

Brasenose College Policy on Working Abroad

Many of the College's academics travel frequently and often work overseas for extended periods. Extended period of working overseas can have financial (especially tax) and reporting implications for the College and the individual concerned.

This policy is designed to help academic employees know when they need to inform the College of extended periods of working abroad and to help the College assess and manage requests for working abroad, in order to support those staff working internationally, and ensure that the risks that cross-border working poses can be mitigated.

The policy is designed to support and work with the University policy for those College employees who are also University employees, and to recognise that in some circumstances the employee may be required to work overseas in order to carry out their University duties, for example on research.

[Oxford University's policy on overseas working](https://finance.admin.ox.ac.uk/overseas-working) (<https://finance.admin.ox.ac.uk/overseas-working>)

A) Extended periods overseas

This policy applies to employees who meet one or more of the following conditions. Please note that a 'day' is counted as a day during any part of which, however brief or for whatever reason (including travel time), the taxpayer is present in a country.

1. **183-day Countries**

They spend more than 183 days cumulatively in any 12 month period in any one country of the following countries: any EEA member state, Switzerland, USA, Canada, Japan, Israel, Philippines, South Korea, or Turkey

2. **90-day Countries**

They spend more than 90 days cumulatively in any single non-UK country other than the 183-day countries above, during the tax year.

3. **Multi-State Worker in Europe**

They spend between 25 - 95% of their working time in an EEA member state that they consider to be their place of habitual residence.

4. **Permanently Overseas**

They are permanently based overseas and do not work in the UK aside from a limited number of days, if any.

5. **Overseas New Starter**

They started their College employment outside of the UK and will spend more than 90 days outside of the UK in any 12-month period once the employment has commenced.

Please note that the above criteria apply uniformly to time spent overseas for fieldwork, sabbaticals, remote work, secondments, conferences, and trips for any other reasons.

Academics who are employed by the College must inform the College if any of these five criteria are likely to be met, or if they are applying to the University to work abroad under its “Working Abroad” policy.

B) Travelling for work – on behalf of the University

Employees may need to travel abroad for work purposes for periods shorter than those listed in Part A. That work will usually be for the University, in which case the University policies must be followed. This is not usually a concern of the College, unless the travel is during a teaching term or for longer than a period set out in Part A.

The individual must inform the College if that work includes more than 5 days abroad in one term in which the academic has teaching duties (ie not on research leave), or (under Part A) if any of the five criteria for “working abroad” are likely to be met.

C) Travelling for work – on behalf of the College

Travel on College business is insured by the College, and the College needs to notify the insurers of each trip.

If an academic needs to travel abroad for College purposes, the individual must inform the Senior Tutor.

D) Travelling abroad during “teaching terms”

During full terms in which an academic has teaching commitments (eg not on research leave), it is usual for all members of College to be able to meet in person and for teaching to be in person. Guidance for absences is set out in the Academic Handbook. The current wording (2019, para A.3.3) is as follows:-

It may be necessary for academics with teaching responsibilities to be away from Oxford during Term, for example to attend conferences or to conduct field work. On these occasions, it is for practical purposes requisite for the College Office to be informed of absences and (where applicable) to be notified who has temporary oversight over a particular subject area. In the event of student or other queries arising, these can then be dealt with expeditiously. Very short absences of one or two nights during the week are unlikely to cause any operational difficulties but, when an academic is overseas and/or out of contact for a longer period, notification of this would be a courtesy. It is not necessary to inform the College Office of absences during periods of sabbatical or other research leave.

[Latest version of the Brasenose Academic Handbook](https://staff.bnc.ox.ac.uk/wp-content/uploads/2019/09/Brasenose-Academic-Handbook.pdf) (https://staff.bnc.ox.ac.uk/wp-content/uploads/2019/09/Brasenose-Academic-Handbook.pdf)

Approved by HR Committee on 12th February 2021

Approved by Governing Body on 28th April 2021