

1. Introduction

Bangor University is a UK-based institution and, in the majority of cases, requires staff to be located and work in the UK. Contracts of employment for staff members will detail the place of work as follows:

However, in exceptional circumstances there may be a requirement to make an overseas appointment, this might be due to the nature of the work to be carried out or it may be to attract an exceptional candidate to a particular role. In these instances, approval must first be gained by the Dean of College, with such approval being obtained by the approval process in the relevant HR system. The request for such an appointment will also be subject to further scrutiny by relevant stakeholders within the University.

There are several key issues to consider when contemplating employing staff to work abroad, including several important financial and contractual issues which MUST be considered to ensure that the University is compliant with its tax and other legal obligations. The table below provides only a brief overview of such issues:

<p>Income tax Where is tax due? What are the employee / employer rates / allowances? Who is liable? What registration and payroll reporting is needed?</p>	<p>Social security What are the contribution levels for the employee and employer? How are these paid? Location of coverage. Paperwork / admin / registration processes.</p>	<p>Corporate consequences Corporate tax and VAT equivalents. Does the corporate presence create a permanent establishment?</p>
<p>Pensions and other benefits Can the employee be /remain a member of the pension scheme? Can the employee take part in salary sacrifice? Tax consequences? Notifications / actions.</p>	<p>Other considerations Liability insurance. Who is responsible if overseas taxes are higher/lower? Policy & processes. Employee experience. Data protection (of any data the overseas staff member has access to). Intellectual property considerations (laws can differ by country).</p>	<p>Unintended Consequences Access to UK healthcare if return. Entitlement to UK pension. How to collate the required data and monitor any changes in personal circumstances?</p>

The pension scheme provisions will depend on where the employee will be working, and as such advice will need to be sought on each occasion as to whether pension scheme membership can be retained.

c) Local employment law and contract issues

Some countries require statutory employee insurance, high levels of social security payments and lump sum payments when an employee's contract ends. Others have specific statutory requirements about what must be contained in an employment contract and statutory provisions which would need to be considered about benefits to be provided or liabilities which may arise

SECTION THREE - Dean of College / Director Authorisation

Please explain:

Why you support this overseas work request.

Any exceptional circumstances that apply e.g.

Employee unable to return to the UK after holiday/business trip because of temporary travel restrictions

Employee unable to come to the UK to start work because of temporary travel restrictions

Employee seconded to a partner organisation overseas

Employee recruited locally to work overseas?

Why it is business critical for the employee to undertake work overseas?

Dean / Director (name)