



GMS Flash Alert

Immigration Edition

2022-175 | October 3, 2022



Canada – Presenting: Digital Nomad and Remote Work Visa Options Interactive Map

The KPMG Global Mobility Services (GMS) practice is pleased to announce the debut of the Digital Nomad and Remote Work Visa Options (interactive map), which is available on the new [GMS Flash Alert: Digital Nomads and Remote Work page](#). The interactive map provides general guidance on the different types of transitory visas available to individuals who wish to work remotely in a country different from their usual work location.

Topics covered include the following:

- Visa category	- Visa fee
- Visa duration	- Work limitations
- Standard requirements for obtaining the visa, including whether a criminal background check and/or proof of employment is required	
- Eligibility requirements, including whether visa availability is only extended to individuals from certain countries and if there is a minimum income threshold imposed on visa eligibility	
- Income and social security tax implications, including whether any relief is available under a double taxation agreement	

WHY THIS MATTERS

Having responded to what could be the fastest social change in modern times, organizations worldwide enabled remote working practically overnight in 2020 as a result of the COVID-19 pandemic. What started as an extraordinary “work

anywhere” pilot is now the norm for many organizations, as it is now common for employers to offer various flexible-work-arrangements to employees as a means of attracting and retaining talent. However, given that the performance

of services by an employee in a taxing jurisdiction generally triggers tax, reporting, and compliance requirements for both the employee and employer, it is imperative that organizations carefully plan and design their flexible-work-arrangement policies to account for the tax implications associated with employing a remote workforce in order to mitigate risk.

More Details

The map is sorted by region and by country, making it easy and convenient for you, at a glance, to not only identify the countries that offer visas to remote workers, but also track country specific developments related to items such as visa eligibility and taxation. The map will be updated monthly to reflect any developments or changes. Thus, while there are currently 35 countries represented, additional countries are in the process of being added and updates will be made as new developments emerge.

Please note that the information provided is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although KPMG endeavors 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.

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Contact us

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