



News from the world  
of global mobility



JAPAN:  
INCREASE OF PENSION  
INSURANCE CONTRIBUTIONS

As of September 1, 2020 the upper threshold for pension insurance contributions has been increased from 620'000 JPY (approx. 5'380 CHF) to 650'000 JPY (approx. 5'640 CHF) of the monthly standard remuneration. The total percentage, which is shared equally by employee and employer, remains at 18.3%. The maximum monthly pension insurance premiums amount, therefore, to 118'950 JPY (approx. 1'030 CHF) increasing from 113'460 JPY (approx. 985 CHF).

Employers are required to adjust their payroll accordingly and reflect the new upper threshold on the payslips of the concerned individuals. The changes have been introduced to insure also higher salaries in the pension insurance and to stabilize the financial situation of the pension fund.



The approaching withdrawal of the United Kingdom from the European Union has significant consequences for UK employers who wish to continue to employ Swiss or EU nationals. Starting from 1 January 2021, UK-based companies will face two major changes in the field of immigration:

- Swiss and EU citizens entering the UK to take up employment will be subject to an admission procedure and will have to be in possession of a skilled worker entry visa under a new points-based immigration system
- Employers must obtain a so-called 'Sponsor Licence' from the British Home Office, meaning they need to be registered as licensed sponsors in order to recruit people from outside the UK (including Swiss and EU citizens)

Until now, a Sponsor Licence was only required to hire third-country nationals. It is expected that the UK authorities will see an increase in licence applications in the upcoming months.



UNITED KINGDOM:  
EMPLOYERS WILL REQUIRE A  
'SPONSOR LICENCE' FOR SWISS  
AND EU NATIONALS FROM  
1 JANUARY 2021



BRAZIL:  
EXTENSION OF THE ENTRY  
RESTRICTIONS AND NEW  
OPTIONS WHILE TRAVELING  
BY AIR

The Brazilian authorities have extended the current restrictions on entry into Brazil until October 24, 2020 while traveling by land (except for transit) and by sea. However, the new COVID-19 regulation allows entry by air for foreigners with a valid Brazilian visa if they can prove that they have a valid health insurance.

Furthermore, health insurance policies for foreign visitors (business travelers/tourists) are now also accepted in Spanish. In the previous ordinance, only policies in Portuguese and English were accepted. This means a relief for many travelers. International flights are now permitted to all airports on Brazilian territory.

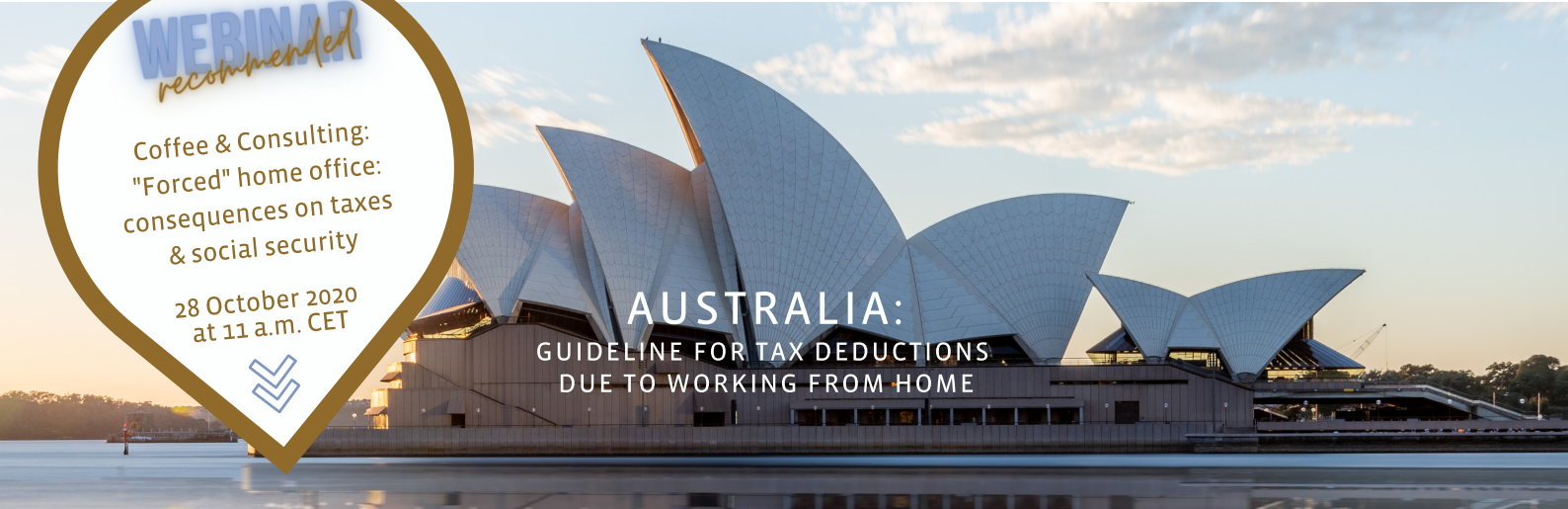
Despite the easing of entry restrictions on air travel, foreign citizens who want to travel to Brazil should be aware that Brazil is still at travel alert level 4 (do not travel) and continues to have high daily COVID-19 case numbers.



WEBINAR  
*recommended*

Coffee & Consulting:  
"Forced" home office:  
consequences on taxes  
& social security

28 October 2020  
at 11 a.m. CET



AUSTRALIA:  
GUIDELINE FOR TAX DEDUCTIONS  
DUE TO WORKING FROM HOME

Many Australian employees are working from home due to the pandemic (COVID-19). Often, working from home results in running expenses that have not yet been considered for tax purposes in this form. Therefore, the Australian tax authorities have issued a guideline that addresses this tax deduction issue.

The document (Practical Compliance Guideline - PCG 2020/3) can be downloaded from the Australian tax authority's website and is updated regularly. The current guideline has now been extended until 31 December 2020 and allows employees to use a simplified method to claim their additional running expenses.