

University of Aberdeen

Staff Global Mobility Policy

Contents

Introduction	5
Global mobility	5
Purpose	5
Policy exclusions	5
Key information	6
Criteria	6
Assignment duration	6
Dependents	7
Approval process	7
Cost recharging	7
Employment relationship	7
Annual Leave, working hours and public holidays	7
Assignment documents	8
Health, safety and security	8
Insurance	8
Intellectual property	8
Data protection	9
Ethics and business conduct	9
No cash in lieu of actual reimbursements	9
Authority to approve exceptions	9
Short-Term assignment	9
Pre-assignment preparation	9
Immigration	10
Pre-assignment medical and vaccinations	10
Pre-assignment briefings	10
Language training	11
Relocation:	11
Excess baggage	11
Time off to relocate	11
Travel expenses	11
Temporary living expenses	12
UK housing	12
On assignment:	12
Salary administration	12

Pay delivery	12
Exchange rate	12
Salary progression and promotion	12
Pension	13
Private medical insurance	13
Life insurance	13
On-assignment allowances and benefits:	13
Cost of Living Allowance (COLA)	13
Overseas housing	13
Overseas home ownership	14
Home leave	14
Compassionate leave	14
Emergency evacuation	14
Income tax policy	15
Tax assistance	15
Social security policy	15
End of assignment:	15
Repatriation	15
Excess baggage	15
Time off to relocate	15
Travel expenses	16
Temporary living expenses	16
Extension	16
Localisation	16
Termination	16
Resignation	16
Long-Term Assignment	17
Pre-assignment preparation	17
Pre-assignment visit	17
Immigration	17
Pre-move medical and vaccinations	18
Pre-assignment briefings	18
Language training	19
Relocation	19
Shipment of household goods	19
Relocation allowance	20

Time off to relocate	20
Travel expenses	20
Temporary living expenses	21
UK housing	21
On Assignment	21
Salary administration	21
Pay delivery	21
Exchange rate	21
Salary progression and promotion	21
Pension	21
Private medical insurance	22
Life insurance/assurance	22
On-assignment allowances and benefits:	22
Cost of Living Allowance (COLA)	22
Expatriate Location Allowance	22
Overseas housing	23
Overseas home ownership	23
Education	23
Home leave	23
Compassionate leave	24
Emergency evacuation	24
Income tax policy	24
Tax assistance	24
Social security policy	24
End of assignment	25
Repatriation	25
Extension	26
Localisation	26
Termination	26
Resignation	26
Appendix 1	28

Introduction

Global mobility

The International theme is a key strategic element of [Aberdeen 2040](#) and sets out the University's ambition to connect with others and extend our networks and partnerships around the world. Global mobility is defined as supporting all aspects of deployment of staff with our overseas strategic partners and networks in line with the University's international ambition. Global mobility at the University promotes our core values and enables us to:

- Achieve our business and talent strategies by having the right people, in the right roles and in the right locations.
- Meet our needs by moving our people around the world in an efficient and cost-effective way.
- Create a truly international University.
- Attract, develop and retain a culturally diverse workforce that enhances the student experience.
- Provide our staff with excellent opportunities for personal and professional development.

Purpose

The purpose of this policy is to enable global mobility and to ensure that:

- Staff working overseas are treated fairly and consistently.
- Mobility is managed in a cost-effective way.
- Global risk, compliance and a duty of care to staff are managed effectively.

This policy details the compensation, benefits and allowances provided to staff on short-term and long-term assignments as defined in the Key Information section below. The ongoing review and update of this policy will be the responsibility of the HR team.

Policy exclusions

This policy excludes:

- Staff who wish to work overseas for personal reasons regardless of duration. Requests to work overseas for personal reasons will not be supported unless there is a business case which delivers strategic benefit to the University. Such requests must be made in writing to the Financial Planning Group with Head of School/Directorate approval.
- Staff overseas on pre-existing arrangements prior to the commencement date of this policy.
- Staff who intend to work overseas for less than six months. Please review the [Expenses and Benefits Policy](#) as well as the [Overseas Travel Policy](#).
- Staff on sabbatical overseas or research leave.
- Newly hired staff who wish to work overseas prior to relocating to the UK.
- Appointing staff in overseas locations for short term research or temporary

activity. This also applies to staff appointed on external funding.

Key information

Criteria

The requirement for an assignment must be clearly considered by the applicable School/Directorate and signed off by the Head of School or Director to confirm that all costs incurred will be met by the School or Directorate. Acceptable reasons may include:

- To deliver in-country teaching as required by the University.
- To participate in research activities that are of strategic importance to the University.
- To facilitate and/or strengthen knowledge sharing between the University and its international partners.
- To support the University's international recruitment activities.

Provision of support to job applicants/staff before committing to an assignment

The Senior HR Partner (Immigration/Internationalisation) will ensure that job applicants and staff are provided with information about the country, by signposting to the AIG app ([Travel Assistance \(force.com\)](https://www.force.com)) which will contain information regarding legislation, cultural norms and other information aimed at helping both job applicants and existing staff to consider whether the overseas job opportunity/assignment is appropriate to their circumstances. The Senior HR Partner (Immigration/Internationalisation) will also offer to discuss the information in more detail, referring any queries not covered by the information in the app to AIG for a response.

Should staff have any concerns about working in a particular country, this will be considered, and appropriate support provided. During such considerations, staff will not be expected to disclose personal information, including detail of the reason for not wishing to undertake the assignment overseas. If ultimately, the member of staff does not wish to undertake the overseas assignment this will have no detrimental impact on the member of staff.

Assignment duration

A short-term assignment is typically for a duration of 6 to 12 months in the overseas location. A long-term assignment is typically for a duration of 12 months to 3 years. At the end of the assignment the member of staff is expected to return to work for the University in the UK. The University will work with the member of staff to find a suitable role on return to the UK should there not be a substantive role to return to, taking account of the skills and experience gained during the assignment. There can be no guarantee of a specific position unless agreed prior to the member of staff undertaking the overseas assignment. If the member of staff is engaged on a time-

limited overseas assignment, the Consultation on Avoidance of Redundancy Policy will be followed.

By exception and where business needs demand it, a long-term assignment can be extended for a period. Any extension to an assignment requires the prior agreement of the Head of School or Director and the Financial Planning Committee. The costs of any proposed assignment extension will require advance approval.

Dependents

Staff on a short-term or long-term assignment may be accompanied by their dependent family. The University will recognise a staff member's spouse/partner for the purposes of accompanying. In the event the overseas country's immigration laws do not recognise the non-married or civil partnership dependent, alternative immigration routes will be explored in partnership with HR and/or external provider. However, it may not be possible to support the accompanying dependent without the appropriate immigration permission.

The University will recognise dependent children up to the age of 18 who are not in full or part-time employment, or unmarried dependent children up to the age of 22 (inclusive) who are in full-time tertiary education and are financially dependent on the staff member.

Approval process

All overseas assignments should be approved in advance, taking account of the strategic value against the costs and risks. All assignments must be approved by the applicable Head of School/Director initially. The business case must include the projected costs of the assignment and objectives to measure the success of the assignment. The case will then be considered for approval by the Financial Planning Committee based on the strategic value for the University.

Cost recharging

Where an overseas working project is approved, the Head of School or Director will confirm that all incurred costs will be met by the School or Directorate.

Employment relationship

Where possible, the University will look to retain the member of staff on their existing University of Aberdeen contractual terms and conditions in the UK subject to any mandatory local labour law requirements in the overseas country. Should this not be possible, legal advice will be required to ascertain the employment legislation in the host country.

Annual Leave, working hours and public holidays

While on assignment, the member of staff will follow the University annual leave year and their entitlement (including Public Holidays) will remain as per University terms

and conditions. The staff member is expected to follow hours of work practices and public holidays in the overseas country which may be more generous specifically in relation to Public Holidays. In line with normal practice, annual leave requests are to be pre-authorised by the line manager.

Assignment documents

To assist staff in understanding their assignment compensation package and associated terms and conditions, the University will provide an assignment letter. The assignment letter will confirm the terms and conditions of the assignment, including details about the allowances, support and benefits that will be provided.

Health, safety and security

The University has a duty of care for staff whether they work in the UK or overseas. Whilst UK health and safety law will generally not apply overseas, it is good practice to follow these laws and guidance for all staff in conjunction with the laws in the country.

The University has a responsibility to undertake a [risk assessment](#) of risks to health, safety and security of staff. It is important that the risk assessment is undertaken when overseas working is being considered, as this will form part of the overall discussion. The risk assessment is to be completed by the member of staff and their line manager. Where the working is to be overseas, the line manager and individual should consult the information for the location(s) found on the Foreign Commonwealth Office (FCO) website to ensure this is accommodated.

Should the FCO advise against all but essential travel to a region, this should be discussed further by the Head of School/Directorate and the Head of Health Safety and Wellbeing and the Senior Vice Principal to ensure the risk is fully considered. Should the FCO advise against all travel to a region, this advice must be followed, as it can invalidate insurance.

The University will provide an appropriate health screening for all staff members prior to their travel which is provided through the University's Occupational Health Service or alternative medical provider.

Insurance

For all and any University travel, staff must complete the insurance form [online](#) in advance of the planned trip. Insurance for dependents will also be covered by the University. The University insurance provider is AIG and staff are encouraged to download the AIG app which can provide useful information regarding the service and specific in-country information.

Staff undertaking an overseas assignment should also review the [Overseas Travel Policy and Guidance](#) document.

Intellectual property

Academic members of staff who work overseas and are based with a host institution may be asked to sign an Honorary contract (or equivalent) stating that any intellectual property created belongs to the host institution. Academics are encouraged to discuss with Research and Innovation to ensure they are aware of the property rights of any research material they are involved in prior to signing any such contract.

Data protection

Under Data Protection law, transfer of personal data to a country or organisation based outside the UK must meet specific standards. The University's policy on international data transfers is set out in the [Data Protection policy](#).

Further information on this can be obtained from the Data Protection Officer at dpa@abdn.ac.uk.

Ethics and business conduct

Staff and their accompanying dependents will be representatives of the University in the overseas location. As a result, staff and their accompanying dependents should be familiar with and endeavour to adhere to University policies and applicable UK and overseas country laws. Failure to comply could subject the staff member, their accompanying dependents and the University to legal penalties and result in their early repatriation back to the UK. The staff member and their accompanying dependents are expected to follow both the letter and spirit of the law, not only to protect against criminal or civil penalties, but to maintain and advance the University's image as a good corporate citizen.

No cash in lieu of actual reimbursements

The allowances and benefits set out in this policy are intended to cover additional costs the staff member may incur as a result of going on assignment. If the actual costs incurred are lower than the maximum amounts provided under this policy, no cash allowance will be provided in lieu of the difference.

Authority to approve exceptions

Exceptions to this policy may not be made without prior approval from the Financial Planning Committee and where appropriate, the Senior Management Team.

Short-Term Assignment (6-12 months in duration)

Pre-assignment preparation

The University is committed to assisting staff to be prepared prior to undertaking an International assignment. This is important for the well-being, safety and security of all staff.

Immigration

The member of staff may require a visa or work permit to enable them to work in the overseas country. Any required work permit or visa must be granted before the member of staff leaves to take up work in the overseas location. Every offer of an international assignment is conditional on the staff member (and their dependents) holding valid passports, together with any visas, work permits and/or residence permits and any other documents required for entry into the overseas country. Working overseas without the appropriate immigration authorisation can have significant implications for the staff member and the University.

The work permit process can be complex and may take from six weeks to several months depending upon the UK/overseas country combination. It is very important that the staff member provides all required documentation as soon as possible.

HR can help in coordinate the relevant visa/work permit applications. The cost of visas and work permits for the member of staff (and by exception their dependents) can be reimbursed through expenses. The cost of passports is at the staff member's own expense.

If the member of staff is found to be working overseas without the appropriate work authorisation, external legal advice will be sought to determine the appropriate action in accordance with the immigration regulations in the country. This may result in the member of staff being placed on unpaid leave in the event that work cannot be permitted.

Pre-assignment medical and vaccinations

It is preferable that staff undergo a health assessment prior to departure undertaken by the University's Occupational Health Service or alternative medical provider. The cost of the medical and vaccinations including any associated taxes will be borne by the University if required for immigration purposes.

It is the staff member's responsibility to ensure that all vaccinations and other precautionary measures are taken in a timely manner for both themselves and any accompanying dependents.

Pre-assignment briefings

The following pre-departure briefings will be held with the staff member to explain the details of their International move.

- **HR briefing**

Prior to the move to the overseas location, the staff member will have a briefing with HR. The purpose of this meeting is to explain the terms and conditions of the International move and the extent of the support that will be provided. The meeting will also provide an opportunity to discuss the International assignment letter and compensation package.

- **Country briefing**

Staff undertaking an overseas assignment are encouraged to review the country briefing information as provided by AIG (insurers). There is detailed country information on the AIG application tool including cultural awareness and business etiquette. The Senior HR Partner (Immigration/Internationalisation) will signpost staff to this information and offer the opportunity for further discussion, referring any outstanding queries to AIG for a response.

- **Tax briefing**

The staff member will have a meeting with the University's tax services provider in the UK, to discuss the tax and social security implications of the assignment and to assist with the completion of all necessary departure forms. A meeting with the University's tax services provider in the overseas location will also be provided. It is critical that the staff member attends these tax briefings, completes all necessary forms and works with the University's tax services provider to provide all data required to complete tax returns and other tax obligations. Any late fees or penalties as the result of staff not completing the tax returns or other tax obligations timeously will be borne by the staff member. Any taxes due on this benefit will be borne by the University.

Language training

If the language of the overseas location is different to the UK, then the member of staff can undertake language training. The Language Centre may be able to assist with language training. The cost of tuition can be reimbursed up to the maximum of 30 hours in total. Ideally the language training should begin prior to the move. The University will meet the costs of this training, in agreement with the budget holder as well as any associated taxes on this benefit.

Relocation:

- **Excess baggage**

The University will cover the cost of excess baggage, including any taxes, up to a maximum of 30 kg for the member of staff to move a reasonable amount of personal belongings on the outbound flight to the overseas location. Excess baggage for dependents up to a maximum of 30 kg will also be covered.

- **Time off to relocate**

Any time off for the member of staff to move and settle into their overseas location should be determined by liaising with the staff member's Head of School/Director. The time taken off to relocate is expected to be no more than 5 business days.

- **Travel expenses**

Costs relating to the initial relocation to the overseas location will be reimbursed in line with the [University's Expenses and Benefits Policy](#) in place at the time of travel.

- **Temporary living expenses**

It is the intention that the staff member will move directly into their accommodation in the overseas location. However, sometimes it is necessary for the staff member to move into a hotel or other temporary lodging for a period in the UK, and/or overseas location. If this is the case the University will reimburse reasonable hotel expenses normally for not more than 7 days.

Expenses may be claimed to cover meals and incidental expenses as outlined in the [Expenses and Benefits Policy](#).

Any taxes due in respect of temporary living expenses will be borne by the University.

UK housing

As International assignments are intended to be temporary, should the staff member decide to rent or sell their UK accommodation, the University will not provide any assistance with the costs incurred nor compensate for any loss realised on the rental or sale. It is the staff member's responsibility to notify mortgage companies and insurers of the status of their property.

On assignment:

Salary administration

For the duration of a short-term assignment, salary administration will be based on the University's UK policies and practices.

Pay delivery

The delivery of pay, in most cases, will be via the UK payroll as normal.

Exchange rate

Normally the exchange rate used for any transferred funds to the overseas country will be set by the University and will be based on an average of the exchange rate during the 3 months prior to review.

Salary progression and promotion

Normal incremental progression of salary will occur as per the substantive terms and conditions of appointments for any staff undertaking an assignment overseas. Staff will remain eligible to apply for promotion, regrading or a contribution award through

the standard procedures for managing promotion and recognising contribution for Academic, Academic-Related and Professional Staff.

Pension

During the assignment, the staff member will continue to contribute to the recognised University pension scheme, provided this is legally possible. If it is not possible, a suitable alternative will be agreed.

Contributions will be calculated based on base salary only, subject to any legal requirements in the UK or overseas location. Assignment allowances and benefits will not be considered pensionable income.

Private medical insurance

The University will provide basic international private medical coverage for the staff member and eligible dependents for the duration of the overseas assignment, Any taxes due on this benefit will be borne by the University.

Life insurance

Where possible, the staff member will continue to receive life insurance cover in line with membership of the pension scheme. Should this not be possible alternative life insurance will be sought by the University.

On-assignment allowances and benefits:

- **Cost of Living Allowance (COLA)**

The staff member may be provided with a cost of living allowance (COLA). This is provided to ensure the staff member can maintain an equivalent spending power in the overseas country. The COLA payable is based on data supplied by independent external advisors and reflects differences between the costs of goods and services and currency fluctuations between the UK and overseas location.

A COLA is paid only where the cost of living is higher in the overseas location than it is in the UK and will be paid net of any taxes. If the cost of living is lower, a negative COLA will not be applied.

COLA will be reviewed every 12 months.

- **Overseas housing**

The University will determine a budget for rented accommodation that is commensurate with the staff member's role and family circumstances. This may not necessarily match UK housing, but attempts (with independent external input) will be

made to find accommodation of an equivalent standard in keeping with local arrangements.

The determined budget is the only amount that the University will pay in respect of all housing. Any related tax costs will be borne by the University on this benefit. Expense claims will therefore not be paid in respect of further costs. If the staff member chooses a property that exceeds their budget, they will be responsible for the additional costs. If the actual cost is lower than the housing budget, the staff member will not benefit from the difference. Any insurance is the staff member's personal responsibility.

Throughout the assignment it is the staff member's responsibility to ensure the overseas property is well maintained. Any damages or neglect are the staff member's own responsibility.

Overseas home ownership

Overseas home ownership is strongly discouraged. Any costs resulting from overseas home ownership will be at the staff member's own expense, including any loss on taxes and currency losses or gains. No assistance will be provided if a property is purchased in the overseas location.

Home leave

Staff will be entitled to two home leave trips to the UK assuming the assignment is for a period of 12 months. If the assignment is for 6 months the entitlement will be for one home leave trip. The standard of travel will be in line with the University's Overseas Travel Policy. Home leave is provided so the staff member can maintain relationships with family, friends and work colleagues in the UK. Any taxes due in respect of home leave travel will be borne by the University.

The staff member is expected to use annual leave for home leave (i.e. additional time off is not provided).

Compassionate leave

In the event of serious illness or death of an immediate family member in the UK, the University will provide emergency home leave for the staff member. Return airfares will be provided in line with the University's Overseas Travel policy, together with a defined number of days leave, dependent upon circumstances.

Emergency evacuation

The University will provide the staff member with emergency evacuation cover, which provides for repatriation to the UK or another suitable location in the event of serious illness, injury or in the case of a natural disaster or extremely adverse political situation.

Income tax policy

Staff will be responsible for all UK and overseas taxes on all sources of income unless otherwise stated in this policy.

Tax assistance

The University's chosen tax provider will provide advice and assist staff in the preparation of UK and overseas tax returns where required. The University chosen tax provider's standard cost for the tax return will be borne by the University. It is critical that the member of staff works with the chosen tax services provider to return all required documents in line with the timelines provided. Any penalties that arise as a result of the staff member providing late or incorrect information will be at the staff member's own expense.

Social security policy

Wherever possible it is intended that the staff member continues to participate in the UK social security scheme. Where there is a reciprocal agreement between the UK and the overseas country, the University's chosen tax advisor will apply for the necessary approvals for staff to continue making contributions to the UK social security scheme. Where UK contributions are no longer permitted, the University will facilitate payments to the overseas scheme.

Staff will be responsible for social security taxes unless otherwise stated in this policy.

End of assignment:

Repatriation

- **Excess baggage**

The University will cover the cost of excess baggage up to a maximum of 30 kg for reasonable personal belongings for the member of staff for the return journey to the home location and any associated tax costs. Excess baggage for dependents up to a maximum of 30 kg will also be covered.

- **Time off to relocate**

Any time off for the member of staff to move and settle back into the UK should be determined by liaising with the Head of School/Director. The time taken off to relocate is expected to be no more than 5 business days.

- **Travel expenses**

Costs relating to repatriation to the UK will be reimbursed. The reimbursement will cover staff, in line with the University's Overseas Travel Policy in place at the time of travel.

- **Temporary living expenses**

The University recognises that it may not always be possible for the member of staff to move back to their permanent UK home straight away. In such circumstances the University will cover reasonable accommodation and subsistence costs for up to a maximum of 3 days in the UK/Overseas location.

Reimbursement of expenses related to meals and incidental expenses if hotel accommodation is provided. No additional expense claims will be accepted if a serviced apartment is provided. Any taxes due on these expenses will be borne by the University.

Extension

In some circumstances it might be necessary to extend the overseas assignment. Assignment extensions must be discussed with and approved by the Head of School/Director and the Financial Planning Group.

Staff will generally not be permitted to remain on short-term assignment beyond 12 months from their original start date. If staff remain in the overseas location beyond 12 months reference should be made to the Long-Term Assignment Policy within this section.

Localisation

If it is agreed between the University and the staff member that they will remain in the overseas location after their agreed long-term assignment, localised terms and conditions will be offered in line with the employment legislation in country. At this point this policy will cease to apply. Notice of the change to localised arrangements between the University and the member of staff will be mutually agreed.

Termination

If an assignment is prematurely terminated by the University (on grounds of dismissal) or the member of staff, the member of staff will be repatriated to the UK. The repatriation terms and conditions detailed in this policy will apply.

Where the termination is due to dismissal, the University reserves the right to request a contribution to or to recover the full cost of repatriation from the member of staff.

Resignation

If resignation occurs within 12 months of the start of the assignment, staff will be expected to repay to the University their relocation costs as follows:

From assignment start date	% of relocation cost to be repaid to the University
Within 6 and 9 months	100%
Between 9 and 12 months	50%

Long-Term Assignment (over 12 months)

Pre-assignment preparation

The University is committed to helping staff prepare prior to undertaking an International assignment. This is important for the wellbeing, safety and security of all staff.

Pre-assignment visit

To help the member of staff and their partner/spouse to familiarise themselves with the overseas country, evaluate housing and schools and prepare for the assignment, the University will provide a pre-assignment visit to the overseas location for up to 5 days. The reimbursement of expenses will include:

- Air travel
- Hotel accommodation
- Reasonable meals and incidentals

All reimbursements will be made in line with the University's Overseas Travel policy. Where possible, the pre-assignment visit should coincide with a business trip. Any taxes due in respect of costs reimbursed by the University will be borne by the University.

Immigration

Staff may require a visa or work permit to enable them to work in the overseas country. Any required work permit or visa must be granted before staff leave to take up work in the overseas location. Every offer of an International assignment is conditional on the member of staff (and eligible dependents) holding valid passports, together with any visas, work permits and/or residence permits and any other documents required for entry into the overseas country.

The work permit process can be complex and may take from six weeks to several months depending upon the UK/overseas country combination. It is very important that the member of staff provides all required documentation as soon as possible.

HR will help coordinate the relevant visa/work permit applications by engagement with overseas partner (where appropriate), or via an external provider. The cost of visas and work permits for the staff member (and eligible dependents) can be reimbursed via expenses. The cost of passports for the staff member and their dependents is at their own expense.

If the member of staff is found to be working overseas without the appropriate work authorisation, external legal advice will be sought to determine the appropriate action in accordance with the immigration regulations in the country. This may result in the member of staff being placed on unpaid leave in the event that work cannot be permitted.

Pre-move medical and vaccinations

It is preferable that staff undergo a health assessment prior to departure undertaken by the University's Occupational Health Service or alternative medical provider. The cost of the medical and vaccinations including any associated taxes will be borne by the University if required for immigration purposes.

It is the staff member's responsibility to ensure that all vaccinations and other precautionary measures are taken in a timely manner for both themselves and any accompanying family members.

Pre-assignment briefings

The following pre-departure briefings will be held with the member of staff to explain the details of their International move.

- **HR briefing**

Prior to the move to the overseas location, the member of staff will have a briefing with HR. The purpose of this meeting is to explain the terms and conditions of the International move and the extent of the support that will be provided. The meeting will also provide an opportunity to discuss the International assignment letter and compensation package.

- **Country briefing**

Staff undertaking an overseas assignment are encouraged to review the country briefing information as provided by AIG (insurers). There is detailed country information on the AIG application tool including cultural awareness and business etiquette. The Senior HR Partner (Immigration/Internationalisation) will signpost staff to this information and offer the opportunity for further discussion, referring any outstanding queries to AIG for a response.

- **Tax briefing**

The member of staff will have a meeting with the University's tax services provider in the UK, to discuss the tax and social security implications of the assignment and to

assist with the completion of all necessary departure forms. A meeting with the University's tax services provider in the overseas location will also be provided. It is critical that the member of staff attends these tax briefings, completes all necessary forms and works with the University's tax services provider to provide all data required to complete tax returns and other tax obligations. Any taxes due on this benefit will be borne by the University.

Language training

If the language of the overseas location is different to the UK, then the member of staff will be encouraged to take language training. The University will reimburse the cost of tuition up to a maximum of 30 hours in total. Ideally the language training should begin prior to the move. The University will meet the costs of this training, in agreement with the budget holder as well as any associated taxes on this benefit.

Relocation

- **Shipment of household goods**

The University will pay for the shipment of reasonable household goods, furnishings and personal effects for the member of staff and eligible dependents, subject to the maximum limits set out below:

	Air freight	Container Size
Staff	30 (kg)	20 ft.
Each additional dependent	30 (kg)	Included in the above.
Maximum limits	90 (kg)	20 ft.

The following will be covered by the University:

- Packing and loading of household goods.
- Surface or air freight.
- Insurance.
- Host country customs and import duties.
- Delivery and unpacking at the destination.

The University will not pay any costs associated with the shipment of heavy, bulky or expensive items such as (but not limited to):

- Automobiles, motorcycles, boats, or other recreational equipment.
- Items of unusual value such as jewellery, antiques, works of art, coin or stamp collections etc.
- Alcohol.
- Pets.

- Items which are unreasonable to ship due to the overseas country's import restrictions and/or excessive shipment costs such as pianos, lawn furniture, pool tables etc.

All shipments must be pre-approved by the designated budget holder, and in line with the University's relocation policy (must obtain three quotes), details of which will be provided by HR.

Excess baggage charges will not normally be reimbursed by the University and are the responsibility of the staff.

- **Relocation allowance**

A relocation allowance will be paid to the member of staff to contribute towards incidental expenses associated with relocation to the overseas location. The allowance will be calculated based on the University's approach and will be capped at a maximum salary.

The allowance will be delivered in the month of the effective start date of the assignment and the University will pay all taxes due on this allowance. The net relocation allowance will be equal to one month's base salary subject to the maximum salary cap.

The relocation allowance is designed to provide some assistance in covering expenses such as, (but not limited to):

- Utilities installation.
- Purchase and conversion of minor electrical appliances, including electrical convertors and transformers.
- Legal expenses involved in appointment of power of attorney, updating wills etc.
- Additional clothing required due to climatic conditions.
- School uniforms.
- Bank charges, including wire transfer fees.
- Overseas driver's licence.

- **Time off to relocate**

Any time off for the member of staff to move and settle into their overseas location should be determined by liaising with the Head of School/Director. The time taken off to relocate is expected to be no more than 5 business days.

- **Travel expenses**

Costs relating to the initial relocation to the overseas location will be reimbursed for the staff and accompanying dependents in line with the [University's Overseas Travel Policy](#) in place at the time of travel.

- **Temporary living expenses**

It is the intention that the member of staff will move directly into their accommodation in the overseas location. However, sometimes it is necessary for the staff to move into a hotel or other temporary lodging for a period in the UK, and/or overseas location. If this is the case the University will reimburse hotel expenses for 7 days.

Any taxes due in respect of temporary living expenses will be borne by the University.

UK housing

As International assignments are intended to be temporary. Should the member of staff decide to rent or sell their UK accommodation, the University will not provide any assistance with the costs incurred, nor compensate for any loss realised on the rental or sale.

On Assignment

Salary administration

For the duration of a long-term assignment, salary administration will be based on the University's UK policies and practices.

Pay delivery

The delivery of pay, in most cases will continue to be from the UK payroll as normal. This is subject to any local requirements in the overseas country.

Exchange rate

Normally the exchange rate used for transferring funds to the overseas country will be set by the University and will be based on an average of the exchange rate during the 3 months prior to review.

Salary progression and promotion

Normal incremental progression of salary will occur as per the substantive terms and conditions of appointments for any staff undertaking an assignment overseas. Staff will remain eligible to apply for promotion or a contribution award through the standard procedures for managing promotion and recognising contribution for Academic, Academic-Related and Professional Staff.

Pension

During the assignment, the staff member will continue to contribute to the recognised University pension scheme, provided this is legally possible. If it is not possible, a suitable alternative will be sought.

Contributions will be calculated based on base salary only, subject to any legal requirements in the UK or overseas location. Assignment allowances and benefits will not be considered pensionable income.

Private medical insurance

The University will provide basic international private medical coverage for the staff member and eligible dependents for the duration of the overseas assignment. Any taxes due on this benefit will be borne by the University.

Life insurance

Where possible, the member of staff will continue to receive life assurance cover in line with membership of the pension scheme. Should this not be possible alternative life insurance will be sought by the University.

On-assignment allowances and benefits:

- **Cost of Living Allowance (COLA)**

To ensure that the member of staff is able to maintain an equivalent spending power in the overseas location, a cost of living allowance (COLA) may be paid. The amount of COLA payable is based on data supplied by external advisors and reflects differences between the costs of goods and services and currency fluctuations between the UK and overseas location.

A COLA is paid only where the cost of living is higher in the overseas location than it is in the UK and will be paid net of any taxes. If the cost of living is lower, a negative COLA will not be applied.

- **Expatriate Location Allowance**

The University may, at its discretion, include in the assignee's salary calculation, a temporary 'Expatriate Location Allowance'. This allowance would be applied in the following circumstances:

- i) To provide some additional incentive to encourage international mobility.
- ii) To compensate the staff and eligible dependents for the general impact of uprooting home and moving abroad.
- iii) To help cover any additional expenditure arising from living abroad.

The allowance will be calculated as a % of gross (reference) salary, and paid net, after deduction of tax, as part of the salary calculation. The level of allowance will be banded, dependent upon the host country. Independent advice will be taken by HR on different locations to determine the appropriate level of allowance. This form of salary adjustment is designed specifically for staff on assignment overseas as an alternative to a negotiated salary increase.

- **Overseas housing**

The University will determine a budget for accommodation that is commensurate with the staff member's role and family circumstances. This may not necessarily match UK housing, but attempts will be made to find accommodation of an equivalent standard in keeping with local arrangements.

This is the only amount that the University will pay in respect of all housing related costs other than any associated employment taxes on the staff member's benefit. Expense claims will therefore not be paid in respect of further costs. If the member of staff chooses a property that exceeds their budget, they will be responsible for the additional costs. If the actual cost is lower than the housing budget, the member of staff will not benefit from the difference. Any insurance is the staff member's personal responsibility.

Throughout the assignment it is the staff member's responsibility to ensure the overseas property is well maintained. Any damages or neglect are the staff member's own responsibility.

Overseas home ownership

Overseas home ownership is strongly discouraged. Any costs resulting from overseas home ownership will be at the staff member's own expense, including any loss on taxes and currency losses or gains. No assistance will be provided if a property is purchased in the overseas location.

Education

To minimise disruption to the education of the staff member's dependent children, where appropriate, the University will provide education support in the overseas location, if no comparable state education is available. The University will reimburse approved tuition fees and other mandatory costs (excluding daily travel costs to the school, school uniforms, books and extra-curricular activities) at a local international school or equivalent in the overseas country. This will be provided for dependent children between the ages of 4 and 18 who are eligible for the University-provided assistance. The University does not contribute to the cost of pre-school education.

The HR team will provide details of reasonable fees in the area (based on external review) and these fees must be approved in advance with the Head of School or Director on the basis that these costs will come out of their budget. If the staff member wishes to use a school with higher fees, the additional cost will be theirs to bear. If the staff member is already paying for their children's private education in the UK, the University will only cover any cost difference in the provision or private schooling in the overseas location.

Any taxes due on education costs as outlined above will be borne by the University.

Home leave

The University will pay for up to two home leave visits per year commencing with the date of the assignment in accordance with the [University's Overseas Travel Policy](#). Any taxes due in respect of these visits will be borne by the University.

The member of staff is expected to use annual leave for home leave (i.e. additional time off is not provided).

Compassionate leave

In the event of serious illness or death of an immediate family member in the UK, the University will provide emergency home leave for the member of staff and any eligible accompanying dependents. Return airfares will be provided in line with the University's Overseas Travel policy, together with a defined number of days leave, dependent upon circumstances.

Emergency evacuation

The University will provide the member of staff and any eligible accompanying dependents with emergency evacuation cover, which provides for repatriation to the UK or another suitable location in the event of serious illness, injury or in the case of a natural disaster or extremely adverse political situation.

Income tax policy

The member of staff will be responsible for all UK and overseas taxes on all sources of income unless otherwise stated in this policy.

Tax assistance

The University's chosen tax provider will provide advice and assist staff in the preparation of UK and overseas tax returns where required. The University chosen tax provider's standard cost for the tax return will be borne by the University. It is critical that the member of staff works with the chosen tax services provider to return all required documents in line with the timelines provided. Any penalties that arise as a result of the staff member providing late or incorrect information will be at the staff member's own expense.

Social security policy

Wherever possible it is intended that the member of staff continues to participate in the UK social security scheme. Where there is a reciprocal agreement between the UK and the overseas country, the University's chosen tax advisor will apply for the necessary approvals for the staff member to continue making contributions to the UK social security scheme. Where UK contributions are no longer permitted, the University will facilitate payments to the overseas scheme.

The member of staff will be responsible for staff social security taxes unless otherwise stated in this policy.

End of assignment:

Repatriation

- **Shipment of household goods**

The University will assist with the return shipment of the staff member's goods from the overseas location. The staff member will be eligible for goods shipment based upon the limitations and conditions described in the 'Shipment of household goods' section of this policy.

The University will provide, through its preferred provider, replacement value insurance based upon the declared value of your goods up to a reasonable limit based on your maximum shipment weight/volume.

- **Re-settlement allowance**

A one-off resettlement allowance will be paid to the member of staff as a contribution towards incidental expenses associated with the staff member's repatriation back to the UK.

The allowance will be calculated based on the University's approach and will be delivered in the month of the effective end date of the assignment. The allowance will be capped at a maximum salary of the University's approach. The University will pay all taxes due on this allowance.

- **Time off to relocate**

Any time off for the member of staff to move and settle back into the UK should be determined by liaising with the Head of School/Director. The time taken off to relocate is expected to be no more than 5 business days.

- **Travel expenses**

Costs relating to repatriation back to the UK will be reimbursed. The reimbursement will cover the member of staff and eligible accompanying dependents, in line with the [University's Expenses and Benefits Policy](#).

- **Temporary living expenses**

The University recognises that member of staff and their accompanying dependents may need to stay in temporary accommodation. Temporary living expenses will be paid for a total of 6 days.

Reimbursement of expenses related to meals and incidental expenses are available for hotel accommodation. No additional expense claims will be accepted if a serviced

apartment is provided. Any taxes due on these expenses will be borne by the University.

Extension

In some circumstances it might be necessary to extend the overseas assignment. Assignment extensions must be discussed with and approved by the Head of School/Director and the Financial Planning Group.

Staff will generally not be permitted to remain on Long-Term Assignment beyond 4 years from the original start date.

Localisation

If it is agreed between the University and the staff member that they will remain in the overseas location after their agreed long-term assignment, localised terms and conditions will be offered in line with the employment legislation in country. At this point this policy will cease to apply. Notice of the change to localised arrangements between the University and the member of staff will be mutually agreed.

Termination

If an assignment is prematurely terminated by either the member of staff or the University (on the grounds of dismissal), the member of staff and accompanying eligible dependents will be repatriated to the UK. The repatriation terms and conditions detailed in this policy will apply.

Where the termination is due to dismissal, the University reserves the right to request a contribution to or to recover the full cost of repatriation from the member of staff.

Resignation

If resignation occurs within 24 months of the start of the assignment, the staff member will be expected to repay to the University their relocation costs as follows:

From assignment start date	% of relocation cost to be repaid to the University
Within 12 months	100%
Between 12 and 18 months	50%
Between 18 and 24 months	25%

Appendix 1

Overseas Housing (Accommodation Allowance)

Location	Grade	Amount Per Month
Doha, Qatar	5 – 9	£1,500 per month
Further countries to be populated as/where required	-	-

Title	Staff Global Mobility Policy
Author / Creator	Sharon Cassidy
Owner	Sharon Cassidy
Date published / approved	November 2021
Version	1
Date for Next Review	February 2023
Audience	Staff
Related	
Subject / Description	<p>The purpose of this policy is to enable global mobility and to ensure that:</p> <ul style="list-style-type: none"> ● Staff working overseas are treated fairly and consistently. ● Mobility is managed in a cost-effective way. ● Global risk, compliance and a duty of care to staff are managed effectively. <p>This policy details the compensation, benefits and allowances provided to staff on short-term and long-term assignments as defined in the Key Information section below. The ongoing review and update of this policy will be the responsibility of the HR team.</p>
Equality Impact Assessment	No
Section	Staff
Theme	Employment
Keywords	Global Mobility, Overseas working, overseas assignment, international working