



Global Working requests - A guide

We have prepared the checklist below to help businesses understand the key questions to ask when assessing the risks and practical issues arising from international working.

- What is being proposed? Where does the employee want to work from and for how long?
- What employment law rights will the employee have as a result of working abroad? Are there any mandatory legal rights which the employee gains as a result of working abroad? **You must take country specific legal advice on this issue.**
- Are any amendments needed to their contract of employment as a result of these additional legal rights?
- Does the employee have the right to work where they want to move to? **You must take country specific legal advice on this issue.**
- Will the employee be required to return to the UK? Will they have the requisite immigration permission to do so? **You must take English legal advice on this issue.**
- What is the tax/social security/payroll issues of working abroad for the business and the individual? **You must take country specific specialist advice on this issue.**
- Who will have responsibility for any tax or social security liabilities abroad?
- Is there any impact on the UK tax/social security/payroll position as a result of these arrangements? **You must take English specialist advice on this issue.**
- What are the practical implications of this arrangement?
- Will the contract of employment need varying? For example, you might cover working hours (to take into account time differences), requirements about returning to the UK (including who will be responsible for paying any travel costs), data protection issues, health and safety concerns and confidentiality.
- Would it be helpful to have a policy for dealing with these requests going forwards?
- Should you confirm the place of work for all of your current employees to make sure you know who is working where?
- Should you issue a formal instruction that all employees must update the business if they change their location of work? You might make this a contractual requirement or include failure to do so as an act of misconduct.