



Although some technology can enable staff to undertake work from outside of the UK, not all UoS digital options are available to support this and working from locations outside of the UK can introduce a higher risk of security threats.

In addition, from an employment perspective, we cannot facilitate or support staff to work from abroad (outside of permitted activity) for a number of very complex legal reasons.

Allowing staff to undertake their work outside of the UK presents serious complications for tax, and social security liabilities for the University related to the Country that they are undertaking the work from, and each country will have differing local and labour laws. This is a very complex area which requires specialist legal advice.

There are a number of potential compliance issues associated with international remote working, depending on the individual circumstances. These include the following:

- The proper accounting of social security and other deductions that may be due in the overseas country where work is done.

- The proper accounting of tax and tax residence issues.

- The risk of the University creating a permanent establishment in the country where staff are working, potentially giving risk to corporate tax liabilities.

- Local employment law rights which may apply.

- Data protection and security considerations, including cross border data transfers.

- Health and safety.

- The protection of intellectual property.

- Pension scheme eligibility / pension scheme rules.

- Immigration and visa requirements.

- Insurance.

Because of these issues and the principles of our agile working framework (which require that individuals may be required to attend campus at any time to carry out the proper performance of work activities, provide cover for colleagues and aid the smooth running of the university;) the University is unable to operate a policy where staff can opt to work remotely from other countries at their discretion. This would create potential risk exposure both for the University and the individual member of staff. Our position on this is consistent with that of many other HEIs in the UK.

If there are specific reasons why a member of staff is required to work from abroad for a period, the University will consider these in determining whether permission should be granted. However, a request to work remotely for personal convenience reasons (e.g., following a period of holiday abroad, or during university vacation periods) would not normally be approved.