

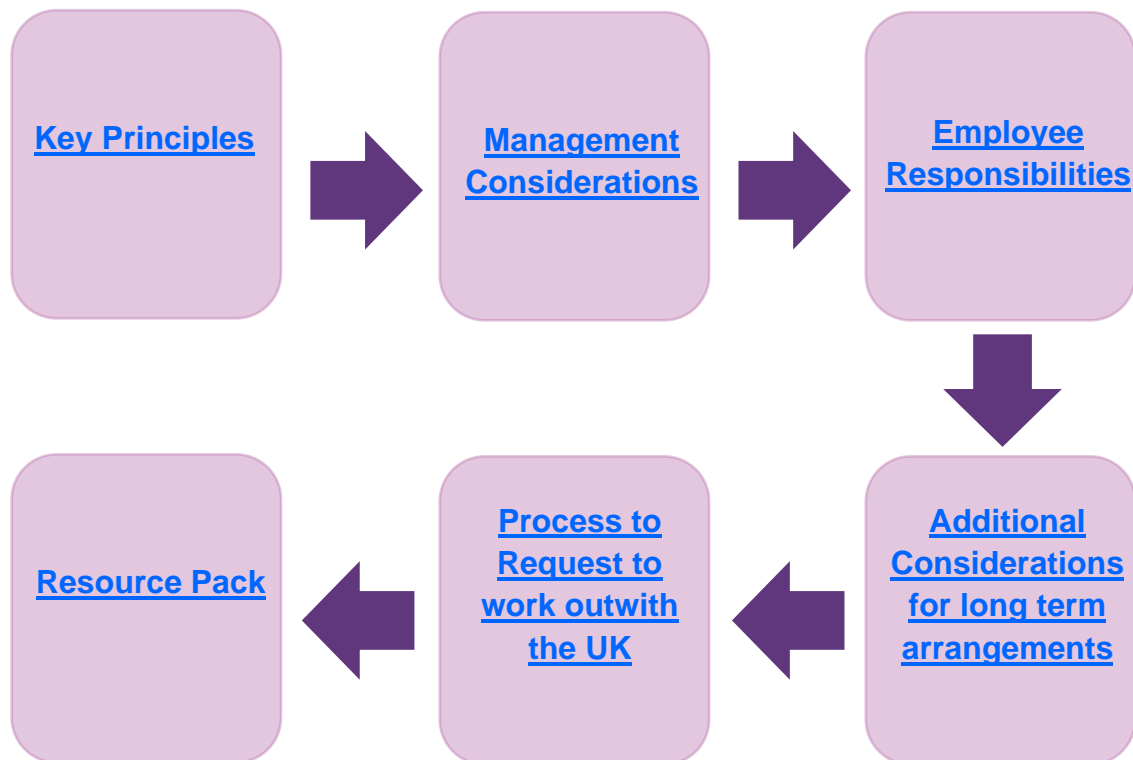


Guidance on Working from outside the UK

Review Date: March 11th 2024

Summary

This procedure supports line managers and employees in the event that an employee wishes to work outside the UK. An overview of the steps to be followed is illustrated below and a resource pack of key documents, including template letters and further guidance, is available in Appendix One.



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Procedure Rationale

This guidance, which links to [Hybrid Working guidance](#) summarises the process to be followed when making / considering a request to work from outwith the UK.

Introduction

Working outside the UK is an attractive employee benefit which fits with the modern workplace and Aberdeenshire Council's workSTYLE programme. Working from overseas on a long term or permanent basis is complex and can have implications, risks and costs for both the employee and employer. This includes, for example, data protection risks, information security risks, immigration requirements, employment legislation and tax and NI implications.

Key Principles

- Employees may only request to work abroad for a maximum period of 4 weeks. In exceptional circumstances, working outside the UK on a long term/permanent basis may be considered.
- The arrangement has to be at the exigencies of the service. Line managers must fully consider responsibilities and implications on individuals, the team and service delivery.
- Line management agreement must be obtained in advance of the start of the arrangement. For long term/permanent requests there must also be agreement from Head of Service, HR & Payroll in advance of start of arrangement.

Management Considerations

- Information Security – the country the employee wishes to work from must be part of the [Wassenaar Agreement](#) of which the United Kingdom is a signatory and not be subject to any UK export restrictions on encryption.
- Data Protection – country must be a [recognised safe country](#).

Countries which employees may work from on the Wassenaar Agreement and Safe Countries List:

Argentina	Austria	Belgium	Bulgaria
Croatia	Czech Republic	Denmark	Estonia
Finland	France	Germany	Greece
Hungary	Ireland	Italy	Japan
Latvia	Lithuania	Luxembourg	Malta
Netherlands	New Zealand	Norway	Poland
Portugal	Romania	Slovakia	Slovenia
Spain	Sweden	Switzerland	

- Job role can be undertaken from outwith the UK
- Impact on individual performance, team or service delivery
- Insurance implications – check with Council's insurance team
- Relevant host country legislation - employment, taxes/ social security /pension requirements
- Time and cost associated with setting up and maintaining employment arrangement to comply with payroll and other legislative requirements
- Any other factors that may impact on arrangement

Employee Responsibilities

- Determine work visa/immigrations
- Consider actual workplace and nature of role – ensure confidentiality of information
- Consider relevant legislation in host country – employment, taxes / social security / pension requirements
- Consider nature of work and stance taken by host country
- Be available during Aberdeenshire Council (GMT) working hours

- Check holiday insurance for relevant restrictions
- Any employment costs with working abroad will be borne by employee. These costs may include, for example, additional tax, NI and payroll processing costs.
- Ensure health and safety compliance – risk assess workspace
- Ensure compliance with all Council Policies, Mandatory Codes of Practice and other Guidance

Additional considerations for long term arrangements

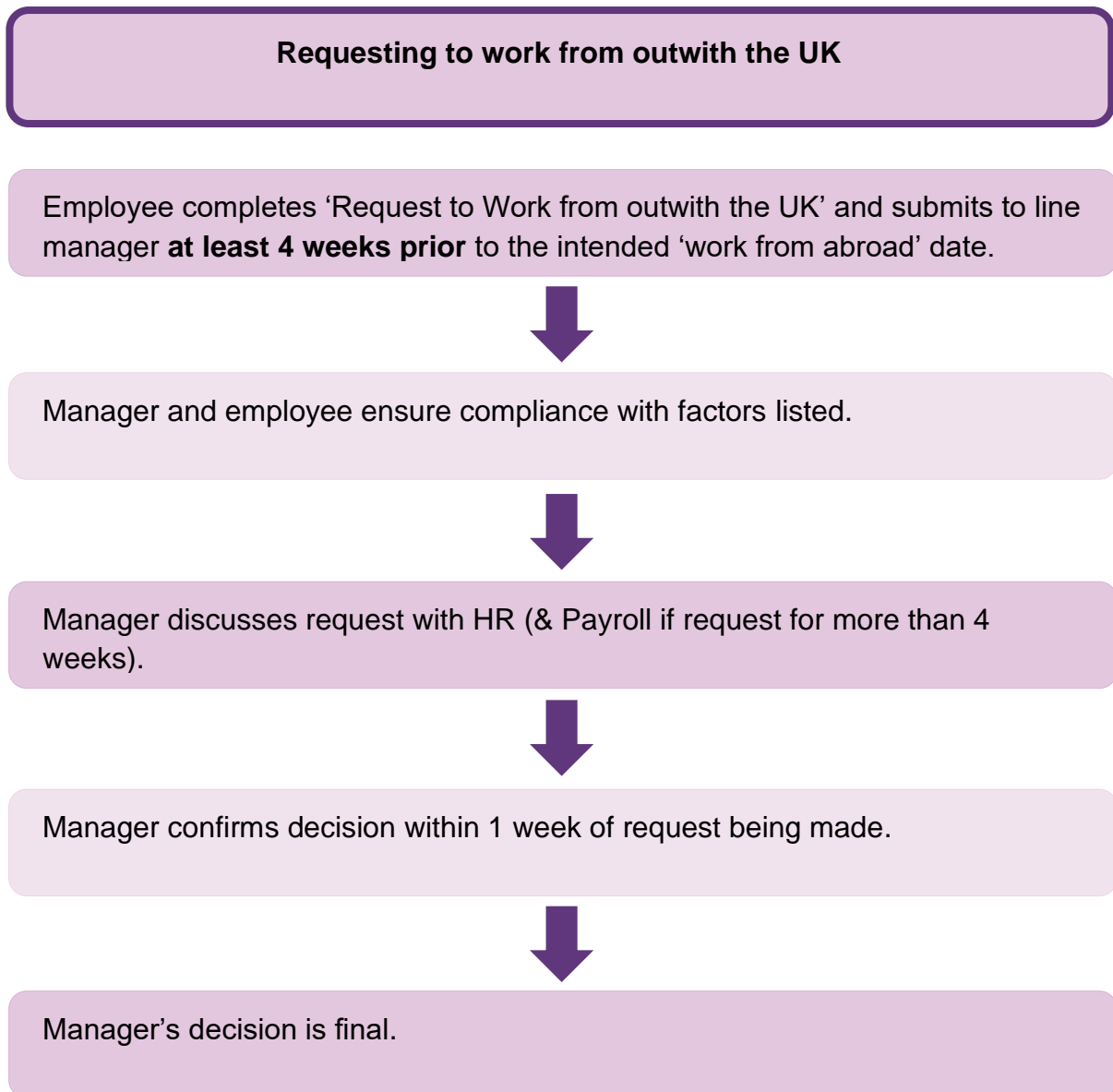
For any long term arrangements exceptionally agreed the following applies:

Employees must sign an agreement confirming understanding of the following:

- An admin fee of £1,000 will be payable in setting up such an arrangement.
- Ongoing costs associated with the agreement to work abroad (taxes, etc) will be picked up by the employee and deducted from salary each month
- There will be no guarantee of an extension at the end of the agreement.
- The agreement can be terminated by either side with one month's notice.
- Aberdeenshire Council will not be liable for any element of working abroad that has been overlooked and the employee ends up owing the other country significant money for tax, or gets themselves in difficulty over information/data being processed from there (potentially against the country's laws), etc.

A contract variation/addendum should be issued to cover the arrangement.

Process to request to work from outwith the UK



Document Revision History

Document Revision History					
Rev No.	Rev Date	Summary of Changes	Reviewing Team	Contributors	Next Review Year
001	11/03/2024	workSTYLE – New Format	HR Operational	J Lockhart M Chapman	
002					

Appendix One – The Resource Pack

