

## Flash Alert

### Monthly Summary (July 2015)

Flash Alerts	
Curacao	<p><b><u><a href="#">U.S. Nationals Get 'Equal' Immigration Treatment</a></u></b></p> <p>The Admission Service Curaçao changed its admission policy for U.S. nationals. Under the new policy, the entry requirements for U.S. citizens are the same as those for European Dutch nationals and this may lead to more flexible entry requirements and streamlined administrative burdens when sending U.S. citizens to Curacao.</p>
France	<p><b><u><a href="#">Plans to Institute Income Tax Withholding on Remuneration</a></u></b></p> <p>The French government is planning to introduce income tax withholding on remuneration paid to resident taxpayers. This would be a significant change to France's current system that could represent a major challenge for employers, especially those with inbound and outbound expatriates.</p>
Germany	<p><b><u><a href="#">Global Labor Law Benchmarking Survey Now Ready</a></u></b></p> <p>The Legal Services team within the KPMG International member firm in Germany has prepared a brief benchmarking survey regarding multinational organizations' global labor law awareness and practices. The aim of this survey is to gain insight and provide benchmarks on global labor law practices and considerations in the context of international assignments.</p>
Kenya	<p><b><u><a href="#">Increase in Hospital Insurance Fund Rates</a></u></b></p> <p>The National Hospital Insurance Fund rates have undergone a significant revision upwards, signaling potentially higher international assignment costs for employers.</p>
Norway	<p><b><u><a href="#">Fourth Service Centre for Foreign Workers Opens</a></u></b></p> <p>Norway has added a fourth Service Centre for Foreign Workers (SUA). Non-European Union / European Economic Area nationals are allowed to file applications for residence permits with the SUA, instead of the nearest Norwegian Embassy, which can take longer.</p>

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Norway	<p><b><u><a href="#">New Salary Criteria Defined for Residence (Work) Permit</a></u></b></p> <p>Norway has raised the minimum annual salary that is necessary so that someone coming to work in Norway can apply for, and obtain, a new or renewal residence (work) permit in Norway.</p>
Spain	<p><b><u><a href="#">Reduced Tax Rates, Changes to PIT, Nonresident Taxation Regulations</a></u></b></p> <p>Spain has amended its personal income tax system, by retroactively modifying personal income tax rates, reducing the general nonresident income tax rate for residents of the EU or a EEA member state with an effective exchange of tax information agreement in force, and altering the withholding rates, amongst other things.</p>
Spain	<p><b><u><a href="#">Modifications to Impatriate Regime and Exit Tax</a></u></b></p> <p>Recent changes to Spain's personal income tax system clarify rules concerning the taxation of capital gains when a change of residence occurs, as well as the Special Tax Regime for Impatriates. These changes could advantageously impact international assignment costs for employers.</p>
United Kingdom	<p><b><u><a href="#">New Payroll, Payment Procedures for Short-Term Business Visitors</a></u></b></p> <p>The U.K. tax authority is introducing a new procedure that will significantly reduce the reporting and payment requirements for those employers with short-term business visitors with 30 or fewer U.K. work-days and who do not qualify for treaty exemption.</p>
United Kingdom	<p><b><u><a href="#">2015 Summer Budget Presented</a></u></b></p> <p>The U.K. Summer Budget Statement included an increase in personal allowance, an increase in upper limit for the basic rate tax band; also, an additional inheritance tax nil-rate band will be introduced to cover the situation where a main residence is passed on death to "direct descendants."</p>
United Kingdom	<p><b><u><a href="#">Details on Changes to Taxation of Non-U.K. Domiciliaries</a></u></b></p> <p>The U.K. government announced a number of changes in the Summer Budget that will impact the taxation of non-U.K. domiciled individuals. This Flash Alert provides more technical detail to help further inform global mobility professionals about the changes.</p>
United Kingdom	<p><b><u><a href="#">Summer Finance Bill 2015 Published</a></u></b></p> <p>The U.K. government's Summer Finance Bill 2015 was published on 15 July 2015. The Bill incorporates the changes announced in the Summer Budget 2015. Measures include a further increase to the U.K. personal allowance, a new threshold for the upper limit of the basic rate tax band, and a tax "lock" on increases in the rates of income tax, VAT, and National Insurance contributions.</p>

United Kingdom	<p><b><u><a href="#">OTS Publishes Terms of Reference</a></u></b>  The Office of Tax Simplification in the U.K. has published its terms of reference for a review of the closer alignment of income tax and National Insurance Contributions.</p>
United Kingdom	<p><b><u><a href="#">Certificates of Sponsorship Quota Is Exceeded Again</a></u></b>  The cap on Restricted Certificates of Sponsorship for Tier 2 (General) visas in the U.K. has been reached. Additionally, a statement of changes laid before the House of Commons on 13 July 2015, makes a number of changes aimed at reducing net migration and tackling immigration abuse.</p>
United States	<p><b><u><a href="#">Social Security Agreement Signed with Brazil</a></u></b>  On June 30, 2015, the White House announced that the United States and Brazil have signed a Social Security Totalization Agreement. The agreement, which has not yet been made public, will undergo review by the legislatures in the United States and Brazil.</p>

<b>Payroll Insights</b>	
United States	<p><b><u><a href="#">Supreme Court Decision for Same-Sex Marriage</a></u></b>  The Supreme Court ruling in Obergefell v. Hodges will affect employer's payroll reporting and benefits provided to employees who are or will be in a same-sex marriage.</p>

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