



Back to basics: Business immigration 101

**A thought leadership series
from KPMG LLP's Mobility
Consulting Services**





Global mobility back to basics

KPMG LLP's (KPMG) Mobility Consulting Services team is publishing a series of articles on key global mobility policy provisions prevalent within many of today's multinational organizations' programs. Our "Back to Basics" series examines such policy elements from a foundational level, with a view to helping Human Resources (HR) professionals better understand a provision's intent and design, potential options available, and achieve alignment with larger global mobility objectives. Whether you are new to global mobility or if some time has passed since you last thought through a particular provision, this series of articles can be helpful. Additionally, other teams that support global mobility in your organization (e.g., Finance, Payroll, Tax, Legal, or Host Country HR) may benefit from better understanding global mobility's approach when managing international assignments.

Back to basics: Business immigration 101

Introduction

Managing global immigration compliance

Global mobility program managers often have the responsibility for ensuring, to the best extent possible, global immigration compliance for both the organization and its employees who travel and work abroad. Heightened security measures implemented by most countries globally add additional scrutiny affecting global mobility programs. The severity of potential risks and resulting liabilities, as well as accelerated business time frames, necessitate a solid operational framework by organizations for immigration compliance, administration, and service delivery. Often, this includes dedicated internal and external third-party stakeholders with agreed roles and responsibilities working collaboratively under defined processes. Also, executing service delivery through enabling technology tools to assist key stakeholders in properly identifying, tracking, and managing travelers who are supporting business opportunities in global markets can be helpful.

Global business immigration compliance

As an organization expands its business footprint globally, a natural outcome is increased cross-border business travel and temporary international work assignments. As a result, the number of potential exposures and concerns associated with corporate immigration noncompliance can significantly multiply globally. Both the employer as well as its employees can be held accountable by foreign authorities with outcomes that can be quite severe for noncompliance with immigration laws. Employees need to be properly directed and supported through required visa application processes and country entry procedures. Awareness by line business members regarding the need for advanced notice and planning should also be factored into targeted assignment start dates. It is important to note that processing foreign work-authorized visa applications may take several weeks or even months in many countries.

Global mobility program administrators typically possess the knowledge and comprehensive experience to advise the business on anticipated visa processing timings to set proper expectations.

This issue of “Back to Basics” has been developed to serve as an introduction to understanding key definitions and concepts associated with global business immigration. In addition, this document highlights certain leading practices in immigration program management. We present steps taken by forward-thinking programs to effectively manage the complexity of immigration globally in support of both employee service delivery as well as compliance goals.



Key concepts and definitions

Typical country immigration categories

Many countries, like in the United States, divide individuals seeking entry into similar categories: immigrants or nonimmigrants. “Immigrants” are typically foreign nationals who are intending to remain permanently in the destination country. “Nonimmigrants” are individuals who enter a country on a temporary basis. Many countries have several subcategories of applicable immigrant and nonimmigrant visas with particular eligibility criteria to support either a permanent stay or temporary visit. Those entering as immigrants generally will abandon their legacy home or other foreign country residence. While each country’s laws differ, foreign nationals who are permitted

to enter a country as a nonimmigrant often will need to provide documentation that they have a residence abroad with no intention of abandoning while entering temporarily as tourists, on business travel, or for extended periods such as being approved for study, training, or international work assignments.

For purposes of this article, we will primarily focus principally on **nonimmigrant business visa categories** that typically support international assignments and the associated temporary visa/work permit applications usually managed by global mobility program administrators.



Key baseline documents and terminology

What is the purpose of a country passport?



A **passport** is a travel document, usually issued by a country's government to its citizens, that certifies the identity and nationality of its holder for the purpose of international travel. A passport is generally accepted, in its country of issue and elsewhere, as reliable proof of identity unrelated to travel.

A passport will typically contain the holder's name, place and date of birth, photograph, signature, and other identifying information. Due to heightened security threats globally, many country passports now include biometric information in a microchip embedded in the document. This enables the passport to be machine-readable. Some passports will reflect the holder's governmental status, for instance a diplomat or other official status, which provides additional rights and privileges.

Passports typically have a limited term of validity, usually between 5 and 10 years. It is important for global mobility program administrators to remember that many countries require a remaining passport validity of no less than six months from the arrival date in country (some countries have a lower threshold), as well as having at least one or two blank pages.

What is a visa?

Similar to a ticket purchased or obtained to enter a sporting event, theatre, or museum, in simplest terms, a visa is a traveler's authorization by a government authority to enter a foreign country for a specific purpose. Typically, for a nonimmigrant, this includes entry as a tourist, as a

student, as a business visitor to conduct limited business-related activities, or as approved as a temporary worker. "Visa" comes from the Latin word *charta visa*, meaning "paper which has been seen." A visa is a conditional authorization granted by a country to a noncitizen to enter and temporarily remain within that country.

Where a visa application is required by a country in advance of travel and entry, this process enables immigration or consular authorities to consider each applicant's personal circumstances, such as verifying nationality, performing personal background and security checks, considering the applicant's financial security, confirming the reason for applying, and verifying any previous visits to the country.

What does a visa look like?



For most countries, a visa is typically a stamp that is affixed on a page in the applicant's passport or other travel document. However, some countries, such as Australia, currently manage the visa process electronically. Generally, Australia electronically ties a visa to a passport number under its Electronic Travel Authority for visiting tourists. In addition, an eVisitor "visa" is issued for European tourists and Europeans traveling on business. Similar electronic visa issuance programs exist in other countries such as New Zealand, Turkey, Singapore, Cambodia, and Bahrain. Other countries will grant a visa upon arrival.

For example, Malaysia and Thailand will issue a business visa at the port of entry.

Outside of an electronic application process, many countries still require an applicant to appear in person at the foreign country consulate in the home country. Some countries may accept an application by mail or through online applications. In addition, some foreign immigration authorities, embassies, or consulates may permit foreign applicants to be represented by approved private visa services specialists. For a fee, these third-party providers will gather the required supporting documents from the applicant and prepare and present visa applications to the applicable authority on their behalf.

What about a visa's validity period?

Visas will typically be subject to limits on the duration of the noncitizen's stay in a country. A visa stamp will note the dates that the visa holder may enter the country or the number of permitted visits, such as single entry or multiple entries. While a visitor may successfully obtain a visa, there is no guarantee of entry. Program administrators should be aware that actual country entry is subject to permission by a border immigration officer, such as the time of physically crossing a border or after a flight when clearing immigration processing at an airport. Assignees should be counseled appropriately regarding specific country entry requirements. Additional supporting documentation may need to be carried by an assignee and readily available for port-of-entry immigration officer inspection.

Some countries may not require visas for short entries or through reciprocal treaty agreements. For example, all citizens of European Union (EU) member countries can travel to and stay in all other EU countries without a visa. The United States' **Visa Waiver Program (VWP)** allows citizens of 38 countries to travel to the United States without a visa for tourism or limited nonproductive work activities. However, a pretrip entry screening and permission to travel is required. (See **U.S. Visa Waiver Program** on page 14). In addition, some countries may require foreign travelers to obtain an "exit visa" prior to being able to leave the country being visited. It should also be noted that a visa can also be revoked at any time and for any reason determined by a government authority.

What is a work permit?



A work permit is a generic term reflecting authorization by a country that allows an individual to legally work in a country in which he or she does not hold citizenship. Terminology typically varies from country to country, but a work permit may be referred to as a work visa, work license, employment pass, or working papers. Regardless of the terminology used, work permits typically provide an assignee the right to legally work in country for a defined period of time.

While each country's process will vary when applying for a work permit, there is some general documentation typically required for a work permit that is consistent with many countries.

1. **Passport** – An assignee's valid passport will be required by all countries. Some will also require that the validity of the passport extends beyond the desired time frame of the work permit.
2. **Application form(s)** – The process will typically involve the completion and submission of a standard application or set of forms for the work permit/visa classification type.
3. **Supporting personal documents** – Assignees should expect that each foreign immigration authority will require some level of supporting documents to validate the information stated within the application forms.

Examples of supporting documentation that is typically required to support foreign immigration visa processing include, but are not limited to, the following:

- ✓ Certified copy of birth certificate (duplicate copies typically are not acceptable)
- ✓ Certified copy of marriage certificate
- ✓ Copy of university degree(s)
- ✓ Police clearance or a similar background check from current and/or previous places of residence
- ✓ Brief résumé of education, job experience, etc.
- ✓ Letter of employment or employment contract
- ✓ Sponsoring host country entity's business registration documents
- ✓ Host country invitation letters
- ✓ Financial/banking statements
- ✓ Extra passport photos
- ✓ Host country job title and job description and/or a list of the types of services to be performed
- ✓ Medical/Vaccination certificates

Some documents may require translation and lengthy legalization processes.

What is a temporary residence permit?

Temporary residence permits are issued by certain countries to foreign nationals who intend to stay in a country that they are not a citizen of for a set temporary period. Typically, once an applicant demonstrates that he or she has met the specific country's requirements for admission as a temporary resident, residence permit documentation is issued by the applicable visa authority.

Similar to a visa stamp, global mobility program administrators should note that a valid residence permit does not always guarantee entry into the host country. An immigration officer at the country's port of entry will still decide if the applicant meets admission requirements. The validity period of a residence permit varies according to the country's immigration laws. Often, the residency duration may also reflect the approved validity period of the temporary visa stamp. Some countries may only allow a maximum period of temporary residence.

Eligibility rules, required supporting documents, and associated application filing fees for residence permits vary by country. It should also be noted that residence application processes will often differ for nationals of certain countries that require visa issuance versus those that are visa-exempt.

Post arrival country registrations

After a work permit is approved and the assignee has officially entered the host country, some countries may also require in-country registrations. Often, these registrations may be with the local police, public security ministry, or local town hall. For example, currently, Brazil requires a registration with the Federal Police within 30 days of arrival. Documentation needed in support of the registrations will often vary by the country's visa type.

Key takeaway for timely visa processing

Global mobility program managers should be keenly aware that advance planning, including employee visa/work permit eligibility and the anticipated time frame for visa application processing, is a critical part of the preassignment process.

- Visa applications should begin as early as possible to meet anticipated assignment start dates.
- There is a heavy reliance on employees to provide required supporting data and documentation on a timely basis as requested.
- Additionally, business leaders may not be sufficiently aware of the required lead times for visa/work permit processing, and expectations will need to be level set.

Global mobility program administrators often fulfill a critical role in providing ongoing education and awareness to support both global compliance and desired business outcomes.

Typical nonimmigrant business/temporary employment visa types

Each country has a multitude of visa categories and types and has its own set of legal requirements to obtain temporary work authorization based on the employment relationship. It should be noted that many country immigration authorities require employment sponsorship by a legal entity in the country. Additionally, due to continuing economic challenges globally and associated effects on country workforces, many countries have implemented protective labor measures by requiring a preliminary testing of the labor market by visa sponsors prior to work permit issuance. This process is used by country labor and immigration authorities to help determine whether or not qualified citizens are available to perform the job or could be easily trained to perform the job that the foreign national applicant will assume temporarily in the country.

Some of the more common business-related visas typically associated with global mobility programs include:

- **Business visitors** – These are issued to foreign nationals entering a country for very short periods (typically up to 90 days) for business-related reasons, which are typically limited to specific, nonproductive work activities. As a business visitor, foreign nationals are not permitted to work in country. This category of cross-border travelers may be one of the most challenging to manage for program administrators. (see “The challenges with global business traveler compliance” in Appendix B).
- **Intracompany transfers** – Most countries will allow employees of a different nationality to temporarily transfer to a work location within their country when the sending and receiving companies have a common ownership structure. The general term and associated visa category is known as an “intracompany transfer.” This is one of the more common visa types used by global organizations to support the temporary transfer of employees between subsidiaries and affiliates.
- **Temporary skilled workers** – Typically, foreign nationals hired temporarily under visa classifications specifically associated with specialty occupations that often require the applicant possess, at a minimum, a postsecondary university degree in the associated specialty area along with a level of technical skill proficiency gained through professional employment experience.
- **Exchange visitor/training** – These are visas issued by country immigration authorities to support scholars, professors, and exchange visitors participating in programs that promote cultural exchange. These visas are also used to support business training within the host country. Visa sponsorship is typically required through certified university, private sector, or government programs.



Leading practices in immigration program management

Immigration programs tend to possess certain characteristics, including but not limited to the following six practices:



1. Establish a governance structure

Formalize program leadership to help provide oversight and support for the organization's global compliance and service delivery goals to the business and employees. Outline who in the organization is responsible for overseeing immigration compliance, particularly with respect to adhering to mandated processes and controls and for dealing with possible government inquiries and inspections. In a heightened enforcement environment, global mobility program administrators should schedule ongoing audits of data files, visa expiration dates, and government-mandated public and private access documentation files. Many companies now recognize the value of a designated corporate immigration compliance officer—the new face of corporate immigration compliance. Immigration counsel can provide additional guidance and recommendations for program administrators.



2. Identify process ownership

Identify and agree key stakeholder roles and responsibilities. While immigration compliance and processing typically lies within the HR function for most organizations, other key internal members and third-party service providers may also need to be engaged preassignment, during, and postassignment. These members may include Global Mobility, HR Business Partners, Talent Acquisition, Corporate Tax and Legal, third-party relocation and tax service providers, and the organization's travel services provider. Periodically evaluate processes for adherence and improvement.



3. Establish global consistency in approach with common processes and touch points

Consider developing a comprehensive international assignment authorization form and supporting checklists to support a preassignment, country visa eligibility assessment. An "intake" form supports comprehensive data capture at the front end to help determine that required information and documentation is received timely to support the visa application process. Aside from key identity and demographic information (i.e., legal name, date of birth, citizenship, current country of residency), immigration counsel will typically request a copy of the assignee and accompanying family members' passports (cover to cover), the assignment job title, the assignment job description, the assignee's résumé (to verify years of professional work experience and postsecondary educational achievements), and documentation to support the corporate relationship between the employing home country sending entity and the receiving host country entity sponsoring the assignee for work authorization.



4. Develop written immigration policies

Similar to establishing a framework of written international assignment and tax reimbursement policies, organizations should also develop written immigration policies for both nonimmigrant visa and permanent residency sponsorship. Policies should include key visa sponsorship terms and eligibility criteria, mandated processes, compliance overview, engagement of outside immigration counsel, and payment of legal and government agency and consular visa application filing fees. In a heightened immigration enforcement environment, implementing internal policies and procedures also helps to demonstrate that the organization has proactively addressed potential risks of noncompliance.



5. Invest in technology leverage

Leverage immigration tracking and reporting system capabilities or invest in a robust technology tool to support program compliance goals and streamline associated administrative processes and record keeping. The identified solution should, among other matters, assist program administrators in identifying, tracking, and managing visa applications and visa status for global business travelers and international assignees and transferees. Supporting technology assists program administrators with managing and monitoring risk and promotes governance (refer to characteristic number 1 above). Under the system architecture, consider including additional data feeds from existing HR and corporate travel service provider systems, in particular for larger global programs.



6. Develop comprehensive internal training programs

Creating risk awareness and providing education regarding the potential negative outcomes to the company and its employees for immigration noncompliance is critical. Ongoing, customized immigration trainings to leadership, business members, other internal stakeholder audience members, and traveling employees and international assignees should be adopted as a standard program practice.

In conclusion

Global mobility program administrators often hold the responsibility for ensuring global immigration compliance for their organization's international assignees, transferees, and extended business travelers. A solid operational framework consisting of strong immigration policies, roles, processes, and controls is critical to assess potential risks and to properly manage the myriad of global legal requirements and the comprehensive administration associated with business immigration.

Global mobility carries a key strategic role in educating employees and the business regarding country visa requirements and anticipated time frames for processing applications. As with all international assignments, proactive immigration planning is also critical to confirm required processes and to set proper expectations for targeted assignment start dates.

As discussed throughout this article, a problem for many organizations is that business leaders may lack sufficient education and awareness regarding country immigration requirements and anticipated timings for processing visa applications globally. A business may fail to factor in required lead times for visa processing, which may require visa application processing and approvals by authorities in the host country prior to visa stamp issuance at a foreign consulate in the home country. As a result, a country requirement like this could jeopardize a targeted assignment start date or simply prevent a business traveler from attending a key client meeting or event abroad if not understood and properly planned. Advance planning and consulting with Global Mobility and its team of internal and external immigration specialists is critical. These members often possess the knowledge, experience, skills, and resources to facilitate and execute visa applications on a timely basis.



Homework

This article has provided an introduction to business immigration including key terminology, baseline concepts, and leading practices of organizations. Whether being new to business immigration or a seasoned administrator, it is important to consider many things, including but not limited to the following about your program:

- Who oversees and governs the organization's immigration program?
- How aware are employees and the business regarding country immigration requirements and the timing needed for processing a visa application?
- Is further education required for business leaders and employees to emphasize the bottom line need for advance notification and planning?
- How quickly does Global Mobility respond to immigration assistance requests?
- How are key data and supporting visa application documents collected and validated?
- How are business travelers being identified, tracked, and assessed regarding possible risks and exposures?
- How are key visa and work permit validity dates being tracked and proactively monitored? Who handles visa extensions?
- How easy is it to provide reporting on international assignee visa status and expiration dates?
- Who participates in preassignment tax, social security, and immigration assessments?
- Has a recent program "health check" or formal audit been performed to identify potential weaknesses and validate processes and controls and highlight program successes toward continuing global immigration compliance goals?

Appendix A

U.S. Visa Waiver Program

Through reciprocal treaty agreements, citizens of certain countries may enter the United States as visitors without a visa under the VWP. The VWP is administered by the Department of Homeland Security and currently enables nationals of 38 participating countries to travel to the United States for tourism or limited business activities (B visa only) for periods of stays of 90 days or less.

- Andorra 
- Australia 
- Austria 
- Belgium 
- Brunei 
- Chile 
- Czech Republic 
- Denmark 
- Estonia 
- Finland 
- France 
- Germany 
- Greece 
- Hungary 
- Iceland 
- Ireland 
- Italy 
- Japan 
- Latvia 
- Liechtenstein 
- Lithuania 
- Luxembourg 
- Malta 
- Monaco 
- The Netherlands 
- New Zealand 
- Norway 
- Portugal 
- San Marino 
- Singapore 
- Slovakia 
- Slovenia 
- South Korea 
- Spain 
- Sweden 
- Switzerland 
- Taiwan 
- United Kingdom 



The Electronic System for Travel Authorization

The Electronic System for Travel Authorization (ESTA) is an automated system that assists in determining a foreign national's eligibility to travel to the United States under the VWP¹ and whether such travel poses any law enforcement or national security risk. Upon completion of the ESTA online application, a traveler is notified of his or her eligibility to travel to the United States under the VWP.

All eligible nationals or citizens of VWP countries who plan to travel to the United States for temporary business or pleasure under the VWP are required to receive an ESTA authorization prior to boarding a U.S.-bound airplane or vessel. Failure to secure an approved ESTA may result in the traveler being denied boarding. Accompanied and unaccompanied children, regardless of age, are also required to obtain separate individual ESTA approval.

ESTA application fees

Currently, each applicant is charged an application processing fee of USD 4.00 and, if the application is approved, an additional USD 10.00 per application is charged to the applicant's credit card. Each approved ESTA² application is generally valid for two years and allows for multiple trips to the United States within that period without having to apply for another ESTA approval.

Implementation of recent statutory changes to the U.S. VWP

Significant changes to the VWP were included in an omnibus spending bill (H.R.2029)³ passed by the U.S. Congress on December 18, 2015. These amendments, entitled "Terrorist Travel Prevention and Visa Waiver Program Reform," introduce new restrictions on travel into the United States.

As a result, travelers in the following categories are no longer eligible to travel or be admitted to the United States under the VWP:

- Nationals of VWP countries who have (1) traveled **to or been present** in Iran, Iraq, Sudan, or Syria on or after March 1, 2011 (with limited exceptions—see below);
- Nationals of VWP countries who (2) **are also nationals** of Iran, Iraq, Sudan, or Syria.

These restrictions do not apply to VWP travelers whose (3) **presence** in Iran, Iraq, Sudan or Syria was:

- To perform military service in the armed forces of a program country
- In order to carry out official duties as a full-time employee of the government of a program country.

The above exceptions do **not** apply to the dual national restriction. (If the traveler is a dual national, then the above two points do not apply and the traveler is restricted from using the VWP.)

In addition, the amendments include other changes to the VWP to promote enhanced information sharing of terrorism and criminal data, and the use of INTERPOL databases and notices for border screening purposes. The amendments also require that all VWP travelers use an electronic passport for travel to the United States (ESTA) by April 1, 2016.

Why this matters

This law places new restrictions on the VWP. As an example, in cases where an individual falls within one of the noted restrictions, while he or she would not be prohibited from coming to the United States, the individual would have to apply for a B1/B2 visitor's visa, whereas under prior rules, applying for a B1/B2 visitor's visa was not necessary.

These and other constraints introduced by the amendments should be noted by global mobility professionals, immigration advisers, and those traveling to the United States under the VWP but now included in these restricted categories. Should a traveler not be in compliance, he or she could be prevented from traveling and/or stopped at the port of entry into the United States.

¹ For additional information, see this [Web page](#) for the Visa Waiver Program.

² See the official ESTA application [Web site](#).

³ See H.R., 2029, Consolidated Appropriations Act, 2016, on the Library of Congress's Thomas Web site.

Appendix B

The challenges with global business traveler compliance

As a result of the steady advance of cross-border business activities, many multinational organizations have come to rely upon internationally mobile employees, typically known as extended business travelers. These activities typically include researching new markets and business opportunities, negotiating new contracts, attending meetings and trainings, selling and moving products and services, or simply to maintain links in important markets. In today's fast-moving, globally diverse, and complex business environment, organizations should seek to regularly update their understanding of the range of potential implications and risks that business travel may bring.

"But, I am just traveling on business..."

Extended business travelers are employees who typically travel for work abroad for short periods of time on behalf of their organizations, but are not on a traditional international assignment and, thereby, are able to keep close ties to their homes, families, and home-country offices. Valuable though these employees are, they can create a variety of potential issues—tax compliance, risk-related, and others—for their organizations. In particular, it can be very difficult to keep track of precisely where the employees are, what they are doing there, and how much time they have spent in that foreign location—and this gets more complicated if the business "trip" covers several countries.

Consequently, issues such as payroll reporting and paying country taxes, as well as ensuring proper compliance with country immigration rules and labor laws, can be quite challenging without processes and controls in place to properly identify, track, and support business travelers.

Immigration requirements

Just because it looks and sounds like a business trip does not necessarily mean that foreign governments will consider it a business trip. It is critical to understand country immigration rules thoroughly, as enforcement has continued to increase steadily globally for business travelers. More and more business travelers now face heightened arrival screening and entry difficulties, challenges, and requirements, including the potential assumption by some port-of-entry immigration officials that a foreign national traveling on business actually may be entering to work without the proper visa.



Business visitor visas

Under many country immigration laws, business travelers are limited to the following:

- The employee is entering the country for a limited duration.
- The employee intends to depart the country at the expiration of his or her stay.
- While in the country, the employee maintains a residence in his or her home country, which he or she has no intention of abandoning.
- The employee has adequate financial arrangements to travel, temporarily reside in, and depart from the country.
- The employee will engage solely in activities permissible under law related to business.

Business visitor activities typically permitted in country

For many countries, legitimate business visitor activities typically may include, but are not limited to:

- Attendance at conventions and conferences
- Engaging in consultations
- Attending meetings
- Negotiating contracts
- Arranging future employment
- Consulting with business associates
- Undertaking independent research.

While there may be certain narrow exceptions, employees entering a country for any of the above activities must not engage in productive employment. Rules typically dictate that an employee who conducts “hands-on” activities, has a desk, an office, and receives remuneration is considered to be “engaged in productive employment.” Also, business visitors must remain on the payroll of their foreign (“home country”) employer.

Duration of stay

In practice, a business visitor will be granted only a period of entry necessary to conduct his or her business. Many business visitor country entries are approved for less than 90 days and only in unusual circumstances would an entry of six months be granted. In the United States, for example, any entry in excess of three weeks may raise concerns with U.S. Immigration officials as to whether the employee is truly engaging in business visitor activities. The presumption by port-of-entry officers is that longer stays are for work, not business purposes.

Key message for program administrators

Extended business travelers can give rise to a variety of issues including tax- and immigration-related compliance for both traveler and their employer. In particular, it can be very difficult to keep track of precisely where employees are, what they are doing there, and how much time they have spent in that country location.

Some suggested approaches based on leading practices

1. **Keep the business trip short** – The longer the trip, the more likely that port-of-entry immigration officers may view the activities as being inappropriate for business visitors.
2. **Plan and file the visa application early** – It is critical to prepare and present the visa application as early as possible to accommodate for consular processing, including security background checks and in case of visa denials. Advance lead times will enable program administrators to support travelers in correcting information and attempt again to secure visa issuance.
3. **Establish clear business traveler guidelines** – Educate business leaders and employees on permissible country business visitor activities to foster global compliance while supporting business needs and desired outcomes.
4. **Implement processes and controls** – Coordinate a predeparture review to properly assess a potential corporate and individual tax implications, social security impact, and identify immigration requirements.
5. **Prepare business travelers for consular visa appointments and interviews** – Depending on foreign consular posts, on average many consular officers can see over a hundred applicants daily. Visa applicants will have limited time to present their applications and need to be well-prepared to explain the nature of their business trip and specifically explain the activities that will be performed in the country.
6. **Invest in tracking and risk assessment technology** – In particular, this is helpful for organizations with larger numbers of annual business travelers to help track and assess business travel risks **prior to departure**. Further, this leverage can provide program administrators with greater visibility, knowledge, and controls to address the numerous risks associated with business travel in support of global compliance goals.

If your organization...

- Has a globally mobile workforce
- Has trouble in tracking and managing your business traveler and assignee populations
- Does not have documented international assignment policies or has not recently updated or benchmarked your policies against leading industry policies and practices
- Faces challenges in managing its global mobility program, including organizational structure, resourcing, and introducing technology leverage
- Needs to improve work flow, tracking, and reporting to address stakeholder needs in a timely manner and to support compliance goals
- Wishes to streamline current global mobility processes and procedures
- Recognizes a need for improved governance to manage potential risks and exposures associated with international assignees and business travelers

KPMG can help

KPMG's Global Mobility Services practice has the people and experience, and with the assistance of other KPMG International member firms, international presence to effectively address your organization's needs. Our services include:

- International assignment tax compliance services
- Mobility consulting and international HR consulting
- Employment tax
- Global business travelers services
- Global incentive compensation services
- Global mobility technology
- International social security services
- International tax-exempt services.



Previous editions of the Back to Basics series can be found on [KPMG's TaxWatch Institutes Web page](#).

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