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Considerations for UK-based employees

This guidance applies in cases where employees who are normally based in the UK (eg live and/or work in the UK) and who undertake work overseas for the University.

The type of overseas work undertaken might include:

- attending conferences, workshops or training events;
- short periods of research or teaching (including giving ad-hoc lectures);
- other academic activity or work in support of academic activity (including research fieldwork);
- secondments*;
- fixed-term or open-ended contracts where the normal place of work is a non-UK location.

*See also the guidance on ‘Secondments’

Departments should carefully read all the considerations in this guide, and are advised to use their discretion and own judgement on the extent of the applicability of each of the consideration in every individual case.

Where possible, a designated departmental contact (eg a line manager or departmental administrator) should meet with the employee to discuss any related matters, in advance of their travel. If this is not possible, departments should make every effort to ensure that the employee reads the guidance and check that adequate arrangements are in place in all cases.

NB For guidance on employing overseas residents (who will work and whose place of residence is outside the UK), please read ‘Employing overseas residents to work outside the UK’ instead.

Employment status and contract type

Before a job is advertised, departments need to consider carefully what employment status and contract type the role should have attached to it, especially if the new recruit will be based overseas for the entire duration of their employment/engagement with the University. In some cases, it might be appropriate to engage an individual on a self-employed consultancy or contractor basis, rather than on an employee basis (ie with a Chancellor, Masters and Scholars (CMS) employment contract), for example, where a service is being provided. However, rules affecting employment status may be country-specific and considerably different to the UK.

For existing employees undertaking overseas work on a longer-term basis, departments should normally issue a contract variation letter to indicate any changes in the terms and conditions of their employment as a result of the overseas assignment. For example, to indicate a change in the workplace location, temporary allowance(s) or annual leave adjustment.

Where an individual is based overseas as an employee of the University, additional employer responsibilities may apply. For example, the University may need to register with the local authorities of that country for tax and social security purposes, which would incur additional fees for the department. The Payroll team should be contacted for advice on any such matters, as early as possible.
Departments can contact their HR Business Partner for further advice on contracts and employment status, who in turn may need to seek further guidance from the Payroll team and the Legal Services Office in respect of the employment status and the University’s potential employer obligations abroad. This can be a complex area as the requirements are country-specific and departments are advised to seek advice as early as possible.

**NB** A University employee with a CMS employment contract (ie on UK terms and conditions) undertaking work for the University outside the UK does not lose their UK employment rights abroad and their continuity of employment will be preserved. In addition to the retention of their UK employment rights, such employees may also be protected by the additional employment rights of the country where they are working. Some countries (primarily within the European Union) also offer significantly more generous statutory employment benefits, especially in relation to family leave.

### Approval to travel

Travel outside the UK must be authorised by the appropriate authority within the department, eg the Head of Department or equivalent. The normal departmental travel processes should be followed in this respect.

### Pre-travel health-related matters

#### Travel Clinic

The **University Occupational Health Service** (UOHS) runs a **Travel Clinic** which provides travel advice, immunisations, and anti-malarial prophylaxis to University staff and specified **non-employee eligible groups**, travelling on University business. If health advice, immunisations or other prophylaxis might be required for the country to which the employee will be travelling, the employee should be referred to the Travel Clinic in advance. The UOHS website provides useful [advice on travel](#) and [travel tips](#) on matters such as food and water hygiene, and insect bites.

See also:

- [Department of Health](#) (UK government website with information on vaccinations and other health precautions needed for each country)
- [World Health Organization (WHO)](#)

#### Pre-existing medical conditions (including disability and other health matters)

Members of staff with a disability or any other pre-existing medical condition that could be potentially exacerbated by the proposed work overseas should declare this to their line-manager (or departmental administrator). It is important that such considerations form part of the risk assessment process, so that where possible, suitable arrangements can be identified. In such cases departments are advised to contact the **Safety Office** and/or the **UOHS** for further advice. Any feasible reasonable adjustments for disability should be arranged well in advance of travel. The University’s **Staff Disability Advisor** may be contacted for further advice. There may also be funding available through the Access to Work scheme for a support worker, if an individual is unable to travel without assistance, although this cannot be guaranteed.

**NB** Some countries restrict the entry of people with certain medical conditions, such
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as previous or current mental health issues, HIV or hepatitis, and may be required to provide medical information such as a recent blood test before entry can be granted. Employees can check the relevant entry requirements of their specific country of travel on the government’s website.

If an employee has any of the medical conditions that may prevent them from gaining entry into the country of travel they will need to disclose their inability to travel to that country to their department as early in the process as possible. They can discuss this in confidence with their departmental administrator, so that if possible, alternative arrangements can be identified and agreed. Staff members may wish to seek advice from the University’s Staff Disability Advisor or Occupational Health before holding such discussions with their department.

NB Different airlines have different policies about carrying passengers with medical conditions or disabilities. The specific airline should be contacted for further advice on their policies. See also the government’s advice on travelling by plane if you are disabled.

European Health Insurance Card (EHIC)

An EHIC grants access to state-provided healthcare (where it is medically necessary) within the European Economic Area (EEA) countries (including Switzerland), normally at a reduced cost, or sometimes for free, depending on the country’s state provisions. Refer to the country-by-country guide to see the details of cover. The EHIC is a free card, and eligible individuals can apply by filling in the EHIC online application form.

An EHIC card does not replace and should not be used as a substitute for travel insurance (see more information under 'Insurance') and it will not cover any private medical care costs or repatriation. These cards are also time-limited and staff should check the expiry date of their EHIC prior to travelling.

See also: the NHS guide on ‘moving abroad: planning for your healthcare’

Health and safety

The guidance within this section should be read in conjunction with the Safety Office’s policies on overseas travel, fieldwork and lone-working.

The standards of health and safety may be very different in the country to which the employee is travelling, and it is important to note that the obligations imposed by the Health and Safety at Work Act (1974) continue to apply to employees on UK terms and conditions whilst they are working abroad. The University retains a duty of care for all its employees whilst they are working on University business. Departments should undertake a suitable and sufficient risk assessment in order that any identified risks can be addressed and where possible, the department can check that the arrangements for the employee’s health, safety and welfare overseas are adequate. Where applicable, the safety policies and procedures of the host organisation may help to inform this assessment process.

In some cases, provision of the University’s travel insurance cover will be subject to the completion of a full and detailed risk assessment (see further details below).

Where an employee wishes to travel to a country for which the government has issued advice against all travel (or all but essential travel), departments should seek advice from the
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Safety Office and the Insurance team, prior to agreeing to such travel. In limited cases where such travel is approved, a full and detailed risk assessment will be required.

Risk assessments

All overseas travel and work should be assessed for risk in advance of travel commencing, although not all will require a highly detailed assessment. The level of effort and detail recorded in the assessment should match the anticipated level of risk in the country of work, and should incorporate both travel-related and work-related risks. Exact requirements will vary depending on the country of travel, and particular attention should be paid in cases where the UK government has advised against ‘all’ or ‘all but essential travel’ to the country/area. The UK government's foreign travel advice website should be consulted for safety and security advice within a specific country. Details on what should be included in a risk assessment are outlined on the University’s Safety Office website. Completion of an appropriate risk assessment and approval by the line manager (or equivalent), is a requirement of eligibility for cover under the University’s travel insurance policy.

All risk assessments should be drafted well before travel, to allow time for additional information to be sought by the Safety Office, if necessary. Risk assessments must be reviewed against the latest travel safety advice from the UK government nearer to the actual date of travel to ensure that the risk assessment is still current and the advice is still relevant.

NB The government defines 'essential travel' as emergency humanitarian aid, consular work, etc and not personal or business travel, etc. The latest foreign travel advice, listed by country, covering an array of safety and security matters is available from the UK government's foreign travel advice website.

Fieldwork

Fieldwork is considered to be any practical work undertaken on behalf of the University for the purposes of teaching or research, in places not under the University’s control. (This includes interviewing and social surveying, as well as zoological or geological surveying.)

The University's policy on fieldwork should be read and where appropriate acted on before any such work takes place. Employees should read the policy and ensure that they comply with it. A number of checklists are also available for use as a planning tool.

The University Safety Office runs training courses for managers, supervisors, expedition leaders and other individuals who review and approve fieldwork risk assessments, as well as for individuals undertaking fieldwork. For the latest courses available, please click here. Divisions and departments also run fieldwork training sessions. It is strongly encouraged that anyone undertaking overseas fieldwork attends the relevant training course(s).

The latest foreign travel advice, listed by country, covering an array of safety and security matters is available from the UK government's foreign travel advice website.

Insurance

Employees travelling overseas on University business should arrange adequate travel insurance cover through the University’s Insurance Team.
The University's travel insurance policy is subject to:

- travel being required for University business;
- completion of a travel insurance application form;
- appropriate department approval being given;
- Safety Office requirements being met (including the completion of a full and detailed risk assessment in some cases).

**NB** Travel to certain countries requires referral by the Insurance team, such countries are listed on the [Travel Insurance web pages](#), which should be checked regularly.

Further information, including details of what is covered and how to apply for travel insurance can be found [here](#).

**Medical insurance**

All travel insurance should include appropriate emergency medical and repatriation cover. Contact the University's Insurance Office for further advice. In the case of long-term travel, health insurance may be considered.

**Liability insurance**

Legal requirements for liability insurance can differ for staff based overseas. For staff based overseas for more than 12 months, in order to arrange insurance to suit the relevant country's legal requirements please contact the [Insurance Team](#).

**Emergencies**

Emergencies related to an individual's health, travel or safety can arise at any time. Thorough planning (as part of the risk assessment) should be carried out by employees with their department before any employee travels abroad, covering contingencies in the event of emergencies, such as who to contact, means of communication etc.

**Some of the key areas for emergency planning include:**

- the employee having adequate travel insurance;
- the employee having and carrying contact details of the emergency assistance provider (as per the insurance cover details);
- the employee knowing the location and/or the contact details of the local British Embassy;
- the employee being aware of the local laws and cultural customs;
- the employee being aware of any political conflicts etc;
- the employee having left the appropriate contact details for themselves, as well as for their next of kin;
- ensuring that an appropriate contact within the employee’s department has the details of their travel and accommodation arrangements, and any other useful information about them eg information about pre-existing health conditions that they are happy to disclose;
- arrangements for the employee to make regular contact with the department and an agreed process on what to do if contact is not made as agreed.

The list above is not exhaustive, and there may be other relevant emergency-related procedures and practical matters to agree with the employee.
Advice on overseas safety and security can be sought from the University Safety Office.

**Contact details and keeping in touch**

Departments should check that they have the following contact details (and check that these details are correct and up-to-date) immediately prior to the employee travelling:

- contact details for the employee whilst abroad, and the most appropriate means of communicating;
- next of kin (ideally two contacts) who can be contacted in case of an emergency (and if they so wish, a different point of contact for any other day-to-day matters arising).

Employees should be reminded that it is their responsibility to alert their department, as soon as possible, if their contact details change.

**Visas and immigration matters**

The immigration and entry visa requirements for the relevant country of travel and/or work should be ascertained in advance of travel. The entry and immigration requirements are listed by country on the government’s foreign travel advice web pages.

It is important that the member of staff applies for the correct visa(s) for the **entire duration** of their required overseas travel, as it may be difficult to change their visa(s) once they have left the UK.

Some countries **restrict the entry of people with certain medical conditions**, such as previous or current mental health issues, HIV or hepatitis, and thereby part of the entry requirements may be obtaining medical information, such as a recent blood test.

Where an employee may have a medical condition that will prevent their entry into the country of travel, they will need to address this as early as possible with their department. The employee should inform their department (via the departmental administrator or their line manager) about the issue(s) with travel to that particular country, but they are not required to disclose any details about their medical condition(s). This may enable the department and the employee to make alternative arrangements. Any member of staff affected by this issue can seek support from the University’s Staff Disability Advisor or the UOHS.

**NB Sponsored migrant workers in the UK** often have restrictive clauses attached to their visas. The Staff Immigration Team should be contacted for advice where a sponsored migrant worker is required to work and/or travel outside the UK for University business, as the Home Office may need to be informed.

**Travel and accommodation abroad**

Accommodation in the country of work should be arranged in advance by the employee. It is advisable for departments to acquire the employee’s accommodation details as soon as these are known, to keep on file together with other contact details for the employee.

The employee should research local transportation options before travel. The following sources of information are available:
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- University’s Occupational Health advice on travel
- Guidance on driving abroad
- List of banned airlines within the EU
- Advice for airport and airline services for disabled travellers

Expenses and allowances

The expenses and allowances whilst working abroad should be agreed between the department and the employee before travel. For further guidance see the Expenses guide.

Religion, laws, local customs and general safety and security abroad

Employees should research the area where they will be working, to ensure that they are aware of any current political tensions, religious or legal requirements and local customs. Members of staff are expected to have the cultural awareness to respect the social norms of the country they are visiting, eg on dress and language, and to behave appropriately within the context.

The government’s foreign travel advice web pages provide the latest information on matters such as safety and security, local laws and customs and health by country. Employees should read this information before travel.

The following sources of information provide useful information about specific issues and topics:

The UK’s Foreign and Commonwealth office provides advice on how to avoid tropical cyclones or cope if threatened by one.

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<th>Lesbian, Gay, Bisexual &amp; Transgender travellers</th>
<th>Women/solo travellers</th>
<th>Tropical cyclones</th>
<th>Religion/local customs</th>
<th>Disability matters</th>
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<tr>
<td>The UK’s Foreign and Commonwealth Office provides specific advice and useful links for LGB&amp;T travellers.</td>
<td>The government’s website offers advice for women travellers, as women in particular are advised to take extra care in certain countries.</td>
<td>The UK’s Foreign and Commonwealth office provides advice on how to avoid tropical cyclones or cope if threatened by one.</td>
<td>Specific advice on travelling during Ramadan (a holy month for Muslims) can also be found here.</td>
<td>The government website provides foreign travel advice and useful links for people with disabilities and mental health issues.</td>
</tr>
<tr>
<td>The ILGA’s website highlights where countries or regions are potentially dangerous for LGB&amp;T people to visit.</td>
<td>Information about the local attitudes towards women, listed by country is available on the government’s foreign travel advice website, under the sections</td>
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<th>Safety and Security’ and ‘Local laws and customs’.</th>
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NB The [Equality Act 2010](https://www.legislation.gov.uk/uksi/2010/819/contents/made) does not define its territorial scope and therefore may apply to overseas-based staff.

**Management issues**

Departments will need to agree with the employee a number of practical arrangements in relation to the management of their employment overseas.

The principles outlined in the [‘Working from home’ guidance](https://www.gov.uk/government/collections/working-from-home) should also be followed for overseas workers, especially in relation to:

- keeping in touch;
- recording working time, holidays and sickness;
- the employee's terms and conditions of employment;
- the employee's letter of appointment;
- providing and maintaining equipment;
- data protection and information security rules;
- responsibility for the health and safety of the employee.

The employing department should also agree with the employee in advance how performance management and PDR processes will be followed. This could be by email, regular telephone calls, Skype calls, teleconferences or a combination of the above.

**Record-keeping**

Departments should ensure that good record-keeping is maintained for all employees. For those employees who will be travelling / working overseas, it is particularly important to maintain accurate records for the following:

- risk assessment documentation;
- contact details for the employee, including their next of kin;
- protocols for contact (eg agreed means and frequency of contact);
- the monitoring of tax and NI payment obligations.

In addition, all new starters at the University must have a ‘Right-to-Work’ screen filled out in CorePersonnel.
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Where the employee will work outside the UK for the entire duration of their employment with the University, the option “Working overseas, RTW not required” should be selected. Where employees may be expected to come to the UK for work during their employment, right-to-work checks will apply.

All other employment-related events must be recorded in Core in the same way as for UK-based employees.

Refer to QRG PA10 Maintaining Right to Work Data (183kb) for guidance on updating Core.

Data Protection and Information Security

Departments and employees alike should be aware of their responsibilities under the Data Protection Act. Additionally, there are special rules and restrictions in relation to transferring personal data outside the European Economic Area (EEA). Please contact the University’s Data Protection Office if you have any concerns or issues regarding data protection.

Tax, National Insurance and Social Security liabilities

UK tax liabilities

The rules and practicalities on tax liability and national insurance and/or social security are complex and country-specific. Specialist advice will need to be taken in some circumstances (this could relate to personal advice sought by the employee or the University’s Payroll Office seeking further professional advice about a specific country).

In some cases it will also be necessary for the University to engage the services of a third party payroll software provider, who will liaise and/or register with the host country’s authorities and take on the responsibility of local Social Security and tax legislation and payments. There is a significant cost associated with this approach, which would be borne by the employing department. For further advice, please contact the Payroll manager.

Overseas work lasting up to six months

Overseas work assignments lasting up to six months will not normally affect the employee’s tax if their employment with the University continues as normal.

Overseas work lasting six months and over

Any overseas working arrangements that last six months or longer may affect the individual’s tax liabilities in the UK. For example, their residence status, as defined by the HMRC, might be affected, which might then affect their tax liabilities in the UK. Where an employee is expected to spend at least one full tax year (6 April – 5 April) working abroad, they should be advised to fill in HMRC’s P85 form, which allows them to claim tax relief or a repayment of tax.

The UK has agreements with many countries that prevent employees from being taxed on their UK income whilst resident in another country. These are called ‘double taxation agreements’. For further advice, please click here.

Prior to an employee leaving the UK to work abroad, a letter should be requested from the Payroll Manager which will include:
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- the date they are going abroad to work;
- their gross pay (pay before tax and NI deductions are made) from the start of the tax year to the date they went abroad;
- the tax deducted from the start of the tax year to the date they went abroad.

It is advisable to request this letter from no later than two weeks prior to leaving the UK. This can then be presented to the local authorities as evidence of the individual's UK income.

Each overseas working arrangement will be unique and needs to be assessed on an individual basis. Specialist advice may be necessary, and departments should contact the Payroll manager in the first instance. The employee may also wish to seek advice directly from HMRC.

**Employees should be reminded that it is also their responsibility to ensure that their income tax payments are correct and advice on tax and NI should be sought in advance.**

**UK National Insurance Contributions (NICs)**

UK National Insurance Contributions (NICs) provide entitlement to certain state benefits, including the state pension. The actual entitlement to such benefits and the amount payable can depend on the individual’s NICs record (accrual of payments).

Normally, employees working abroad will pay compulsory NICs for the first 52 weeks after leaving the UK. After this, the compulsory NICs payments will usually cease and departments should contact Payroll to ensure that accurate adjustments are made to the employee’s pay record. In such cases, the University also ceases paying the employer NI payments. Once NICs payments cease, individuals may wish to continue to pay voluntary NICs in order to retain and continue to accrue their right to some state benefits in the UK. The department will need to inform Payroll once the employee returns to the UK, so that their pay record can be updated accordingly.

**It is the responsibility of an employee to arrange the payment of voluntary NICs directly with the HMRC.** Employer contributions will not be payable in this scenario. Further information on voluntary NICs can be found here.

Individuals may also be liable for Social Security payments in the country of work/residence. Advice from Payroll should be sought at the earliest opportunity.

**Social Security payments abroad**

The rules regarding Social Security liabilities are entirely separate from tax in most countries, and can also be subject to agreements between certain countries and the UK.

Social Security payments may be payable in the country in which the individual works or has permanent residence status. Social Security payments abroad usually provide a similar entitlement to state benefits in that country as NICs payments do in the UK.

In many countries where the employee continues to remain in the UK NI scheme, exemptions from paying towards foreign Social Security contributions may apply. Further information can be found on the HMRC website.
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The European Commission website contains some useful information on working in another EU country, including further details about the social security rights.

Annual leave adjustment and bank holidays

Employees working overseas retain their UK contractual entitlement to annual leave. However, in some cases annual holiday entitlement may need to be adjusted for an employee working outside the UK, for example, to account for any different bank holidays in the country of work.

Where a country has significantly different public holidays or statutory holiday requirements to those in the UK, the department should discuss the adjustment to the employee’s holiday entitlement with their HR Business Partner.

Annual leave must be authorised in advance following the department’s standard procedure for requesting and authorising holidays.

Payments into overseas bank accounts

The University does not ordinarily make payments into non-UK bank accounts. Where a department appoints a non-UK national who will also work and live outside the UK, the Payroll team should be contacted in advance for advice on payment of salary.

Pensions

An employee’s University pension membership may be affected by their overseas work. The pension scheme rules in respect of working outside the UK can be complicated and employees should seek advice from the Pensions Office as early as possible about their specific circumstances.

Employees who do not normally reside in the UK and who will also live and work outside the UK for the entire duration of their employment with the University are not eligible to join the University’s pension scheme and should not be auto-enrolled. When issuing contracts to such employees, the attachment on pension auto-enrolment should be excluded. Departments must contact the Pensions office to advise them of any such employees to ensure that they are excluded from auto-enrolment.

Where working arrangements and/or the residence status of the employee is unclear or complicated, the Pensions Office should be contacted for advice.

NB the University may be liable to pay an employer contribution into a bona fide pension scheme in the employee’s country of residence/work outside the UK.