

# Why do I need to tell my university when working overseas?

## Introduction

Most UK universities' overseas working policies rely on employees informing stakeholders, as early as possible, of the proposed work overseas. This is usually done via a pre-travel assessment. The key stakeholders may include some, or all, of HR, global mobility, tax or insurance staff. Generally, the ultimate decision of whether you will be permitted to work overseas lies with your employer. Your employer may refuse your application where there are risks or compliance obligations which outweigh the potential benefits.

A pre-travel assessment, i.e., before any travel arrangements are made, would usually consider:

- the purpose of the trip;
- the legal, financial and personal risks associated with it;
- benefits or potential disadvantages to the university; and
- any additional costs.

You are responsible to understand and adhere to your university's policy and procedures on working overseas.

## What is meant by "overseas working"?

Example of overseas working include, but are not limited to:

- Travel outside of the UK for work reasons, e.g. presenting at universities or conferences, conducting research, visiting facilities, teaching, lecturing, student recruitment, etc.;
- Long term research collaboration at an overseas university or similar facility, or conducting research overseas (not at an educational establishment);
- Taking a sabbatical overseas and continuing to carry out research or other work;
- Taking a holiday overseas and working whilst you are there;
- Deciding to live outside of the UK whilst continuing to work for your university (including returning to your home country); and
- Arranging for an overseas expert to visit the UK to give lecture at your university.

You should inform your university as early as possible when you think there may be a requirement to undertake overseas working so that any checks/due diligence can be undertaken.

Where you are seeking funding, it is best to engage the relevant stakeholders as early as the initial research funding application stage. This is because the compliance obligations may require limitations on what activities can be undertaken and where they can be done. It can also have significant cost implications which may need to be factored into the funding request.

## Why does my university need to know if I decide to work overseas?

Your university has a duty of care to you and needs to ensure that they are both aware of, and able to fulfil any additional legal/compliance requirements that could arise as a result of your overseas working. It is not only UK obligations and duties, your overseas working could create obligations for both you and the University in the overseas jurisdiction(s). The university's checks, which could involve seeking external professional advice, can be a time-consuming process which is why it's important that you make the university aware as far in advance as possible.

The requirements universities must apply include (but are not limited to):

- **Gaining the correct visa** – without an appropriate visa, overseas officials may deny you entry into (or expel you from) the country, which could restrict entry to other countries (even for holidays), for as long as 10 years
- **Right to work** – in the UK, there are ‘Right To Work’ requirements which must be adhered to before an individual is allowed to work in the UK and there are similar requirements overseas
- **Tax & social security (NIC in the UK) issues** – there are many different tax issues that your university should consider, including:
  - Whether you will need to pay income tax and social security **AND** whether the university has to operate an overseas payroll. This depends on numerous factors, e.g., where you are going, how long, if you are working remotely or at a branch/ subsidiary, whether the university has other employees working in that country. **If your university has to set up a payroll overseas, the cost (typically around £10,000) will likely be charged to your department or any external funder (if appropriate)**
  - Whether your attendance creates a corporate entity (“Permanent Establishment”), impacting on ALL activities that the university undertakes in that country, potentially causing liabilities for other taxes, e.g. corporation tax or VAT. **This additional cost may need to be charged to your department and you should be aware of this cost from the outset**
  - If universities haven’t put in place the right compliance requirements, overseas tax authorities can issue fines on top of any underpaid duties/taxes
  - Individuals coming into the UK typically have to pay tax and NIC from day one unless they are eligible, and have applied for, easements. Your university will be able to help those individuals with this process but only where they are aware of the arrangements in good time
- **Benefits entitlement** – if you choose to work overseas, you may lose eligibility in the UK for certain benefits such as **access to healthcare, pension contributions, death-in-service or critical illness cover**, etc.
- **Duty of care** – so that it can support you and safeguard against potential problems arising whilst you are overseas, it is important to ensure that the university is aware, as far as possible, of any physical and mental health issues that may impact on your trip and that you have a realistic view of life overseas, such as different living standards and cultures. Your university may need to ensure you are covered by appropriate travel and medical insurances.

### What are the consequences of not telling my university?

Failure to follow your university’s procedures can result in fines, additional costs and reputational impact to the university. Individually, you risk personal liability, formal warnings and potential disciplinary procedures, furthermore, if you are working overseas without your employer’s (and particularly, your HR team’s) knowledge, you are unlikely to have the right:

- travel and medical insurance
- visas to allow you to work in that country, risking expulsion and limitations on future travel

### Your next steps

By telling your university’s travel team in advance about the trip, you can mitigate the majority of risks that we have set out in this guide. So, when thinking about working overseas, please contact your university’s key stakeholders at the earliest opportunity to discuss working outside of the UK. Similarly, contact them if you are thinking about inviting someone from overseas to work at a UK university.