

HUMAN RESOURCES

STATEMENT ON STAFF LIVING AND WORKING OVERSEAS FOR PERSONAL REASONS

Income Tax

Your tax status in the UK and equivalent status in the relevant overseas country will vary depending on your individual circumstances, work duties and the country in which you are working. The UK tax system is based on the individual's residence status and the country in which they are working. For more information and assistance on the UK tax system, please contact the UK tax team.

Other important considerations

Other important considerations for staff working overseas for personal reasons include but are not limited to the list below (which is not exhaustive):

It is the responsibility of the staff member based overseas for personal reasons to contribute to the wider academic life of the School in a similar way to London-based staff. For academic staff, this is set out in the *Academic Expectations* (including Internal Citizenship).

Before any request is approved, management and staff should give appropriate consideration to the potential impact on service delivery, team cohesion, whether the approval of the arrangement will set a precedent in the team/department, contribution to internal and external citizenship and the wider School community.

Staff based overseas for personal reasons will not be awarded a higher salary simply on the basis that they are based overseas. Discussion on salary should not be affected or influenced by staff being based overseas for personal reasons.

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Useful Contacts

For general enquires in relation to Income Tax, Social Security, National Insurance Contributions and pensions, please contact the Pensions & Payroll team at Payroll@lshtm.ac.uk.

For queries in relation to the application of this Statement, please contact the relevant HR Partner in the [HR Team](#).

Document Type	Statement
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