

Global Staff Mobility Policy and Guidance

Policy Category:	Human Resources
Subject:	Global staff mobility
Approving Authority:	University Executive
Responsible Officer:	Senior Vice-President (Operations)
Responsible Office:	Human Resources
Related Procedures:	Procedure & Guidance for the Management of Fieldwork Activities Relocation expenses for new employees – included in the Financial Procedures
Related College Policies:	Overseas Working Framework Hybrid & Remote Working Policy Equality, diversity & inclusion policy Use of animals in scientific research policy Health & safety policy statement Travel policy Insurance policy Risk management policy Study leave: academic colleagues Policy on Consultancy, Fee for Service, Non-Standard Teaching Programmes and Outside Work Sickness pay: academics (terms and conditions of employment) Sickness pay: research, teaching-only, professional services (terms and conditions of employment) Maternity leave & pay policy and procedures Shared parental leave & pay scheme Adoption leave & pay scheme
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1. Purpose

- 1.1. King's commitment to internationalisation is clearly stated in Vision 2029. Our ambition to attract the best talent to King's, and to engage and work collaboratively in every region of the world, together with the more recent implications of the COVID-19 pandemic and Brexit, means that our workforce is becoming increasingly global. Staff engage in a range of activities and projects that may require them to work overseas for a period of time. International working and global engagement are central to the King's mission to extend our global reach and impact and make the world a better place.
- 1.2. As an employer, King's has a legal requirement to ensure the university and our employees are compliant with legal requirements in overseas jurisdictions. This policy and guidance aims to minimise the university's risk of non-compliance and illegal working in relation to extended periods of overseas working, including, but not limited to, income/corporation tax, social security, pensions, insurance, healthcare, immigration, health & safety, employment law and data security. The intention is to support and facilitate working overseas where it contributes to the King's

mission, including undertaking research and working on joint ventures with organisations in other countries. This policy and guidance outlines the implications that staff, managers and/or the university should consider to ensure compliance and good practice in overseas working.

- 1.3. This policy and guidance applies to staff intending to work or live in an overseas country for more than 60 working days within a 12-month rolling period. Note that the 60 days do not need to be in a single continuous block. It also applies where a member of staff wants to work less than 60 working days in a country but in addition to that wants to spend a period of extended paid leave in the same country – please refer to paragraph 5.10 for such cases. It should be noted that the policy and guidance will occasionally vary according to whether the staff member is working overseas for more than 60 days for business or personal reasons and/or on a temporary or permanent basis.
- 1.4. This policy and guidance is non-contractual and may be varied from time to time.

2. **Definitions** (see also, Section 10 – Glossary of Terms)

- 2.1. **Business reasons** can be defined for the purposes of this policy and guidance as professional activities which are a necessary part of an employee's role and contribute to the King's mission to educate, to do research and to offer service. Examples may include secondments, fieldwork, sabbatical leave, conferences and other external scholarly activities as detailed in the [Policy on Consultancy, Fee for Service, Non-Standard Teaching Programmes and Outside Work](#).
- 2.2. **Personal reasons** can be defined for the purposes of this policy and guidance as personal circumstances which do not relate to the professional aspects of an individual's employment at King's and which are not a necessary part of an employee's role. Examples may include choosing to live/work overseas to be close to family members or friends or working remotely from an overseas country at the individual's choice, undertaking work that could be carried out in the UK.

3. **Eligibility & Scope**

- 3.1. Staff will usually only be permitted to work (including remotely) in an overseas country for more than 60 days within a 12-month rolling period for *business* reasons. In such cases, staff must apply for approval so that the costs and risks of working overseas can be assessed and the necessary arrangements put in place to ensure compliance.
- 3.2. Staff will not be permitted to work (including remotely) in an overseas country for more than 60 days within a 12-month period for *personal* reasons, except in exceptional circumstances. In such cases, the staff member must seek formal permission through the global staff mobility application process.
- 3.3. Staff who intend to work abroad in a specific overseas country for *business* reasons for **up to 60 working days** within a rolling 12-month period should refer to the Staff & PGR Travel [Policy](#) and [Procedures](#), rather than this policy.
- 3.4. Staff who intend to work abroad in an overseas country for *personal* reasons for **up to 60 working days** within a 12-month rolling period should refer to the [Hybrid & Remote Working](#) policy, rather than this policy.
- 3.5. **Staff should be aware that the 60-workday threshold applies in totality across both the [Hybrid and Remote Working Policy](#) and the [Staff and PGR Travel Policy](#).** Therefore, if a staff member works remotely from a specific overseas country for 60 workdays for personal reasons, any further work in that country for business reasons (for example, sabbatical leave) within a 12-month period will risk triggering social security and tax obligations for both the staff member and King's.
- 3.6. This policy and guidance includes the following circumstances :

- 3.6.1. Staff members working abroad for business reasons (e.g. a secondment or assignment, fieldwork, conferences etc.) in a specific overseas country **for more than 60 days** within a 12-month rolling period;
- 3.6.2. Staff members working abroad for personal reasons in a specific overseas country **for more than 60 days** within a 12-month rolling period (NB: **only permitted in very exceptional circumstances**);
- 3.6.3. Recruitment of a staff member who will live and work in a specific overseas country for **more than 60 days** within a 12-month rolling period, either permanently or temporarily;
- 3.6.4. Staff members undertaking an approved period of study (sabbatical) leave, who wish to spend **more than 60 days** working in a specific overseas country within a 12-month rolling period;
- 3.6.5. Staff members required to work internationally as part of a research grant or other such university commissioned project (e.g. Marie Skłodowska Curie Global Fellowships).
- 3.6.6. Overseas working can be undertaken from the employee's home, in the field or at a host institution or organisation, referred to as the overseas location.
- 3.6.7. Staff going to work overseas trailing a spouse or partner working for HM Government, for more than 60 days in any 12 month period.

Whilst HMG may grant Visas allowing King's staff to be present in the overseas territory, King's has taken specific technical advice regarding this situation, to clarify that King's staff are not covered by the HM Government exemption from overseas work permits, taxation, or social security regulations, where King's is not a wholly owned Government department. Therefore, these staff remain subject to the full terms of this policy.

- 3.7. The following categories of overseas working are included in the scope of this policy and guidance:
 - 3.7.1. **Extended Business Traveller:** A staff member who works (but does not reside) in a specific country for more than 60 workdays in a 12-month rolling period (e.g. attending conferences and meetings; undertaking research).
 - 3.7.2. **Short-Term Assignment:** A staff member who resides and works in a specific overseas country for more than 60 workdays in a 12-month rolling period.
 - 3.7.3. **Long-Term Assignment:** A staff member who resides and works in a specific overseas country for a minimum of 12 (consecutive) months.
 - 3.7.4. **Overseas New Starter:** A staff member who starts their King's employment in an overseas country and will spend more than 60 workdays in a 12-month rolling period in a specific overseas country once their employment has commenced.
 - 3.7.5. **Dual-Country Worker:** A staff member who regularly spends their time (both workdays and non-workdays) split between the UK and a specific overseas country. If the other country is an EEA member state, then the staff member can be classed as a multi-state worker if they spend more than 5% of their time in an EEA member state that can be considered their place of habitual residence. This includes staff members with joint contracts between King's and another overseas institution.
 - 3.7.6. **Permanently Overseas:** A staff member permanently based overseas who does not work in the UK, aside from a limited number of days, if any, with no intention to work or live in the UK.
 - 3.7.7. **Extended Paid Leave:** A staff member who spends their time in an overseas country during a period of leave from King's, in which they continue to receive income from King's (e.g.

study leave/sabbaticals, maternity/parental leave, sick leave etc., but excluding annual leave).

3.8. The following categories of employee/worker are **not** included in the scope of this policy and guidance:

3.8.1. Consultants/self-employed contractors

3.8.2. Individuals engaged through external staffing agencies

3.8.3. Casual workers and individuals engaged through King's Talent Bank (KTB)

3.8.4. King's Service Centre employees who are not paid through the King's payroll

3.9. **Postgraduate Research (PGR) students:**

3.9.1. This policy and guidance does not apply to PGR students unless they are undertaking paid work for King's in a specific overseas country for more than 60 days. We do not expect there to be any reporting obligations for any research activities undertaken overseas which are part of their PhD studies, or for work undertaken for King's in the UK, such as GTA duties.

3.9.2. If a PGR student is undertaking their PhD studies on a part-time basis while also working for King's (for example, as a research assistant) and being paid for this via the King's payroll (or in some cases via King's Talent Bank), they should seek further advice from the [Global Staff Mobility Team](#) if they wish to work in a specific overseas country for more than 60 days, as this may trigger reporting obligations. Part-time PGR students who are also King's staff members, paid via the King's payroll/King's Talent Bank, can request permission to work remotely from overseas for up to 60 days, as per the [Hybrid & Remote Working Policy](#) for staff.

3.9.3. PGR students are permitted to spend part of their programme 'off-campus' under conditions prescribed by the faculty of registration and within the framework of the Academic Regulations for Research degrees, as noted in the [Off-campus study policy](#). In these instances the [Off-campus study form](#) should only be completed by students who are expecting to spend periods of time off campus for the purpose of research (e.g. data collection, research projects, joint PhD programmes).

4. Overview of Implications for Consideration

4.1. The implications of overseas working are varied, legally and regulatory complex and potentially very costly. The following guidance is intended to help staff and line managers understand the different aspects and costs that need to be considered. In many cases, a degree of liability lies with both King's and the staff member.

4.2. Staff should note that the guidance in this policy is not exhaustive, and staff members wishing to work overseas may choose to seek their own tax/legal/immigration advice where relevant (at their own cost), to ensure they manage their own personal risk (such as residency requirements for UK citizenship applications or provision of healthcare insurance). However, King's will follow the professional advice provided by the university's tax/legal advisers and staff will be expected to comply with this advice.

4.3. Staff must complete the global staff mobility questionnaire for any period of work of more than 60 days within a 12-month rolling period in a specific overseas country, regardless of the regulations of the overseas jurisdiction they intend to work in. It is important that the global staff mobility questionnaire is submitted with as much notice as possible – ideally **a minimum of three months in**

advance of the overseas assignment start date, as it can often take considerable time to assess the risks and make any relevant arrangements with overseas tax authorities and payroll providers.

- 4.4. The overseas workday threshold has been set at 60 workdays because reporting obligations (e.g. payment of tax, social security etc.) and employment legislation varies across different countries and may apply from 1, 10, 60, 90 or 183 days. Having a threshold at the lower end of this range reduces the risk of additional financial costs and legal regulations for both King's and individual employees. We recognise that there are countries where the reporting obligations apply after more than 60 days (i.e. tax or social security is not due until a higher number of workdays). In such cases, staff will still be required to complete the global staff mobility questionnaire if they wish to work more than 60 workdays in a specific country within a 12-month rolling period. This is important to ensure consistency, equity, and fairness across the university and to make the implementation of this policy manageable while mitigating the risk of additional financial costs for both King's and the staff member. Having a single threshold brings clarity, reduces administrative burdens and ensures equity and fairness across the university.
- 4.5. It should be noted that reporting obligations, costs and international tax laws vary enormously from country to country, so it is not possible to provide more specific information here. The 60 days threshold is applied pro-rata for part-time staff.
- 4.6. It is difficult to provide a definition of what constitutes a working day, as this varies by country. However, in general, everyday activities (i.e. substantial duties, which are considered an integral part of a job role) will be considered as work, including when undertaken on weekends, public holidays or annual leave. For example, in the UK, a workday is defined by HMRC as a day with more than 3 hours of work and may include travel time. However, in other countries, any time spent in that country on a workday (including transiting through the country) could be counted as a workday. To minimise the tax and social security risks, it's therefore particularly important that staff do not exceed the 60-day threshold for working in any specific overseas country.

5. **Key Implications for Consideration**

All staff should consider the key issues outlined in this section when working in a specific overseas country for more than 60 workdays. If staff choose to work abroad without following the advice and authorisation process outlined in this policy and guidance, they are, by default, accepting all associated costs and the potential risk of having their contract terminated.

5.1. **Employment Law**

- 5.1.1. **Employment contract:** For temporary overseas assignments (where there is an intention to return to the UK) unless expressly agreed otherwise in the individual case, the original employment contract between King's and the employee/worker remains in force throughout the time spent in an overseas country. However, the employment contract may be overridden by statutory employment rights applicable in the overseas country. If there is a legal requirement to have a local contract for purposes of immigration or remuneration, a local employment contract may also need to be provided. Note that all of King's standard policies and procedures (e.g. equality, diversity and inclusion, career breaks, disciplinary) remain in place unless specified otherwise.
- 5.1.2. **Local legislation:** When an employee/worker works in an overseas country on a temporary basis, they can (if applicable) accrue statutory employment rights in that country. This will be addressed in a contract addendum or assignment letter. This does not mean that an individual will automatically lose their employment rights in the UK; in some cases, additional employment rights can be gained. Again, this is country-specific and legal/HR advice will need to be sought in order to protect both the employee/worker and King's. Employment terms such as annual leave entitlement, working hours and parental leave are

all covered by in-country employment law and King's may need to comply with local statutory legislation. There may be implications for faculty workload allocation models that need to be considered by departments/faculties if working hours differ from the standard King's contract of 35-hours a week.

- 5.1.3. Employment contract: Staff who are permanently based overseas will be provided with an employment contract in line with local legislation, which includes statutory benefits in the overseas location (e.g. maternity benefits, occupational sick benefits, pension).
- 5.1.4. It is important to note that there may be some countries that King's will not permit staff members to work in for a variety of reasons, including international sanctions, a country being on the UK Government's list of countries where all travel is advised against, or the risk of creating substantial tax/reporting obligations for the university. Further guidance on this can be provided by the Global Staff Mobility team.

5.2. Immigration

- 5.2.1. Right to work overseas: Employees/workers will need to consider and check whether they are allowed to reside and work in an overseas country, including working from home, prior to any travel plans being confirmed. Requirements and supporting documents for visas, work permits, resident permits etc. vary from country to country and can take several months to obtain. Existing employees/workers are not permitted to travel to the overseas country for work purposes (including study leave/sabbaticals) until they have obtained the correct permissions. As the UK left the EU at the end of 2020, this also includes UK nationals wishing to live and work abroad in an EEA country/Switzerland.
- 5.2.2. Right to work in the UK: If an employee/worker is not a UK national and does not have the right to remain indefinitely, (e.g. they currently hold pre-settled or settled status as an EEA national, or they hold a Tier 2/Skilled Worker visa), before starting the overseas assignment the employee/worker must ensure that their absence from the UK does not compromise or impact their current visa/immigration status and future applications to remain in the UK.
- 5.2.3. Passports: Staff are responsible for making sure that their passports are valid for the duration of their time working abroad and still have 6 months or more until the passport expires when they travel. Further information on passport requirements can be found on [gov.uk](https://www.gov.uk).

5.3. Taxation

- 5.3.1. Employees are responsible for all their personal taxes that arise from their period of working overseas. Staff must also ensure that any UK taxes and/or filings are in order. This may include sources of income outside of paid employment with King's, such as rental income, dividend income, or income from another employment. In limited circumstances, individuals may receive assistance through tax equalisation, but the obligation of filing taxes overseas will be the individual's responsibility.
- 5.3.2. Employee/worker: Overseas work may require an employee/worker to report their earnings from King's (and other income) to the tax authorities in the overseas country and to pay personal tax on these earnings. This will be specific to each individual case and assessed during the application process. Depending on the residence status, type of work undertaken and the country in which they are or have been working, a tax liability could be greater than if the whole of the tax year was spent in the UK. The liabilities and considerations for how much tax is due is country (federal, state, province, canton) specific and can include personal details such as marital status, dual nationality, and access to overseas residential properties.

- 5.3.3. Employer: An employee/worker's presence in an overseas location for work purposes is likely to mean additional costs for King's. The university will ensure tax compliance is maintained in relation to withholding tax (for example, deducting tax at source (i.e. through payroll) and any mandatory registrations. This could include costs to cover corporation tax, international payrolls and the individual's presence could also create a Permanent Establishment (PE) in the overseas location. All of these factors could lead to significant costs for King's. It should be noted that staff members with signatory authority for King's (for example, the right to sign contracts as detailed in the [Policy on Contracts and Agreements](#) and the [Signing Authority Register](#)) can significantly increase the PE risk in some countries when working overseas, so staff with signatory rights should seek advice from the Global Staff Mobility Team before acting as a signatory whilst they are in any overseas country, irrespective of their length of stay.
- 5.3.4. When an employee is paid through an overseas payroll, or remains on the UK payroll but has an exemption for tax (NT code), the university has an obligation to report any visits the employee makes to the UK to HMRC and may, under some circumstances, have to account for UK tax and NI in relation to those visits.
- 5.3.5. Staff who are included as Principal Investigators on research grants should check whether the funder specifies that they must be a permanent resident in the UK (e.g. this is a condition for an UKRI standard grant). RMID provides some useful [factsheets](#) on funder schemes.

5.4. Social Security

- 5.4.1. Social security in the UK is known as National Insurance (NI or NIC), which provides individuals, where applicable, access to certain state benefits such as statutory sick pay and state pension. The entitlement to such benefits can depend on an individual's accrual of payment into NI.
- 5.4.2. Employee/worker: Staff working abroad may also have to pay into the overseas country's social security scheme. This is an incredibly important consideration as social security contributions – in most countries – provide access to healthcare and other benefits provided by the state. Where possible, King's will seek to maintain individuals in UK social security. It is important to note that whilst taxes for an individual can be due in one country, the social security can be due in another. If this is the case, then it is likely that an international payroll will be required to deduct the withholdings and report them to the relevant authorities on a monthly basis – though the reporting obligations vary from country to country. If an individual is based permanently abroad, they will by default, need to enrol into the overseas country's social security scheme. There may also be a requirement to apply for a Certificate of Coverage to exempt the individual from UK National Insurance contributions. In circumstances where the UK does not have a treaty with the overseas country, social security could be due in both the UK and the country of residence.
- 5.4.3. Employer: For staff working abroad, if social security is due in the host location, there will likely be a requirement for King's to register their presence in the overseas country to facilitate the social security payments. This is in addition to an overseas payroll that may need to be operated. If there is a possibility to be exempt from the overseas country's social security scheme, then typically a Certificate of Coverage will need to be applied for, as soon as it is known that the employee will be working overseas, with both the UK and overseas country's authorities agreeing to the exemption. This process can be lengthy, cumbersome and expensive. In circumstances where the UK does not have a treaty with the overseas country, social security could be due in both the UK and the country of residence.

5.5. Payroll

5.5.1. Although King's will not usually operate overseas payrolls due to the significant costs involved, in a small number of cases, an overseas payroll may need to be established in addition to the UK payroll to facilitate the payment of taxes and social security in an overseas country. In some countries, it may be mandatory for King's to set up an overseas payroll to support the country's overseas working practices, immigration requirements or employment legislation, in some cases for just one King's employee.

5.5.2. There are two types of overseas payroll that could be in operation:

- An overseas payroll, to withhold mandatory tax and/or social security contributions and for the payment of salary. In such instances the employee/worker will be required to open a bank account in the overseas location. If an employee is based permanently abroad, there will be a requirement to be paid in the country of residence.
- An overseas shadow payroll, to withhold mandatory tax and/or social security contributions. In this instance, the salary would not be processed via an overseas payroll and would continue to be paid via the main King's UK payroll. Any employee/worker obligations that are processed through the shadow payroll will be deducted through the following month's UK payroll.

5.5.3. Salary adjustment

5.5.4. For staff working overseas for up to 12 months, during the period of overseas working the staff member will remain on their existing remuneration package and the employee's salary will continue to be reviewed in line with the university's [pay structure](#) and any incremental progression will take place as usual, if the employee is eligible.

5.5.5. For staff working overseas on a temporary basis for more than 12 months, the overall remuneration package may be adjusted to a local market salary to reflect the cost of living in that country. In such cases, the salary will be recalculated in line with any incremental salary progression points and pay awards upon return to the UK. If the staff member retains their existing remuneration package, London Weighting may be removed. This will be considered as part of the global staff mobility application process and will take into consideration any relevant funder terms and conditions (e.g. a salary adjustment may be specified for some staff who are funded by research grants).

5.5.6. For staff working overseas permanently, the overall remuneration package may be adjusted to a local market salary to reflect the cost of living in that country. In such cases, annual incremental salary points and pay awards will be awarded in line with the local market salary.

5.5.7. In cases where an exchange rate needs to be used, this will be agreed at the time that the contract of employment is issued, or the overseas working assignment approved. The exchange rate will be reviewed on an annual basis.

5.5.8. For staff employed on a [Marie Curie Global fellowship](#), their salary will be in line with the scheme (currently this includes a living allowance, mobility allowance and (if applicable) family, long-term leave and special needs allowances).

5.5.9. Note that the taxation obligations in different overseas countries may affect net salary.

5.5.10. Staff who no longer fulfil these London Weighting criteria, as set out below, will no longer receive this payment:

- Resident in UK; and
- Working on a King's site in London; and
- Attending the London site at least 5 times a month.

5.5.11. Staff who no longer qualify for the London Weighting Allowance will be able to claim travel to and from the UK, should their presence be required in the UK in delivering King’s work. This will exclude voluntary attendance of team or student events or any event that can be attended via a remote option, such as Teams. Attendance more than once a term will require specific support from the Dean/Director/Head of Department (as appropriate).

5.6. Pensions

5.6.1. Eligibility: Working from abroad may affect an employee’s/worker’s continued membership of a UK approved pension scheme (including USS). Where the overseas country disallows membership of UK pension schemes or an employee/worker is in an overseas country for period in excess of 12 months, both the employee/worker and the employer contributions would need to cease. In such cases the university will, however, provide a fixed cash allowance in lieu of pension. The university will not establish alternative pension scheme arrangements unless legally obliged to by the overseas country’s regulations and laws.

5.6.2 The payment in lieu of pension will be calculated as follows:

$$\begin{array}{rclclcl}
 \text{Employer} & - & \text{Any deficit} & - & \text{Difference between UK and} & = & \text{Cash} \\
 \text{contribution to} & & \text{contribution} & & \text{overseas employers' social} & & \text{allowance} \\
 \text{current pension} & & \text{required.} & & \text{security (if a Certificate of} & & \text{value} \\
 \text{scheme} & & & & \text{Coverage cannot be obtained)} & &
 \end{array}$$

5.6.3 Taxation: While pension contributions may qualify for preferential tax treatment in the UK, pension-related tax relief varies from country to country. Case studies illustrating some of the pension implications that need consideration when working overseas are available on the [overseas working pages](#). The employee/worker should seek independent pension advice before joining an overseas scheme.

5.7. Employee/worker benefit schemes

5.7.1. Eligibility for employee benefits (such as salary sacrifice provisions or occupational sick pay) may cease if employees/workers are required to be paid by an overseas payroll and/or are no longer a UK tax resident. If benefits are permitted to continue, in some instances the scheme may be less beneficial if UK tax and social security become applicable. Where an individual is non-UK tax resident or based permanently abroad, there will be no entitlement to employee benefit schemes.

5.8. Annual leave adjustment and public holidays

5.8.1. Employees working overseas on a temporary basis retain their UK contractual entitlement to annual leave. However, in some cases, including staff who are working overseas on a permanent basis, annual holiday entitlement may need to be adjusted for an employee working outside the UK, for example, to account for any different public holidays in the country of work. Where a country has significantly different public holidays or statutory holiday requirements to those in the UK, the department/faculty/directorate should discuss the adjustment to the employee’s holiday entitlement with their HR People Partner. Annual leave must be authorised in advance following the department’s standard procedure for requesting and authorising leave.

5.9. Working whilst on annual leave

5.9.1. King’s staff are expected to use their full annual leave entitlement within the leave year. However, it is understood that individuals may occasionally choose to undertake some work for King’s whilst on annual leave or combine a vacation with a period of working in an overseas country. Staff need to be very careful in these circumstances, as different

countries have different definitions of what constitutes a working day. Staff should therefore include any days of annual leave that they work in the 60-day threshold. Please note that if any liabilities arise due to working abroad while on annual leave, this will be the responsibility of the employee/worker.

5.10. Extended paid leave

- 5.10.1. Members of staff must ensure they follow King's procedures for requesting any extension to their paid (and unpaid) leave arrangements. Extended paid leave includes maternity leave, shared parental leave, adoption leave, occupational sick leave and study/sabbatical leave. It does not include annual leave. King's will seek to support staff who wish to spend maternity, shared parental, adoption or occupational sick leave overseas where possible. We recognise the importance of spending time working overseas during study/sabbatical leave, particularly for academic and research staff. However, spending a period of more than 60 days in a specific overseas country while on extended paid leave may trigger tax and social security contributions, as well as creating other corporate risks for King's. There are therefore several conditions that must be satisfied to enable a staff member to spend extended paid leave overseas, outlined below.
- 5.10.2. Staff who wish to work in a specific overseas country for more than 60 days in a rolling 12-month period while on sabbatical leave must complete the global staff mobility questionnaire. **Staff should be aware that the 60-workday threshold applies in totality across both the Hybrid and Remote Working Policy and the Staff and PGR Travel Policy.** Therefore, if a staff member works remotely from a specific overseas country for 60 workdays for personal reasons, any further work in that country for business reasons (for example, sabbatical leave) within a 12-month period will risk triggering social security and tax obligations for both the staff member and King's.
- 5.10.3. Many countries will not seek to tax or deduct social security for staff on maternity/parental/occupational sick leave who have not worked in that country in the preceding 12 months, as the leave relates to work undertaken in the UK. However, for individuals who *have* worked in the overseas country in the preceding 12 months, the overseas authorities may seek to deduct tax and social security on statutory/occupational pay for maternity/parental/occupational sick leave, while that individual is in that country.
- 5.10.4. Therefore, all staff who wish to spend up to 60 days working remotely in a specific overseas country in the preceding 12 months before undertaking a period of extended paid leave in that country must complete the global staff mobility questionnaire so that the costs and risks of doing so can be assessed for both the individual and King's.
- 5.10.5. For staff on maternity leave, shared parental leave and adoption leave, any 'keeping in touch' (KIT) days must be undertaken in the UK, to avoid triggering any tax and social security reporting obligations.
- 5.10.6. If a pregnant staff member wishes to fly to an overseas country by a certain date (i.e. to meet any airline requirements around flying when pregnant), on arrival in the overseas country they must either: (i) use their annual leave allowance, unpaid leave, start their maternity leave or use a combination of these; (ii) request a period of remote working for up to 60 days via the global staff mobility application process so that the risks can be assessed.
- 5.10.7. King's accepts no liability for any healthcare costs that may be incurred during a period of extended paid leave overseas for personal reasons (e.g. maternity leave, shared parental leave, adoption leave, occupational sick leave). Staff members must therefore ensure that they purchase personal healthcare insurance to cover them for any necessary eventualities during their time overseas.

5.11. Termination of employment

- 5.11.1. **Voluntary Termination:** If the employee wishes to give notice of resignation, their notice period will be in line with their employment contract with King's. All support will cease on the effective termination date. Repatriation costs to the UK will not be covered by King's and will be the employee's responsibility.
- 5.11.2. **Involuntary Termination:** Should the university intend to give notice of termination, this will be in line with the employment contract and applicable law. King's will cover the cost of repatriation to the UK within 30 days of the termination date if the employee/worker is working overseas for business reasons and their contract is terminated involuntarily, with the exception of cases involving gross misconduct. Any trailing tax liabilities will be supported by King's until the end of the host and/or home country tax year.
- 5.11.3. Where it is contemplated that King's might issue notice of termination of an individual's employment, advice should be sought from the Global Staff Mobility Team as to whether the individual should be repatriated to the UK first before any steps regarding the termination of employment are taken.

5.12. Insurance

- 5.12.1. The [King's insurance policy](#) is managed by the Finance directorate. It includes travel, employer's liability, professional indemnity and personal accident cover. King's holds a standard travel policy covering staff and students travelling overseas (outside the UK) on university business. All staff must complete an [online form](#) for every instance of overseas working. The form requires staff to list the places they are visiting to comply with King's duty of care to employees. Note that specific agreement with the university's insurers is needed for any length of stay abroad longer than 12 months. There may be cases where additional insurance costs can be charged to funders at the grant application stage. Staff who are resident outside the UK should check with the [Insurance team](#) that they are covered for any travel while on university business.

5.13. Risk assessment and emergencies

- 5.13.1. A [travel risk assessment](#) should be completed before any employee/worker travels abroad to any overseas country for the purposes of work. This includes information about next of kin, vaccinations and key health risks, itineraries, consideration of FCDO advice and an assessment of risk relating to any particular aspects of the country they are working in (e.g. security risks, political risks, healthcare risks). In addition to FCDO advice, the university's insurance policy is supported by Travel Guard, which will help staff prepare for a trip and provide support while travelling, including online Travel Security Awareness Training. Details of this can be found on the [insurance](#) pages, under Travel Advice Services and Apps.
- 5.13.2. It should also be noted that the nature of the employee's work may also put them at greater risk, for example in countries where Trade Unions and Trade Union activism are illegal, or if their research is considered to be controversial in the overseas country (see section 6.2 on export controls).
- 5.13.3. In the event of an increased security risk in the overseas location, FCDO advice should be followed, and it may be appropriate for the overseas assignment to be suspended or terminated.
- 5.13.4. All employees/workers undertaking fieldwork abroad should consult the King's [Procedure & Guidance for the Management of Fieldwork Activities](#) and undertake a [fieldwork risk assessment](#).

5.14. Healthcare

- 5.14.1. Healthcare access is country specific. In certain overseas countries, there may be a legal requirement to obtain private healthcare insurance. In others, there may be a requirement to enrol into state healthcare plans. Proof of healthcare can be required as early as the visa/work permit application process and will need to be assessed prior to undertaking any work abroad. It is also important to note that King's travel insurance for university business does not cover staff for routine healthcare. It is therefore the responsibility of the staff member to ensure that they have adequate healthcare insurance in the overseas location, should they require non-emergency medical and/or dental care. Staff based permanently overseas should note that the King's travel insurance does not provide cover for any emergency healthcare in the overseas country of residence.
- 5.14.2. Staff should check whether additional vaccinations are recommended by [NHS Fit for Travel](#) for their destination. If a staff member is working overseas for business reasons, the costs associated with any additional vaccinations should be covered by the staff member's department/faculty/ directorate (or [research grant, if applicable](#)).
- 5.14.3. If the staff member has a pre-existing health condition, they may wish to seek advice from their GP Service or Occupational Health on managing their condition whilst abroad. Staff should be aware that some prescription-only and over-the-counter medications are not permitted in certain countries.

5.15. Health and Safety

- 5.15.1. King's has a duty of care towards employees, even if UK health and safety legislation does not apply abroad. In many instances, King's may have little control over the work activities which take place abroad, but the expectation is that planning, and accountability will be adequately managed. King's and the employee/worker will need to comply with any local health and safety legislations. Further information can be found on the [health and safety travel abroad](#) pages.

6. Further implication to consider

The following sections provide information on additional aspects of overseas working that may apply to staff, depending on the nature of their work overseas.

6.1. Data protection and information security

- 6.1.1. Employees/workers should be aware of [General Data Protection Regulation \(GDPR\) legislation](#) (and of the associated UK data protection legislation, such as the Data Protection Act 2018), which mandates that employees/workers are responsible for keeping personal and sensitive information secure and ensuring that no data protection principles are breached. Any organisation which possesses and holds the personal data of individuals is legally obliged to abide by GDPR. This applies to every organisation, regardless of whether or not they themselves reside in one of the EU member states. Whilst the UK is no longer an EU member state it has adopted GDPR into UK legislation so currently the same principles, broadly, apply. For further advice, please contact [Information Compliance](#). Additional information security precautions may be needed, depending on the country and work being undertaken. This will be assessed as part of the global staff mobility application process.

6.2. Export controls

- 6.2.1. UK strategic export controls apply to goods, software and technology appearing on control lists, when there are concerns about end-use and/or when destinations are subject to sanction or other restrictions. They are designed to restrict the export and communication of sensitive technology or strategic goods, with the aim of preventing weapons of mass

destruction (WMD) proliferation and to counter international threats such as terrorism. The [UK Strategic Export Control Lists](#) form the basis of determining whether any products, software or technology that you intend to export are 'controlled' and therefore require an export licence.

- 6.2.2. Applied research in certain fields is high risk and could potentially be misused for military purposes. These areas are usually in the science, technology, engineering and mathematics (STEM) subjects. They include aeronautical and space technology, applied chemistry, biochemistry and chemical engineering, applied physics, biotechnology, electrical and mechanical engineering, instrumentation and sensors, materials technology, nuclear technologies, production and process technology, telecommunications and information technology.
- 6.2.3. If a staff member plans to work overseas (or collaborate with overseas partners/funders) undertaking research or teaching in any of these high-risk fields, they must explore whether an export licence is needed as early as possible in the development of their plans. Further details about how the UK's strategic export controls apply to academics, university researchers and their institutions, and when an export licence is needed are available [here](#). For further advice within King's, please contact the [International Regulations Manager](#) in the Research Ethics, Governance & Integrity Office.

6.3. Intellectual Property (IP)

- 6.3.1. If the employee/worker remains employed by King's during the overseas assignment, the King's [Code of Practice for Intellectual Property](#) will generally still apply. Employees/workers on secondment to or employed by another institution will need to explore this with their host institution and clarity should be provided before undertaking the overseas assignment.

6.4. Clinical work

- 6.4.1. If the overseas assignment involves clinical work in the assignment country, further paperwork and authorisation may be required. In certain cases, a license to practice medicine, nursing or dentistry within the assignment country will be required. Further advice should be sought from the relevant HR People Partner. The employee/worker should also notify the Clinical Director at the relevant NHS Trust and discuss the impact of their absence from clinical duties to ensure that cover arrangements are put in place as agreed.

6.5. Work involving animals

- 6.5.1. All King's staff involved with scientific research must adhere to the highest standards of animal care and welfare, including work with animals overseas, in line with the [King's policy on the use of animals in scientific research](#). The use of animals in scientific research is overseen by the [Biological Services Unit](#). Before carrying out any animal research overseas, the staff member must complete a non-ASPAs form, which will be reviewed by the university's Animal Welfare and Ethical Review Body (AWERB). This form is needed if work is being carried out by the staff member directly or on their behalf. Please email bsucentral@kcl.ac.uk for a copy of the non-ASPAs form.

6.5.2. Cultures, values & beliefs

- 6.5.3. The [King's Internationalisation Strategy](#) includes cultural competency as a core concept – the ability to view the world through the eyes of others, including not only people from different regions or nations, but socio-economic backgrounds, races, genders, ages, religions, abilities and more. Employees/workers should research the country they are

working in, to ensure that they are aware of any current political tensions, religious or legal requirements and local customs. Members of staff are expected to have the cultural awareness to respect the social norms of the country they are visiting, e.g. on dress and language, and to behave appropriately within the context. LGBT+ employees and their family members may be at particular risk in certain countries, where for instance, relationships between people of the same sex are considered criminal acts which can result in imprisonment or the death penalty. Therefore, the implications of overseas assignments may need careful consideration, particularly for LGBT+ employees/workers. Countries and regions which are potentially dangerous for LGBT+ individuals to visit are highlighted on [ILGA World's](#) website. Departments/faculties/directorates may also choose to provide funding for language training in the host country where appropriate.

6.6. Relocation assistance

- 6.6.1. In cases where King's *requests* a staff member to work overseas (e.g. to support the development of a strategic partnership), other costs **may** need to be accounted for, such as temporary accommodation, tax assistance with King's designated tax provider, immigration fees, stipend, travel to the overseas location etc. These benefits are discretionary and will be agreed with the Global Staff Mobility Team in advance of the overseas assignment. It is expected that relocation assistance will only be provided for assignments of more than 12 (consecutive) months. Relocation assistance does not apply when working overseas for personal reasons. Any relocation assistance will be reimbursed on a gross basis (i.e. you will not receive the full amount as you will be liable to pay taxes on the expenses).
- 6.6.2. Some relocation costs may be permitted by research grant funders (e.g. for global fellowships). Further information on eligible costs can be found on the [pre-award costing factsheets](#), provided by RMID.
- 6.6.3. Allowable expenses and reimbursement of relocation costs (up to the cost of £12,000) may include:
 - Legal and professional fees (e.g. updating a Last Will and Testament, tenancy agreements).
 - Tax assistance (briefings, tax returns as applicable and recommended by King's designated tax provider).
 - Travel and accommodation expenses for house hunting up to 7 days in the new overseas location.
 - Temporary living expenses in the new overseas location, up to a maximum of one month (e.g. hotel, service apartment).
 - The staff member may claim purchase of furniture in the new location OR claim the cost of removal of household effects, (via removals company or by hiring a van and claiming for cost of van hire and fuel) including any insurance and storage of household effects for the duration of the assignment.
 - Economy travel costs are reimbursable for the staff member and immediate family members (partner/spouse and dependent children) transferring to the new place of residence, directly from the UK by the most direct route(s) (unless the staff member is hired directly from an overseas location). Where air travel is necessary, first class or business class air travel will **not be reimbursed** and the claim will be adjusted to reflect the cost of economy class air travel.
 - Excess baggage allowance.
 - Immigration visa and work permit costs in the host location (if applicable).

- Costs of moving for maximum of two domestic family pets including quarantine directly from UK to the host location by the most direct route(s).

6.6.4. The following expenses are excluded from the relocation allowance support:

- Work-related items (e.g. office or laboratory moves). Such costs should be discussed with the staff member’s faculty/directorate, who may or may not be able to assist.
- Removal of motor vehicle.
- The costs of disconnection/reconnection of electrical or other household appliances or any household cleaning.
- The costs incurred in the obtaining of passports.
- Permanent long term rental cost arrangements for a new residence in the assignment location.
- Bridging loan costs.

6.6.5. The removal expenses must be incurred before the end of the tax year of assessment following the one in which the employee takes up employment in the new location. For example, if an employee starts work on 1 October 2022, in order to qualify for tax relief, the expenses must be incurred by 5 April 2024.

6.6.6. **Making the claim**

- All claims must be backed by VAT/GST receipts. Unfortunately bank statements or visa/credit card receipts cannot be accepted (except in the case of reimbursement for immigration visa costs, where receipts might not be provided).
- Claims should be submitted retrospectively because reimbursement can only be made after expenses have been incurred.
- Claims may be made in one submission or in several instalments as they are incurred (provided this does not exceed the maximum entitlement).
- Claims may be submitted in a foreign currency but will be reimbursed in £ sterling using the exchange rate applicable at the time the invoice is being processed.

7. Costs & Funding

7.1. In cases where there is a business need for an individual to work abroad, costs associated with the overseas assignment will largely be met from department/faculty/ directorate budgets, with very limited central funds available for specific costs. The table below illustrates how costs will typically be split between budgets.

Local department/faculty/directorate costs	Central university costs
<ul style="list-style-type: none"> • Running costs for overseas/shadow payrolls • Legal costs for overseas employment law advice and contractual documentation • External global mobility advice and assessments • Social security employer contributions • A1/certificates of coverage for social security exemptions • Tax returns (if applicable) • Annual salary adjustment costs • 13th-month pay (e.g. mandatory in Mexico & Spain; customary in China, & Italy) 	<ul style="list-style-type: none"> • Setting up overseas/shadow payrolls • Financial penalties from overseas jurisdictions • Corporate taxes • Rectification of current/past cases that pre-date the publication of this policy (note: some costs may need to be borne locally if the central provision is exhausted) • PE establishment/entity set-up costs

<ul style="list-style-type: none"> • Other employment taxes or levies paid by the ‘employer’ including any tax liability for employer pension contributions (exempt from tax in the UK; not so in other countries) • Relocation assistance costs (if applicable) • Additional insurance costs (including healthcare insurance) • Work permits (if applicable) • Visa costs • Vaccination costs (if applicable) • Accommodation costs (if applicable) • Travel costs 	
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7.2. It is an expectation that costs will be met from research grant or other project budgets (e.g. for global fellowships) where possible. The Pre-Award (Research Grants) Office has summarised [current funder positions](#) on whether or not costs associated with global mobility can be eligible as direct costs. Costs for cases where the employee/worker is working abroad for personal reasons will need to be covered by the employee/worker. This will be considered as part of the application process.

8. Application Process

8.1. For current staff

8.1.1. For future overseas working assignments of more than 60 days, approval will be provided by the relevant Executive Dean (academic/teaching/research staff), Director of Operations (faculty professional services staff) or Head of Professional Services Directorate (directorate professional services staff). If there are institutional implications (e.g. a risk of creating a Permanent Establishment, corporation tax, etc.) then additional approval will be provided by the Senior Vice-President (Academic) and Senior Vice-President (Operations) or Chief Financial Officer. The global staff mobility questionnaire must be completed to ensure the potential complexities, risks and costs are assessed. Permission to work abroad should not be assumed and if an existing employee/worker commences work overseas prior to obtaining complete approvals, this could be viewed as a breach of contract and may lead to unpaid leave until they return to the UK, or termination of their employment contract. Any costs associated with seeking advice will need to be charged to a department/faculty/directorate budget.

8.1.2. Staff who are **currently resident** in an overseas country for business or personal reasons, with or without contractual permission, should notify their line manager of this. Staff should note that working overseas for more than 60 days in a rolling 12-month period for personal reasons (including working remotely) will only be permitted in exceptional circumstances, as per the [Overseas Working Framework](#). If the staff member wishes to continue to be resident overseas during their employment with King’s, they will need to complete a number of forms so the costs and risks of this can be assessed. Executive Deans, Directors of Operations and Head of Professional Services Directorates will be asked to present cases in their respective areas to the Global Staff Mobility Panel for discussion and endorsement to ensure consistency in decision-making across the university. Cases will be considered on a country-by-country basis where possible so that the full compliance risks can be understood. Further information on this process is available on the [HR intranet](#).

8.1.3. Fellowships/internships/research projects: An overseas working arrangement will often incur additional costs. It is therefore critically important that the funding source is understood at the outset. Staff should include costs associated with working overseas in their research grant application wherever possible. The Pre-Award (Research Grants) Office

has summarised [current funder positions](#) on whether or not these costs can be eligible as direct costs and so included in the application. If grant funders will not fund these costs, they will need to be covered by department/school/faculty funds. For some types of research grants (e.g. global fellowships), it may be possible for an overseas host institution to pay the individual through their local payroll, which reduces the risks to the individual and King's.

- 8.1.4. Sabbaticals: For sabbaticals where an individual is spending more than 5% of their working time in one or more EU/EEA country or Switzerland, the Global Staff Mobility Team will apply for a certificate of coverage (referred to as an A1) which, if issued, exempts the individual and King's from paying social security in another EU/EEA country or Switzerland.

8.2. For new staff

- 8.2.1. All appointments which involve the candidate being tax and/or social security resident overseas (even if only part of their time is spent in that overseas country) for either business or personal reasons will need to be assessed by the Global Staff Mobility Team and approved by the relevant Executive Dean/Director of Operations/Head of PS Directorate before a contract is issued. The Global Staff Mobility Team will arrange for an assessment of the global mobility costs (which will be covered by the department/faculty/directorate), risks and legal implications to be undertaken. If the case is approved, the overseas working arrangement will be reviewed every two years to ensure that this remains beneficial to the university. This overseas working arrangement will be specified in the employment contract.

8.3. For joint appointments with an overseas institution

- 8.3.1. Appointments with another institution overseas will need to be reviewed by the Global Staff Mobility Team to determine which country has the principal right for tax, social security and employment law. If the principal right remains within the UK, then this is less likely to have implications for King's. The [Global Staff Mobility Team](#) should be contacted for advice for all joint appointments with an overseas institution, before a formal offer is made.

8.4. Appeal process

- 8.4.1. The decision of the Executive Dean/Director of Operations/Head of Professional Services and Senior Vice-President (Academic)/Senior Vice-President (Operations)/Chief Financial Officer is final and there is no right to appeal.
- 8.4.2. It is important that the global staff mobility questionnaire is submitted with as much notice as possible – ideally **a minimum of three months in advance of the overseas assignment start date**, as it can often take considerable time to assess the risks and make any relevant arrangements with overseas tax authorities and payroll providers. In cases where a three-month notice period is genuinely not possible (such as an offer of employment being made to an interview candidate), the Global Staff Mobility Team will assess the risks and costs of the overseas working assignment as quickly as possible, but it may take time to explore more complex cases (such as seeking specialist legal advice) or put the necessary arrangements in place before the assignment starts (such as setting up an overseas payroll).

9. Responsibilities

9.1. This section provides guidance on the responsibilities of current staff (section 9.2), line managers/Heads of Departments (section 9.3) and Executive Deans/Directors of Operations/Heads of Professional Services Directorates (section 9.4) for working in a specific overseas country for more than 60 days in a 12-month rolling period. It also provides some brief guidance for staff working on strategic university projects involving overseas partners (section 9.5).

9.2. Responsibilities of current staff intending to work overseas

- 9.2.1. If you are intending to work overseas for more than 60 days, you should read this policy carefully, as there may be implications for you personally, including financial costs.
- 9.2.2. If you are intending to apply for approval to work in an overseas country for more than 60 days, you need to apply at least three months before your intended date of travel, as it takes time to assess the risks and costs. Discuss your plans with your line manager as early as possible. Note that working for more than 60 days in a specific overseas country in a rolling 12-month period for personal reasons will only be considered in exceptional circumstances.
- 9.2.3. You must complete the global staff mobility questionnaire and send this to your line manager and/or Head of Department for initial support. If they support your application, they will forward it to the Executive Dean (or Director of Operations/Head of Professional Services Directorate for professional services staff) for onward endorsement. If this is given, it will be sent to the Global Staff Mobility Team for an assessment of the risks and costs. Final approval will be given by the Executive Dean/Director of Operations/Head of Professional Services Directorate). If there are institutional risks/costs, approval may also be required at a university level (Senior Vice-President (Academic)/Senior Vice-President (Operations)/Chief Financial Officer). While the university will seek to support requests to work overseas for business reasons, in some cases the costs and risks to the university and the individual may be deemed too high.
- 9.2.4. If staff choose to work abroad without following the advice and authorisation process outlined in this policy and guidance, they are, by default, accepting all associated costs and the potential risk of having their contract terminated.
- 9.2.5. Before travelling, you should consider the following checklist:
- If you are intending to work overseas for business reasons, you must complete the [staff travel insurance application form](#) for every overseas trip.
 - You should also ensure that you have the necessary health insurance in place. Note that King's travel insurance only covers emergency situations and does not cover for any routine or standard medical concerns, such as flu treatment, migraines, asthma etc.
 - If you are intending to work overseas for personal reasons (only permitted for more than 60 days in exceptional circumstances and with prior approval), you must arrange and fund your own travel and/or health insurance.
 - Ensure that you have the necessary visa, work and residency permits. If you are working abroad for personal reasons, these must be funded by you.
 - Check that spending time working or living outside the UK does not affect your immigration/residency status in the UK (for example, spending a minimum number of days in the UK to satisfy a citizenship application).
 - If required, you should seek independent tax advice in relation to any non-King's income, such as a rental income or private pensions, etc.
 - Complete a [travel risk assessment](#) and check foreign travel advice on the [FCDO](#) website.

- If you are undertaking fieldwork, check the King's guidance and complete a [fieldwork risk assessment](#).
- Consider any [data protection](#) issues.
- If you are being seconded to/employed by an overseas institution or organisation, check the [Intellectual Property](#) situation.
- Check that you comply with any related policies, such as working with animals or obtaining the appropriate licenses.
- Consider the culture, values and beliefs of the overseas working location to ensure you are aware of any current political tensions, religious or legal requirements and local customs.
- Verify that you are up to date with any required vaccinations and health care. You should check that any medications, whether prescribed or over-the counter, can be legally taken to the overseas location.

9.2.6. During your time working overseas, you should update your new contact details and (where applicable) your bank account details on [HR digital services](#). You should keep in regular contact with your manager – this is particularly important where there is a significant potential risk to you (environmental, health, socio-political, personal security etc.). You should immediately report any concerns about your personal safety (whether actual or suspected) to your line manager.

9.2.7. You should participate in your annual PDR process and notify your line manager of any significant changes of circumstances which could impact the overseas working arrangements. At times, you may be asked for data from King's external service providers (e.g. tax services, overseas payroll provider etc.) which is necessary to continue to support the overseas working arrangement compliantly. Staff working overseas may find it useful to retain a copy of any travel documentation, in case of queries from overseas jurisdictions.

9.3. Responsibilities of line managers and Heads of Department

9.3.1. If a staff member in your team/department is planning to seek approval to work abroad for more than 60 days, please read this policy carefully, to ensure you are aware of the potential implications for individual staff members and for King's.

9.3.2. If a staff member in your team/department is intending to apply for approval to work in an overseas country for more than 60 days, they need to apply at least three months before their intended date of travel, as it takes time to assess the risks and costs. They should discuss their plans with you as early as possible. Note that overseas working for over 60 days for personal reasons will only be considered in exceptional circumstances.

9.3.3. The staff member must complete the global staff mobility questionnaire and send this to you for initial approval. If you support the request, forward it to the Executive Dean (or Director of Operations/Head of Professional Services Directorate for professional services staff) for endorsement. If this is given, it will be sent to the Global Staff Mobility Team for an assessment of the risks and costs. Final approval will be given by the Executive Dean/Director of Operations/Head of Professional Services Directorate). If there are institutional risks/costs, approval may also be required at a university level (Senior Vice-President (Academic)/Senior Vice-President (Operations)/Chief Financial Officer). Note that it is highly likely that there will be cost implications for the department/faculty/directorate.

9.3.4. You should ensure the staff member has considered the following checklist before travelling:

- If they are intending to work overseas for business reasons, they must complete the [staff travel insurance application form](#) for every overseas trip.

- If they are intending to work overseas for personal reasons (only permitted for more than 60 days in exceptional circumstances), they must arrange and fund their own travel and/or health insurance.
- They should ensure that they have the necessary visa, work and residency permits.
- They should check that spending time working or living outside the UK does not affect their immigration/residency status in the UK, where applicable (for example, spending a minimum number of days in the UK to satisfy a citizenship application).
- They should complete a [travel risk assessment](#) and check foreign travel advice on the [FCDO](#) website.
- They should consider any [data protection](#) issues.
- If they are being seconded to/employed by an overseas institution or organisation, they should check the [Intellectual Property](#) situation.
- Ensure that the staff member has considered the culture, values and beliefs of the overseas working location to ensure they are aware of any current political tensions, religious or legal requirements and local customs.

9.3.5. You should check in regularly with the staff member during the course of the overseas working arrangement – this is particularly important where there is a significant potential risk to the worker (environmental, health, socio-political, personal security etc.). The staff member should immediately report any concerns about their personal safety (whether actual or suspected) to you. You should ensure that the annual PDR process is conducted as usual and ensure that sufficient planning for the end of the overseas working period takes place.

9.4. **Responsibilities of Executive Deans, Directors of Operations and Heads of Professional Services Directorates**

- 9.4.1. Staff members wishing to work overseas should discuss this with their line manager and/or Head of Department in the first instance.
- 9.4.2. If a staff member in your faculty/directorate is intending to apply for approval to work in an overseas country for more than 60 days, they need to apply at least three months before their intended date of travel, as it takes time to assess the risks and costs. They should discuss their plans with their line manager/Head of Department as early as possible. Note that overseas working for over 60 days for personal reasons should only be considered in exceptional circumstances.
- 9.4.3. The staff member must complete the global staff mobility questionnaire and send it to their line manager/Head of Department for initial approval. Applications given initial approval should then be sent to you for approval. If you support the application, forward it to the Global Staff Mobility Team for an assessment of the risks and costs. Note that there are likely to be cost implications for the department/faculty/directorate. You will provide final approval, with advice from the Global Staff Mobility Team. If there are institutional risks/costs, approval may also be required at a university level (Senior Vice-President (Academic)/Senior Vice-President (Operations)/Chief Financial Officer). While the university will seek to support requests to work overseas for business reasons, in some cases the costs and risks to the university and the individual may be deemed too high.

9.5. **Guidance for the development of strategic overseas partnerships**

- 9.5.1. If you are involved in the development of a strategic university project involving overseas partners, you should seek advice from the Global Staff Mobility Team at the earliest stages

of development. Arrangements for King’s staff to work overseas on joint ventures can be costly and complex and may have a significant impact on the project.

10. Glossary of terms

Authorised signatory	A staff member who may enter into and sign contracts and agreements which bind the university, as detailed in the Policy on Contracts and Agreements and the Signing Authority Register .
Business reasons	Business reasons can be defined for the purposes of this document as professional activities which are a necessary part of an employee’s role and contribute to the King’s mission to educate, to do research and to offer service. Examples may include secondments, fieldwork, sabbatical leave, conferences and other external scholarly activities as detailed in the Policy on Consultancy, Fee for Service, Non-Standard Teaching Programmes and Outside Work .
EEA	European Economic Area
EU	European Union
Exchange Rate	Where an exchange rate is required in the operation of payroll, this will be computed as being the annual average exchange rate (as per Oanda.com) of the last quarter of the previous academic year. To ensure that staff do not become disadvantaged by exchange rate fluctuations, the prevailing annual exchange rate will be reviewed quarterly (using Oanda.com rates). Any variance of 10% or more will be flagged to HR to consider whether the individual is being financially disadvantaged and a change in pay is required. All exchange rates will be revised annually in August.
Extended paid leave	Includes but not limited to maternity, paternity, shared parental, adoption, sickness, sabbatical, voluntary work. Excludes annual leave.
Global Staff Mobility (GSM) Panel	The purpose of the Global Staff Mobility (GSM) Panel is to consider applications from staff who are currently resident in an overseas country to continue to with this arrangement while working for King’s. The panel will be chaired by the Senior Vice-President (Academic) for academic/research/teaching cases and by the Senior Vice-President (Operations) for professional services cases. Membership will include Executive Deans, Directors of Operations, Heads of PS Directorates, Director of HR and the Chief Financial Officer. Executive Deans/Directors of Operations/Heads of PS Directorates will present each case to the GSM Panel on a country-by-country basis for endorsement, to ensure consistent decision-making across the university. Panel members will be expected to act as critical friends in the consideration of cases and to consider any equality, diversity and inclusion aspects. Support and expertise will be provided by the Global Staff Mobility Team.
Home	The individual’s primary residence. Second homes are excluded from this definition.
Incidental duties	Incidental duties are those performed that are of secondary importance or simply enable you to do your work abroad (i.e. conferences, training, liaising with colleagues).

Overseas country	For the purposes of this policy and guidance, overseas countries are defined as non-UK countries (i.e. countries other than England, Northern Ireland, Scotland and Wales). The British Isles (Channel Islands, Isle of Man) and Ireland are included as overseas countries within this context.
Overseas working location	Overseas working may be carried out from the individual's home/accommodation, at a host organisation/institute, in the field or any combination of them in the overseas country.
Permanent Establishment (PE)	A permanent establishment is a fixed place of business that gives rise to corporation tax liability in a particular jurisdiction. A PE can arise from a single individual working in an overseas country.
Personal reasons	Personal reasons can be defined for the purposes of this document as personal circumstances which do not relate to the professional aspects of an individual's employment at King's and which are not a necessary part of an employee's role. Examples may include choosing to live/work overseas to be close to family members or friends or working remotely from an overseas country undertaking work that could be carried out in the UK.
Staff member	The employee/worker employed by King's College London.
Substantial duties	Duties performed abroad which are of the same kind, or of similar importance, to those performed in the UK. Duties which are considered an integral part of the job role.
University	King's College London, including subsidiaries, associates and joint ventures.
Workday	It is difficult to provide a definition of what constitutes a working day, as this varies by country. However, in general, everyday activities (i.e. substantial duties, which are considered an integral part of a job role) will be considered as work, including when undertaken on weekends, public holidays or annual leave.

11. Useful contacts

- [Global Staff Mobility Team](#)
- [HR People Partners](#)
- [Tax](#)
- [Management Accountants](#)
- [Insurance](#)
- [Payroll & Pensions](#)