



**Review your hybrid working policy.** If you don't want to adopt a hybrid working policy that permits employees to work remotely from overseas, it should be clear. If you have adopted hybrid working policies that permit remote working from abroad, be clear on who is eligible and seek local tax, employment and immigration advice.

**Make sure policies are clear** on all aspects covering working away from the normal base. Create a process that considers all areas when employees request to work abroad (even if only for a short period) which covers all risks. It may also be necessary to amend contracts of employment.

**Additional tax liabilities** may be triggered if an employee works abroad for an extended period of time. An employer may become obliged to account for local tax and social security in respect of amounts paid to the employee while they are abroad, in addition to continuing to deduct tax and national insurance through the PAYE system in the UK.

**Employees who are permitted** to work for extended periods outside the UK may accrue employment protections in the territory in which they are working and residing. Each case will be different depending on local laws, so employers should take legal advice to establish what these rights might be and to assess legal risks and possible exposure.

**GDPR implications.** HR teams should also be aware of data protection requirements if the employee's work will involve transfers of personal data from the UK to the host country and back again. If the employee handles client data, is this covered under the data privacy policy?

**Set out who is eligible for hybrid working,** for example, the policy could apply to all employees or to only some roles where not all jobs in the organisation are suitable for hybrid working. Are employees covered under any public liability insurance if work is carried out overseas?

**Make it clear whether hybrid working is mandatory or optional** and, if optional, the policy should explain how to request hybrid working and set out the number of days per week that employees are expected to work in the office and the number of days that they can work remotely.

**If an employee does not want to return to the workplace,** even on a hybrid basis, the employer should discuss the reasons why with them. Ultimately, it is for the employer to determine what flexibility they are prepared to offer, making sure to take into account any discrimination issues.

If you're unsure about how to implement any of these strategies or need HR advice and support reach out to [natalie@hr2goconsultancy.co.uk](mailto:natalie@hr2goconsultancy.co.uk) 07779 508972 01279 771098