kpmg.com.



kpmg.com/socialmedia



[Privacy](#) | [Legal](#)

You have received this message from KPMG LLP. If you wish to unsubscribe from GMS Flash Alert, please [click here](#). If you wish to unsubscribe from all KPMG communications, please [click here](#).

KPMG LLP, 1801 K Street, NW, Suite 12000, Washington, DC 20006

© 2021 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. NDP087479-1C

The KPMG name and logo are registered trademarks or trademarks of KPMG International. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG LLP is the U.S. firm of the KPMG global organization of independent professional services firms providing Audit, Tax and Advisory services. The KPMG global organization operates in 147 countries and territories and has

more than 219,000 people working in member firms around the world.

Each KPMG firm is a legally distinct and separate entity and describes itself as such. KPMG International Limited is a private English company limited by guarantee. KPMG International Limited and its related entities do not provide services to clients.