



KPMG LINK Business Traveler

Powered by KPMG LINK Work Force



Looking to raise revenue in the era of ever more mobile employees, some host jurisdictions are stepping up on compliance and are becoming more aggressive with enforcement related to nonresident travel activity. Companies face real financial risk (tax and penalties), reputational risk, and public exposure for noncompliance.

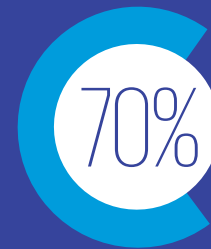
The issue

For most multinational companies, sending employees to work temporarily in another country is an everyday occurrence. With little more than a corporate charge card in hand, employees may cross borders to work, often with little or no oversight or monitoring. The ever-increasing scrutiny of business travel combined with the complexities related to travel create potentially significant compliance and risk concerns for even “occasional” business travel. As the employer, you have the ultimate responsibility to meet mandatory requirements in such areas as individual income tax, payroll reporting and income tax withholding, social insurance participation, and corporate tax concerns related to permanent establishment and base erosion and profit shifting, and the obligation to obtain the proper immigration/work permit documentation.

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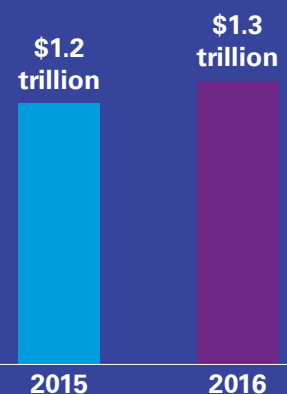
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Did you know?



Seventy percent of executive travelers believe that business travel is “**extremely**” or “**very**” important to innovation and to “**added productivity/efficiency.**”

Source: World Travel and Tourism Council



Global business travel spend topped **\$1.2 trillion** in 2015, growing 5 percent over 2014, and is forecast to reach **\$1.3 trillion** in 2016.

Source: The Global Business Travel Association

How KPMG can help

Through KPMG LINK Business Traveler (Business Traveler), our related suite of consulting services, KPMG can assist organizations in developing controls, policies, and procedures necessary to limit the potential risk created by business travelers. Business Traveler not only allows companies to identify and track their business travelers but also provides pretrip assessments identifying potential areas of risk related to individual income tax, social insurance, corporate tax, and entry documentation requirements. Through reporting, data analytics, and predictive analysis functionality, Business Traveler allows both the traveler and the organization to identify and plan for remediation of risk concerns before the trip takes place.

Pretrip risk assessments

- Travelers are identified via direct input into the Business Traveler system. Alternatively, travel-related data can be imported to the system via interfaces with travel services and/or expense reporting systems.
- Business Traveler creates an immediate assessment detailing the potential risk created by the trip in four key areas—individual income tax, social insurance, corporate tax, and entry documentation.
- Assessments can be provided to both the traveler and the program administrator, who can delegate any necessary action items directly through Business Traveler.
- Dashboards for travelers and program administrators provide instant access to useful information. For example, using predictive data analysis, travelers can immediately determine how many days they have spent in a host location and how many additional days they can spend in that location before creating an obligation.

Traveler dashboard

The screenshot displays the KPMG Business Traveler dashboard for user Jenny Lu (Traveler). The interface includes a navigation bar with 'Home', 'My Trips', 'Profile', 'Calendar', and 'Documents'. The main content area is divided into several sections:

- Planned Trips:** Shows a trip to Australia-QLD from July 20 to July 29, 2017, with the Australian flag.
- Activities and Notifications:** Lists four items: two 'Awaiting Approval' and 'Awaiting Confirmation' notifications from August 2, 2017, and two 'Past Due' notifications from July 25, 2017, regarding information requests and draft assessments.
- Plan a new trip:** Features a globe icon and an 'Add a trip' button. Below, a 'Quick Plan' section offers options for the United States, United Kingdom, and India.
- Predictive Analysis:** Displays six donut charts for Sweden, India, United Kingdom, France, Chile, and Australia. A filter dropdown is set to 'Income Tax'.

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- The program administrator’s dashboard provides a heat map of current business travel locations, documents the most frequently traveled to host locations, and controls and organizes any follow-up actions or workflow processes. Further, the home screen provides immediate access to any of the trip assessments created by the system.

Program administrator dashboard

Business Traveler Jenny Lu (Mobility)

Home Trip Admin Profile Reports Documents

Activities
View: Unassigned Activities

ID	Status	Item Name	Traveller	Destination	Start Date	Assigned	Received Date	Due Date	GM Reassign
43563	▶	Approve Trip Assessment (Exception)	Jenny Lu (Traveler)	Hong Kong	22-Apr-2017		24-Jul-2017	24-Jul-2017	
43507	■	Approve Trip Assessment (Exception)	Kevin Meyer (Traveler)	Angola	02-Jan-2017		06-Jun-2017	06-Jul-2017	
42244	■	Approve Trip Assessment (Exception)	Kevin Meyer (Traveler)	China	29-May-2017		16-Jun-2017	16-Jun-2017	
42131	■	Approve Trip Assessment (Exception)	Bryan Samek (traveler)	United Kingdom	29-May-2017		15-May-2017	20-May-2017	
42111	■	Approve Trip Assessment (Exception)	Aravamudhan Sai Krishna	India	02-May-2017		12-May-2017	12-May-2017	

1 - 5 of 16 items

At a glance

- 3 travellers this month
- 9 trips this month
- 0 today, 1 this week, 16 this year
- 0 today, 1 this week, 94 this year

[View more travel details](#)

Map View

United Kingdom: 16

Trip snapshot
Assessment Snapshot
24 Jan 2017 - 24 Jul 2017

Choose data range
From: 1/24/2017 To: 7/24/2017
Filter by country: Select

7 Red flags this month 0 today, 1 this week
0 Yellow flags this month 0 today, 0 this week
2 Green flags this month 0 today, 0 this week

Red: 74.12 % Yellow: 3.53 % Green: 22.35 %

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- Program administrators have 24/7 on-demand reporting that allows them to view, access, sort, and review any of the data contained in the system. Reports can be generated on data such as specific travelers, specific travel lanes, and number of days in country.

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