

## International Remote Working Policy and Procedure

### Document Control:

<b>Title:</b>	<b>International Remote Working Requests</b>
<b>Date Approved:</b>	January 2022
<b>Date Next Review:</b>	January 2027
<b>Policy/Procedure Owner:</b>	Human Resources
<b>Equality Impact Assessment:</b>	February 2024
<b>Status of Document</b>	<b>Final</b>

This policy will be reviewed periodically to ensure compliance with changes in financial regulations, HMRC guidelines including any relevant tax agreements, employment law and equality and diversity legislation. In the event that this policy or procedure is not compliant, the relevant legislation shall prevail.

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

<b>Contents</b>	<b>Page</b>
1. Introduction	2
2. Scope	2
3. Payroll, Social Security & Tax Implications	3
4. Immigration Implications	4
5. Procedure	4
6. Displaced Employees	5
7. Health and Safety Implications	5

---

## 1. INTRODUCTION

- 1.1 While the majority of employees have a contractual place of work that is based in the facilities of Brunel University London, we recognise there might be times due to exceptional circumstances when working from overseas may be deemed necessary for a specified duration of time. These employees' requests are typically made by foreign nationals who have expressed a desire to work temporarily from their home country and outside their contractual work location, because of personal and family commitments, or other health-related reasons that may impact their well-being.
- 1.2 While remote working from overseas has always been an important issue, the global pandemic and Brexit have accelerated the number of cases and requests. As we continue to embrace hybrid and flexible working practices, it is important that we have clear expectations and guidelines for working remotely from overseas. This policy aims to establish clear principles for employees who seek to change their work location temporarily. The policy outlines the necessary processes and considerations when reviewing requests to work remotely from overseas to enable informed decision making.
- 1.3 It is important that remote working overseas is managed in a planned and compliant manner as there are significant risks to both the University and individuals that must be considered in advance. These risks and implications can be severe and encompass many areas including tax and social security, immigration rules, equality, employment law, data security, and Health and Safety. By adhering to these guidelines, we aim to ensure that the management of remote work from abroad is executed smoothly and within the framework of legal and regulatory requirements.

## 2. SCOPE

- 2.1 This policy applies to all employees who may request to work remotely from overseas and outside their contractual work location in the UK and for a specified period of time due to personal circumstances.
- 2.2 **For new starters**, no written or verbal offer of employment should include an element of overseas remote working. It is important that for lawful purposes, the new starter should attend the University on their commencement of employment.

- 2.3 This policy does not apply to approved travel by the University due to organisational requirements such as an international assignment or business trip. The University has a number of existing arrangements with educational partners overseas and will support and facilitate overseas work where this will have material benefit to the overall objectives and strategy of the University. These arrangements are covered in the Global Mobility Policy.
- 2.4 This policy should be read in conjunction with the University's [Flexible Working](#) and the [Health and Safety Policies](#).

### **3 PAYROLL, SOCIAL SECURITY AND TAX IMPLICATIONS**

- 3.1 Employees working in the UK have PAYE Income Tax and National Insurance (Social Security) deducted from their pay by the employer. When employees work overseas they may trigger tax and social security obligations in that country and this can have implications for both the employee and the University.
- 3.2 Tax and social security can be complex and depend on the specific circumstances and rules of each country's jurisdiction, so specialist advice will need to be taken in advance. Restrictions may also be applicable to the UK pension scheme based on the length of the overseas stay and the specific country involved.
- 3.3 Tax and social security risks increase may depend on how many employees have/are working in a particular country as well as other activities the University may be undertaking in a country; and whether these activities trigger a corporate presence ('Permanent Establishment' in another country). Permanent establishment (PE) is an area of focus of most tax authorities and every country has its own measures to identify when business activity stops being sporadic or short-term and reaches a level that will prompt a PE and subsequent double taxation for either employment taxes or corporation taxes or both.
- 3.4 The more employees are physically present in one country and the more time employees spend overseas, the higher the risk of tax reporting obligations for both individuals and the University in the country of destination.
- 3.5 Failure to comply with the necessary tax filing requirements, withholding, shadow payroll and reporting obligations, as well as not managing a PE risk correctly, could lead to serious ramifications such as:
- high penalties;
  - interest charges;
  - reputational damage;
  - significant cost repercussions;
  - unfunded corporate tax liabilities;
  - indirect tax cost in a country if appropriate VAT registrations have not been made;
  - increased audits from tax authorities resulting in increased management time and cost being incurred;
  - imprisonment or detention when entering/leaving the UK, in severe cases.

### **4 IMMIGRATION IMPLICATIONS**

- 4.1 In most countries, international remote work is still considered as 'productive work' and will require a work permit, visa or citizenship to carry out work duties. Consequently, any

international remote working requests where the employee does not have the legal right to work in that country cannot be approved.

- 4.2 Where an employee does have the right to work in that country, approval will still need to be granted as the tax and social security factors outlined above will still need to be considered.
- 4.3 Employees who hold a UK work visa (either sponsored or non-sponsored) or another form of a UK immigration status, may be in breach of the UK immigration rules if they are spending a significant time outside of the UK. This will need to be reviewed in advance of any decision.

## 5 PROCEDURE

- 5.1 Employees who wish to work remotely from overseas for a temporary and defined timeframe due to important personal reasons should raise their request with their Head of Department at the earliest opportunity and **at least 60 days before** their desired travel date. The employee will need to fill in and sign the [International Remote Working Request Form](#) to be submitted to the Head of Department.
- 5.2 The Head of Department must forward and discuss the request with the College's Executive Dean or the appropriate Director of Professional Services who will review the request from a College/Directorate strategic perspective including any work plans and organisational objectives that may be affected.
- 5.3 Once the International Working Request Form is signed off by the Head of Department and Executive Dean, this must be sent and discussed with the HRBP, and the Global Mobility and Immigration Manager for review. The Global Mobility and Immigration Manager will undertake an initial assessment of the immigration, tax, payroll and social security risks and associated costs with the request to work overseas, including any PE risk that may be created. A further review using the University's designated tax advisors is likely to be required. A quote will be given by the University's tax advisors. The costs of this advice will be discussed with the Executive Dean or Director to ensure they are willing to incur the additional costs, as this will need to be funded by the relevant College/Directorate. If the costs are approved, the Global Mobility and Immigration Manager will engage with the external advisors.

Additional tax costs may incur depending on the outcome of the initial tax assessment, for example, registering with the tax authorities overseas, setting up shadow payroll etc.

- 5.4 The Global Mobility and Immigration Manager will also consult with the Finance Director to assess if there are any wider tax issues and financial burdens to be taken into consideration.
- 5.5 The Health and Safety risks will also need to be considered as per the University's policies.
- 5.6 Details of the original request, the risk assessment and costs identified by the tax review will be forwarded to the Associate Director of HR - Employment Services and Deputy Vice-Chancellor for consideration and final approval.
- 5.7 The Global Mobility and Immigration Manager will notify the HRBP team, the employee and Head of Department/ Professional Services Director of the decision.
- 5.8 No decision should be relayed to the employee making the request until after the approval process has concluded.

- 5.9 Employees who wish to make a request to change their contractual place of work with a temporary change of work location overseas should be in line with the University's [Flexible Working Policy](#). Any such request must be assessed by the University's tax advisors and approved by as outlined above. This advice will incur a cost to the Department.
- 5.10 If approval is granted for remote work from overseas, the London Weighting Allowance will cease for any duration exceeding one month.

## **6. DISPLACED EMPLOYEES**

- 6.1 There may be cases where colleagues are displaced for a specific duration overseas outside of their control (for example, due to travel restriction or due to personal injury). If this happens, please contact the HRBP and the Immigration and Global Mobility Manager as soon as possible who will then advise on next steps.
- 6.2 If a displaced employee is unable to work remotely in line with this policy, or found to be working in a different country without prior approval, they may be required to take paid or unpaid leave until they are able to return to their designated location. This will also be the case if an employee's international remote working request is approved for a limited period but they are unable to return at the end of that approved duration.

## **7. HEALTH AND SAFETY**

- 7.1 The University has a legal obligation to take reasonable care of employees working for the University overseas. Where a request to work remotely internationally has been approved, managers and employees must undertake [a full risk assessment](#) in advance of the employee commencing work overseas. The line manager must then agree with the employee any actions required to mitigate any risks to the employee's health, safety and security associated with their travel arrangements, location, accommodation and the nature of the work being conducted.
- 7.2 When assessing the risks involved you may have to consider serious threats such as:
- crime;
  - extreme climate;
  - infectious diseases;
  - political unrest;
  - natural disasters;
  - terrorism.
- 7.3 Risk assessments should be undertaken in advance by the line manager and employee as they are best placed to understand the nature of the work and the work environment and together they will need to agree arrangements to keep in touch. Advice and support is also available from the [Health and Safety Team](#).
- 7.4 IT security risk assessment should also be conducted in advance by the IT team, and they must agree on arrangements to maintain and ensure the secure use of IT systems and data protection. Employees must complete the Information Security training and Compliance module as a mandatory requirement.

7.5 This duty of care extends to cover more subtle threats to wellbeing that could also arise while working remotely internationally such as:

- access to important amenities, including healthcare;
- language barriers and whether the inability to communicate may impact on their wellbeing;
- the ability to communicate freely and regularly with their manager, teams and their personal support systems in the UK;
- local customs and laws and cultures e.g. where manners are different, where women are expected to cover their hair or where LGBT+ colleagues may be at risk.

7.6 Based on the risk assessment noted above, the essential mitigating actions will vary based on the specific circumstances but may include:

- putting a realistic and manageable process and system in place that enables regular communication to monitor their safety;
- testing systems to ensure they work effectively; This may involve seeking guidance from the Health and Safety and Environment, HR and IT Security Teams.
- preparing and educating employees about the location they will be working in.