

Global Mobility Policy for Employees

Document Control

Title:	Global Mobility Policy for Employees
Date Approved:	October 2019
Date Next Review:	September 2022
Policy/Procedure Owner:	Human Resources
Equality Impact Assessment:	2 September 2019
Status of Document	Approved

This policy will be reviewed periodically to ensure compliance with changes in employment law and equality and diversity legislation. In the event that this policy or procedure is not so compliant, the relevant legislation shall prevail.

Changes to this policy will be subject to consultation with the University's recognised Trade Unions before implementation

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The following supplementary guidance and documentation is available on IntraBrunel:

Global Mobility Policy for Employees

1. Scope

“Brunel 2030” sets out the University’s global values and goals. Working overseas can provide very valuable development opportunities for our employees and help attract talented employees into the Higher Education sector generally and to Brunel University London. This Global Mobility policy has been written to:

- Optimise the experience for our staff when taking on an overseas development assignment
- Help employees and their managers to plan effectively when working overseas
- Mitigate the risk to the health and safety of employees working or researching overseas
- Ensure that any risks to the University in terms of compliance with legislation and other liabilities are mitigated

This policy does not apply to individuals coming to work in the UK from overseas. We do look to provide support to employees coming from outside the UK, and would encourage recruiting managers to contact your HR Business Partner for any guidance.

Guidance relating to student international mobility is available from the Professional Development Centre (PDC).

This policy has been developed with the intention of allowing flexibility depending on individual circumstances. Individual employees and their managers with advice from HR will be able to make a judgement using this policy to define what aspects of the policy are applicable and may need more in-depth consideration.

2. HMRC Definitions of Working Abroad

Official Business trips – Travelling on official business trips for less than a month for activities such as conferences, meetings, international recruitment, attending seminars and lectures, representing Brunel University London. Guidance can be sought on the University Expenses and Travel Policy, and should be recorded on CHIME to ensure that appropriate records are maintained. All travel arrangements are coordinated through the University Travel Partner (as detailed in the Policy) and Risk Assessment are completed.

Unofficial Business trips and consultancy work – Travel where the host organisation invites you to attend an event and pays for your travel and you are not formally representing Brunel or where you are working as a consultant.

Short Term Assignment including “Flying Faculty”- Assignments that usually last between 3 weeks and 12 months. Full consideration should be given to this policy, although the amount of planning time may be greatly reduced depending on the destination, duration and nature of work.

Long Term Assignment – Assignments that usually last 12 months or more. Full consideration should be given to this policy in advance of any arrangements being finalised and, as a minimum, an annual review should take place to establish whether any tax, social security, insurance, employment rights and visa issues have emerged or require further consideration because of the length of the engagement.

3. The Importance of Planning

Aside from the significant benefits to the employee and the University, overseas initiatives can lead to increased risk and costs to both parties if not planned properly. For example, disputes with collaborative partners, legal challenge from employees and students or regulatory action from overseas authorities cause reputational damage to an institution's global brand. Overseas initiatives encompass employees working in foreign universities, on or off campus, carrying out research and attending seminars and conferences overseas.

4. Recruiting to an international position

Where it is identified that recruitment to an overseas role is required, a REAP fully detailing this is to be completed. On approval of the REAP, an Employer Initiation form would be completed by the Recruiting Manager, with support as needed by the HR Business Partner (HRBP), and submitted to the HR Reward Team. This form enables initial assessment of the requirements and potential considerations of recruiting. The assessment is compiled and shared with the Recruiting Manager to best support the recruitment process, and pre-empt key considerations for the successful candidate on appointment.

Guidance will be obtained that will outline key immigration, tax, social security and payroll considerations to support the position being recruited. Some of the generic considerations are detailed within the policy, but these should always be considered in conjunction with any advice relating to the specific international location in respect of the position and/or the successful candidate for appointment.

An employee who is due to work overseas should have the appropriate approval from the budget holder (normally Head of Department) to work with them to ensure that all associated costs of their travel, including global mobility instructions, as well as risks have been properly assessed. This ensures that there is sufficient budget to meet related costs including, but not limited to, financial advice, additional insurance, cultural and language training and personal expenses.

Where the work involves a short term or long term assignment, the Head of Department should contact their HR Business Partner (HRBP). The HRBP will liaise with the Reward Team in HR to detail the requirements within the scope of this policy. This may include the development of a costing and balance sheet with the Global Mobility partner, and to develop and agree a formal assignment letter **before** the work overseas begins. The Reward Team will act as the primary point of contact should the individual have any concerns or questions for the duration of their work overseas.

All matters must be agreed in advance of travel / first day of employment; and it should be noted the associated costs of the external advice will be charged to the Research Grant / Department. Due to these costs, an employee that wishes to work overseas within their substantive post may not do so without the express and written approval of their Head of Department/Directorate, and through following the process outlined in this policy. Employees who are due to work abroad need to view the latest travel advice for countries at www.gov.uk/foreign-travel-advice. This essential travel information is regularly updated and can change rapidly.

This policy should be read in conjunction with the:

- The University's Insurance webpage

- Travel and Expenses Policy
- Relocation Policy
- Wellbeing and family friendly Policies (e.g. Lone Working policy)
- All University Compliance Training (e.g. Health, Safety and Environment, and DSE)

5. Employment rights

Employees working overseas may gain or lose employment rights based on the legislation of the country in which they are working and their individual personal circumstances. Employees need to familiarise themselves with information which will be received from the Reward Team, which may include details from our Global Mobility Partners, further information can also be found on the gov.uk website as well as travel sites.

It remains the responsibility of the Line Manager to ensure that the employee is made aware of any potential changes/impact on their substantive position in the UK, such as department reorganisations.

Some countries require foreign organisations and/or workers to establish a subsidiary organisation in order to provide a service or trade. This is likely to require planning, consultation, time and money, which may make the work uneconomic. An employee working overseas must ensure that they do not inadvertently establish a subsidiary organisation where they are working and must seek advice from Human Resources if they have any doubts or concerns.

6. Working Permissions

Passports – Employees are responsible for making sure that their passports are valid for the duration of their time working abroad plus 6 months from anticipated return. Should an employee have dual passports / citizenship it is recommended that their travel on the same passport as their right to work in the UK, and at all times only one passport should be used for travel on behalf of the University. The UK government provide UK citizens with comprehensive online advice on passport requirements and it is recommended that employees familiarise themselves with this guidance before planning work abroad. Similarly, it is recommended that employees who are not UK citizens check their home country's website for appropriate guidance. Employees may wish to consider applying for a second passport to avoid delays relating to multiple visa applications or when visiting countries that are politically incompatible. Any costs relating to passports will be for the responsibility of the employee.

Visas – Employees need to check whether visas/work permits are required for their nationality in destination countries and are responsible for arranging their visas/work permits in good time with the Reward Team. Any reasonable costs relating to visas / work permits required will be reimbursed by the University.

Employees who are working in the UK on a Certificate of Sponsorship with the University must ensure that their travel overseas will not breach the requirements of their Certificate.

The responsibility remains with the Employer to ensure the correct visa/work permit is in place.

7. Insurance

The employee and their line manager are advised to check whether appropriate insurance is in place and arrange this where it is not. <https://intra.brunel.ac.uk/s/planning/Pages/TravellInsurance.aspx>. Secondments or appointments that extend beyond 18 months must ensure specific confirmation is received in respect of their insurance from the Reward Team.

Employees may receive life assurance cover through their pension scheme depending on the rules of the scheme (if they are pension scheme members). The employee should confirm with the Reward Team whether they continue to be covered by the Pension scheme.

The University also holds Employer's Liability cover as required by UK law. This covers our legal liability for Brunel University London employees who are temporarily working overseas with the following limitations:

- The policy covers employer liability under UK law. It does not provide any automatic compensation to employees
- The cover for temporary overseas work only applies to employees travelling from the UK and who are normally resident in the UK

Travel Insurance is available from Brunel. For more information visit the University's insurance webpage. Employees working outside the EU may require additional local insurance in the country of placement. The cost of this additional insurance will need to be met by the employing Department or College and should be arranged through the Reward Team.

Motor and household insurance cover must be arranged and paid for by the employee. Brunel will assist with sourcing appropriate healthcare cover for travel outside the EU where an EHIC (previously E11) card is not applicable; the cost of any personal (or dependent) health care cover must be covered by the employee, unless otherwise agreed by the Department or College.

All UK national employees travelling and working abroad outside the EU on University business will be given key contacts to liaise with in the event of an emergency.

8. Travel and accommodation

All University funded travel and accommodation should be approved by the employee's manager and the appropriate budget holder in advance of travelling, and may only be arranged through the procured travel partner. Detailed information on claiming expenses incurred while on University business can be found in the Travel and Expenses Policy and must be claimed through CHIME.

9. Working hours and leave

The employee will be expected to work the hours and have the benefit of public holidays of the host institution/ country. Annual leave will be accrued as per the substantive contract, and therefore no more than five days (with exceptional approval) can be carried over from one leave year to the next.

In the event of any sickness absence the employee must inform their line manager at the earliest opportunity, and record it on CHIME. Any other leave including annual, compassionate or any other leave must also be recorded on CHIME and approved in advance of being taken.

10. Pay, Pension, National Insurance and Tax Issues

Employees working in the UK usually have PAYE (Income Tax) and National insurance (also called Social Security) deducted from their pay by their employer. When employees are sent to work

overseas on short or long term assignments, their tax and social security obligations may be affected. This area of tax liability and social security is complex and both country and person specific so specialist external advice will be sought through the Reward Team.

Whilst the University has an obligation in the UK to operate PAYE and deduct National Insurance, this is separate from an employee's obligation to pay UK Income Tax (via a tax return if appropriate) which may arise whether or not the University has deducted PAYE/NIC from your pay. This may also apply within the overseas jurisdiction.

The University adopts a Tax Equalisation approach whereby the employee will not lose out from working abroad and any additional tax, in either the home or host location, will be reimbursed by the University. Equally, an employee will not pay less tax than would apply had they remained in the UK. Full details of this approach will be shared before departure.

If an employee stops having National Insurance deducted, at the direction of HMRC, entitlement to a UK Basic State Pension might be affected. The employee is responsible for deciding whether to pay Voluntary National Insurance or not.

When employees are assigned overseas, the University will deduct PAYE/NIC in accordance with instruction as received by HM Revenue and Customs (HMRC). Employees who would wish to query the deductions being made are encouraged to contact the Reward Team in the first instance, and if required further advice/guidance could be sought from HMRC.

If HMRC believe that PAYE/NIC deductions should stop they will automatically issue the University with a tax code which stops these deductions. The University will review the individual circumstances in respect of National Insurance, and whether there are reciprocal social security arrangements in the country of travel, or these deduction may be ended in line with legislation. Your individual assignment letter will fully explain any details that relate to these deductions.

Whether or not the University has deducted PAYE/ NIC, employees remain responsible for ensuring they have paid the correct amount of Income Tax for each tax year. Further details in respect of your tax returns during the period of travel will be provided in your individual assignment letter.

Pensions – In line with the rules of the related pension schemes an employee working overseas may continue to have pension contributions taken from their pay. Within certain countries, the rules of the fund may limit the benefits available, and this will be addressed in your individual assignment letter, and fully explained.

11. Health and Safety

Brunel has a responsibility to make a suitable and sufficient risk assessment of the risks to the health and safety of employees. All employees are required to complete their Compliance Training, which includes Health, Safety and Environment.

Before an employee works overseas, it is important that a risk assessment is carried out to ensure that any risks are identified and that steps are taken to mitigate these risks. A more detailed risk assessment must be undertaken for working overseas that will involve greater risks, including postings to destinations/ areas where the Foreign and Commonwealth Office advises against travel ("all but essential" travel) or where the planned activities are deemed to be potentially hazardous.

Pre-existing medical conditions – Employees with pre-existing medical conditions should declare them to the Reward Team if the conditions could be worsened by travel. This may result in a referral to Occupational Health for guidance on any consideration or suitable alternatives to ensure safe travel.

Vaccination and Medication – Preventative medication is required for many countries. It is the employee's personal decision as to whether they wish to take any medication and to arrange this prior to travel. The NHS provides up-to-date information and guidance on vaccinations required and availability on the NHS on the Travel Vaccinations webpages. Brunel will pay for any work-related vaccines or medications recommended by the NHS Fit for Travel website.

12. Travel Itineraries

A full itinerary, including flight numbers, passport copy, hotel contact details, other travel arrangements and appointments should be lodged with the Reward Team and also with the University's travel partner. Itineraries should contain a personal contact who can be contacted by the University in case of an emergency. The personal contact should also receive a copy of the itinerary and the contact details of the Reward Team. Short notice changes to itineraries should be reported to the Reward Team as soon as practically possible.

13. Intellectual Property

Academic members of staff who work overseas and are based with a host institution are often asked to sign an Honorary/ Visitors contract stating that any intellectual property created belongs to the host institution. If you are expecting the outcomes of your collaboration to have commercial applicability, please speak to the Research Development Office (contact rsdo@brunel.ac.uk) which will offer advice on how you can ensure that Brunel University London (and you) do not lose any commercial rights that may accrue.

14. Data Protection

It should be noted that under the Data Protection Act, where personal data is transferred outside the European economic Area (EEA), Brunel must ensure that the recipient country provide adequate levels of protection for the data and that the data subject is aware that their personal information will be sent outside the EEA. Contact the Information Controller for more information.

15. Bribery 2010

As Brunel works internationally, employees are reminded to be extra vigilant when conducting business overseas as there may be greater risk of exposure to unethical activity. For more information, visit Brunel's anti-corruption and bribery webpages and the gov.uk information on overseas countries with high business risk.

16. Further Advice

Contact the Reward Team who are responsible for the Global Mobility processes for more advice and access to our specialists in Global Mobility, if appropriate.

Appendix 1:

Entitlements of the Global Mobility policy for Short term Assignments (including Flying Faculty) and Long term assignments

Overseas assignments will generally be unaccompanied. Where this is not the case, detailed discussions will need to be held with the line manager and HR and the assignment may be deemed uneconomic. This may include additional considerations such as home leave trips paid for by the University.

Definitions of Global Mobility

GLOBAL MOBILITY POLICY	SHORT TERM ASSIGNMENT INCLUDING FLYING FACULTY	LONG TERM ASSIGNMENT
Characteristics and key Issues	Applied to short projects which can lead to immigration and tax compliance issues particularly if either costs are recharged to host country or more than 183 days spent in host country. (c. 60 days Singapore/Hong Kong)	Used only for strategic moves. Employee relocates to host country where local infrastructure is insufficient to integrate into host country salary structure so secondment based on home country salary.
Employment Status	Remains a home company employee but is managed on a day to day basis by the host University with ultimate reporting line back to the home University.	Continues in home University employment but no guarantee of return to the same position after the assignment but continuity of service recognised.
Duration	Intended duration of up to one year	Intended duration of one to five years
Reason for Assignment	Project, skills, knowledge need or career development	Business driven moves.
Base Salary Structure	Home country salary continued (NB possible tax issues if recharged to host country)	Salary based on home country salary level and adjusted for differentials in cost of living
Payment Policy	Continue home currency on home payroll for base salary. Per diem protected in host country currency but usually expensed in home currency on home expenses system	Paid via home payroll if ongoing home country employment
Cost Charging	Where possible, all costs borne by the home country University including charge back of host University costs. Potential host country tax liability if host country pays assignment costs and/or reimburses home University for assignment salary.	All costs usually incurred by the host University including home country recharges
Pension	Home country pension scheme	Home country pension scheme on home salary
Social Security	Home country continuation	Home country where possible up to maximum time limit. Liability also for host country social security in non-reciprocal agreement countries
Taxation Policy	Tax equalisation - no better or worse off from a taxation perspective on employment income. Any host country tax reclaimed as foreign tax credit payable to company via home country returns.	Tax Equalised on employment income. Estimated hypothetical tax deducted from salary and adjusted for differentials such as cost of living and housing costs to produce guaranteed net which is grossed up for host tax. Final hypo tax reconciliation with home country tax return. Hypo tax deduction is used to fund home and host tax liabilities.
Assignment Notice Period	1 month by home country University in consultation with host country University	3 months by home country University if home employment continues in consultation with host country University
Performance Management	Home country system with feedback from host country	Host country system; undertaken by the Home Country line management

Entitlements / Benefits covered by the University during Global Mobility

GLOBAL MOBILITY POLICY	SHORT TERM ASSIGNMENT	LONG TERM ASSIGNMENT
PRE-DEPARTURE		
Immigration Support	External assistance to obtain work permit, unless employee has automatic right to work in host country (e.g. within EU)	External assistance to obtain work permit, unless employee has automatic right to work in host country (e.g. within EU). Also applies to partner where possible.
Taxation Services	University approved Tax Consultant completes tax return in home and host locations (where necessary) when host country tax liability is incurred	University approved Tax Consultant completes tax return in home and host locations (where necessary) for each year of assignment and completes final hypo tax reconciliation
Pre-Assignment Visit	No	No
Relocation Support	No	Relocation in line with the Relocation Policy This may be facilitated by the employee through the Global Mobility partners at the Employee's choice. This can be arranged through the Reward Team
Language Training	No	Provided as needed
RELOCATION	No	As per Relocation policy
Air Freight	No	In line with the Relocation Policy
Outbound Travel to Assignment	One air fare for employee as defined by business travel – as detailed in the Expenses policy	One air fare for employee as defined by business travel - as detailed in the Expense policy
ON ASSIGNMENT		
Temporary Living Expenses	Up to 2 weeks extendable to 4 if required in hotel while suitable temporary apartment found. Payment of Per Diem Allowance to cover daily living expenses or reimbursement of expenses against receipt.	Usually 30 days accommodation in hotel or serviced apartment if required or until permanent accommodation found. Payment of Per Diem Allowance to cover daily living expenses or reimbursement of expenses against receipt.
Cost of Living Adjustment	Not applicable	Salary related Cost of Living Adjustment (COLA) based on higher differential between home and host city with adjusted salary protected in host currency linked to exchange rates at time of COLA survey. Where there is a negative differential, no deductions will be made, however all COLA are reviewed annually.
Per Diem Allowance	Either Per Diem round sum allowance paid to cover daily living expenses for duration of short term assignment where tax dispensation approved or expenses reimbursable against receipt up to per diem limit.	Not applicable
Location (Hardship) Allowance	No	Applicable for those countries where the secondee is exposed to the hardship factors. Allowance subject to home country hypo tax deductions.
Medical Cover	Employee are covered under and the Travel Insurance Policy – all Personal Health Care is payable by the Employee	Employee and accompanying family members are covered under host country Health Care Policy where possible
Sickness	Employee remains in home country sick pay scheme.	Employee remains in home country sick pay scheme.
Annual Leave	Home country annual leave policy	Home country annual leave policy
Public Holidays	Host country public holidays – but not more than as per the UK entitlement	Host country public holidays – but not more than as per the UK entitlement
Home Leave Travel	No	Usually one per annum for employee as per standard travel policy – Annual leave to be taken as per normal

GLOBAL MOBILITY POLICY	SHORT TERM ASSIGNMENT	LONG TERM ASSIGNMENT
<u>REPATRIATION / COMPLETION</u>		
Return Travel to Home Location	One air fare as per standard travel policy	One air fare as per standard travel policy per year
Return Shipment of Goods	Same excess baggage allowance as outbound	In line with the Relocation Policy
Claw Backs	No	In line with the Relocation Policy