

Dear Employee,

In March 2020 the University made the decision to support employees who were required, or requested, to work remotely overseas on the basis that this was an exceptional and temporary arrangement that had arisen as a result of the Covid-19 pandemic. However, due to the enduring nature of the pandemic it was necessary to review the University's position in order to ensure compliance with overseas regulations and mitigate any risks, including costs.

At the beginning of Michaelmas term, the University requested that all Institutions support the return/relocation of employees to the UK by 31 December 2020, with guidance and advice provided by the University's Global Mobility Adviser (GMA). The University's position on this remains unchanged; employees who have not returned / relocated are expected to do so as soon as possible, unless otherwise agreed with their Institution.

Whilst the University appreciates that it might be possible to carry out your role whilst overseas and acknowledge that many UK offices/labs do remain closed with the majority of employees still working remotely from their homes in the UK, where staff work remotely from overseas there are significant implications in terms of cost and risk, which do not apply when working remotely in the UK. If employees choose to remain overseas and this is permitted by their Institution, they should note the following considerations and risks:

- Working overseas can trigger an overseas tax liability and although payment of tax is your responsibility as the employee, in some countries there is a legal requirement to withhold tax through a payroll (just like the PAYE system in the UK). In these cases, the University may be required by law to establish an overseas payroll to enable your tax payments.
- Your tax liability, social security contributions may also become due in the overseas location. As the UK has relatively low social security (National Insurance) contributions rates, payment of social security overseas could represent an increased cost for you. It's also worth noting that these overseas contributions may also be required in addition to your UK National insurance payments.
- When someone is working overseas for a prolonged period, the University also needs to ensure they are complying with all employment legislation in that location, such as working hours, leave entitlement, workers insurance etc.
- Working overseas may also have an impact on your eligibility to remain in the USS pension scheme.
- Working overseas may have an impact on your UK immigration status and any future residency applications (such as settled status).

Given the above, if you have not been able to return to the UK by 31 December 2020, your Institution will discuss the alternative options for you, which may include taking leave until such a time as you are able to relocate, or funding any costs associated with overseas working yourself to enable you to remain overseas.