Requests concerning overseas working before 31st December 2020

The Institution should contact the Global Mobility Co-ordinator (GMC) who will advise if temporary overseas working request is approved, based on right to work, duration etc. Please refer to section 3 for further details of the processes and actions required by the Institution where temporary overseas working is approved up until 31st December 2020.

Will the employee commence/return to working in the UK by 31/12/2020?

- **Yes**
  - The Institution should support the return/relocation of the employee, following all advice and recommendations available on our webpages: [advice for Institutions](#).
  - The Institution should contact the GMC and the HR Compliance Team to confirm the employee’s date of entry/re-entry to the UK. The GMC will confirm if any further action is required in relation to the period of overseas working.

- **No**
  - The Institution should speak to the HR schools Team and the GMC to discuss the options should the employee plan to remain overseas after 31st December 2020. They will need to assess whether the work overseas should continue with the support of the Institution, or if other options should be considered (see section 3).

Have you carried out an initial assessment of risk/costs?

- **No**
  - New hires are likely to be tax and social security resident in their overseas location from the first day of their employment and are therefore high risk (see section 5). However, by exception due to Covid-19, the Institution can authorise a role to start overseas for up to 2 months, during which time it is expected that the employee will relocate to the UK. The institution should ensure they are following all actions as set out in section 3.

- **Yes**
  - For any period longer than 2 months, the Institution should contact the GMC who can advise on any action required. This may require completion of an HR56 Form, in line with the Global Mobility Policy.
Will the existing employee be working overseas for more than 6 months?

- Yes
- No

Discussion should take place with the GMC to assess the level of risk in relation to tax and employment legalisation. With the GMC’s approval, cases of under 6 months can normally be managed within the Institution. In all cases, the actions as details in Section 3 should be followed.

Please also refer to Section 4 for further guidance.

Overseas work lasting more than 6 months (183 days) is classed as an Overseas Assignment, as governed by the Global Mobility Policy. A Global Mobility: HR56 form will need to be completed in these cases, along with a risk assessment to ensure that all aspects of the Overseas Assignment have been fully considered and approved. Please refer to the GMA, the Global Mobility Policy and the Global Mobility and Overseas Assignments website for further information as well as Section 4 of this guidance.