



GMS Flash Alert



Flash Alert Monthly Summary (August 2021)

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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

Czech Republic

[***Changes to Regulation of Foreign Nationals' Residence***](#)

New changes planned for the Czech Republic's residency rules include: new biometric forms for certain residency documents, new fees for EU nationals' applications for certain residency permits, a new so-called "Registration Certificate" to replace the "Certificate of Temporary Residence" for European Union (EU) nationals, adjustments to the definition of family members of EU nationals, plus a new category for British nationals, as well as changes to the system of comprehensive health care for foreign nationals living and working in the country.

Finland

[***Government Makes Plans to Introduce 'Economic Employer' Concept***](#)

Finland's government published on July 1, 2021, a draft of the proposal on the concept

[Global Assignment](#)

[Policies and Practices](#)

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[Payroll Insights](#)

[Tax Rates Online](#)

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

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	<p>of economic employer. If enacted, the amendments could lead to a significant expansion of foreign employees' liability to pay taxes in Finland. In this proposal, economic employer can be established even from short-term work in Finland. The proposal – which is currently only in draft form – is intended to come into force in the beginning of 2022.</p>
Poland	<p><u>Consultation Invited on Proposed Tax Measures in “Polish Deal”</u></p> <p>Recent Polish tax reform proposals, known collectively as the “Polish Deal programme,” would make changes to the personal income tax-free allowance and the highest personal income tax bracket, and would introduce a “middle-class relief” to cover certain individuals and a tax incentive to individuals moving their place of tax residence to Poland who earn income under certain circumstances. Moreover, the bill is to embody previously-announced changes relating to the health insurance premium accounting basis and eliminating the deductibility of health insurance premiums.</p>
South Africa	<p><u>New Penalty Regime for Outstanding Returns</u></p> <p>On July 28, 2021, the South African Revenue Service (SARS) published a revised draft public notice for comment and an explanatory note, detailing the incidences of non-compliance in relation to the non-submission of income tax returns by natural persons, subject to an administrative non-compliance penalty. The tax authorities are planning to make the current penalty system for such things as tax filing non-compliance more onerous.</p>
South Korea	<p><u>Provisions for Foreign Workers in Tax Bill</u></p> <p>South Korea's legislature is reviewing a tax reform bill. In this <i>GMS Flash Alert</i>, we summarize the key features of the bill's proposals, including extension of the flat-tax rate sunset clause, extension of the foreign engineers' tax reduction sunset clause, changes to the criteria for determining in advance whether domestic corporations are obligated to withhold taxes where employees dispatched from a foreign entity are concerned, and compliance requirements around tax residents who have held overseas (non-Korean) real estate.</p>

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

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

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

United States	<p><u>Second H-1B Lottery Conducted for FY2022</u></p> <p>On July 28, 2021, U.S. Citizenship and Immigration Services (USCIS) began contacting employers via e-mail about registrations that were selected in a second H-1B cap lottery for the 2022 fiscal year (FY). Additional H-1B registrations were selected because the initial filing period of April 1, 2021 to June 30, 2021, did not yield enough H-1B cap petitions. Employers that submitted registrations but were not selected in the first lottery for the FY2022 H-1B cap should be made aware that these registrations may be chosen in the second lottery. No action is required for previously-unselected registrations to be eligible for the second draw.</p>
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	<p><u>Senate Finalizes Bipartisan Legislative Text on Infrastructure Bill</u></p> <p>The measures that may affect individuals and their employers in the bipartisan infrastructure bill currently in the U.S. Senate include: information reporting with respect to digital assets, the employee retention credit, and the section 430(h)(2)(C)(iv) table of applicable minimum and maximum percentages concerning certain pension plans. We highlight these and other proposed measures in this <i>GMS Flash Alert</i>.</p>
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	<p><u>September 2021 Visa Bulletin, Medical Report Validity Extension</u></p> <p>The U.S. Department of State released the September 2021 <i>Visa Bulletin</i> and the U.S. Citizenship and Immigration Services confirmed it will accept employment-based Form I-485, <i>Applications to Register Permanent Residence or Adjust Status</i>, next month according to the <i>Visa Bulletin's</i> "Final Action Dates" chart. Also, USCIS announced that it will temporarily extend the validity period of Form I-693, <i>Report of Medical Examination and Vaccination Record</i>, from two (2) years to four (4) years.</p>
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Publications, Videos & Webinars	
KPMG LLP (U.S.) – Global	<p><u>Get ready and save-the-date for the 2021 KPMG Global Mobility Virtual Forum!</u> Pre-Event: September 27 – October 22, 2021;</p>

	<p>Mobility Services</p>	<p>Main Event: October 26 – 28, 2021. One global event delivered at three different times each day:</p> <ul style="list-style-type: none"> • Asia Pacific: 13:00–15:30 (China Standard Time) • EMA: 12:00–14:30 (Central European Time) • Americas: 11:00–13:30 (Eastern Daylight Time) <p>For more information, click here.</p>
		<p>"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.</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 the latest Mobility via Podcast episode – Episode 21: ESG, Rewards and the Human Capital Disclosure – Parmjit Sandhu and Leann Balbona from the Global Reward Services practice discuss several interesting areas in the ESG space, from the boardroom view to the recent human capital disclosure and the public markets' impact on compensation and rewards.</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 August 2021 edition there is John's "Fresh Take" on the State of Washington's employee payroll tax for long-term care benefits – plus tax news from Arizona, Connecticut, Hawaii, Illinois, 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</p>

		<p>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>
		<p><u>International Estate and Succession Planning Trends in the U.S.</u> – This Future of Tax article addresses how family offices and ultra-high net worth individuals may find themselves in need of pre-migration tax planning to prevent significant, unintended tax consequences at both federal and state levels. KPMG professionals Sabrina Stimel, Tracy Stone, and Ben Francis explore the current rules and proposed legislation on estate and gift taxes and consider how these changes may affect wealth planning in the United States during the near term.</p>
		<p>Podcast (August 6, 2021) – “<u>Value’ by Any Other Name: Tax, Pay Equity, and Employee Value.</u>” <i>Destination Country X</i>, Episode 08-2021 Canada's pay equity rules – ripple effects in the tax world? Are ESG initiatives pushing changes in how enterprises value employees?</p>
	<p>KPMG LLP (U.S.) – Advisory Practice</p>	<p><u>Work Anywhere – Issue Briefs</u> – Our colleagues in the Advisory practice have launched a new series – <u>the Work Anywhere issue briefs</u>. 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 Poland</p>	<p>September 8, 2021 Webinar – <u>Changes in PIT in 2022</u>. This webinar will discuss Poland’s tax-free allowance, tax threshold, “middle-class relief”, corporate vehicles used for private purposes, rent and lease, “return relief”, lump-sum taxation of individuals moving to Poland, abolition, illegal employment, and other recent amendments.</p> <p>When: 8 September (Wednesday), 11:00am-12:40pm local time (UTC +1).</p> <p>For more information, <u>click here</u>.</p>

KPMG
International

The [COVID-19 GMS & Immigration Global Tracker Interactive Map](#), is available on the *GMS Flash Alert* 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.

GMS Showcase on LinkedIn – Follow us on LinkedIn at: <https://www.linkedin.com/showcase/kpmg-global-mobility-services/>.

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Succeeding in the new reality

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



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