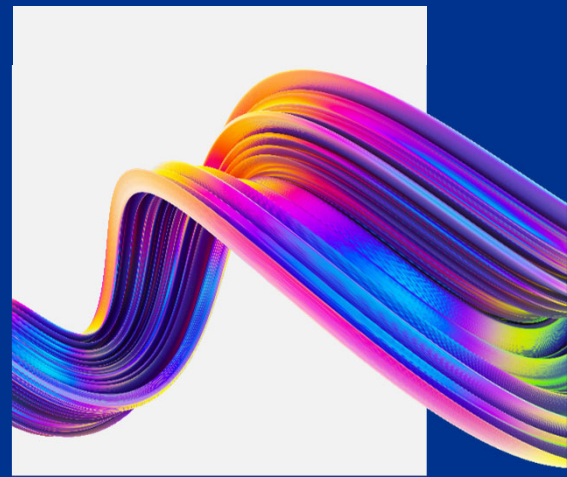


Global Mobility Services & Employment Tax Advisory

Factsheet



In Global Mobility Services & Employment Tax Advisory (GMS & ETA) we focus on people. We have innovative solutions to cater for all your tax, immigration and exchange control compliance as well as advisory needs. Our services cover South African employees, inbound and outbound expatriates, high net-worth individuals, and the employers they work for.

Individual tax | Immigration | Exchange control



Compliance

- Expatriate tax compliance (registration, completion of tax returns, provisional tax, assisting with SARS requests etc.).
- Individual exchange control compliance
- Immigration compliance



Advisory

- Expatriate tax advisory, including interpretation of Double Tax Agreements and tax residency determination.
- Drafting/review of expatriate tax policy documents and employee communications.
- Individual exchange control advisory services.
- Immigration consulting services.

Employees' tax



Compliance

- Registration of employers for employment taxes.
- Accuracy of Employee share-based incentives tax calculation reporting.
- Shadow payroll services for expatriate employees.
- Employment Tax Incentive (ETI) calculations and reporting.



Advisory

- Employment Tax Incentive (ETI) compliance reviews and audit assistance.
- Employment tax risk analysis and advisory.
- Technology-driven employees' tax and ETI reviews.
- SARS Employer Statement of Account maintenance queries and support.
- SARS audit assistance.
- Voluntary Disclosure Programme (VDP) assistance.
- Employee share-based and other long term incentives plan advisory.
- SARS Dispute resolution.
- Team training on the taxation of expatriate employees and/or employment taxes.
- Seconded employees' and expatriate tax support for payroll teams.
- Compensation and benefit tax advisory.

Consider this...

- Is your company have employees remunerated by a foreign employer, do you know which employment taxes you are required to comply with as an employer?
- Are you certain your payroll codes are mapped to the correct SARS reporting codes?
- Have you recently performed an employment taxes health check or review?
- Are you ready for a SARS employees' tax audit?
- Are you certain 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?



Our Technology solutions

KPMG LINK Free Technology

Tax compliance



KPMG LINK Work Force for Program Managers

Single, global portal designed to help management report on global tax compliance.

KPMG'S dashboarding offers compliance information in an easy to understand format.

KPMG LINK Work Force & KPMG LINK Go for Taxpayers

Single portal for taxpayers to manage all aspects of tax compliance and travel tracking.

KPMG's site is easy to understand and easy to use for all international assignees.

KPMG LINK Licensable Technology

Mobility management

Compensation and payroll



Business Traveler

A portal for business travellers to assess risks associated with upcoming business trips.

We have the most user friendly and flexible solution in the market.

Immigration Manager

Single environment for immigration case management-reducing complexity and providing data and analytics.

KIM allows a governance framework for immigration management by providing visibility and transparency

Immigration Expert

An online knowledge tool for assessing immigration requirements worldwide, making the transfers of your globally mobile employees faster and easier.

Immigration Expert provides you an overview of immigration requirements, key timelines, red flags and typical document requirements.

Enterprise Assignment Manager

End-to-end assignment management from candidate selection to repatriation.

Assignment management based on our policies with integrated costing and payroll management.

Cost Projector

Year-over-year budgeting for international assignments for 80+ countries.

The best tax calculator in the market. Capable of creating granular projections in minutes, not days.

Global Payroll Manager

A centralised payroll Management and reconciliation tool.

The most advanced solution for automating the payroll reconciliation process.

Global Equity Tracker

A centralised tool to manage international incentive compensation sourcing and reporting.

Class-leading functionality, accuracy and speed.

Internal technology solutions



Employment Tax Risk Analysis (ETRA)

Data analytical assessment of employment tax calculation and reporting risk



Employment Tax Incentive Solution (ETIS)

ETI calculation, reconciliation and compliance assessment



KPMG LINK free technology

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 licensable technology

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.

* Name of licenced tool hence US spelling



KPMG LINK licensable technology

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.

Internal technology solutions

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.

ETRA's capabilities are purpose fit for SARS audit support. Using ETRA, existing

payroll and certificate data can easily be presented in the format and with the level of detail requested by SARS.

Employment Tax Incentive Solution (ETIS)

ETIS can assist with month-to-month ETI calculations and bi-annual reconciliations. It can also be applied to review ETI claims, to identify under- or overclaims during a

specified period. Using ETIS, we are able to populate SARS audit information templates from existing payroll and tax certificate data in the required format.

Contact Us



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