



The Covid Diaries: Day 1 - Travel Edition

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By **Darren Isaacs** - 27 September 2021

Our intrepid Covid-19 blogger, Darren Isaacs, picks up his blog where he left off as he sets off for 14 days of forced quarantine to visit his family in Australia. In this limited run of Covid Diaries, Travel Edition, he will share some of his travel and quarantine experiences alongside his musings on topical HR issues our clients are facing.

Great Southern Land

And the category is: "Pandemic. Travel. Realness." ...

Some readers - possibly a relative few - will immediately recognise this as a borrowed quote from Pose, a US series created by Steven Canals, Brad Falchuk and Ryan Murphy. It has just ended its 3-season run. It showcased the lives of a group of (mostly) transgender people of colour (I will use the US term instead of the UK term "BAME", as it was a US show) in 1980s New York during the onset of the



AIDS crisis. I will come back to this show another time, but it has come to mind as we begin National Inclusion Week today, here in the UK.

Diversity, be it in our TV content or in our workplaces, is a good thing.

Anyway, back to the topic at hand.

I have snuck out of the UK for a temporary 4-week trip to Australia to see family. Two weeks in compulsory quarantine working business-as-usual-ish, and two weeks of downtime drinking wine in the sun.

I thought it might be a good time to return to my musings on COVID-19 and HR things. Having just spent the best part of 24 hours in the air, I have had some time to think. So here goes.

Today's thought has to be about working abroad, and the great pandemic employee diaspora. We still get weekly queries about this topic, strangely involving a lot of UK workers suddenly being asked to just "pop in for a meeting in the - you-know - office" and having to confess that actually they have spent the past 6 months in the countryside in some far-flung destination. How they have managed that and got sufficiently good wifi that they were not rumbled within 24 hours, is always beyond me.

However, if you find yourself in this position as an employer, there are typically three big legal things to think about:

- Personal taxation – people are often taxed where they work, and in some countries it does not matter how little time they spend there (subject to truly ghastly double-tax arrangements to stop people getting accidentally taxed in two countries in the same year). A notable exception is the US, which taxes its citizens wherever they are, simply because they are US citizens (again, subject to double-tax adjustments).
- Business taxation – is your remote worker accidentally setting you up as having a business tax presence in the other country (in which case you may suddenly have your own double-tax issues from a business perspective)?
- Immigration issues – the one that is so often overlooked. Most countries do not have immigration laws that just allow an employee to relocate during a pandemic and work in another country, unless they have immigration clearance to do so. Like being a citizen of that other county, or otherwise having a visa. Short business trips are usually excluded from this, as are some other minor activities, but these exceptions do not normally cover someone propping up their laptop at a café in Nice for months on end and carrying on as usual (unless, of course, they have a legal right to work in France anyway). When the UK was part of the EU this was less of an issue, but alas in the post-Brexit world it is an issue. Potentially a big one.

We haven't even touched on things like compliance with local HR laws, including issuing the correct work documentation (contracts, handbooks etc) because those aspects can normally be sorted out along the way, and somehow fixed.

But if you do find yourself, as an employer, in this situation, please chat to someone about how to manage it and the business/HR risks it creates – either your lawyers, or your accountants (hopefully someone hot on expat tax issues), or whoever else advises you on these things.

If you would like to read more Covid diary entires please click [here](#).