



GMS Flash Alert



Flash Alert

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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

Hong Kong	<p>Salaries Tax: Termination of Employment and Restricted Shares Hong Kong’s Court of First Instance (“CFI”) has handed down its decision in a recent case that restricted shares released pursuant to a Termination Agreement should not be subject to Salaries Tax. Although noting that the case was borderline, the CFI came to view that the release of the 2012 shares was not taxable as it was not income from employment – it was “from something else.” The taxation of termination payments will continue to be a contentious matter in Hong Kong.</p>
Russia	<p>Audits of Individuals’ Foreign Assets and Accounts Since the end of 2020, the Federal Tax Service of the Russian Federation (FTS) began reviewing information received as part of the automatic exchange of financial information with foreign jurisdictions and is sending out notices of field tax audits for 2017-2019 and requests for information to individuals. The review is performed using programming algorithms in an automated information system.</p>
South Africa	<p>New Process for Evidencing Breaking Tax Residency</p>

On June 3, 2021, the South African Revenue Service announced new, more detailed documentation required to prove that a taxpayer has ceased South African tax residence. The new requirements will be applicable for tax returns filed for the year ended February 28, 2021.

United States

[Supreme Court Not Hearing Challenge to State's Remote Worker Tax](#)

The Supreme Court of the United States (SCOTUS) recently declined to consider whether Massachusetts' ("MA") taxation of nonresident remote workers violates the U.S. Constitution. The denial leaves in place the MA Revenue Department emergency regulations imposing MA income tax on certain compensation earned outside of MA. New Hampshire sought to challenge the constitutionality of the MA emergency coronavirus regulation, filing a motion for leave to file a bill of complaint with SCOTUS. On June 28, 2021, SCOTUS denied New Hampshire's request.

[DOL's Wage Rule Vacated; Other H-1B Changes Remain Pending](#)

A federal judge has vacated a rule by the U.S. Department of Labor (DOL) that would have significantly increased the prevailing wage paid to workers sponsored for PERM labor certification, or H-1B, H-1B1, or E-3 nonimmigrant visa classification; the ruling stops the rule's implementation altogether.

Publications, Videos & Webinars

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

KPMG TaxWatch Play-back: *The Biden Tax Plans and Its Impact on Global Mobility* – Feel free to access the play-back for this GMS TaxWatch webcast held on July 19, 2021. The session discussed:

- Global mobility considerations for the new child tax credit;
- 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 the play-back, [click here](#).

Please take our Global Assignment Policies and Practices Survey (GAPP) – The GAPP Survey, conducted by GMS's

Mobility Consulting Services group, provides valuable trends and insights regarding how global organizations administer their global mobility policies and programs. Participation in the survey can allow you to benchmark your organization in relation to other survey participants on numerous aspects of a global mobility program including: assignee selection and assessment, assignment preparation and planning, automation and robotics, talent and performance management, assignment compensation and allowances, administration and outsourcing, immigration compliance, the use of data and analytics, assignment management technology as well as tax reimbursement approaches. [Click here](#) to open the survey.

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 21: ESG, Rewards and the Human Capital Disclosure](#) – Parmjit Sandhu, a principal, and Leann Balbona, a managing director, from our Global Reward Services team, sit down to discuss several interesting areas in the ESG space.

KPMG LLP
(U.S.) –
Global
Mobility
Services,
Employment
Tax Practice

[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 [July 2021 edition](#) we cover:

- John's Fresh Take: Massachusetts
- Payroll-Related Bills Introduced in the 117th Congress
- Fifty Percent of Social Security Deferral Repayments Due by December 31, 2021
- Backlogged Forms 941X
- The State of Washington Passes the Long-Term Trust Act
- Nevada Senate Bill Declared Unconstitutional by Nevada Supreme Court
- New Mexico Now Has Separate Withholding Forms
- Oregon's Paid Family Leave Program May Be Delayed.

<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. For the latest podcast – “Step Two: The Senate Makes a Deal on Reconciliation” – click here.</p> <hr/> <p>KPMG Report: Analysis and Observations of Tax Proposals in Biden Administration's FY 2022 Budget KPMG's Washington National Tax Practice has also developed a special report that highlights the tax proposals in the Green Book that would most likely impact individual taxpayers if enacted as legislation. The report, <i>KPMG report: Tax provisions that may affect individual taxpayers in the Biden Administration's FY 2022 budget proposals</i>, can be accessed by clicking here.</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 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.</p> <hr/> <p>GMS Showcase on LinkedIn – Follow us on LinkedIn at: https://www.linkedin.com/showcase/kpmg-global-mobility-services/.</p>

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.



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