

GMS Flash Alert

2025-248 | 1 December 2025

OECD – Public Consultation on Global Mobility of Individuals

On November 26, 2025, the Organisation for Economic Co-operation and Development (OECD) launched a public consultation document seeking input on various consequences, including personal and corporate income tax, for cross-border mobile individuals.¹

The deadline for providing input on questions asked in the public consultation document is December 22, 2025. All comments will be made publicly available on the OECD website.

For previous coverage on OECD initiatives concerning mobility of individuals, see [GMS Flash Alert 2025-232](#), OECD – Updates to Fixed Place of Business in Remote Work (November 19, 2025).

WHY THIS MATTERS

The global mobility of individuals is increasingly shaping the way economies, businesses, and societies operate. As people move across borders, governments and organizations face new challenges and opportunities in areas such as tax policy, social security, and regulatory compliance.

Addressing these issues is essential to achieve fair and efficient taxation, prevent double taxation or non-taxation, and support seamless integration of mobile individuals into different jurisdictions.

Relevant stakeholders should actively engage with the OECD's public consultation, as practical experiences are essential in shaping effective and balanced international policies and compliance efforts.

Summary

At the April 2025 Plenary meeting of the Inclusive Framework, members agreed to explore the issue of global mobility of individuals.² Thus far, that decision has resulted in a revision of the Commentary to the OECD Model Tax Convention, including a clarification about permanent establishment (PE) for remote working from home or another location not linked to the employer.

The OECD's November 26, 2025 public consultation document on the global mobility of individuals explores the tax and regulatory challenges arising from the increasing movement of people across borders for work or other purposes.

It outlines current trends, identifies key issues such as tax residency, compliance and administration, and seeks input from stakeholders on potential solutions.

The document aims to gather feedback to help develop fair and effective international frameworks that address the complexity of global mobility while supporting economic growth and cooperation.

KPMG INSIGHTS

The OECD's public consultation document on the global mobility of individuals signals a significant step toward addressing the tax and compliance challenges that come with an increasingly mobile workforce. This document highlights emerging issues around tax residency, reporting obligations, and the need for greater international coordination.

KPMG is closely monitoring and actively participating in these developments and can help you understand how potential changes may affect your organization and your globally mobile employees.

If you would like to learn more, discuss how these developments could affect your business, or contribute to KPMG's response to the consultation, please contact your KPMG advisor. We are here to support you in navigating this evolving landscape.

FOOTNOTES:

- 1 OECD: [Public Consultation Document: Global Mobility of Individuals](#), 26 November 2025.
- 2 OECD: [Statement by the OECD/G20 Inclusive Framework on BEPS](#), issued April 2025.

* * * *

Contact us

For additional information or assistance, please contact your local GMS or People Services professional or the following professional with the KPMG International member firm in the United States:



Daida Hadzic
Director
Washington National Tax –
Global Mobility Services
+1-917-683-9608
dhadzic1@kpmg.com

The above information is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230 as the content of this document is issued for general informational purposes only.

The information contained in this newsletter was submitted by the KPMG International member firm in the United States.

www.kpmg.com

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

Learn about us:



kpmg.com

© 2025 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. Printed in the U.S.A. USCS001250-2F

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.

GMS Flash Alert is a publication of the KPMG LLP Washington National Tax practice.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm. The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor 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.