

## Homeworking from Overseas Guidance

We recognise that as a consequence of the Coronavirus pandemic, many employees have been working at home. While working at home is permitted in the UK, it is not automatically permitted outside the UK. This is because most countries, like the UK, expect employers and employees to pay tax and social security in the country where employees are physically working (even from a personal home address). Failing to comply with the local employment regulations may result in claims for back taxes and fines from the local authorities, both for the individual and the University.

Access to health care may also be affected and, if you are not a national of the country, it may also be a breach of immigration rules for you to work there. To minimise this risk, the University position is that remote/homeworking is only permitted within the UK territory (unless there is prior agreement and appropriate payroll and immigration requirements are in place).

If you are normally living and working in the UK, a short period of remote working as a consequence of travel restrictions imposed by the pandemic may be permitted. However, to fulfil its duty of care it is important that we are aware of where you are working and can make a decision on what action is appropriate in each case. Colleagues should be aware that if they are unable to return to the UK after a personal overseas trip and if the University has decided not to allow them to work remotely from outside the UK, they should make alternative arrangements to return to the UK at the earliest opportunity. We will always do our best to protect our employees but in some cases where the risk is deemed too high for yourself and the University, it may be necessary to place you on leave of absence. If you are currently working outside the UK, please advise your Head of Department (if they are not already aware) at the earliest opportunity.

If you do not declare that you are working remotely outside the UK, you may be subject to the University's disciplinary procedure.

If you are a new employee living outside the UK and travelling to the UK to commence your employment, your start date will be delayed if Coronavirus restrictions prevent you from travelling unless we are able to make alternative arrangements for tax and social security to be deducted in your home country. You should not start working remotely until you have received written confirmation from HR and have provided satisfactory evidence of your right to work in that country.

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