

International Working

Central Fund for International Working Employer Compliance Costs

Background

The University recognises that the need to undertake fieldwork overseas for extended periods, as well as shorter visits for research purposes, is essential to many disciplines. It is also recognised that there may be personal reasons why employees may need or want to work outside the UK for part of the year.

However, working outside the UK – even for a short period of time – can have health/wellbeing, immigration/work-permit, employment law, tax, social security and insurance implications, for both the employee and the University, in the overseas location and in the UK. To appropriately support International Working, consideration needs to be given to these implications.

There will be many cases where International Working arrangements can be supported quite simply by following the processes set out in the [International Working Policy](#), the guidance provided on the website and by adhering to a few basic compliance measures, with no additional costs incurred. However, as each country has their own tax, social security and employment legislation, and each employee's personal circumstances and work patterns will differ, each of these factors also need to be fully considered. In some cases, this may result in additional costs being incurred either when seeking initial advice on employer compliance obligations, or in addressing an ongoing compliance requirement.

In recognition of the University's mission to support International engagement in a diverse range of overseas projects and collaborations, a Central Fund for International Working Employer Compliance Costs has been put in place for 2 years (from August 2023) to cover some of the additional costs of which might arise when employees are carrying out work outside the UK under the [International Working Policy](#). This budget is funded from a 50/50 equal contribution from all Schools, and matched by a contribution from the University.

This creation of this fund should remove the risk that essential research or collaborations which the University wishes to encourage and support, are curtailed or limited due to fear of increased costs. It is also hoped that creation of the central fund will decrease the time taken for approval of International Working arrangements, as external advice can be sought quickly without prior approval from the Institution/Faculty/Department.

Eligibility for Central Funding

Where possible research funding and grants should continue to be used to support costs arising from International Working. For further information on including such costs in funding/grant applications when these are submitted, please refer to the guidance on ['Justification of Resources for International Working related costs'](#).

The central fund for International Working cannot be used where costs have arisen prior to establishment of the fund, or due to non-compliance with the International Working Policy or associated guidance.

There is a distinction between how costs can be funded depending on the justification for the International Working arrangement, i.e. where there is an operational / business requirement for International Working compared to personal requests for International Working (please also refer to the Personal requests for International Working guidance, [Personal requests for International Working | Human Resources \(cam.ac.uk\)](#)).

An example of an operational requirement for International Working would be where there is a requirement driven by the University for research / fieldwork to be carried out in the overseas location, i.e. the overseas location is fundamental to the completion of that research / fieldwork. This could be due to needing access to local libraries, institutions, interviewing/gathering data from local sources etc. Sabbatical leave is also considered an operational requirement as it is expected that the activities carried out during the period of leave will advance the employee's scholarly achievement and enhance the reputation of, or otherwise benefit, the University.

International Working for any other reason would be considered to be a personal request.

Careful consideration should be given to any additional costs before agreeing to a personal request for International Working.

Review and Set Up Costs - Supported for both operational requirements and personal requests

Typical costs which might arise when reviewing or setting up a new International Working arrangement, and which can be supported by the central fund for both operational requirements and personal requests are:

- External advice on applicable tax, employment legislation, travel safety and immigration requirements;
- Establishment of a new payroll/reporting in the overseas country;

Ongoing costs - Supported for operational requirements only

Typical ongoing-costs which might arise during an International Working arrangement, and which can be supported by the central fund (where external funding is not available), for **operational requirements only** are:

- Additional workplace Insurance policies (such as accident or workers' insurance – if mandatory in the overseas country);
- Other mandatory employer contributions (such as local pension funds);
- Overseas employer social security contributions;
- Social security certificate applications;
- Overseas payroll/reporting costs (employee set up / termination and monthly processing);
- Additional Travel Insurance (for example if a local policy is required – depending on the activity or a local clinical trials policy) – Standard [business travel insurance](#) should be applied for in line with normal processes;
- Medical/Health insurance (if mandatory in the overseas country).

Where International Working has arisen for personal reasons, the Institution/Faculty/Department will be responsible for the above costs (where external funding is not available).

The Institution/Faculty/Department may be able to reclaim some of the additional costs from the employee (subject to their agreement), however this is generally not possible for mandatory employer schemes, such as contributions to overseas social security schemes, mandatory pension schemes, medical and work place insurances etc. The Institution/Faculty/Department should therefore consult with the [Global Mobility HR Team](#), should they wish to agree to such an arrangement with the employee.

Other International Working Costs

There may be other costs incurred as a result of International Working, for example:

- Visa/work permit applications
- Travel - flights to/from the overseas location
- Private Medical / Health Insurance (where there is no mandatory requirement)
- Tax Assistance (loans and tax protection)
- Accommodation
- Miscellaneous relocation expenses (such as purchase of small incidental items, cancelling subscriptions, contracts, setting up a home office etc.)

These costs may be borne by the Institution/Faculty/Department, external funding/grants or by the employee, depending on the:

- the justification for International Working (operational vs personal);
- the value/benefit to the Institution;
- the funding available;
- the employee's personal circumstances.

The above costs would not normally be supported by the central fund for International working.