



International Remote Working Policy and Procedure

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This policy will be reviewed according to the review timetable (unless fundamental changes are required due to legislative or internal changes), 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

Contents	Page
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, there might be times, due to exceptional circumstances, when working from overseas may be requested for a specified duration of time. 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 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 Brunel and individuals that must be considered in advance. These risks and implications can be severe and may result in significant costs and legal complexities to both employees and the employer. These encompass many areas such as tax, social security, immigration, equality, employment law, data security, and health and safety. By adhering to these guidelines, we aim to ensure that the management of international remote work requests is executed smoothly and within the framework of legal and regulatory requirements.

2. SCOPE

- 2.1 This policy applies to all employees who wish to request to work remotely from overseas and outside of their contractual work location in the UK for a specified period of time and because of important personal circumstances and/or commitments.
- 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 attends Brunel on their commencement of employment. Furthermore, this policy does not apply to employees whose employment is ending, as they are not permitted to work remotely from abroad during their notice period.
- 2.3 This policy does not apply to approved travel by Brunel due to organisational requirements such as an international assignment or business trips.

Brunel 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 University's strategic objectives. These arrangements are covered in the Global Mobility Policy.

- 2.4 The International Remote Working 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 significant financial implications and cost considerations 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 may also depend on how many employees work in a particular country, as well as other activities the University may be undertaking in that 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 that 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 lawful right to work in that country, approval will still need to be granted as the tax and social security factors outlined above should 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.
- 5.2 The employee will need to fill in and sign the [International Remote Working Request Form](#) to be submitted to the Head of Department for their agreement. The signed form should be forwarded to the Global Mobility & Immigration team for review and approval (Global.Mobility@brunel.ac.uk).
- 5.3 Requests for International Remote Work should not exceed periods of one month in any twelve-month period, calculated cumulatively.
- 5.4 For periods longer than a month, the request will be assessed on whether it aligns with the scope of this policy and the regulatory and legal frameworks. For such cases, the following procedure applies:
- The Head of Department must forward and discuss the employee's 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.
- 5.5 If 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 & Immigration Manager for review. The Global Mobility & Immigration Manager will undertake an assessment of the immigration, tax, payroll and social security risks, as well as any associated costs of the request to work abroad, including any potential PE risk that may be generated.
- 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 tax advisory costs to be paid are approved, the Global Mobility & Immigration Manager will engage with the external advisors.
- Additional tax costs may also incur depending on the outcome of the initial tax assessment, for example, registering with the tax authorities overseas, setting up shadow payroll etc.
- 5.6 The Global Mobility & Immigration Manager will consult with the Chief Finance Officer to assess if there are any wider tax issues and financial burdens to be taken into consideration.
- 5.7 Health and Safety and IT risks will also need to be considered as per Brunel's policies. The employee and the line manager should contact the Health & Safety team (healthandsafety@brunel.ac.uk) of the University for any further advice.
- 5.8 Details of the original request, the risk assessment and costs identified by the tax review will be forwarded to the Associate Director of HR and Deputy Vice-Chancellor for consideration and decision outcome.
- 5.9 The Global Mobility & Immigration Manager will notify the HRBP team, the employee and Head of Department (or Professional Services Director) of the decision.
- 5.10 No decision should be relayed to the employee making the request until after the approval process has concluded.
- 5.11 Employees who wish to make a request to change their contractual place of work with a temporary change of work location overseas should also be in line with the University's [Flexible Working Policy](#). If such request must be assessed by the University's tax advisors and approved by as outlined above, this tax advice will incur a cost to the Department.
- 5.12 An IT security risk assessment will be carried out by Information Services, which must agree on the arrangements to maintain and ensure the secure use of IT systems and data protection. Completion

of the Information Security training and Compliance module is a mandatory requirement for all employees.

- 5.13 London Allowance is paid in recognition of the additional costs associated with traveling and working in London. Consequently, if approval is granted for remote work from overseas for a period exceeding one month, the London Allowance will cease after the first month of remote work abroad.

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 restrictions or due to personal injury). If this happens, please contact your 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 Brunel has a legal and moral obligation to take reasonable care of our employees working in the UK, and abroad (when applicable). A [full risk assessment](#) must be submitted with the request to work remotely internationally in advance of the employee commencing work overseas. Once the application has been reviewed, the line manager must then agree with the employee any actions required to mitigate any risks to their health, safety and security associated with their travel arrangements, location, accommodation and the nature of the work being conducted. The Health, Safety and Environment Team should be consulted as required.
- 7.2 Where travel is involved the employee should ensure that they adhere to the Travel Safety Policy (Business and Study), located on the Health, Safety & Environment Team [webpages](#).
- 7.3 Where the member of staff is already located internationally and is applying to extend their stay in line with this policy, a risk assessment must still be completed.
- 7.4 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 Team, HR and IT Security Teams.

Whether employees are working remotely or not, Brunel has a duty of care to ensure that all relevant safety practices and policies are being adhered to. For further advice and guidance please visit [Health, Safety and Environment \(brunel.ac.uk\)](http://brunel.ac.uk).