Secondments
Global Policy
October 2016

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1. INTRODUCTION

The University recognises that opportunities for secondments both within the University and to other organisations can be beneficial both for the employee and the University; a number of secondments across the University and to other organisations already take place.

In addition, the Strategic Plan 2013-2018 notes the University will provide opportunities for international mobility for an increasing percentage of its students and staff.

This policy will cover the practicalities of facilitating secondments for Heriot-Watt staff.

2. OBJECTIVES

Secondments can offer a number of benefits for employees and the University. They can enable:

- Employees to gain experience of a different part of the University or of another organisation, and to share their knowledge and learning from the secondment
- Strengthened relationships and development of wider networks between different areas of the University and/or with external organisations
- Career development opportunities for employees, and development of employees’ skills and expertise
- A better understanding of different parts of the University or of other organisations, collaboration and longer term could promote more standardisation of practice
- Improved workforce engagement, morale and motivation

Whilst the University supports secondment opportunities, secondments will be considered on a case by case basis in light of business needs.

3. SCOPE

This policy applies to all staff at all campuses, recognising that there will be differences for staff in the application of this policy due to differing laws in the domicile country, e.g. related to work visas. This policy does not form part of employees’ contracts of employment, and the terms and conditions applicable to each secondment will be advised in each case by HRD for internal secondments and the host organisation for external secondments.

A secondment is defined as the temporary ‘loan’ of an employee to another part of the organisation (internal secondment) or to a separate organisation (external secondment). Secondments would be voluntary rather than compulsory. Secondments are planned in advance; for those employees who cover another colleague’s workload during unplanned absence for a period longer than 4 weeks and where the grade of the absent colleague is higher than the employee covering the workload, the acting-up process should be followed. At Heriot-Watt possible secondments could be:

- internal within the same country (e.g. from one Department/School/Directorate to another Department/School/Directorate at the same campus),
- inter-campus (i.e. movement between Edinburgh, Orkney, Galashiels, Dubai or Malaysia in either direction), or
Secondments can be short-term (from one month to 6 months) or long-term (from 6 months to two years.) A secondee within the university will normally receive the pay and conditions of service that apply to the post to which they are seconded. Secondment opportunities within the University will normally be advertised internally only and in some cases within identified teams.

This policy and procedures do not cover periods of sabbatical leave or leave of absence which are covered by a separate policy and procedure.

4. **LINES OF RESPONSIBILITY**

To be successful, secondments must be properly planned and supported throughout their duration: the employee, both the outgoing and the incoming managers, and HRD all play a role in this.

**Employees** need to consider the benefits of a secondment to the University and to their own development, they are expected to maintain regular contact with their outgoing line manager, and share the knowledge and experiences gained by the secondment (e.g. By giving a presentation to colleagues or discussing how their substantive department/University could do things differently in light of knowledge gained from the secondment).

**Outgoing Managers** need to identify specific outcomes for the secondment, maintain regular contact with the employee during the secondment to keep the secondee updated on changes in the University/School/Directorate and to get feedback on the secondee’s progress. Managers are also expected to ensure that any knowledge gained from the secondment is shared with relevant colleagues.

Where a secondment request is initiated by the employee, the manager of that employee is responsible for considering whether it is possible to release the employee from their current role for the requested time period. The manager will take into account the impact of the secondment on the business needs of their department and how the employee’s substantive role will be covered during the secondment period as well as. The development needs of the employee and the potential overall benefits to the University of the shared experience, should also be taken into account.

The incoming manager is responsible for providing a tailored induction at the start of the secondment, should conduct regular reviews during the secondment and hold an exit interview at the end of the secondment.

**HRD** - Due to the impact on terms and conditions, tax and immigration, it is essential to involve HRD in the early stages of discussing a secondment opportunity. HRD can also play a proactive role in identifying potential secondments internally or with external organisations. HRD will internally advertise all secondment opportunities to University staff, as appropriate.

5. **MONITORING AND EVALUATION**

HRD will be responsible for monitoring and evaluating this policy to ensure the effectiveness of secondments for both employees and the University, and to ensure equity of secondment opportunity.
6 RELATED POLICIES, PROCEDURES AND FURTHER REFERENCE

Policies
Travel and Expenses Policy
https://intranet.hw.ac.uk/op/court/interalgoveranceinfo/Travel%20and%20Expenses%20Policy/Forms/AllItems.aspx

Procedures
Career Progression procedures

7 DEFINITIONS

Short-term secondment
A period of one month – 6 months

Long-term secondment
A period of 6 months – 2 years.
For existing employees, cases in excess of 2 Years will be deemed to be permanent moves without any entitlement to return to their previous role at a later date. A clause will be included in the revised offer letter advising that there may be a risk of redundancy at the end of the period should additional funding or suitable alternative employment not be available and will be dealt with in accordance with the Redeployment Policy, with the cost of any redundancy being borne by the receiving organisation unit.
In exceptional circumstances it may be possible to extend a secondment beyond the 2 year period.

Home organisation
For Heriot-Watt employees, this would be Heriot-Watt University. For incoming secondees, this would be their substantive employer.

Host organisation
For Heriot-Watt employees, this would be the organisation (for external secondments) or the School/Service (for internal secondments) to which they will be seconded. For incoming secondees, this would be Heriot-Watt University.

Outgoing Manager – the line manager in the department that is ‘loaning’ the employee

Incoming Manager – the line manager in the department that is ‘receiving’ the seconded employee

8 FURTHER HELP AND ADVICE

HRD – www.hw.ac.uk/hr

For tax queries regarding overseas secondments, see the HMRC website - https://www.gov.uk/government/organisations/hm-revenue-customs
9. POLICY VERSION AND HISTORY

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Procedures
Supporting secondments to any role including globally

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**HERIOT-WATT UNIVERSITY**

**PROCEDURES TO SUPPORT THE SECONDMENT GLOBAL POLICY**

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**Appendix**  
Allowances during International Secondments  

7
1 INTRODUCTION

The University recognises that opportunities for secondments both within the University and to other organisations can be beneficial both for the employee and the University. A number of secondments across the University and to other organisations already take place.

In addition, the Strategic Plan 2013-2018 notes the University will provide opportunities for international mobility for an increasing percentage of its students and staff.

This procedure will cover the practicalities of facilitating secondments for Heriot-Watt staff.

2 IDENTIFICATION OF SECONDMENT OPPORTUNITY AND APPROVAL PROCESS

University identifies need: Secondment opportunities can arise from a School/Service identifying an opportunity which could be opened up to staff, e.g. a project requiring short-term resource and backfill, cover for long-term absence e.g. maternity leave, or a need for more staff which may be best resourced internally due to the nature of the work (e.g. having internal knowledge of processes, policies, practices, systems). Potential secondment opportunities can also arise via other organisations who wish to advertise a secondment opportunity at their organisation to University staff.

To support more internal secondments, the Career Progression Procedures require all professional services vacancies (including cover for absence such as maternity leave) to be advertised internally only in the first instance (unless there is a strong business case for external advertising from the outset). Employees can therefore use these vacancies as secondment opportunities.

Where the secondment will be overseas, the School/Service would need to involve the relevant HRD teams at an early stage to facilitate immigration, tax, relocation, and other HR implications associated with the secondment.

Employee identifies need: Alternatively an employee may identify a secondment opportunity for which they would like to be considered. In this case, the employee should discuss this with their line manager prior to applying for an internal/external fixed-term vacancy to explore if the secondment has mutual benefit and if their substantive post or an equivalent one can be kept open to allow a secondment to take place. If the manager is unable to hold the substantive post for the employee to return to, a review of the decision can be sought from the next management level up. This decision is final and the employee would need to have feedback as to why they could not be released from their current role in order to pursue the secondment opportunity. As for any fixed term appointment a competitive recruitment process would still apply so it would be possible that the employee may not be successful at interview and able to use the vacancy they identified as a secondment opportunity.

Where an employee identifies a development need, HRD could work with the line manager and employee in identifying a secondment opportunity.

External secondments: External secondments may arise from an organisation approaching the University regarding a secondment opportunity, or from an employee identifying a development need which could be addressed by a secondment opportunity.
Where an external organisation approaches the University with a secondment opportunity, this will be opened up to staff via the vacancies email, and will involve a selection process where more than one employee expresses an interest in the role and meets the criteria.

Where an employee has been approached by an external organisation about working on a secondment basis, this would require the manager’s approval to allow the employee to be released, and then to return to the substantive role and will depend on the requirements of the department. The Head of School/Service would need to agree in advance that the substantive role (or an equivalent role) can be retained for the employee.

3 LENGTH OF SECONDMENT

- **Short-term secondments** are defined as lasting between one month and six months (assignments lasting less than one month would not require any changes to the employee’s contract of employment and any expenses would be covered by the Travel and Expenses policy).

- **Long-term secondments** are defined as lasting from 6 months to two years.

For international secondments, the length of the secondment can impact on taxation and benefits paid, as outlined in Appendix 1.

4 ARRANGEMENTS DURING SECONDMENT

- **Contractual Arrangements**

  **Internal Secondments:** For internal secondments, the secondee will retain their existing terms and conditions of employment and continues to accrue continuity of service. The employee would remain in their existing pension scheme. Any increments or pay awards due will continue to be paid.

  If the seconded role is at a higher grade, the employee will be paid at the bottom of the higher grade. If the higher grade attracts increased annual leave entitlement or sick pay, this will apply for the duration of the secondment. (In cases where the salary point is the same but the grade is different, an increase of one increment will be paid.) If the employee as part of their career aspirations wishes to move to a seconded role at a lower grade, the secondee would be expected to move to the pay plus terms and conditions of the lower grade (with the exception of pension) for the duration of the secondment. If the seconded role is at a different FTE to that of the substantive role, the default is that the FTE of the seconded role is offered.

  The full salary costs will transfer to the host School/Service for the duration of the secondment.

  **External Secondments:** For external secondments, secondees will usually remain an employee of the home organisation and will usually maintain their existing terms and conditions of employment. These would include salary, pension, sick pay entitlement and holiday entitlement (although the secondee will observe some conditions of the host organisation such as the public holidays). Any increments or pay awards due will continue to be paid. The host organisation would be invoiced for the salary costs. The employee would continue to accrue continuity of service.
The employee will follow the host organisation’s policies (e.g. expenses policy) and comply with the standards of conduct and performance of the host organisation, with any disciplinary matters being investigated initially by the host organisation. Absences including annual leave requests should be reported to both organisations.

**International Secondments:** Under the British Employment Rights Act 1996, all employees required to work outside the UK for more than one month must be given a written statement which contains the following information, as appropriate:

- The period for which the work is outside the UK
- The currency in which remuneration is to be paid whilst working outside the UK
- Any additional remuneration payable and any benefits to be provided, by reason of being required to work outside the UK
- Any terms and conditions relating to the return to the UK

This practice would be adopted at all campuses. Additional terms and conditions which should be considered for international secondments are covered in Appendix 1.

If the original role of the secondee requires to be carried out by someone else during the period of the secondment, the manager will need to ensure that they have obtained VMG approval for any replacement post. In theory the cost of the cover for the original role is unlikely to result in any financial disadvantage therefore is unlikely to be a barrier to VMG approval. Once the cover for the secondment is approved by VMG, HRD will issue a secondment letter or revised contract of employment confirming the contractual arrangements associated with the secondment. Any increments and pay awards due will be made to the substantive post as normal during the secondment.

**Reporting Lines**
The employee will report to a manager at the host organisation for day-to-day matters, during the secondment the host manager will have overall responsibility for the PDR and setting objectives, but would share these with the original manager. Both managers should be informed of absence such as annual leave or sickness absence. Any grievance or disciplinary matters would initially be dealt with by the host organisation.

**Confidentiality**
The host organisation should review the terms of the secondment to ensure that confidential information and any trade connections are protected. The employee would continue to be bound by all of the duties of confidentiality expected by the home organisation and would also comply with the confidentiality policy of the host organisation.

**Intellectual Property**
A decision on whether Intellectual Property that is created as part of an employee’s work during the secondment will remain the property of the home organisation or belong to the host organisation should be made prior to the start of the secondment and confirmed in writing to all parties.

**Cultural Awareness**
The University will consider the benefits of cultural awareness briefings in preparation for integrating both the employee and the secondee’s partner into the host country. The employee will abide by the laws and customs of the host country.
5 END OF THE SECONDMENT

For short-term secondments, secondees would be expected to return to the post they vacated. For long-term secondments, the expectation would be to return to the post vacated however if, during the period of the secondment, there is an organisational change or restructure or any change to the role, then the individual on secondment should be consulted and informed in the same way as any other individuals who are involved.

A meeting with the employee and the line manager of the substantive post should be arranged at least one month before the end of the secondment to explore learning gained from the secondment and to discuss return arrangements. Similarly the employee and the manager at the host organisation should hold a meeting at the end of the secondment to provide an update on work objectives achieved and linked to PDR, handover any continuing work, and share learning from the secondment.

Extensions: any extension to the original secondment term would need to be agreed by the home organisation, host organisation and the employee. In exceptional circumstances, there may be a request for a secondment to be extended beyond two years. Any extension beyond two years should be agreed by all parties however even if the extension is offered as a fixed term contract the right to return to the substantive post would be relinquished unless otherwise agreed by both managers.

If the seconded role becomes available on an open-ended basis, the role could be made available to the secondee. If the seconded role is at Heriot-Watt and becomes available on open-ended basis, the role would need to be advertised internally only (in line with the Career Progression Procedures) and the current secondee would be able to apply along with other internal staff. If the seconded role is with an external organisation, the employee would be required to resign from the University and work their contractual notice period at the University.

Notice periods: during the secondment, the notice periods as specified in the secondment agreement would apply. Any backfill would need to have similar notice periods so that if secondment ended early, e.g. project completed ahead of time, backfill could be brought to an end earlier too.

If the secondment is to end early, then a notice period of one month will apply for short-term secondments and three months for long-term secondments. Either party (employee, home organisation or host organisation) is able to serve notice. Reasons for why the secondment is to end early (e.g. project work completed ahead of schedule) should be provided. The University reserves the right to withdraw an employee from a secondment with less notice in the interests of personal safety or wellbeing, or for critical business needs.

If an individual on secondment wishes to end their secondment and to leave Heriot-Watt’s employment completely or to take up employment with the external organisation then the notice period in the substantive contract would apply. (It would need to be agreed if notice period would be worked at host organisation or back at HWU.)
6. **DEFINITIONS**

**Short-term secondment**  A period of one month – 6 months

**Long-term secondment**  A period of 6 months – 2 years

**Home organisation**  For Heriot-Watt employees, this would be Heriot-Watt University. For incoming secondees, this would be their substantive employer.

**Host organisation**  For Heriot-Watt employees, this would be the organisation (for external secondments) or the School/Service (for internal secondments) to which they will be seconded to. For incoming secondees, this would be Heriot-Watt University.

**Open ended position**  For Heriot-Watt, this is a position which is currently funded indefinitely within the University budget and would become a substantive post.

7. **PROCEDURES VERSION AND HISTORY**

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APPENDIX 1 – Allowances during International Secondments

Compared to their home country’s standard of living, employees would not be expected to be financially disadvantaged or advantaged by going on secondment. This principle will be applied when considering any allowances due to an employee on secondment.

Salary and Deductions
Salary will continue to be paid via the home country’s payroll. For short-term secondments, relevant statutory deductions (e.g. PAYE and NIC) will be made as will deductions for any pension contributions. If an employee makes Additional Voluntary Contributions (AVCs) towards their pension, these can normally also be continued.

For UK employees seconded to Malaysia some of the salary can be made in the local currency, but to ensure continued pension contributions and statutory deductions such as NICs, an element of pay will continue to be made in the home country’s currency.

By Dubai law earnings must be paid into a Dubai bank therefore UK employees seconded to Dubai must be paid into a Dubai bank. At present as Dubai pay is processed by Payroll in Edinburgh, UK employees seconded to Dubai can continue to contribute to the USS Pension scheme. The exchange rate used for converting home salary to local currency will be set in advance (for UK employees, this is reviewed annually by Finance and fixed for the year ahead.)

Any pay awards, regular bonuses or increments will continue to apply and be paid.

Where the cost of living is considerably higher at the host country than at the home country, additional compensation could be considered.

Tax
For UK-based employees:
An employee on secondment for up to 183 days (i.e. 6 months) per calendar year, tax year or a 12 month period as defined by the relevant tax treaties, will normally remain liable for tax in the UK. Advice should be sought in advance of the secondment from HRD/Finance.

If tax is also due in the host country for the same period, the University will pay this additional tax on behalf of the employee and arrange with the employee to reimburse this tax during Self-Assessment return. Some of these additional allowances/ benefits paid can incur tax as a benefit-in-kind but the University will provide advice on which benefits may be liable for tax via professional accountants.

Employees leaving the United Kingdom should contact their tax office as soon as possible to inform them about moving abroad. The P85 form is the current document that HMRC request individuals to complete when moving abroad to work.

With regard to individual taxation the following points are important:

- An individual’s tax liability is their personal responsibility and Heriot-Watt is not permitted to provide individual tax advice to anyone.
The University has no discretion as to whether or not to make deductions from payroll for taxation. This is mandated by HMRC. This is true even when the University, as the employer, is aware that deduction is not appropriate and/or may need to be refunded.

No employer can speak to HMRC on behalf of any of its employees regarding an individual's tax.

An individual's tax liability goes beyond their contract of employment with Heriot-Watt and could include any property they let in the UK. An individual is responsible for any filing of tax forms with HMRC.

**Sick Pay and Annual Leave**

For UK employee seconded abroad, existing terms and conditions relating to entitlement to sick pay and annual leave will continue during the secondment. Local public holidays will be observed instead of the home country's public holidays.

**Pensions**

If an employee is temporarily seconded overseas and is intending to return to the UK then it may be possible for them to maintain normal USS contributions.

If the secondment is to Dubai then the employee will need to opt out of the end of service benefit which is normally offered with contracts for Dubai if they are continuing to contribute to a UK pension scheme. Employees should not receive both payments.

**Removal and Repatriation Expenses**

The University will cover reasonable costs associated with the overland shipping of essential belongings such as clothes and books. Advice should be sought from HRD regarding removal/repatriation expenses and at least 3 quotes should be received for consideration prior to arranging the removal.

For short-term secondments, the University will make a contribution to any reasonable excess baggage costs.

Under Dubai Labour Law, should employment be terminated for disciplinary reasons then the University is not obliged to pay for repatriation or to pay the end of service payment.

**Accommodation**

For short-term secondments to Dubai, staff will be accommodated in Desert Rose Apartments; for short-term secondments to Malaysia, staff will be accommodated in Apartments at Cyberjaya. The University will support the employee in finding short-term accommodation for other international secondments. The accommodation, where possible, will be self-contained rented accommodation (i.e. to include a kitchen) within a reasonable commuting distance from the place of work.

**Flights**

At the start and end of the secondment, the employee will receive flights in line with the Travel and Expenses policy. In addition, for long-term secondments one return flight home per annum will be paid. As this will be for the purposes of taking annual leave and not for work, this return flight will be paid economy class. This cost of the flight or cash equivalent would be paid in line with the University expenses process for the Campus at which the employee is based at the time. If an employee chooses not to travel home during the year, the entitlement cannot be carried forward or paid as a cash allowance.

For short-term secondments, the University would not pay for family members to accompany the employee. However for long-term secondments, flights at the start and end of the secondment, plus one flight home per annum would be paid for the employee’s partner and dependants.
Visas
The University will pay for the costs of visas and any other immigration permits for the employee. For long-term secondments, these costs would also be paid for the employee’s partner and dependants. Passport costs will not be covered. The offer of secondment will be conditional on the employee, partner and dependents getting a visa or any other required immigration permit.
Note that a medical may be required before a visa can be obtained to work in Dubai.

For Academic Staff seconded to Malaysia
Teaching Permit: It is a requirement of the Ministry of Higher Education of Malaysia that all teaching staff have a teaching permit. Should the secondment be less than 6 months then the permit is not required and a letter from the UK stating the purpose of the visit will suffice. Should the secondment be longer term, (6 months to 2 years then a teaching permit is required. In order to apply for a teaching permit a medical report is also required). The University will obtain the teaching permit for staff and the teaching permit fee shall be borne by the University.

The individual will be advised to furnish all relevant documents required for the application of a teaching permit. Failure to submit the relevant documents required for the application for a teaching permit, or rejection of the application by the Ministry of Higher Education of Malaysia shall render the secondment contract null and void.

Medical Report: This must be submitted with the applications for an employment pass and a teaching permit. For this purpose, the individual is required to provide a medical report issued by a registered medical practitioner certifying that they are fit for employment. The report must be dated not more than six (6) months prior to the start date of employment. The cost of the medical report shall be borne by the University.

If the Ministry of Higher Education rejects the application for a teaching permit due to you being certified medically unfit for employment by the registered medical practitioner, the secondment contract shall become null and void. Further information is available from HRD in Malaysia.

Medical Insurance
For short-term secondments, the employee will be added to the University’s travel insurance policy by completion of the on-line form. For long-term secondments, the University will arrange medical insurance for the employee. You should consult a member of the UK HRD team if you have any questions relating to this. In Malaysia a medical screening may be required and the University will pay for or reimburse any fee charged for this.

Transport
For short-term secondments, car hire may be reimbursed where regular travel will be required as part of the role or the accommodation provided requires a car to be able to reach the place of work. Accommodation arranged for secondees in Malaysia will be accessible by the Campus Bus. Transport for long-term secondments would usually be at the employee’s own expense.

Other
The employee is responsible for costs incurred in the UK, e.g. council tax, UK accommodation costs, legal fees associated with sale of property, whilst on secondment. It is the employee’s responsibility to notify mortgage companies, the council and insurance firms of any changes regarding their UK property.
In addition, school fees/increased accommodation/removal expenses may be considered for dependents accompanying long-term secondees. Individuals should contact HRD for further information relating to this.

Additional helpful information for anyone being seconded to Dubai is contained in the staff handbook. This is available from the HR Department in Edinburgh or Dubai.

**Agreement**

The secondment agreement will note all allowances that an employee is entitled to prior to the start of the secondment. Where the costs will be paid will also be clarified in advance of the secondment.

**For Heriot-Watt employees seconded to the UK from Dubai or Malaysia**

Secondments from Dubai or Malaysia campuses or other overseas organisations to UK campuses are subject to prevailing UK Government Visa and Immigration rules and restrictions. You should consult a member of the UK HR team as early as possible when contemplating such a secondment, at HRHelp@hw.ac.uk