

WORKING REMOTELY FROM OVERSEAS – DECISION MAP

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Overview

While having an international presence and workforce is an important factor for many HEIs, when deciding on an employee's request to work remotely from overseas, or on learning that an employee has been working overseas without prior formal authorisation, for example through an HR and finance approval process, there are a number of important legal and compliance issues that employers should consider in order to minimise risk for both the individual and employer. At the outset, it is important to be aware that overseas working is simply not permitted in certain countries, unless the employer has a registered entity in the country where the employee is seeking to work.

Key to the success of any remote overseas working arrangement is to make sure that the arrangement is appropriate for both the employer and the employee.

Important risk and compliance issue to be considered include:

- Employment Rights/Law.
- Pensions.
- Tax and Social security / National Insurance.
- Health and safety.
- Visa and immigration.
- Data protection, GDPR.
- Intellectual Property.
- Benefits - Medical, Professional Indemnity.

While these issues may vary by person, for example by nationality and normal country of residence and by position and by country, and sometimes by states/jurisdictions within countries, there will be a cost to consider, regardless of the individual circumstances.

Where a higher education institution has a strategic interest, for example, a partnership with a university in the country, the situation might be assessed differently to responding to a situation where one employee only is seeking to work remotely overseas for their own personal reasons. For example, accruing costs, such as those attributable to setting up an overseas payroll, could be viable depending on the duration or whether an employer considers that over time it might have more employees working in the relevant country.

The assessment of an application will require a 'holistic approach' that requires joint work between faculties/departments/schools, finance, HR, pensions and health and safety, not only to understand risks and costs but also because while there might not be an issue in one area, for example employment law, it does not mean that there would not be an issue to consider in another area. For instance, if the application was from an employee that worked with clinical data, guidance from the employers Data Protection Officer would be needed to understand whether the data could be transferred internationally and therefore whether the role could be performed from overseas. The summary table from Eversheds Sutherland at [Appendix 1](#) gives an overview of factors that should be taken into consideration and how these factors can be impacted by the duration of the remote overseas working.

UCEA's overseas working decision map provides a summary overview of key issues that employers should take account of when taking a holistic approach to considering an employee's request to work remotely from overseas. It is intended to help HEI's to develop policies and processes to consider, manage and mitigate risks. A comprehensive list of resources, including country specific information, has been provided to support employers in understanding different issues to consider.

The map should not be relied upon as advice for specific cases. Given the complexities and evolving and changing nature of legislation and regulation, and individual circumstances, to protect the HEI and its employees, and bearing in mind the severity of possible sanctions, including financial penalties or even prosecution, it is important that members seek advice on a case-by-case basis to ensure decisions are made on fully informed advice so as to comply with relevant laws and regulations and to ensure potential recurring costs, for example running an overseas payroll and higher potential costs such as those arising from higher rates of employer social security are fully considered.

This resource has been developed to assist members in responding to individual employee requests to work remotely from overseas. We recognise employer permission will not always have been sought prior to the employee basing themselves overseas, or that approval may have been given through a non-official process, so the resource will also be helpful for HEIs when assessing risk retrospectively in those circumstances.

HEIs that are considering or planning to operate overseas, for example opening a campus, should refer to [UCEA's Employing HE Staff Overseas: A Toolkit](#).

Employment Rights / Law

An employee that works remotely from overseas, even for a brief period of time, could become subject to a different legal jurisdiction and the employment rights of the country in which they are working. This is the case even if the employee's contract states that their place of work is their employer's premises in the UK and their employment is governed by UK law and they have their salary paid into a UK bank account.

Employment rights vary from country to country and while HEIs often provide enhanced employment terms and conditions, local rights may give an employee entitlement to more generous rights than the employee would otherwise be entitled to in the UK, such as a higher minimum wage, enhanced early retirement rights or higher levels of annual or maternity leave. As an example, Sweden, France and Denmark offer more paid leave than the UK's statutory entitlement of 5.6 weeks (28 days) paid annual leave.

As many countries, particularly those in Europe which have more generous employment rights than the UK, an employee might seek and be able to rely on those enhanced rights if their employment is, for example, terminated. This can be the case regardless of whether the employees' contract states that it is governed by, for example the law of England and Wales, and the action taken was compliant with that relevant domestic law and the institution's policies. For example, in the Netherlands, in some circumstances it is not possible for an employer to terminate an employee's contract of employment without either permission from a government department or the Courts.

The general position that determines the governing law for UK/EEA working with respect to contractual obligations is known as 'Rome 1'. Rome 1 was retained as part of the Brexit withdrawal agreement and determines which national law should apply to contractual obligations involving more than one country in the EU, allowing the parties to choose the applicable governing law, for example England and Wales.

Where the employment contract does not state the applicable choice of law, there are three tests to determine which law should apply which will generally require a degree of fact finding to understand, on balance which law should apply. These are:

- (1) The law of the country of the habitual place of work.
- (2) Where there is no-habitual place of work e.g., long distance lorry drivers, off-shore gas work engineers— then the applicable law will generally be where the employers place of business is located.
- (3) When considering the circumstances as a whole, whether the employment contract is more closely connected with another country, in which case the contract shall be governed by the law of that other country.

In looking at the connection, courts will look at a number of factors such as:

- Where the employee is based.
- Where the employer is based.
- How the employee is paid, what currency.
- How the employee is managed.
- How disciplinary issues are dealt with, and from where.

However, irrespective of Rome 1, and as outlined above, an employee that works abroad in the EEA, can obtain the local employment rights of their host country, known as 'mandatory laws'. While any protection acquired will depend on the country in which the employee is working, it is important to recognise that the employment rights can apply even where the overseas working is for a very short period of time.

Outside of EEA/UK working, other conflicts of law rules will apply but typically the choice of law in employment contracts is restricted to protect the employee.

Employers should be aware of the potential employment rights of the country where their employee is working, as failing to abide by them could result in litigation, with the added complication that any such dispute might be determined by the labour courts of that country and not a UK employment tribunal, meaning any litigation could be even more costly.

For employers, if the assessment suggests there is a higher likelihood that the overseas jurisdiction law will apply, an option would be to transfer the employee onto an employment contract that is compliant with the local terms, conditions, and the legislation of the country they are working from so as to ensure compliance with local employment law requirements and that the employee does not have the option to “cherry pick” the most beneficial employment terms of the different countries. Doing so will also help ensure important provisions, for example those relating to termination are valid and compliant.

When considering an employee’s application to work remotely from overseas, it is important to take into account the circumstances of any such application – for example, if the application was made as part of a flexible working request, any decision to refuse the request should be done so on the basis of a [lawful business reason](#). The potential for a discrimination claim is something that employers should be mindful of – for example, the employee might have a disabled child that is receiving medical care in the country the employee is seeking to work in. Importantly, employers should also bear in mind that the approval of one employee’s application to work remotely from overseas could risk a claim of discrimination or constructive dismissal from another staff member if their application was refused.

Resource	Description
Capsticks LLP - Briefing by Capsticks (and partners) for NHS Employers, outlining the legal considerations required for international remote working agreements.	This briefing was commissioned by NHS Employers to understand the legalities and practicalities of overseas remote working arrangements. It covers the employment contract and employment rights and other topics including tax, social security and data protection legislation.
Deloitte International Employment Law Guidance - Deloitte.	This guidance document from Deloitte provides a summary of the employment law rules regarding hiring and dismissing employees in more than 60 countries.
Eversheds Sutherland Global Employment and Labor Law Update for 2022. Global employment and labor law update (eversheds-sutherland.com)	These updates from Eversheds Sutherland gives an overview of forthcoming legal developments in international employment law, including an A-Z by country.
Eversheds Sutherland summary wallchart of employment rights/terms and conditions by country.	This 2017 summary table from Eversheds Sutherland provides a comparison of employment law/terms and conditions of 16 different countries including UAE, Singapore and China.
Lewis Silkin LLP - Information from law firm Lewis Silkin on Remote Working Overseas	This summary from Lewis Silkin LLP provides a succinct overview of potential legal issues that can arise when staff work remotely from overseas. It covers employment law, tax and social security; immigration; IP, confidential information and restrictive covenants; data privacy. It provides a helpful section on key practical steps employers can take to minimise risk.

Pensions

Though each individual pension scheme is different, for example, USS members can continue to be active members of the scheme as long as the laws of the overseas country they reside in do not prevent them from being a member, it is important to check the respective scheme's rules or regulations as part of considering an employee's application to work overseas.

This necessitates having an awareness of and keeping up to date with the individual's work location, understating and keeping up to date with any pension scheme rules in the relevant country and seeking legal and tax advice in advance of agreeing any remote overseas working arrangement.

Many UK pension schemes will only accept contributions from employers where their staff are based in the UK or have specific rules relating to contributions which may mean that overseas employers or non-UK payroll providers are not able to make payments to the UK scheme. Some countries may have local restrictions (such as social, labour or tax laws) which would prevent an individual from being a member of a UK pension scheme or would impose onerous obligations, including how contributions into pension schemes are treated for tax purposes in the jurisdiction, or other illegality on the individual's UK pension scheme. As an example, while an individual does not need to be a UK taxpayer to join or remain in USS, they may not be entitled to income tax relief on their contributions, depending on their personal circumstances and may need to declare both their and their employer's pension contributions and pension accrual in the country in which they are working.

Redressing a situation where erroneous contributions have been made to a pension scheme that does not allow for overseas contributions or where the overseas jurisdiction does not allow for contributions to be made to an overseas scheme, and unwinding pension benefits can become very expensive, possibly requiring the employer to need to consider refunding contributions.

Resource	Description
OECD - International Social Security Association country profiles	This tool from the Organisation for Economic Co-operation and Development (OECD) provides an international overview of employer and private pension systems for more than 80 countries.
USS guide to working (or retiring) overseas.	This guidance from the USS is to support the understanding of how an employee's USS pension could be impacted by a decision to work from or retire overseas.

Tax and Social Security / National Insurance

When an employee works overseas, they, and their employer may become subject to the tax rules and social security rules of the country that they are working in. This does not necessarily require that the employee becomes a tax resident of the country they are working in.

This has become an increased areas of focus for tax authorities with a rise in the number of UK universities operating from overseas and increased number of mobile/agile/hybrid workers. Where issues that relate to employment rights will often arise and may be settled in response to litigation, those that relate to tax and social security will be regulated by the relevant authorities who will enforce relevant payment in accordance with the laws of the relevant jurisdiction. This could materialise by an incident as innocuous as an employee registering to claim a benefit in the country where they are living and working.

Employers should understand their obligations in relation to reporting and collecting tax in other countries and should bear in mind that they could be held responsible for ensuring their employees' tax payments are calculated and paid correctly. This could necessitate setting up an overseas payroll to ensure tax and/or social security payments are withheld correctly.

Tax implications are significant and will typically depend on where the employee is based, where they carry out their work and where they are resident for tax purposes and the terms of any [double-tax treaty](#); an agreement between two states designed to protect against the risk of double taxation where the same income is taxable in two states. The UK has a double tax treaty with most other major world economies, including all 27 EU countries which means that a short period of work may not lead to the employee becoming liable for income tax in the country where they are working.

As a general rule, if an employee carries out their duties overseas then, subject to protection under a double taxation agreement, it is usually the country where they are carrying out the work that will seek to tax the employee's income for those duties. The fact that the employee is working for a UK employer, under a UK contract and paid into a UK bank account will not generally be material, though it is imperative that the rules of both the country where the employee is working and UK are considered.

Tax residency status is complex, and each country has different rules and thresholds that trigger residency. The risk of becoming a tax resident in another country increases significantly if the employee spends more than six months (183 days) in that country, although the '183 days' is not a universal rule, as the tests for tax residency can differ between treaties and between countries and require that they are checked on a case-by-case basis.

If the employee moving abroad is still a [UK tax resident](#), they will be liable for UK income tax to be paid in respect of their worldwide earnings, as they arise, regardless of where the duties are performed (subject to the terms of any applicable double taxation treaty). It is usually the case that if an employee is outside of the UK for less than a complete UK tax year, then they will usually remain tax resident in the UK.

Even where an employee does not become resident of the country they are working in, they may still be taxed on any employment income earned unless they are protected by a double taxation treaty between the UK and the country where they are working.

Permanent Establishment - For anyone that is working abroad a question that may arise is whether their overseas activity triggers the creation of a [permanent establishment \(PE\)](#) for corporation tax purposes which could happen at the beginning of the stay or over a short period of time. In summary, while each territory will have its own domestic provisions on what constitutes a PE, a PE will typically arise when a business has an ongoing and stable presence in a country or state outside of their homebase which makes them liable to taxes imposed in that jurisdiction. This will ultimately depend on the employee and their activity in the country/jurisdiction. Where the place of

'overseas' work is not fixed and the arrangement is temporary, the risk of creating a permanent establishment would generally diminish.

There are significant tax implications for employers to be aware of. If it is found that the employee's overseas work has created a PE for their employer, it may mean that an employer would have to register for tax purposes in the country where the employee is working, arrange local payroll services and have local employment statutory contractual obligations.

Social Security / National Insurance

The social security (National Insurance) implications arising from working outside of the UK may have an impact on the employee's health care and benefit payments both in the UK and in the country where they are working. Even where an employee is not taxed overseas, they may still be liable to pay social security contributions in the country where they are working.

While the question of who pays national insurance or social security contributions is separate to tax, like income, it will similarly depend upon what agreements the UK has in place with the country in which the employee is working.

The starting point is to consider whether the other country where the work duties are performed remotely is in:

- [The EU](#)
- [A reciprocal-agreement country](#)
- Or somewhere else (i.e. a non-agreement country).

For remote working in the EU and countries that have a reciprocal agreement with the UK, social security is usually due in the country the work is performed. However, for shorter-term remote working arrangements, it may be possible to apply for a certificate of coverage so that social security is only due in the UK.

Where there is no protection from the terms of a social security agreement, or if one does not exist, it will be necessary to consider the domestic social security laws of both countries to determine where liability for any social security payment is due.

If an employee is subject to social security overseas, then it is likely that the employer will also be and will therefore have withholding obligations as a consequence. All parties should be aware that social security costs in other countries can be much higher than in the UK for both the employee and the employer.

Resource	Description
BUFDG - Tax considerations and country specific information from BUFDG. Summary discussion on international from the BUFDG tax conference in June. Global Mobility Country Database	* These resources can be accessed by BUFDG members only.
Capsticks LLP - Briefing by Capsticks (and partners) for NHS Employers, outlining the legal considerations required for international remote working agreements.	This briefing by Capsticks LLP and partners includes an extensive chapter on the tax and social security issues that can arise from international remote working. It includes case study examples in respect of both personal social security and personal tax obligations that can arise from working remotely overseas.

Deloitte - Tax Guides and Country Highlights	This resource from Deloitte provides an A-Z list of country tax guides and highlights.
UK Statutory Residence Test Flowchart – Evelyn Partners	This Statutory Residence flowchart from Evelyn Partners provides a summary indication of the key points in determining tax residence status.
KPMG - Remote Work in the New Reality – KPMG	A reflection from KPMG on cross border tax issues triggered by the Covid-19 pandemic and guidance published by the OECD, addressing Permanent Establishment exposure and the risk of double taxation.
OECD - International Social Security Association country profiles	This resource from the OECD, produced jointly by the International Social Security System and the United States Social Security Administration, provides a concise outline of the social security systems of more than 180 countries and territories. The resource also provides an international overview of employer and private pension systems for more than 80 countries.
OECD rules governing tax residence by country	This tool from the OECD provides an A-Z overview of the tax residency rules applicable in jurisdictions that are committed to exchanging information under The Common Reporting Standard.
OECD Secretariat analysis of tax treaties and the impact of the COVID-19 crisis	This resource from the OECD provides information on tax issues arising from cross-border working, particularly where workers become stranded in a country as a consequence of Covid-19.
PWC Worldwide Tax Summaries online	This resource from PWC provides an overview of corporate and individual taxes in 150 territories.
UK government information on national insurance payments for UK workers, working in the EU, EEA or, or Switzerland	HMRC webpage for information on NI payment obligations for UK workers that are leaving the UK to work in the EU, Iceland, Liechtenstein, Norway, or Switzerland
UK government list of tax treaties	HMRC webpage on the UK's tax treaties, related taxation documents and multilateral agreements by country.
RDR3: Statutory Residence Test (SRT) notes	HMRC for test for working out residence status for income tax purposes.

Health and safety

UK employers are [under a duty](#) to protect the health, safety and welfare of their employees and must do whatever is reasonably practicable to do so. These obligations can encompass both the physical and mental health of staff.

This duty extends to working in another country where there could also be a requirement to comply with the health and safety laws of that country rather than just UK law (which employers must also be compliant with).

Having less control over the employee's physical environment and the inability to support wellbeing in person can make complying with the employer's duty harder to manage. Workplace stress and isolation could also be exacerbated by the fact of working alone and is a potential issue for employers when considering whether to allow an employee to work remotely from overseas.

This requires the risk assessment of work activities that the employee is undertaking and of their working environment and equipment. It will also require consideration of any local health and safety requirements and applicable public health guidance such as quarantine periods, in addition to checking insurance policies, such as those covering work-related accidents to ensure they are valid and provide adequate coverage. In addition, there may also be a requirement for employers to consider other serious threats such as: crime; extreme climate; infectious diseases; political unrest; natural disasters and terrorism.

It's also important to bear in mind that funded healthcare in some countries may only be provided to certain groups of people, such as citizens or residents. As such, consideration should be given to the level of health coverage, if any, that will be available to the employee who is seeking to work remotely from overseas.

Resource	Description
Eversheds Sutherland - Global workforce mental health protection and Mental health protection enforcement routes	Information on global regulation of employee mental health protection, including employer duties, a practical checklist for reducing legal risk and a comparison of mental health protection enforcement routes across 18 difference countries including India, China, Russia and USA.
Foreign Commonwealth travel advice	For advice about travelling abroad, including the latest information on coronavirus, safety and security, entry requirements and travel warnings.
International Labour Standards on Occupational Safety and Health	International Labour Standards on Occupational Safety and Health - Key instruments on occupational safety and health.

Visa and Immigration

Every country has its own laws governing immigration and most countries determine the need for a visa by the activity that will be undertaken in the country, not the duration of a stay. Generally, any person who is not a national of the relevant country they are seeking to work in will need to hold the appropriate immigration permission to live and work in that country.

While some visitor visas may permit certain business activities, this will depend on the country and remote working is not usually permitted as a business visitor activity. Typically, the longer an employee stays and works abroad the less likely it can be categorised as a business visit.

An employee intending to work abroad, even temporarily, needs to check whether any special immigration permission is required to do so and should check with the relevant embassy or consular office for up-to-date information on the requirements of the country in which they are intending to work. Employers may need to make local findings about the individual's right to work in the location they are working in, including, for example, undertaking a right to work check.

Employers should be particularly mindful of local immigration laws, a breach of which, whether intentional or not, could have significant consequences for both the employee and employer, which in addition to reputational damage, may include civil or criminal liabilities, deportation or detention or affect the immigration status of other employees. A breach could also result in the employer being blacklisted from future employment or engagement with the relevant country.

An employee who holds 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 spend a significant time outside of the UK. If the individual has a status to work in the UK through the [EU Settlement Scheme](#) (or a visa), care should be taken to ensure absence from the UK does not impact on the employee's visa status and any future application to remain in the UK.

An employee could become ineligible to apply for [settled status](#) under the EU Settlement Scheme if they spend more than six months outside of the UK in a 12-month period during the five year period when continuous residency is required.

In the case of sponsored employees, the employee's visa may be withdrawn if they have been absent from the UK (on the basis they are no longer working in the UK). It may also affect the employee's right to apply for [Indefinite Leave to Remain](#) if they have been absent from the UK for longer than 180 days in any 12-month period. Employers are required to inform UKVI if a sponsored worker is not complying with the conditions of their visa.

Resource	Description
EU Settlement Scheme	For information on the EU Settlement Scheme - settled and pre-settled status.
UK visa sponsorship for employers	For information on monitoring responsibilities for sponsored workers, including reporting changes.

Data protection / GDPR

Overseas working is likely to give rise to data protection issues as it will often result in the transfer of data overseas. Employers have a general duty, regardless of where the data they handle is being processed, to ensure that it is processed fairly, lawfully, transparently and processed in a manner that ensures its security. For HEIs involved with clinical research, this is likely to require an understanding of what any relevant regulations say about patient data, where it can be processed and the measures the organisation must take to ensure its protection.

The UK General Data Protection Regulations, which apply to the processing of [personal data](#) may restrict or prohibit data transfers outside of the UK. This is especially the case if the employee is working from a country outside of the EEA which is not subject to the General Data Protection Regulations and other EU data privacy laws.

Employers should be careful to ensure that they are not breaching any data protection laws by transferring data to an employee that is working outside of the UK. This will involve consideration of any additional protections such as technical and organisational measures and safeguards that are necessary to protect data and keep it secure.

There may also be data security risks in working from abroad requiring appropriate data security safeguards to be in place, for example, to prevent data from being lost or stolen. A particular risk is the unauthorised access of that data by a third party - for example because local laws in that country might allow access for surveillance or reputational risks arising from data being lost, stolen or accessed in an overseas country.

Advanced consideration, evidence of the employer's effort to protect data and having systems in place to keep data safe will be important evidence in any complaint to or review by the Information Commissioner's Office.

Resource	Description
Capsticks LLP - Briefing by Capsticks (and partners) for NHS Employers, outlining the legal considerations required for international remote working agreements	This briefing by Capsticks LLP includes an extensive chapter on the implications of Data Protection and overseas working and includes recommendations on governance, safeguarding and measures that employers should consider.
Eversheds Sutherland - Data privacy and subject access requests	This briefing from Eversheds Sutherland provides practical information on managing subject access requests in an international context.
Information Commissioners Office	The Information Commissioners webpage for guidance on international data transfers for UK employers that are subject to the UK GDPR and transfer personal data to or from other countries.

Intellectual Property

Employers should be mindful of differing international laws relating to Intellectual Property (IP). The general position under English law is that IP rights created by an employee within the course of their employment belongs to their employer.

IP in any material an employee creates while working abroad can become an issue if there is a dispute over ownership, which can become a particular issue if the employment contract does not state the governing jurisdiction and law that applies.

The absence of an applicable legal jurisdiction being stated in the contract or if there is no contract in place could potentially lead to an employee being provided with more rights in respect of the IP they create than they would otherwise be entitled to if they were working in the UK, possibly even requiring that the employer pays the employee for the IP they produce when working overseas. This risk may be mitigated by ensuring that contracts clearly state that IP rights in material developed are owned by the employer.

Resource	Description
Lewis Silkin LLP - Information from law firm Lewis Silkin on Remote Working Overseas	This summary from Lewis Silkin LLP provides a succinct overview of potential legal issues that can arise when staff work remotely from overseas including IP.

Insurance / Benefits – Medical, Professional Indemnity etc

Some insurance policies and an employee's ability to participate in an employer's benefits schemes may be affected by overseas working. Examples may include private medical insurance, life insurance, income protection, professional indemnity insurance, professional liability insurance or public liability insurance.

It is therefore important that the terms and conditions of insurance or benefits schemes, including pensions, are reviewed to see whether they include any conditions or restrictions in relation to overseas working and that the employer makes any required disclosures to their insurance providers. As outlined above, some countries may limit access to state funded healthcare to certain groups of people, such as citizens or residents. This will be an important factor if an employee ceases to be covered by an employer's private medical insurance cover as a consequence of their working remotely from overseas.

Appendix 1

Factor to consider	Option 1 Work for UK employer outside of the UK not allowed	Option 2 Allow work to be undertaken outside of the UK on a temporary basis (up to a maximum of 30/60 working days per year)	Option 3 – NOT proposed Allow employees to work outside of the UK for a longer or indefinite period
Engagement model	No change needed	Recommend that additional documentation is put in place to confirm the arrangement.	Likely need to change engagement model entirely
Applicable employment laws	Only UK employment law – no change	Remains very likely that UK employment law will continue to apply, with small risk local law applies.	Significant risk that other jurisdiction's laws apply
Flexible working obligations	Decision must be justified	Likely to be seen as reasonable accommodation	No risk from individual but risk of other employees asking for same arrangements on permanent or temporary basis
Discrimination and constructive dismissal	Risk of discrimination claim based on nationality and possibly sex or disability depending on circumstances	Likely to be seen as reasonable accommodation and treating employees consistently	No risk from individual but risk of discrimination or constructive dismissal claims from other staff refused similar arrangements
Immigration	Only UK immigration law to be considered.	Most jurisdictions will allow short periods of working for non-nationals. No immigration law implication if national of the country.	No immigration law implication if national of country but potential impact on ability to return to UK if not UK-national.
Tax	UK tax regime will apply.	Short periods out of the UK carry less risk of triggering tax implications for individual and business.	Likely tax implications for individual and business.
Health & Safety	UK H&S rules will apply but implications of working from home in any event.	Employers duties in respect of H&S may be increased under local law	Employers duties in respect of H&S may be increased under local law.
Regulatory	None subject to compliance with UK regulatory rules on WFH	Risk of regulatory obligations outside the UK depending on individual's role	Significant risk of regulatory obligations outside the UK depending on individual's role
Cyber security	Increased risk of WFH.	Shorter trips allow for less DP risk.	Longer trips create greater risk particularly if country outside of the EU.
Practicalities	Office equipment within the UK and all working UK hours.	Equipment will need to be moved for short period and potentially working unsociable hours.	Will require more permanent office set-up and potentially working unsociable hours.

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