

# Requests to work abroad

## - factors to consider

### Initial Factors

- Check current contractual place of work
- Is the request temporary or permanent?
- Is approval needed?
- Can they work there lawfully?
- Consistency between requests
- Personal circumstances



### Practical points

How will both the employee and the business deal with:

- Reporting lines and supervision
- Communication
- Attending calls and meetings
- Impact on the wider team
- Time zones and availability for work
- Meeting client requirements



### Equipment

- Do they have, or have access to, the appropriate technology to enable them to work?
- Is any company property insured abroad or whilst travelling?



### Data Protection

If an employee's role involves processing personal data, this could give rise to data protection issues, especially if the employee is requesting to work from a country outside of the EEA which is not subject to the General Data Protection Regulation and other EU data privacy laws.

### Confidentiality

- How will confidentiality be maintained remotely. Are electronic data safeguards sufficient?
- Consider practical aspects such as privacy screens, private workspaces away from others, storage needs.



### Country specific requirements

- Some countries automatically impose employment rights on individuals whilst in the host country, even if short term.
- Take local advice in relation to the host country as the employee may acquire rights in that country which the business is liable or required to offer / implement.

### Immigration

- Identify the status of the employee's stay. The longer they live and work abroad, the harder it will be to classify their stay as a business visit.
- Consider any restrictions in the host country and you may need to take local immigration advice.
- If the employee is not a UK national, then there may be issues on their return to the UK and what impact this may have on their status and right to work in the UK. A prolonged absence may delay their eligibility to apply for British citizenship.



### Health & Safety

- UK employers have a duty to protect the health, safety and welfare of their employees, which includes providing a safe working environment when they are working remotely.
- Risk assessments must be conducted. Ensure compliance with any local H&S requirements.
- Employees will also need to comply with applicable public health guidance (e.g. quarantine periods) both in the host country and on their return to the UK.



### Tax & Social Security

The UK employer should continue to deduct income tax under PAYE as well as employee NICs and pay employer NICs too. However it is important to consider the impact of the employee's absence on their tax residence position and the possibility of double taxation.

Social security arrangements are complex, particularly in light of Brexit. Specialist UK and local host country advice should be sought. The general rule is that employee and employer social security obligations arise in the country in which the employee is physically carrying out their duties and whilst there are some exceptions in the EEA, outside of this the position will depend on whether there is a reciprocal agreement in place.

