

## Global Mobility Considerations - Colleagues Working Overseas & International Business Travel

The last year has proven challenging for many of us given the differential impact of the pandemic while balancing work and personal responsibilities. The University continues to work hard to ensure that everyone has access to appropriate support and guidance that may be relevant to each of our individual circumstances with regards to global mobility.

### Colleagues Working Overseas

The University acknowledges that some colleagues have chosen to work remotely from an overseas location for a prolonged period during the pandemic. Ordinarily, there are various factors to be considered from an institutional and individual perspective in doing so. Working overseas for any UK employer, even for a short period of time, may have consequential liabilities for international tax, social security, employment law, pension arrangements and immigration.

While most colleagues have been working remotely from their homes in the UK, the University is aware that some colleagues have been undertaking their duties from outside of the UK. However, colleagues should be aware that working outside of the UK carries significant cost and risk implications for individuals and for the institution, that do not apply when working remotely in the UK.

Colleagues who have chosen to work/contemplating a request to work from an overseas location and their respective line managers should be aware of these issues and risks as follows :-

- **Overseas Personal Tax liability:** Working overseas can trigger overseas income tax liability. Although payment of personal income tax is the responsibility of each employee, in some countries there is a legal requirement for the University to withhold tax through a payroll (just like the PAYE system in the UK). In such cases, the University may be required by law to establish an overseas payroll bureau to enable appropriate tax payments to be deducted. This could incur significant costs both for the individual and the institution, and these vary from country to country.
- **Social Security Contributions:** Social security contributions may also be payable in the overseas location. The UK has relatively low social security (National Insurance) contribution rates in comparison to other countries. The requisite payment of social security has the potential to result in additional liabilities for colleagues. These contributions may also become payable in addition to UK National Insurance payments.
- **USS Membership:** A prolonged period of working overseas could equally adversely impact on individual eligibility to remain in the USS pension scheme.
- **UK immigration** – A prolonged period spent outside the UK could adversely impact on UK immigration status and any future residency application(s) (such as settled status).

- **Permanent Establishment:** A single individual working from home may mandate the creation of a legal employment entity in some countries with associated compliance obligations and costs for the University e.g. corporate tax exposure.
- **Employment legislation:** It is incumbent upon the University to comply with employment legislation in the country in which an individual has elected to work, which could mean changes to working hours, leave entitlement, workers insurance etc.

The University has been working with colleagues who have chosen to work remotely outside the UK whether with or without prior authorisation with a view to completing a full assessment of the potential issues and risks in each individual case. Furthermore, colleagues affected in this way have been advised that they are required to return to the UK at the earliest opportunity given the potential risks and liabilities outlined above, unless there are agreed extenuating and exceptional circumstances. Any such circumstances must be highlighted to and approved by the Vice Principal & Head of College. Specific and individual guidance, advice and support is available from your local College People & Organisational Development (POD) team: <https://www.gla.ac.uk/myglasgow/humanresources/contact/>

Those currently working overseas or considering submitting a request to do so, should discuss their plans with their immediate line manager in the first instance at the earliest opportunity.

Line managers are reminded that they must comply with University Policy and that arrangements may need University approval at Head of School/Institute/Service level in consultation with Vice Principal & Head of College. Further information and guidance for Managers on Employing Colleagues Overseas can be accessed online: <https://www.gla.ac.uk/myglasgow/humanresources/mgrs-admin/mgr-guidance/overseas/>

### International Business Travel

Government restrictions and public health guidance has necessarily limited travelling overseas for business, leisure and/or family related reasons. However, it is timely to remind colleagues that only essential international travel will be authorised during the current Covid-19 pandemic and related control measures in accordance with FCO (Foreign & Commonwealth Office) advice.

<https://www.gla.ac.uk/myglasgow/seps/travelsafetyandoverseaswork/>

In addition, colleagues are reminded to ensure public health guidance is observed while returning to the UK:

<https://www.gov.uk/guidance/travel-advice-novel-coronavirus>

Colleagues are also advised to note and adhere to the recent changes to essential quarantine periods in Scotland. Anyone travelling directly to Scotland by air from outside the Common Travel Area (the CTA, comprising United Kingdom, Ireland, the Isle of Man, and the Channel Islands) must provide a negative coronavirus test result in the preceding 3 days prior to travel. In addition, there will be a requirement on those travelling to book and absorb the cost of a managed isolation period in a quarantine hotel for at least 10 days from the date of arrival in the UK. This applies to arrivals from all countries outside the CTA and includes British citizens. Further information and relevant links to book such accommodation can be found on the Scottish Government website:

<https://www.gov.scot/publications/coronavirus-covid-19-public-health-checks-at-borders/pages/overview/>



The University is currently in the process of implementing a new business travel and safety portal. The portal provides for mandatory notification of business travel by the relevant party including appropriate oversight from the Finance and P&OD sections with regards to payroll, tax and insurance, security and health & wellbeing considerations alongside the utilisation of the Safety Zone App. A further update on the launch of the portal will be provided in due course.

Further travel restrictions and guidance will continue to emerge through government in the coming weeks and months. The University will continue to update colleagues as appropriate. Should you have any questions or require further support, please contact with your local College POD Team: <https://www.gla.ac.uk/myglasgow/humanresources/contact/>.