



GMS Flash Alert



Flash Alert

Monthly Summary (June 2021)

Flash Alerts (June)

Publications, Videos & Webinars

ALL GMS Publications

[GMS Flash Alert](#)

[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](#)

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

[Global Reward Services Newsletter](#)

[Insights on Global Mobility](#)

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

Australia	<p>Superannuation Changes from 1 July Australian Superannuation Guarantee ('SG') is set to increase from 9.5 percent to 10 percent of employees' 'ordinary time earnings' from July 1, 2021. Employers should consider the impact that the update will have to both employment costs and employees' total remuneration. Assignment costs will increase where SG contributions for expatriates on assignment to Australia are required.</p>
Belgium	<p>Increase of Immigration Office Administrative Fee The Belgian Immigration Office requests the payment of an administrative fee to cover the cost of processing a visa D application or a residence application. The Immigration Office has raised this fee as from June 1, 2021 to EUR 209, and EUR 366, depending on the type of application.</p> <p>Introduction of "EU" and "EU+" Cards Nationals of the European Economic Area (EEA) or Switzerland staying in Belgium for longer than three months or with long-term resident status, will receive a new type of residence permit, i.e., the EU or EU+ card. No new E and E+ cards will be issued anymore, unless an application was already</p>

	<p>filed for such prior to May 10, 2021.</p>
Brazil	<p><u>Tax Treaties with Switzerland, United Arab Emirates Approved</u></p> <p>The double taxation treaties Brazil signed with Switzerland and the United Arab Emirates have cleared their final legislative hurdles in Brazil and are now enacted. The provisions of these two treaties will apply from January 1, 2022.</p>
Canada	<p><u>Changes Proposed to Charter on French Language in Québec</u></p> <p>On May 13, 2021, a provincial minister proposed significant changes to the <i>Charter of the French Language</i>, including to laws affecting temporary foreign workers in Quebec. If adopted, dependent children of temporary foreign workers in Quebec would no longer be eligible for public or subsidized English education after a period of three years.</p> <hr/> <p><u>CRA Issues “Hybrid Methodology” for Sourcing Cross-Border RSUs</u></p> <p>In a recent technical interpretation, the Canada Revenue Agency (CRA) provides details on a new "hybrid methodology" that it considers to be based in part on OECD guidance, used to determine the Canadian taxation of cross-border restricted share units (RSUs). Generally, where an employee performs employment duties in Canada and a foreign jurisdiction, this "hybrid methodology" should be used to source the RSU benefits between these jurisdictions.</p> <hr/> <p><u>Federal Court Rules on Cancellation of NEXUS Memberships</u></p> <p>A recent Federal Court decision could make it harder for Canadian government officials to cancel a traveller’s NEXUS trusted-traveller card for minor infractions. NEXUS is designed to speed up border crossings for low-risk, pre-approved travellers into Canada and the United States. The court decision could make it less likely that a NEXUS member would have his or her NEXUS trusted-traveller card confiscated or cancelled by the authorities.</p>
European Union	<p><u>ECJ Rules on Social Security during Successive Postings</u></p> <p>A recent European Court of Justice ruling offers more clarity about the distinction between posted employees and multi-state employees in the context of social security in the European Union. Notable issues arising during the Court’s deliberations included: (1) having clarification that multi-state workers must change the country of work at least once during a 12-month</p>

	<p>period, and (2) what would happen if an employee who, from a safety perspective (COVID-19), were to extend his work in the territory of one EU member state.</p>
Ireland	<p><u>Update: Share Schemes Reporting, ESA Electronic Return Available</u></p> <p>Ireland's Revenue has issued guidance on share incentive arrangements and associated reporting obligations. Revenue eBrief No. 120/21 updates the Revenue's Share Scheme Manual for new reporting requirements for unapproved share arrangements, addresses awards for which "sell to cover" applies, and includes new chapters on Growth Shares and Cash-Settled Share Awards. Revenue eBrief No. 123/21 contains the new Employers Share Award (ESA) return to be completed by employers retrospectively for the 2020 tax year with a 31 August 2021 deadline for the 2020 tax year.</p>
Singapore	<p><u>Updates on Work Arrangements for Dependents</u></p> <p>From May 1, 2021, Dependant Pass (DP) holders seeking employment in Singapore have needed to obtain their own work pass – such as an Employment Pass (EP), S Pass, or Work Permit – and meet the applicable quota, levy, and eligibility requirements. DP holders who seek to start a new business and meet the qualifying criteria can apply for a Letter of Consent. For more on this plus additional details on the arrangements for dependent family members seeking to work in Singapore, read this <i>GMS Flash Alert</i>.</p>
United States	<p><u>KPMG Publishes Report on Tax Proposals in Biden's FY 2022 Budget</u></p> <p>KPMG's Washington National Tax Practice (WNT) released "KPMG Report: Analysis and Observations of Tax Proposals in Biden Administration's FY 2022 Budget," a comprehensive report on the U.S. Treasury's "Green Book" (<i>General Explanation of the Administration's Fiscal Year 2022 Revenue Proposals</i>). This report unpacks the Biden administration's fiscal agenda, providing an in-depth review of the tax proposals in the Green Book and insights from WNT professionals on the potential impact of these proposals on companies and individuals.</p> <hr/> <p><u>July 2021 Visa Bulletin Published</u></p> <p>The U.S. Department of State released the July 2021 <i>Visa Bulletin</i> on June 9, 2021; and the U.S. Citizenship and Immigration Services confirmed that it will accept employment-based Forms I-485, <i>Applications to Register Permanent Residence or Adjust Status</i>, next month</p>

	according to the <i>Visa Bulletin's</i> "Final Action Dates" chart.
United States & Switzerland	<p><i>Competent Authorities Identify Retirement Plans Eligible for Treaty Benefits</i></p> <p>The competent authority agreement between the United States and Switzerland (recently published by the U.S. Internal Revenue Service) addresses the issue of which pension arrangements and retirement plans qualify for the exemption from source-country tax on dividend distributions under paragraph 3 of article 10 of the U.S.-Switzerland double taxation treaty.</p>

Publications, Videos & Webinars

KPMG LLP (U.S.) – Global Mobility Services

KPMG TaxWatch: The Biden Tax Plan and Its Impact on Global Mobility - July 19th: Join us for our next GMS TaxWatch webcast - July 19, 2021, 2:00 p.m. – 3:00 p.m. (ET; GMT -5). The session will discuss:

- Planning for the anticipated tax impacts of the Biden tax rates;
- Tax equalization considerations for stimulus payments;
- Changes to reimbursed employee business expenses & monetary payments to employees for remote work expenses/hardships.

For more information and to register, [click here](#).

New Article in [Mobility Matters](#): "[The New Reality of Work: A Look at Compensation, Benefits, and Rewards](#)," by Leann Balbona, KPMG LLP in New York, Dinesh Sinniah, KPMG LLP in Chicago, and Rob Fagan, KPMG LLP in Washington, D.C.

[On our "Work anywhere: What does it mean for you?" webpage](#) – For border-crossing commuters from Canada and Mexico, U.S. companies now need to consider the overall issues when their employees are not actually crossing the border and instead are working from home – for the .pdf, [click here](#).

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 the latest Mobility via Podcast episode – [Episode 20: Workflow and its impact on global mobility](#) – Robert Smith and Jenny

	<p>Pray, from our Global Mobility Services technology practice, sit down together for a “Tech Talk” and discuss the benefits of workflow automation for global mobility processes.</p>
<p>KPMG LLP (U.S.) – Global Mobility Services, Global Reward Services Practice</p>	<p>Global Reward Services Newsletter (June 2021 edition): KPMG's Global Reward Services Newsletter brings you compensation and rewards developments, along with KPMG observations from around the world. For additional information, click here.</p>
<p>KPMG LLP (U.S.) – Global Mobility Services, Employment Tax Practice</p>	<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 the June 2021 edition we cover “John's Fresh Take on New York State,” the latest news on New Hampshire's Remote Worker Case, federal updates on Dependent Care Benefits, Form 941-X, IRS Virus Relief, state guidance, and more.</p>
<p>KPMG LLP (U.S.) – Washington National Tax</p>	<p>Catching Up on Capitol Hill Podcast Series – KPMG professionals speak about current developments in Washington, D.C. and what may happen next. And they'll 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.</p> <hr/> <p>KPMG Report: Analysis and Observations of Tax Proposals in Biden Administration's FY 2022 Budget</p>
<p>KPMG LLP (U.S.) – Advisory Practice</p>	<p>Work Anywhere – Issue Briefs: Our colleagues in the Advisory practice have launched a new series - the Work Anywhere issue briefs. As a result of speaking with industry leaders, helping clients, and using our own experience in adapting to remote working, unique issues impacting organizations have been identified and are thoughtfully analyzed and presented in the issue briefs.</p>
<p>KPMG International</p>	<p>The COVID-19 GMS & Immigration Global Tracker Interactive Map, is available on the <i>GMS Flash Alert</i> COVID-19-themed webpage. This interactive map tracks recent information and updates on developments by country, making it easy and convenient for you, at a glance, to follow COVID-19-related developments in the regions and/or countries that interest you. Topics covered</p>

include the following: travel restrictions; payroll reporting and withholding changes; immigration; tax profile / tax residency changes; compensation and benefits; waivers of penalties and interest; social security; and filing / payment due dates.

GMS Showcase on LinkedIn – Follow us on LinkedIn at:

<https://www.linkedin.com/showcase/kpmg-global-mobility-services/>.

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

Succeeding in the new reality

Visit the COVID-19 resource center for KPMG analysis, insights, and perspectives.



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.