

UNIVERSITY OF ABERDEEN

Internationalisation Policy

1. Introduction

International exchange is essential in order to give students and staff access to international academic environments and to remain competitive in an increasingly globalised education market. Internationalisation provides an international perspective in education and research, links with Universities in other parts of the world, increasing mobility for students, and provides a unique opportunity for the University of Aberdeen to enhance its global presence.

This policy is intended to outline the broad framework and principles for employing staff in a transnational educational environment. This document applies only to employees on UK contracts of employment issued by the University of Aberdeen. The policy excludes employees recruited on contracts of employment in another country (for example non University of Aberdeen contracts, and employment agency contracts), where specific terms and conditions will apply, and those required to be permanently mobile.

2. Scope

This policy applies to all staff and provides an overview of the issues that require consideration when employing staff overseas or posting existing members of staff overseas. This policy does not cover routine travel overseas such as attendance at conferences, undertaking short-term international research, student recruitment activities or representing the University at meetings, currently undertaken by existing members of staff. Guidance for staff travelling overseas on University business can be found within the Policy on Travel Overseas.

This policy does not apply to staff on international assignment that is funded by an external grant or those on sabbatical. When applying for a grant it is important to consider the additional elements of overseas working such as relocation expenses, travel, schooling etc as part of the grant proposal. See further information on this in Section 9.11 External Funding.

This policy differentiates between short and long terms assignments for staff working overseas. These are defined in the following terms:

Long term assignments - employees are assigned by the University to work in another country for a period of 6 months to 5 years and arrangement will be made to support the relocation of the individual and their family.

Short term assignments - employees are assigned by the University to work in another country for a period of 4 weeks to 6 months and in most situations the University would not expect the family of the individual to relocate and as such should the individual wish to be accompanied by their family this would normally be at the individual's own expense.

Heads of Schools should discuss with Human Resources any proposals to employ staff members overseas to ensure that appropriate advice and guidance can be given on the appropriate contractual terms and benefits to be put in place before any commitment is given to employing staff overseas.

3. Pre-Assignment Preparation for Long Term Assignments

The University is committed to assisting employees and their families to be properly prepared prior to undertaking international assignments. This is particularly important to ensure the safety and security of employees.

3.1 Pre-visits

Visits for the employee and spouse/partner going on assignment will normally be supported by the University, the number and length of these visits will be determined by agreement with the budget holder in advance of any visits taking place, and will only be granted once a decision in principle

has been made to accept the overseas assignment. The University will meet the cost of reasonable expenses associated with the visit, as agreed with the budget holder and in line with the University's expenses policy. Wherever possible, the visit should be used to identify suitable accommodation and schooling, and may be combined with a job briefing.

3.2 Host Country and Cultural Briefings

Any employee undertaking an overseas assignment will be required to attend a briefing on the host country. This briefing is intended to help the employee and accompanying family to adjust well and settle quickly in the host country. The provision and content of such training will vary depending upon previous experience, the needs of the employee, the family and the host country but will cover many of the practicalities of working overseas for the University as well as specific cultural aspects of the country they will be working in. Important areas such as business etiquette, and cultural and diversity awareness within the host country will be covered.

3.3 Language Training

Language training may be appropriate to allow the employee and family to integrate into the local culture. Where appropriate, it may be provided both prior to departure and on arrival. The University will meet the costs of this training, on agreement with the budget holder. The training may be extended to the entire family, where appropriate.

3.4 UK Housing

The employee is wholly responsible for his or her UK accommodation whilst on assignment and the payment of any associated costs, including agency fees for renting a property out. It is the employee's responsibility to notify mortgage companies and insurers of the status of their property.

3.5 Personal, Financial and Legal Matters

It is the responsibility of the employee to ensure that mechanisms and procedures are in place to deal with any matters relating to personal financial and legal circumstances in the UK whilst on assignment e.g. granting Power of Attorney. A power of attorney gives the attorney the legal authority to deal with third parties such as banks or the local council. Further useful information on the role of a Power of Attorney can be found on the Citizens Advice Bureau website, www.adviceguide.org.uk/. Employees are strongly encouraged to take independent advice on their own legal and financial matters.

3.6 Safety

The University is committed to ensuring the health, safety and wellbeing of all employees including those who travel abroad and conduct overseas assignments.

Appropriate health and safety risk assessments will be carried out at the overseas work location as part of the due diligence involved in setting up the new arrangement. The health and safety training needs for any particular assignment will be identified by the host country line manager, who will ensure that a safety induction takes place shortly after the assignment starts.

The University will provide an appropriate health screening for all staff members (and their families as appropriate) prior to their travel. This will be provided through the Universities Occupational Health Service. This will include ensuring that all individuals receive the necessary immunisations and/or medication recommended for the country they are travelling to.

4. Family

Depending on the length of the assignment and the individual employee's circumstances, the employee may be accompanied by family members and generally it is expected that for long term assignments this will be the case. Individuals fulfilling short term assignments are expected to be unaccompanied.

5. Immigration and Other Legal Requirements

Every offer of an international assignment is conditional on the employee (and any accompanying family) holding valid passports, together with any visas, work permits and/or residence permits, and any other documents required for entry into the host country. The cost of visas and work permits will be reimbursed by the University, for the employee and their dependants, but the cost of passports will be at the employee's expense.

6. Salary

6.1 Short term assignments

The employee's UK Base Salary will continue to be paid during the period of the assignment less statutory PAYE and NIC deductions and any other agreed deductions such as employee pension contributions. The terms and conditions of an employee's appointment by the University will continue to apply throughout the assignment.

6.2 Long term assignments

The remuneration package for employees assigned overseas is intended to be equitable and is based upon the principle that working abroad should not disadvantage an employee's standard of living. Recognition of varying conditions in each location is also included.

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 employee and dependants 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 the employee's gross (reference) salary, and paid net, after deduction of hypothetical 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 expatriated employees as an alternative to a negotiated salary increase.

To facilitate the return to the UK at the end of the assignment and to promote consistency and equity, we will seek to keep the employee's base salary at an appropriate point on the relevant University pay scale and apply the normal University rules regarding pay progression during the length of the assignment.

Delivery of Pay

Annual salary is normally payable in 12 equal instalments into an appropriate bank account. During the assignment the employee's salary will normally be paid in two parts, a net sterling payment, which will be paid into a UK bank account of the employee's choice, and a net payment in local currency, which will be paid to the employee in the host country. The employee may choose to alter the way the payments in each currency are split providing that the amount paid in sterling in the UK is sufficient to cover any deductions required. Staff relocating from the UK shall be paid in Sterling into a UK bank account.

Where it is not possible to make payment in local currency, a net sterling payment may be paid into a bank in the host country. The salary will be paid monthly in arrears.

The conditions for payment of salary during absence through illness or personal circumstances will be made in accordance with UK terms and conditions. However, the salaries of employees having to return home for a lengthy period will revert to the level of their home base salary. This will be determined by the project manager with advice from HR.

Should a situation arise where a member of staff is hospitalised whilst working overseas the University's insurance will support the repatriation of the individual to the UK as appropriate.

Exchange Rate

Normally the exchange rate used for transferring funds to the host 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 employee undertaking an assignment overseas.

Employees 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.

Cost of Living Adjustment

The University will, where appropriate, apply a temporary cost of living allowance to reflect the difference in key living expenses in the host location. This will protect the buying power of the employee's net assignment salary.

The University will not normally apply a negative cost of living allowance – i.e. the employee will benefit from the advantage of living in a location with a lower cost of living.

An assessment of the need for cost of living adjustments will be made by the Director of HR with independent information provided through appropriate market research.

Statutory Entitlements

Whilst entitlements to statutory entitlements such as sick pay, maternity pay and redundancy pay will vary according to the host countries own statutory and legal arrangements staff undertaking overseas assignments will retain the full terms and conditions of their appointment by the University.

7. Pension Plans and Life Cover

In most cases the employee will remain in the UK pension plan, i.e. USS or UASLAS scheme as provided by the UK employment contract. If an employee makes Additional Voluntary Contributions (AVCs) these can normally also be continued.

Life cover will normally continue to be available through the USS or UASLAS pension plans. Where this is not possible, alternative equivalent cover will be sourced by the University for the duration of the assignment. It should be noted that such cover may subject to medical clearance in line with the provider's terms.

8. Tax and Social Security

8.1 Short term assignments

For assignments of up to 183 days, i.e. 6 months (per calendar year, tax year or any 12month period as defined by the relevant tax treaties), the employee normally remains tax liable in the UK and *may not* incur a host country tax liability.

Where the work undertaken in the UK and overseas is of the same type, individuals will be required to pay tax on the part of their earnings allocated to their UK work. This will be calculated by counting the number of days worked in the UK. The number of days spent in the UK is not the only consideration when determining whether someone is deemed to be resident in the UK and therefore liable to pay tax on their earnings. Other considerations such as how many days have been spent in the UK, where they have a home and if there are any family ties are taken into account. If individuals are resident in the UK for any part of a tax year they may be taxed as a resident for the full year and may need to submit a claim for split year treatment.

Should a host country tax liability arise at any point during the assignment, the University will tax equalise the employee to the UK to ensure that the employee will pay approximately no more or no less tax than they are currently paying in the home location.

If a tax return is required in the UK or the host location the University will meet any prior agreed fee for assistance in completing the return. Any tax arising on the provision of this benefit will be met by the University.

For tax purposes all employees are required to maintain an accurate travel diary for the duration of the assignment documenting days travelled outside of the host country in order to correctly assess the total number of days spent in the host country. Additionally all supporting documents such as boarding passes, tickets, receipts, etc. should be retained as these may be required by the fiscal authorities.

For assignments within the EEA the employee will continue to pay UK National Insurance and be exempt from any host country contributions. This will also apply to countries outside of the EEA with which the UK has a reciprocal social security agreement. HR will obtain the necessary E101 or Certificate of Coverage to ensure continuing cover in the UK and exemption from the host plan. If the assignment is to a country with which the UK has no reciprocal agreement, UK NIC will continue to be payable, for a period of up to 52 weeks from the date of departure. The University will meet the costs of any additional compulsory social security contributions in the host country.

8.2 Long term assignments

In general, when an employee undertakes a long term assignment overseas then taxation issues arise both in the UK and in the host country. The University wishes to minimise taxation liabilities and must ensure tax compliance in both the UK and host country.

For assignments exceeding 6 months there will almost certainly be a tax liability in the host country, with a continued tax liability in the UK. However, rules vary from country to country and therefore, when planning the terms and conditions of short term assignments, both home and host country tax obligations will be taken into consideration. Tax on the provision of benefits such as accommodation, home leave, etc, will also be considered.

The University's policy is to:

- Operate a system of tax equalisation with regard to long term assignments.
- Provide independent taxation advice and assistance to the employee (up to the value of £500) at the beginning and at the end of the assignment. Depending on the length of the assignment, advice and assistance may also be given during the time overseas, if agreed in advance with the budget holder.
- Ensure all taxes due on employment income and benefits are paid across to the relevant foreign tax authority on behalf of the employee.

9. Assignment Allowances and Benefits

9.1 Expenses for Short Term Assignments

Employees are reminded to review the Expenses and Benefits Policy (July 2017) which outlines the expenses that can be claimed in association with business travel.

9.2 Relocation costs

For assignments up to 6 months, the University will cover reasonable excess baggage costs for personal baggage, normally up to a limit of an additional 30 kg.

For assignments over 6 months, the University will cover reasonable costs associated with the overland shipping of a limited quantity of personal belongings such as clothes, books, furniture etc. All shipments are pre-approved by the University and, where possible, should be arranged through the University's preferred provider.

For long term assignments where the individual wants to remove their personal effects, employees should follow normal University procurement guidelines. Wherever practicable, three quotes must be obtained and approval obtained from the budget holder prior to removal of any belongings from the UK household.

The University is not responsible for the transportation of other items such as pets, pianos, cars etc.

The University will not normally provide assistance with the storage of furniture and personal effects in the UK.

9.3 Accommodation

For short term assignments the University will cover the cost of agreed temporary accommodation in the host location.

For long term assignments the University will determine a budget for accommodation that relates to the role to be undertaken and individual family circumstances. This may not necessarily match UK housing, but attempts will be made to find accommodation of an equivalent standard will be in keeping with local arrangements. The employee and any accompanying family are encouraged to undertake housing viewings on the pre-visit prior to commencement of the assignment in order to ensure compatible housing is found. Should an employee wish to purchase a property in the host country, the employee will be responsible for paying any associated legal and estate agency fees in respect of buying and selling accommodation.

A 'Furnishings Allowance' will be provided, up to the value of £500, to enable the purchase of small items (such as bed linen or towels) for the host country accommodation.

9.4 Travel and Home Leave

The employee (and accompanying family for long term assignments) are provided with a ticket for travel to and from the assignment location at the beginning and end of the assignment. Class of travel should normally be economy or tourist class for all short haul flights (less than 7 hours in length). Long haul flights (over 7 hours) may be at business class with prior approval of the Head of School/Section or Vice Principal Internationalisation and budget holder.

In addition, where the assignment is for a period of 3-6 months, the employee will be entitled to one "Home Leave" trip, which consists of a return ticket (air or rail, plus transfer costs) to the home country. Class of travel will be as outlined above. In addition, consideration will be given to reimburse the costs of one family trip to visit the staff member during this period.

The University will pay for up to two economy home leave visits for the employee and accompanying family each year for long term assignments. No encashment will be permitted if an employee chooses not to take this annual home leave entitlement.

If the employee wishes to book a higher standard of travel (e.g. economy+ or business) then they may claim the cost of an economy trip.

Reasonable costs of transfers may also be claimed.

Holidays taken within the secondment are to be agreed with the line manager in the host institution.

It is the responsibility of the employee to record any tax liability that may arise on travel costs on their individual tax return.

9.5 Education Assistance for Long Term Assignments

If state provisions are deemed inappropriate after discussions between the University and the employee and his/her family, a local fee paying school may be considered.

The University will set an appropriate allowance to contribute towards the cost of standard fees for primary and secondary levels (i.e. between the ages of approximately 4 to 18 years) and will not reimburse any extra tuition, uniform costs, books, transportation or other miscellaneous items.

The maximum contribution available to any family in one year will be equivalent to 2 secondary school allowances, but this may be used to support as many places as are needed by the family.

In exceptional circumstances, where no suitable schooling is available locally, or children are unable to accompany their parents, boarding school fees in the UK may be payable depending upon status and personal circumstances, up to the maximum allowance payable for education in the host country.

The education allowances will be reviewed annually in line with data obtained by the University from a nominated international compensations and benefits provider.

9.6 Holiday Entitlement and Public Holidays

While on assignment, the employee follows the public holiday calendar in the host location, but retains the UK annual leave entitlement. As is normal practice in the UK, all holidays taken must be pre-authorised by the employee's manager. Assignees must expect that there may be operational reasons why leave may be restricted during short term assignments, including issues relating to project completion, tax, work permits and visas.

For long term assignments as a special discretionary allowance, the budget holder may allow an employee up to a maximum of 2 weeks additional paid leave prior to, and at the end of, an assignment to enable the employee to make necessary arrangements.

9.7 Emergency/Bereavement Leave

In the event of serious illness or death of a member of the employee's or spouse's/partner's immediate family, or other serious emergency situation, the University will provide for return tickets to the UK for the employee (and family as appropriate).

9.8 Insurance

The University will ensure that all relevant business-related insurances, including travel and health insurance, are in place for the duration of the assignment to cover both the employee and the University.

9.9 Management Structures whilst working Abroad

The variation to terms of contract or secondment agreement will stipulate the management structure in place for the duration of the assignment including a local management structure and how it relates to the University's overarching structure.

This arrangement will in turn support the individual in terms of annual review, annual leave requests and other employment issues.

9.10 Staff Development

Arrangements will be made to ensure that there are continued development opportunities available for staff whilst working overseas. Staff will also continue to use the University Annual Review process.

9.11 External Funding

If planning to employ staff overseas as part of a grant proposal and you wish to employ them through a partner organisation or other third party, this may need to be identified within the grant application at as early an opportunity as possible.

It is important to be mindful that, if an externally funded post, consideration needs to be given to making provision for removal expenses, schooling, travel, etc.

9.12 Repayment of Relocation Allowances

It is expected that employees will complete their full agreed term overseas. The University reserves the right to request repayment of any allowances given to an employee, should they be unable to complete their full term.

10. Trade Union Membership

The University acknowledges that Trade Union recognition and membership for employees will vary according to the host countries employment regulations and practices. Whilst this may not be an automatic entitlement for those working their host location, the University in Partnership with its recognised Trades Unions, will ensure that staff members have access to this support in Aberdeen.

11. UK Bribery Act 2010

Employees are reminded to be cognisant of the UK Bribery Act 2010 that makes it an offence to accept or offer a bribe. A bribe can be in the form of a financial or other advantage and can include gifts, expenses or hospitality (*bona fide* hospitality or similar business expenditure that is *reasonable and proportionate* are not included). University employees must ensure that any gifts or hospitality either received or given do not affect, or are perceived to affect, the outcome of business or research activities. This includes expenditure on expenses.

12. Repatriation to the UK

On completion of a long term assignment overseas, the University will assist with the employee and employee's dependants, repatriation to the UK. Detailed discussion will take place with the employee, their line manager and Human Resources Partner, to determine the individual needs and considerations of the employee and any dependants.

Appendix A - Contractual options

Staff engaging in overseas assignments over 4 weeks will be provided with a variation to their contractual terms and conditions and detailing the length of the project, specific benefits applicable during the period of working abroad and management of the contract of employment whilst working abroad.

Depending on the business unit which is established in the country there are 2 types of contract which could be issued to govern the terms and conditions in place for members of staff:

1.1 Secondment

A secondment arrangement enables the maintenance of strong links with the UK and the transfer of the University of Aberdeen ethos. A secondment opportunity will allow the employee to obtain on the job experience of working in a different environment and learn skills to take back to the substantive work place.

In general, a secondment is an appropriate option where an employee is required to go temporarily to another country but will remain an employee of the University whilst working in an overseas location. The secondment may be with a University of Aberdeen partner or other designated company overseas. Full details of the secondment organisation will be provided to the employee in advance.

A member of staff seconded overseas would retain University of Aberdeen's terms and conditions of employment.

The secondment agreement will detail the duration of the secondment and the process to be followed for extending or concluding the assignment. Discussion will be had prior to the commencement of the secondment about the arrangements for the individual's employment after the secondment including clarification of the procedure to be followed should the employee or the University wish to conclude the agreement early.

A secondment agreement will detail where the individual will be located for the period of the secondment and will also identify a person to whom the secondee will be responsible and who will identify the objectives for the work to be undertaken, in order that the secondee is clear about the duties expected of them during the period of the secondment. This should also identify who will be responsible for the day to day management of the secondee.

All Intellectual Property rights in all material created or produced by the secondee in connection with the fulfilment of the responsibilities in relation to the secondment shall be the property of the University of Aberdeen. Further information on this may be found in the University's document, "Guidelines for Staff performing Contract, Research, Consultancy and other similar work"

Any disciplinary and grievance issues arising during the period of the secondment would be dealt with in accordance with the University of Aberdeen's policy and procedures.

Where the law of some countries does not allow secondment of overseas staff into the country, staff would be employed as an individual on a local employment contract. The individual would take a period of unpaid leave or career break from their substantive University role but would maintain continuity of service. The individual could also maintain their pension membership through continuing to make contributions in conjunction with the University making the employer contributions.

1.2 Local employment contract

This means that an employee is still working for the University but is employed on local terms and conditions and is generally employed by the designated partner organisation. The University may in these situations act as the Payroll Bureau for the partner organisation.

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