



UNIVERSITY OF  
CAMBRIDGE

# **International Working: Introductory Guidance**

**October 2023**

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# 1 Introduction

This guidance is designed to accompany the International Working Policy, to assist Managers, Institutions (Departments/Faculties) and employees to:

- Identify the guidance which can be used to support International Working;
- Understand the requirements associated with International Working by the type of activity;
- Understand the implications of International Working in terms of employee safety and compliance.

The [International Working Policy](#) and the accompanying guidance documents aim to put in place procedures that enable employees to undertake International Working safely and in accordance with legislation.

International Working is not necessarily costly (indeed many International Working arrangements are entirely cost neutral for the employer), nor is it always administratively complicated. There will be many instances where International Working can be supported quite simply by following the processes set out in the Policy and guidance and by adhering to a few basic compliance measures. However, each country has their own tax, social security and employment legislation, and each employee’s personal circumstances and work patterns will differ, and that is why it is important to review each request on a case-by-case basis to ensure every aspect has been appropriated considered and addressed.

The benefits of supporting International Working through Policy and Guidance	The potential consequences of not following International Working Policy and guidance
Employee concerns and needs are addressed and any potential risks associated with personal circumstances considered and managed.	The employee and their family’s safety and wellbeing is put at risk.
Internal processes flow more smoothly and efficiently allowing the employee to start working on a project without delay.	Unexpected costs and compliance actions arise for both the employee and the University, potentially delaying or curtailing the project.  It should be noted that the University may face penalties and late payment fees, several years after the work overseas has taken place, should the overseas authorities take retrospective action.
Full consideration is given to all employer compliance obligations with measures put in place to mitigate any potential issues.	Penalties or criminal prosecution for breaching legislation in relation to financial (tax /social security) regulations, employment or immigration law.
	Reputational damage to the University if it fails, or is perceived to fail, to comply with the law, limiting student intake from and future collaborations in the overseas location.

The effective date of this guidance is 1 October 2023

## 2 Policy and Guidance

The [International Working Policy](#) and accompanying guidance can be found on the [Global Mobility and International Working website](#) and the Global Mobility HR Team can be contacted at [globalmobility@admin.cam.ac.uk](mailto:globalmobility@admin.cam.ac.uk) for advice at any stage when planning/managing International Working.

**There are four principal guidance documents available to support International Working. They cover the following processes:**

### Review and Approval

- Types of International Working Arrangements
- Informal Discussion
- Formal Request
- Employer compliance obligations
- Approvals

### Set Up

- Formal Agreement
- Associated Policies
- Visa / Work Permits
- Pension
- Social security and Insurances
- Payroll
- Contact Details
- Roles and Responsibilities

### Ongoing Administration

- Remuneration and Expenses
- Leave and Working Hours
- Travel
- Review

### Extensions and Termination

- Expected Duration
- Extension
- Termination



Alternative guidance is available to manage International Working arrangements, which are determined as lower risk, such as the guidance on [short-term remote working](#).

Additional guidance may also be produced as and when required, for example to manage a short-term need.

The table below confirms which Policy and guidance would normally be applicable, depending on the justification and duration of the International Working / Travel arrangement.

	Justification for International Working / Travel	
Duration	Personal Requirement <sup>1</sup>	Operational / Business Requirement <sup>2</sup>
<b>Less than 90 days</b> <sup>3 4 5</sup>	<a href="#">International Working Policy</a> <a href="#">Short-term Remote Working Guidance</a>	University Travel Policies and Guidance <sup>6</sup>
<b>More than 90 Days</b> <sup>3 4</sup>	<a href="#">International Working Policy</a> <a href="#">International Working Process Guidance</a>	
<p><sup>1</sup> If the employee is taking maternity, sick, compassionate leave, or a paid career break, please consult with the <a href="#">Global Mobility HR Team</a> for a case-by-case review.</p>		
<p><sup>2</sup> Includes essential research / fieldwork and sabbatical / paid leave for academic purposes, as well as more traditional business travel to attend conferences etc.</p>		
<p><sup>3</sup> Taken in one block or as multiple trips in any rolling 12-month period to any one single country outside the UK.</p>		
<p><sup>4</sup> The 90 days (approx. 25% of any rolling 12-month period) includes annual leave, weekends, other leave (including unpaid) and business travel taken in any one single country outside the UK.</p>		
<p><sup>5</sup> If the employee is a new recruit, hired from outside the UK, or the employee is relocating permanently outside the UK, this duration is limited to a maximum 30 days under Short-term Remote Working.</p>		
<p><sup>6</sup> If the employee is a new recruit, or the employee will relocate to live overseas immediately following their operational / business travel, please consult with the <a href="#">Global Mobility HR Team</a>.</p>		



The [International Working Decision Tree](#) can also be used to identify which policies and guidance will apply and what actions may be required, based on the specific details of the activity and work pattern.

### 3 Paid Activities

As defined in the Policy, ‘**International Working**’ refers to any paid activity (remunerated by the University) which takes place outside the UK. This section provides information on the types of paid activity which may be carried out outside the UK, including details as to which policies and guidance will apply.

A ‘**Paid Activity**’ could include (but is not limited to) the following:

<u>Sabbatical / Leave for Academic Purposes</u>	<u>Research / Fieldwork</u>
<u>Fellowships</u>	<u>Remote Working</u>
<u>Secondment</u>	<u>Concurrent Appointment</u>
<u>Career Break</u>	<u>Paid Leave</u>

#### 3.1 Sabbatical / Paid Leave for Academic Purposes

An employee may elect to spend their sabbatical leave overseas, for example to spend time visiting an overseas organisation/Institution/entity, further their research, or draft publications.

Although the employee will be on leave from their normal role, it is expected that the activities carried out during the period of leave will advance their scholarly achievement and enhance the reputation of, or otherwise benefit, the University. The employee will also continue to be in receipt of their employment income during the period of leave.

As such, sabbatical leave / paid leave for Academic purposes should be reviewed and supported in a similar way to any other paid work which takes place outside the UK, in line with the [International Working Policy](#) and [International Working Process Guidance](#) (or Business Travel Policies and guidance if less than 90 days – see table on Page 5).

#### 3.2 Research / Fieldwork

The requirement to conduct research or fieldwork outside the UK is often essential to an ongoing or specific project linked to an employee’s role.

Although the employee will normally retain their contract of employment with the University of Cambridge, and may be paid through the UK payroll into a UK bank account, there could still be employer (and employee) compliance and duty of care obligations, even for relatively short-term projects. As such overseas research and fieldwork should be reviewed and supported in line with the [International Working Policy](#) and [International Working Process Guidance](#) (or Business Travel Policies and guidance if less than 90 days – see table on Page 5).

The [Higher Education Sector Guidance on Health and Safety in Field Work and travel](#) also provides some helpful guidelines on enabling staff to undertake fieldwork / research offsite safely.

It is worth considering whether any funding agreement can be used to support any costs arising from International Working (for example linked to the overseas payroll or external advice), as justifiable employment costs. The Global Mobility HR Team can provide guidance on potential costs and compliance actions, so that these can be included with any funding application.

**The effective date of this guidance is 1 October 2023**

### 3.3 Fellowships

In the majority of cases, an individual who is engaged under a fellowship agreement will be considered a University employee and income paid to the individual under the fellowship will be considered employment income. As such, if the fellowship requires that some or all of the role is conducted outside the UK, there could be employer (and employee) compliance and duty of care obligations. If an individual wishes to apply for a fellowship which will be hosted by the University, it is therefore imperative that they have the support of an appropriate Institution (Department/Faculty) within the University and that the potential costs and compliance actions associated with International Working are considered before agreement to host is given.

If an existing employee (for example a post-doc) applies for a fellowship which will be hosted or awarded by an overseas organisation/institution/entity, the employee should terminate their employment with the University prior to the start date of the fellowship or be placed on unpaid leave from the University and either be:

- employed directly by the overseas host organisation under a separate contract; or
- seconded to that host organisation under a Secondment agreement.

The overseas hosting organisation will then assume full responsibility for tax, payroll and employment compliance.

If the University continues to pay an employee who has been awarded a fellowship by an overseas organisation, or any employment costs continue to be incurred, the University (i.e. the Department/Faculty) will be responsible for ensuring all employer compliance obligations in the overseas location are addressed. Therefore, before an employee applies for such a fellowship it is imperative that they have the support of their Institution (Department/Faculty) within the University and that potential costs associated with International Working are considered before the fellowship application is made.

### 3.4 Remote working

Remote Working may be requested to manage a short-term need such as:

- extended holidays where family live overseas;
- short-term family / caring responsibilities;
- finalising relocation to the UK;
- medical treatment not available in the UK.

Remote working may also be supported by exception for longer periods, for example to:

- retain talent when an employee plans to relocate overseas / is unable to relocate to the UK;
- manage long-term family/caring responsibilities;
- manage a long-term medical need.

Although the employee will be continuing their normal role (albeit remotely), will normally retain their contract of employment with the University of Cambridge, and may be paid by the UK payroll into a UK bank account, in some countries there could still be employer (and employee) compliance and duty of care obligations, as **legislation focuses on where the work is physically performed**, and not necessarily where the employer is located or where the employee is paid.

All personal requests for remote working fall under the [International Working Policy](#). Requests for less than 30/90 days are further supported via the [Short-term remote working Guidance](#), with all other requests supported by the [International Working Process Guidance](#).

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### 3.5 Secondments

In some cases there may be a requirement/request for an employee to work for a host organisation/entity outside the UK. In this event, the employee should ideally be placed on unpaid leave from the University and either:

- employed directly by the overseas host organisation under a separate contract; or
- seconded to that host organisation under a Secondment agreement.

The overseas host organisation will then assume full responsibility for tax, payroll and employment compliance. However, if the employee is seconded to a subsidiary of the University, some of the University's policies, particularly those relating to employee safety and wellbeing, will continue to apply.

If the University continues to pay the employee, or any employment costs are borne by or charged to the University, the University will be responsible for addressing all employer compliance in the overseas location. Therefore the secondment should be reviewed and supported in line with the [International Working Policy](#) and [International Working Process Guidance](#) (or Business Travel Policies and guidance if less than 90 days – see table on Page 5).

### 3.6 Concurrent Appointments

#### Parallel Appointment

Under a Parallel Appointment, the employee will hold an employment contract with the University of Cambridge and, at the same time, have a separate contract/engagement with another university or organisation outside the UK.

This could include engagements to provide guest lectures, expenses paid teaching at a summer school, carrying out short-term research, or more long-term employment. The work under the separate contract/engagement with the overseas institute could take place in the UK or overseas.

In these cases, there is no direct relationship between the University of Cambridge and the other overseas organisation.

Parallel Appointments will only fall under the [International Working Policy](#) and guidance where the employee is performing some or all of their University role remotely outside the UK (see 3.4 Remote working).

However, even where the University role is conducted entirely in the UK, there may still be employer obligations in the overseas location, notably the payment of social security. Therefore, the Institution (Department/Faculty) or the employee is advised to contact the [Global Mobility HR Team](#) to discuss any Parallel Appointment with an overseas entity, which will be ongoing for more than 30 days in any rolling 12-month period.

#### Joint Appointment

Under a Joint Appointment, the employee has a single contract setting out their employment with the University of Cambridge and also another University / organisation outside the UK. In this situation, the University of Cambridge has a direct relationship with the other organisation outside the UK.

If the work under the Joint Appointment is taking place wholly in the UK, this will not fall under the International Working Policy. However, should any work be undertaken outside the UK, the [International Working Policy](#) and guidance would apply.

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### **3.7 Career Break**

When an employee is granted a Career Break, they may want to spend this time outside the UK, for example to manage family / caring responsibilities where immediate family lives outside the UK.

As in most cases, the employee will continue to receive employment income (normally based on 0.1-0.2 FTE), this could give rise to employer compliance obligations (notably in terms of tax and social security) in the country in which they are spending their Career Break.

However, it may be possible to structure payments to minimise the employer compliance obligations. Therefore, the Institution / employee is advised to contact the [Global Mobility HR Team](#) to discuss these arrangements before they go ahead.

### **3.8 Paid Leave (maternity / compassionate / sick)**

Where an employee is a national of a country outside the UK, or has immediate family outside the UK, they may wish or need to spend a temporary period in that country whilst on paid leave.

Even though the employee will not be working during this period of leave, they will still be in receipt of employment income and this may give rise to employer (and employee) compliance obligations. There may also be implications for the employee, in terms of maternity / sick pay and benefits. Therefore, the Institution / employee is advised to contact the [Global Mobility HR Team](#) to discuss these arrangements before they go ahead.

Should the employee work at all either side of their period of leave, for example during recuperation from medical treatment or during a phased return to work, the [International Working Policy](#) and guidance would apply.

# Potential Risks and Employer Compliance Obligations

## Employee Wellbeing

If an employee should become unwell whilst working outside the UK, but has not been paying into the overseas country's social security scheme as required under legislation, they may find that they are not fully covered for social benefits whilst overseas (to have access to local healthcare for example). If the International Work has not been formally approved it is also unlikely that they will be covered under the University's Travel insurance, or other appropriate insurance. This could lead to considerable medical bills being incurred.

## Mandatory Insurances

Where work-based accident insurances are mandatory in the overseas location, these must normally be provided from the outset of International Working and often cannot be applied retrospectively. Failure to put the appropriate insurances in place in a timely manner can in some countries result in fines of over £5,000.

## Employee Benefits

If an employment has not been properly reported in the overseas location, the employee may find that when the employment ends, they are not entitled to unemployment insurance / benefit in the overseas location and there may be an impact on their state retirement benefit. In some countries, the employee earns annual leave based on employment in the previous year, so again, if the employment has not been correctly reported, the employee could find that they have no leave entitlement with their next employer.

## Immigration

The employer is usually legally responsible for ensuring their employees have the appropriate right to work, and documentation to confirm this. Failure to comply with immigration rules can lead to criminal liability, fines and audits by local immigration authorities for employers, and deportation for employees. Such enforcement action may also mean that an employer (and the employee) is 'red-flagged' for any future visas or work permit applications to that country, potentially hindering future access to that market for the University and employment opportunities for the employee. With the introduction of e-passports, e-visas, tighter border controls and better tracking and co-ordination between immigration, tax and social security authorities, employment checks are carried out much more rigorously. If an employee is questioned at border control, audits may be triggered with other relevant authorities.

## Potential Risks and Employer Compliance Obligations (cont.)

### Social security

Where it is determined that the employment falls under an overseas country's social security jurisdiction, not only might this require the University to establish a payroll in the overseas location, but will normally also require a contribution from the employer. The employer contributions to that scheme may be significantly higher than in the UK – up to nearly 50% of gross pay in some countries, as opposed to 13.8% in the UK. There have been several cases where unexpected employer social security contributions and fines totalling over £10,000 have arisen as a result of International Working without advance consideration. The employee will often have a similar amount to settle in relation to their own contributions.

### Employment Law

Employment law in the overseas location may mandate a minimum salary or require pay supplements, such as additional holiday pay (8% of gross salary in the Netherlands, 92% of one month's pay in Belgium), or additional termination payments (10% of the entire value of the employment contract for fixed term contracts in France). If International Working is fully considered advance, there may be ways to incorporate these payments into gross salary, or it may be possible to reconsider the terms of the appointment, thus avoiding these additional employment costs.

### University Reputation

Concerns in an overseas location regarding a University's compliance with legislation, can result in a significant decrease in students applying from that country to study in the UK. Such legislation breaches may not be so visible in the UK, but are often included in press releases overseas, for example in China, and do significant damage to the University's reputation overseas.

### Payroll

In many countries, tax and social security must legally be withheld from the employee through a local payroll (similar to the UK PAYE system). The cost of establishing a new payroll can exceed £5,000. Even if the employee settles any overseas tax/social security due themselves via their tax returns, for example, the University can still incur fines/late payment penalties for not operating the required payroll. Moreover, the contributions made by the employee may not account for the employer liabilities (See 'Social security').

## Appendix 1 – Other ‘Out-of-policy’ Paid Activities

The International Working Policy applies to any individual who holds an employment contract with the University at all levels and grades, permanent or fixed-term (including academic staff). This does not include any of the following groups, which are not covered under the Policy:

