Remote Work Abroad for Personal Reasons GUIDELINES

Working remotely abroad

Queen Mary expects all UK employees to perform their role in the UK, unless other contractual arrangements have been agreed. However, we acknowledge that there are a limited range exceptional circumstances where you may find yourself in a short-term situation where you need to work outside the UK/country the University has approved you to work from, for personal reasons. If so, the following guidelines set out what may be permissible and who needs to review your request.

With prior approval, you may work remotely from abroad for exceptional personal reasons for a maximum of 60 calendar days in total, in any rolling 12-month* period. This maximum time needs to be inclusive of any leave (eg, maternity, adoption, annual leave, compassionate etc) and business trips also being taken in the same country.

*The 12-month rolling sum is the total amount from the past 12 months. As the 12-month period "rolls" forward each month, the amount from the latest month is added and the one-year-old amount is subtracted. You can use an excel file to track your absences and calculate your 12-month rolling sum.

Read the below instructions carefully, to understand the request and review process.

What is remote work?

We define as remote work all work that is performed away from the work location stated in your contract.

Queen Mary University is a UK employer and the contractual place of work for Queen Mary staff is London, unless clearly stated otherwise in an individual employee's terms and conditions of employment.

Why do we need guidelines for remote work abroad?

Permanent Establishment Risk: Queen Mary University has the right to operate in locations where the university has a registered entity and the same term applies to staff members carrying out Queen Mary work. The presence of any business ventures on international land can trigger permanent establishment risks and/or corporate tax threats.

Employment Requirements: Staff members who work outside their country of employment fall under the host country's legal jurisdiction and this can create complex employer and employee obligations related to employment rights, immigration, tax, social security, insurance, intellectual property and more.

The increased risk and costs all the above can bring for both the University and employees, prevent us from operating a work from anywhere policy and create the need to monitor the University's taxable presence outside the UK.

Restricted countries

The following countries are considered 'high risk' (please refer to Q&A section) and therefore remote work from there is not authorised: All countries with a <u>red travel warning from FCDO</u>, sanctioned countries listed on <u>GOV.UK</u>

and <u>UN Council</u> plus China, Hong Kong, India, Iran, Israel, North Korea, Russia, Singapore, South Africa, Vietnam and USA.

How to request remote work abroad

- 1. Read and understand the guidelines.
- 2. Complete the request form.
- 3. Have a discussion with your Head of School/Institute Director/PS Directors to see if your role may be performed remotely abroad and, if so, how your work can be effectively carried out in that overseas location. Please note that there will be some roles which would not be able to be performed remotely.
- **4.** Request Approval:
 - up to 2 weeks of remote work: 1 level approval by the Head of School/Institute Director/PS Director.
 - over 2 weeks: 2 level approval, after the initial conversation with the Head of School/Institute Director/PS Director you need to get written approval by the Faculty Director of Operations/Faculty VP/Chief Ops Officer (copied in to any intermediate levels of management).

	Short-term Remote Work Abroad Guidelines & Request Form
Staff members	 Read the guidelines and complete the request form. Forward the completed form to the right approver to request their written approval. Working abroad without approval is considered a breach of contract, by submitting this form you agree to follow the guidelines.
Approvers	 4. Check if the role can be performed remotely, if not you should reject the request. 5. If there are concerns about the employee's ability/willingness to follow the guidelines, you should reject the request. 6. Confirm your Approval/Rejection to the requestor in written.
FCDO Travel Advice	Stay up to date with the FCDO advice and warnings. If there is a red travel warning against the host country, or parts of it, there are safety concerns, and the country is not approved for remote work. If a travel warning is issued during your trip, remote work for personal reasons is no longer authorised.
Host Country Immigration	You are only allowed to work in locations where you are a national or have work authorisation. Keep in mind that Travel Visas do not allow work activity and the university will not able to sponsor you. If you do not have the correct work authorization and the border control officers suspect business activity, you may get stopped at the border, refused entry (not just for that trip, but potentially a permanent exclusion) and get taxed for the work that is being carried out. Please ensure that you obtain the necessary visa authorisation before you travel.
UK Immigration	Make sure your total stay outside the UK does not violate your UK visa's terms and conditions (if an immigrant worker) or your UK tax residency. If you are unsure about your UK visa's T&C please contact <u>hr-staff-visas@qmul.ac.uk</u> .
Data Protection	Please follow the National Protective Security Authority 'Trusted Research Countries and Conferences Guidance' which outlines main challenges presented when working or travelling overseas. All QMUL staff and students must ensure compliance with the <u>Trusted Research and Export Control</u> legislation.

	Short-term Remote Work Abroad
	Guidelines & Request Form
	Please follow the <u>Using your devices overseas guidelines</u> which are updated regularly based on the legislation changes.
H&S	A thorough risk assessment is required every time you need to work away from home: <u>https://www.qmul.ac.uk/hsd/risk-assessment/</u> . Lab work abroad, for personal reasons, is under review and not permitted at this stage.
Travel Insurance	You need to arrange your own travel insurance for any period spent outside their normal country of residence (UK) for personal reasons.
Working Hours	Your working hours remain the same. Some flexibility can be provided if requested, however you are still expected to attend important meetings at the UK local time. If the time zone difference does not allow you to work your expected UK hours, your request may not be granted.
Requestor Full Name	
Host country	
Dates you intend to work from abroad (make sure you don't	From:
exceed 60 days in a rolling 12- month period in that country, including holidays and other visits)	То:
Reason for working abroad	Personal
Sign here to confirm you have read, understood and will comply with all the above guidelines	
Approved by:	
Approver1 Signature	
Approver2 Signature	

Q&A

Q: Remote work abroad was successful during the COVID-19 pandemic. What's changed?

A: During the pandemic many countries implemented lockdowns and border closures to prevent the virus from spreading. The sudden travel restrictions meant some people found themselves stranded or chose to work abroad for a period of time and the governments offered temporary tax/immigration reliefs because of the extenuating circumstances. When the pandemic ended all reliefs were lifted, making compliance checks for cross border work a requirement again. Since the Covid pandemic, many countries have been carrying out more checks than before on those working remotely outside their country of employment and, as a result, we are seeing more issues arise with regard to rules on immigration, tax and social security being applied more stringently. This is creating additional cost and risk for the university as well as individual employees.

Q: Why 60 days?

A: 60 days allows flexibility with medium level of risk. After considering the level of risk, payroll reporting obligations in different jurisdictions, plus what other Education Institutions offer, we want to pilot the maximum allowance of 60 days. If you expect your role obligations to exceed 60 days in one country, the guidelines for short stay in that country are not applicable to you. Different countries have different rules and if you spend significant time working in a specific country, a tax assessment may be required to assess whether your time there might trigger liability for the university and yourself. Long term stay abroad requires a business case and additional funding, please contact your <u>School/Institute/Directorate</u> to understand your options.

Q: Why are some countries excluded?

A: QMUL needs to ensure that remote workers work in suitable and safe conditions. Certain countries have increased risk in terms of health & safety, tax and cybersecurity and remote work in these countries is therefore not permitted under this guidance. The university can amend the list of countries any time, as circumstances change.