

Global Mobility Services & Employment Tax Advisory

Fact Sheet

The specialists who work in the Global Mobility Services & Employment Tax Advisory (GMS & ETA) team, focus on the cross-border movements of individuals and assist with statutory obligations for foreign and local employers, including the immigration requirements.

Our Compliance Services

- Expatriate tax compliance (registration, completion of tax returns, assisting with SARS requests etc.).
- Expatriate tax advisory, including interpretation of Double Tax Agreements and tax residency determination.
- Drafting/review of expatriate tax policy documents and employee communications.
- Employment tax risk health checks and advisory.
- Technology-driven employees' tax reviews.
- Registration of employers for employment taxes.
- Shadow payroll services.
- Secondment of team members to assist client payroll teams where required.
- Review of SARS statement of account queries and anomalies.
- Assisting employers with responses to SARS audits.

Our Advisory Services

- Assisting with Voluntary Disclosure Programme (VDP) applications.
- Training of client teams regarding the taxation of expatriate employees and/or employment taxes.
- Assistance with IT14SD reconciliations from an employment taxes perspective.
- Review of employee share-based incentives.
- Employment Tax Incentive (ETI) calculations and compliance reviews.
- Review of Unemployment Insurance Fund Temporary Employee/ Employer Relief (TERS) claims and assistance with response to TERS audits.
- SARS Dispute resolution.
- Individual Exchange Control compliance and advisory services.
- Immigration compliance and consulting services.

Our Technology Solutions

| KPMG Link Free Technology | | KPMG Link Licensable Technology | | | | | |
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| Tax compliance | | Mobility management | | | | Compensation and payroll | |
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| KPMG LINK Work Force for Program Managers | KPMG LINK Work Force for Taxpayers | Business Traveler | Immigration Manager | Enterprise Assignment Manager | Cost Projector | Global Payroll Manager | Global Equity Tracker |
| Single, global portal designed to help management report on global tax compliance. | Single portal for taxpayers to manage all aspects of tax compliance and travel tracking. | A portal for business travellers to assess risks associated with upcoming business trips. | Single environment for immigration case management-reducing complexity and providing data and analytics. | End-to-end assignment management from candidate selection to repatriation. | Year-over-year budgeting for international assignments for 80+ countries. | A centralised payroll Management and reconciliation tool. | A centralised tool to manage international incentive compensation sourcing and reporting. |
| KPMG'S dashboarding offers compliance information in an easy to understand format. | KPMG's site is easy to understand and easy to use for all international assignees. | We have the most user friendly and flexible solution in the market. | KIM allows a governance framework for immigration management by providing visibility and transparency. | Assignment management based on our policies with integrated costing and payroll management. | The best tax calculator in the market. Capable of creating granular projections in minutes, not days. | The most advanced solution for automating the payroll reconciliation process. | Class-leading functionality, accuracy and speed. |

KPMG Link Work Force

Work Force supports all stakeholders within the tax compliance process. Each stakeholder, regardless of role, can have configured access to the system so they have access to just the right information they need. Beyond tax compliance, Work Force can support other aspects of your mobility program by adding different modules to the platform based on your needs.

With Work Force, all your mobility data can truly be in one place. At its core, the system is designed to bring together two key technology components:

- our tax compliance process for both program managers, and
- employees (assignees), and our value-adding tools.

KPMG LINK Work Force for Taxpayers/ Assignees

Work Force for Taxpayers is the complimentary tool provided to employees to facilitate the tax compliance process. It is a single portal where employees provide tax and travel data, can upload documents securely, track the status of tax returns, review KPMG's country-specific tax alerts, and more.

Within the Taxpayer portal, employees can complete different tasks related to the compliance process:

Schedule a Meeting – Employees can easily schedule tax consultations with KPMG within the system.

Travel Tracker – Travel data can be provided using GPS functionality with KPMG LINK Go, our mobile app.

Tax Questionnaires – The tax questionnaire, available in over 15 languages, avoids duplicative data entry.

Missing Information Tool – Missing tax information is requested and received securely within the tool.

KPMG LINK Go

KPMG LINK Go extends the functionality in KPMG LINK to mobile devices. KPMG LINK Go allows users to enter travel information into Travel Tracker, view the status of work being performed by KPMG, retrieve information about contacts, view and upload documents related to their taxes, and view personal alerts related to a KPMG LINK account. It also supports a variety of assignment management and related mobility services.

KPMG LINK Business Traveler

KPMG LINK Business Traveler (Business Traveler) is a market leading tool for tracking and assessing business travel. It provides companies with greater visibility and control in dealing with the income, social, corporate and immigration compliance risk aspects associated with travel.

KPMG LINK Immigration Manager (Immigration case management)

KPMG's Immigration Manager is a web application with an integrated approach to immigration case management. The application provides access for both KPMG Global Immigration Network and external users via a central platform.

KPMG Immigration Manager is an end-to-end case management tool for connecting Global Mobility, HR, employees, KPMG and other relevant stakeholders in one place. This easy-access tool allows case initiation, document collection, case progress tracking, document archiving and reporting.

The Global Immigration Network component allows authorised users to assess and manage an immigration case from initiation through to completion. The external (client) component allows users to initiate, authorise, and manage and immigration case.

KPMG GLOBAL Immigration Expert (Immigration knowledge tool)

An online knowledge tool for assessing immigration requirements worldwide, making the transfers of globally mobile employees faster and easier. The tool gives a preliminary assessment of immigration requirements; permit needs, immigration processes, timelines and required documents.

KPMG LINK Enterprise Assignment Manager

A system to manage end-to-end international assignments. Projection of assignment costs, instructions to payroll, calculation and accumulation of assignment costs. LINK Enterprise offers this through an easy-to-configure platform.

KPMG LINK Cost Projector

The KPMG LINK Cost Projector helps estimate assignment costs for individuals or groups of employees moving from country to country, and can help companies reduce costs, identify opportunities and streamline company policies.

KPMG LINK Global Payroll Manager (GPM)

GPM seamlessly links international payroll data to help minimize risks, achieve compliance, manage costs and keep mobility programs on the front foot strategically. Global workforce costs are tracked, analysed and reported in real time, providing transparency to every payment across multiple jurisdictions.

GPM supports compensation collection and payroll reconciliation, helping to streamline processes by leveraging automated data feeds, configurable cut-off dates and a reconciliation engine showing discrepancies in payroll instruction and actual pay amounts.

KPMG LINK Global Equity Tracker (GET)

GET is a web-based tool for tracking, reporting, and managing the compliance obligations associated with the delivery of incentive compensation to mobile employees in multiple jurisdictions.

GET calculates the reporting and withholding on equity and cash awards and helps manage each step of the process of delivering incentive awards to a global workforce.

- Detailed and automated calculations.
- Designed around all stakeholders, including payroll, finance, share plan administrators and the employees themselves.

KPMG Employment Tax Risk Analysis (ETRA)

ETRA enables a full reconciliation of payroll taxes calculations and reporting to SARS. We identify areas of risk and provide full quantification of exposure – this can be targeted to specific payroll items, or cover the full payroll data.

Payroll Tax Data & Analytics

ETRA enables a full reconciliation of payroll taxes calculations and reporting to SARS. We identify areas of risk and provide full quantification of exposure – this can be targeted to specific payroll items, or cover the full payroll data.

Consider this...

- Do you have employees being paid by foreign employers?
If yes, do you know which employment taxes you are required to comply with as an employer?
- Are you comfortable with which payroll codes must be used as relates to payroll disclosures?
- Have you recently performed an employment taxes health check or review?
- Are you ready for a SARS employees' tax audit?
- Are you comfortable that your employment tax declarations are full and complete?
- Do you need to apply to SARS for Voluntary Disclosure relief?
- If you claimed ETI credits, are you ready for a SARS ETI audit?
- If you claimed TERS benefits, are you ready for a UIF TERS audit?

Contact Us

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