KPMG

GMS Flash Alert

Immigration

2025-275 | 15 December 2025

Germany – Employer Obligation under the Residence Act Takes Effect 1 January 2026

Employers in Germany must inform third-country nationals recruited abroad with a German local employment contract—no later than on their first working day—about the employees' right to seek advice from a counseling center on labor or social law matters beginning 1 January 2026.

The Act on the Further Development of Skilled Labor Immigration of 16 August 2023 added Sections 45b and 45c to the German Residence Act, introducing new employer obligations that will take effect 1 January 2026.

WHY THIS MATTERS

Starting 1 January 2026, employers in Germany must inform third-country nationals who they have recruited abroad with a German local employment contract, no later than on their first working day, about their right to seek advice from a counseling center on labor or social law matters.

The new rules aim to strengthen the awareness and accessibility of labor- and social-law advisory services for third-country nationals. Employers are required to provide the contact details of the closest counseling center to the workplace.

The counseling services will be available from 1 January 2026, and will include free, low-threshold counseling on labor and social law issues as well as, in selected third countries, language support and pre-integration measures (see Section 45b of the German Residence Act). Which counseling centers these are exactly will be announced on 1 January 2026. It is therefore sufficient for the time being for the employer to "indicate the nearest counseling center," as locations have not yet been determined.

Key Highlights

Key Provisions

The obligation applies to all employers based in Germany who enter into an employment contract with a third-country national whose residence or habitual abode is abroad, when the employment will be performed in Germany.

Exception

The obligation does not apply if the employment relationship results from cross-border job placement under § 299 SGB III (secondments). It does not apply to foreign workers already employed as of 1 January 2026 or workers hired in-country after that date.

KPMG INSIGHTS

In light of the changes, KPMG in Germany suggests that the employers might consider the following:

- Develop a standardized information sheet that fulfills the statutory requirements.
- Check access to the current contact details of the relevant advisory center and provide these to new employees.
- Carefully document compliance with the information requirement to maintain proof in case of governmental inspection. Violations may lead to labor-law consequences and potentially administrative fines.

If assignees and/or their programme managers have any questions or concerns about the scope of the update, its application and potential impacts, and appropriate next steps, they should consult with their qualified immigration advisers or with a member of the immigration team with KPMG in Germany (see the Contacts section).

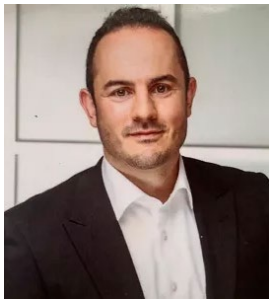
FOOTNOTE:

1 AufenthG § 45c [tritt am 1.1.2026 in Kraft:] Informationspflicht bei Anwerbung aus dem Ausland - NWB Gesetze, NWB Verlag, published on 27.10.2025 (in German).

* * * *

Contact Us

For additional information or assistance, please contact your local GMS or People Services professional* or one of the following professionals with the KPMG International member firm in Germany:



Christian Jimenez Metzler
Senior Manager
GMS
Tel. +49 69 951195 753
cjimenezmetzler@kpmg-law.com

Eva Steinberg
Manager
GMS
Tel. +49 69 951195 593
esteinberg1@kpmg-law.com

** Please note the KPMG International member firm in the United States does not provide immigration or labour law services. However, KPMG Law LLP in Canada can assist clients with U.S. immigration matters.*

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

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**