Mobility Matters

Between Borders: Global Mobility Strategies for Employees in Immigration Limbo

September 2026 | By Marissa Cristi, Joel Goodsell, Brent Jackson, and John Seery, KPMG LLP (U.S.), and Tina H. Ho and Philip K. Sholts, Ogletree, Deakins, Nash, Smoak & Stewart, P.C. (Ogletree Deakins)

In today's dynamic U.S. immigration* environment, global mobility programs must operate with unprecedented agility. Frequent regulatory changes, shifting enforcement priorities, and prolonged processing times have introduced significant uncertainty for organizations managing cross-border talent. These disruptions not only complicate compliance, but also affect workforce planning, employee experience, and business continuity. These changes demand proactive strategies, flexible frameworks, and real-time decision-making to keep business objectives on track. For companies competing in a global marketplace, the ability to pivot quickly in response to immigration developments is no longer optional; it is a critical differentiator.

Over the past eighteen months, U.S. immigration has been marked by heightened scrutiny and procedural delays driven by evolving regulatory priorities and policy goals. For example, in September 2025, the Department of State reversed longstanding policy by requiring that nonimmigrant visa applicants only apply at U.S. embassies or consulates in their country of nationality or residence, increasing application volume at some consular posts.[1] Later in December 2025, the State Department expanded its review of a visa applicant's online presence to include H-1B visa applicants and their dependents,[2] resulting in large-scale appointment cancellations and rescheduling at some consular posts as additional vetting strained resources.[3]

Increased security vetting, stricter documentation requirements, and fluctuating adjudication standards have compounded already lengthy processing timelines and increasingly limited appointment availability. As of the State Department's July 21, 2026 update to its Global Visa Wait Times website, appointment availability for H-1B and L-1 visa applicants remains limited at busy posts, with the next first appointments unavailable for more than a month.[4] Examples of approximate wait times for next appointment availability include: 5 months for Hyderabad, India; 3.5 months for Beijing, China; 3.5 months for Wuhan, China; 3 months for Shanghai, China; 2 months for Frankfurt, Germany; 2 months for Paris, France; 1.5 months for Mumbai, India; 1.5 months for New Delhi, India; and 1.5 months for Tokyo, Japan.

** Please note that KPMG LLP does not provide immigration services.*

[1] U.S. Department of State, Adjudicating Nonimmigrant Visa (NIV) Applicants in Their Country of Residence, https://travel.state.gov/content/travel/en/News/visas-news/adjudicating-niv-applicants-in-their-country-of-residence.html (originally published September 6, 2025, last updated July 15, 2026).

[2] U.S. Department of State, Announcement of Expanded Screening and Vetting for H-1B and Dependent H-4 Visa Applicants, https://travel.state.gov/content/travel/en/News/visas-news/announcement-of-expanded-screening-and-vetting-for-h-1b-and-dependent-h-4-visa-applicants.html (December 3, 2025).

[3] The Washington Post, Pranshu Verma and Supriya Kumar, "H-1B Workers Flew to India to Renew U.S. Visas. Now They're Stuck." https://www.washingtonpost.com/world/2025/12/19/india-h1b-visas-skilled-workers-trump/ (December 19, 2025).

[4] U.S. Department of State, Global Visa Wait Times, https://travel.state.gov/content/travel/en/us-visas/visa-information-resources/global-visa-wait-times.html (July 21, 2026).

The challenges faced by companies employing talent in the United States are not limited to visa appointments and processing at U.S. consulates abroad. Companies filing petitions with U.S. Citizenship and Immigration Services (USCIS) for talent in the U.S. face increasing processing times, backlogs, and scrutiny. At the end of FY2025, USCIS faced a net backlog of 6.3 million cases—a 65% increase from Q4 FY2024, including more than 54,000 I-129 petitions filed by employers for temporary workers and more than 58,000 I-140 petitions filed by employers seeking to sponsor foreign workers for permanent residence (a "green card"). In addition to this net backlog, at the end of FY2025 USCIS had a frontlog of more than 240,000 unopened cases, compared to zero at the end of FY2024.[5] Some more recent delays were also a result of USCIS policies announced in December 2025[6] and January 2026[7] to pause the adjudication of cases filed by or for individuals from thirty-nine countries designated as "high risk" by the U.S. government. These restrictive policies were recently vacated and set aside by the U.S. District Court for the District of Rhode Island in June 2026, though further litigation is possible.[8]

These developments have created a climate of unpredictability for employers seeking to move talent across borders or retain existing talent once in the United States, with many cases stalled for months despite meeting eligibility criteria.

As visa postponements are becoming a regular reality for companies trying to bring talent into the United States, some companies are telling workers on visas to avoid leaving the United States unless it is for emergency travel, or risk being stranded.The disruptions caused by immigration delays extend well beyond compliance—they affect workforce planning, employee experience, and business continuity. When talent is stuck between borders, organizations are turning to global mobility to find creative solutions that balance the needs of the business with compliance and risk management. In this article, the authors consider several strategies that global mobility programs are deploying to remain agile and strike this balance.

Strategies for Stranded Employees

Short-term Assignment

To Local Entity

In light of the State Department's policy shift requiring visa applicants to apply in their country of nationality or residence, companies may find themselves having talent stranded in their country of citizenship or in a country in which they already have permission to work. If a multinational has an entity registered in the same jurisdiction as its stranded talent, then consideration should be given to having the local entity temporarily employ the stranded talent. There are generally no immigration or work authorization concerns with this strategy, and it ensures the stranded talent continues to be employed within the larger organization. The local entity is equipped to handle local country payroll and employment tax requirements, including social security, and if structured correctly, this strategy also mitigates corporate tax risk and permanent establishment (PE) exposure.

However, to be compliant, the local entity will generally need to become the economic employer of the employee. This means the local entity would generally need to have control over the employee and benefit from the employee's work. Organizations may find this approach works better for certain "plug and play" roles, where responsibilities are similar from one entity to another, but may be challenging to operationalize for more senior or specialized roles. If the talent was working in the United States pursuant to a visa prior to becoming stranded, then the US company may wish to confirm any compliance efforts required from an immigration or employment perspective.

The short-term assignment strategy may also affect the stranded talent's benefits, which has the potential to negatively affect employee experience and increase the risk that the stranded talent looks for opportunities elsewhere.

[5] Forbes, Stuart Anderson, "U.S. Immigration Service Increases Denials for High-Skilled Immigrants" https://www.forbes.com/sites/stuartanderson/2026/04/22/us-immigration-service-increases-denials-for-high-skilled-immigrants/ (April 22, 2026).

[6] U.S. Citizenship and Immigration Services, Policy Memorandum: Hold and Review of all Pending Asylum Applications and all USCIS Benefit Applications Filed by Aliens from High-Risk Countries (PM-602-0192), https://www.uscis.gov/sites/default/files/document/policy-alerts/PM-602-0192-PendingApplicationsHighRiskCountries-20251202.pdf (December 2, 2025).

[7] U.S. Citizenship and Immigration Services, Policy Memorandum: Hold and Review of USCIS Benefit Applications Filed by Aliens from Additional High-Risk Countries (PM-602-0194), https://www.uscis.gov/sites/default/files/document/policy-alerts/PM-602-0194-PendingApplicationsAdditionalHighRiskCountries-20260101.pdf (January 1, 2026).

[8] U.S. Citizenship and Immigration Services, Court Order on Hold Policies, https://www.uscis.gov/newsroom/alerts/court-order-on-hold-policies (June 12, 2026).

To Third Country

If a multinational entity does not operate in the same jurisdiction as its stranded talent, then it may consider sending the employee on a short-term assignment to a third country in which it operates. This strategy carries the same challenges as a short-term assignment with a local entity, with the added burden and stress of an employee relocation and related immigration and work authorization concerns.

Expanding Remote Work Flexibility

According to the 2025 KPMG Global Mobility Benchmarking Report, international remote work arrangements are on the rise, with over half of the organizations surveyed offering short-term international remote work for less than 30 days per year and nearly a third of organizations surveyed offering short-term international remote work for less than 90 days per year.

Organizations that permit international remote work generally limit the amount of time an employee may work remotely outside of their normal country of employment and may even limit the jurisdictions where remote work is permitted. However, when talent is stranded between borders, expanding remote work flexibility is an attractive prospect.

On its face, it seems to be the most convenient solution: The employee continues business as usual in the role they were hired to do. However, it is important to remember that an organization's remote work "guard rails" are there for a reason.

If stranded talent is performing services in their country of citizenship or nationality, then expanding remote work flexibility likely does not present immigration or work authorization concerns. However, remote work by its nature means talent may be working anywhere, so if an exception is being made, then consider whether to condition it on the stranded talent agreeing to only work from a country where the employee has work authorization and legal immigration status.

Beyond the immigration concerns, it is necessary to consider the tax risks with expanding remote work flexibility. Corporate tax and PE exposure are often the drivers for an organization's remote workday count and jurisdiction limitations mentioned above, so before granting any exception, global mobility programs will want to work with their corporate tax stakeholders to ensure the business fully appreciates the potential risks.

Extended remote work may also trigger payroll reporting, employment tax, and social security tax obligations. In fact, in many jurisdictions, these obligations are triggered on the first day services are performed within the jurisdiction. Many organizations are aware of these technical requirements but have put in place practical de minimis thresholds to ensure the compliance burden does not outweigh the associated risks of noncompliance. Any exception to these thresholds requires reconsidering the appropriate balance between these competing priorities.

Personal Time Off (PTO)

Some companies allow employees to use up accrued PTO when stranded or facing immigration delays. This strategy is administratively convenient but means highly skilled talent is unproductive and unable to meet the needs of the business.

Unpaid Leave of Absence

Without commenting on the potential labor law issues, this strategy may mitigate the risks associated with remote work but will negatively affect employee experience and the economic burden placed on the employee will increase the likelihood that talent looks for opportunities elsewhere. If considering unpaid leave, then organizations should remain consistent with their current practices related to the length of unpaid leave allowed for talent that loses employment authorization.

Leveraging Emergency Appointment Requests

Where applicable, employees awaiting visa appointments may be able to submit expedited or emergency visa appointment requests to obtain earlier visa appointments by citing and documenting urgent medical, humanitarian, financial hardship, or business reasons. Each consulate will have its own process that visa applicants must follow to submit their requests, and the determination of whether to grant an expedited or emergency visa appointment request is up to the consulate's discretion. Examples of circumstances a consulate may consider include an immediate relative's death, serious illness, or life-threatening accident in the United States; urgent medical treatment for the applicant or their child; and an unexpected need to travel to the United States for an urgent business purpose that is occurring before the first available appointment. If an expedited or emergency appointment is granted, then the visa applicant must still demonstrate all required criteria for the visa classification sought.

Conclusion

As immigration uncertainty persists, organizations that embed flexibility and resilience into their global mobility programs will not only weather disruptions but also gain a competitive edge in attracting and retaining global talent. Establishing internal processes and policies in anticipation of delayed or stranded talent will enable organizations to confidently navigate global mobility challenges as they arise and facilitate consistent support and decision-making for talent and teams affected.

Key Takeaways

Agility is essential:

Visa appointment and application process delays, as well as heightened scrutiny, require global mobility programs to quickly pivot and deploy alternative strategies to minimize adverse impact to talent and business operations.

Consistent cross-functional alignment matters:

Proactive collaboration between global mobility, tax, payroll, and legal teams could minimize risk and ensure internal processes and policies are established in advance.

Remote work flexibility can help—but with guardrails:

Expand policies thoughtfully to avoid tax and immigration pitfalls.

Data-driven planning reduces surprises:

Use predictive analytics and historical trends to anticipate bottlenecks and plan contingencies.

Employee experience is critical:

Transparent communication and consistent policies help retain talent during prolonged disruptions and ensure they feel supported.

Prepare for limited appointment availability:

Formalize policies and processes for scenarios when the organization will assist talent with expedited or emergency visa appointment requests.

To learn how we can help you apply these insights to your organization, explore the KPMG Global Mobility Services practice.

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

Learn about us: | **kpmg.com**

Portions of this article were drafted by attorneys from the law firm Ogletree Deakins. The article is for informational purposes only and is not intended, nor should it be relied upon, as legal advice.

The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.