# Guidance in the case of remote working from another country

This guidance is aimed at heads of department/equivalent who are considering granting approval for an employee to carry out all or part of their work duties from a country other than Sweden. It does not cover:

* employees who are posted abroad with the support of the URA Agreement on overseas contracts and guidelines on employment conditions in service abroad (URA employment);
* assignments carried out abroad on behalf of Umeå University for short periods (business travel).

## The legal situation is unclear

The situation regarding remote working abroad is not regulated in our collective agreements, and the legal situation is very unclear. In questions relating to the choice of law in connection with employment, the general rule is that the law in the country where the work is usually carried out is applicable. If the work is usually carried out in France, for instance, the French Work Environment Act and the French Employment Protection Act may therefore apply, despite the employee being based in Sweden according to the certificate of employment. In view of the unclear legal situation, working remotely from abroad should be avoided.[[1]](#footnote-1)

Working from a country other than Sweden and/or working from two countries may also affect the employee’s social security affiliation and thus Umeå University’s obligation to pay social security contributions in the ‘right’ country, as well as potentially exposing the University to employer obligations in the other country. The scale of the impact that the individual situation has for both employer and employee differs depending on the other country and whether this is a country within the EU/EEA/UK and Switzerland or a country with which Sweden has or does not have a convention agreement. The assessment of whether an individual is insured in Sweden is governed by the Swedish Social Insurance Code and by international agreements and regulations, which aim to determine which country’s social security legislation should apply in a certain situation, so that only one country’s legislation is applicable.[[2]](#footnote-2)

However, there may be situations in which it is hard to avoid working remotely from a country other than Sweden due to special reasons. The aim of this guide is to provide guidance when dealing with these situations and to ensure that both the employer and the employee fully understand which conditions apply when the employee carries out work from another country, and the actions that need to be taken before this work begins.

## Work environment

The employer is responsible for the employee’s work environment, even if the work is carried out remotely. A good work environment involves equipment and materials functioning well, which means that the employer is responsible for carrying out the necessary actions to ensure a good work environment. Note, as previously mentioned above: If the work is usually carried out in France, for instance, the French Work Environment Act may therefore apply, despite the employee being based in Sweden according to the certificate of employment.

## Special reasons

Special reasons for deciding to deviate from the principle of not allowing remote working from another country are always based on operational needs. Decisions on special reasons are made by the head of department/equivalent. Personal reasons and circumstances are not deemed to constitute special reasons. Special reasons may be relevant in the following situations (to be applied extremely restrictively):

1. For a part-time visiting professor or visiting associate professor who works remotely from another country.
2. When transferring between employment abroad and employment at Umeå University. For a short and limited time, but for no longer than six months.
3. In the case of operational needs that cannot be met with skills/employees that can work in Sweden.

## Before reaching an agreement on working remotely from another country

1. Considerations by employer (head of department/equivalent) and employee before reaching an agreement on working remotely. Ensure that both parties are aware of the uncertain legal situation (see above regarding, for example, work environment responsibility, employment protection and insurance coverage; tax liability in relation to the country in question also needs to be investigated by the individual).
2. Ask the employee to review their private insurance cover. Since our collective agreements are not applicable, nor are the collectively agreed insurance policies. If, after investigation, the individual is deemed to be covered by Swedish social security arrangements, the individual will still only be entitled to those benefits that are work-based if the individual is not registered in Sweden.
3. Investigation of the employee’s social security affiliation and Umeå University’s employer obligations. The complexity and scope of this investigation, which in most cases is carried out by the University’s procured tax advisors, can vary significantly depending on the individual situation. An investigation is also resource-intensive in terms of both time and cost, which the department/equivalent needs to be aware of. For example, is this work in another country within the EU/EEA/UK and Switzerland, or is it in a country with which Sweden has or does not have convention agreements? A number of factors – such as the scope of employment, the time period, the countries in which the work will be carried out, whether there are one or two employers, and whether these employers are public or private – thus affect the scope of the investigation and the analysis. Contact the Human Resources Office for further guidance.
4. Remote working needs to be voluntary, and must be governed by a written agreement between the employee and the head of department/equivalent.

## Costs for case management

For cases relating to points 2 and 3 under ‘Special reasons’ above, the relevant department/unit needs to pay the case management fees incurred (investigation and subsequent administration). For cases relating to point 1 under ‘Special reasons’ above, the cost is to be paid from university-wide funds.

***NB***

*In certain situations, the employee does not work remotely in another country on behalf of Umeå University, but instead carries out all their ‘Umeå University time’ in Sweden, but the employee has an additional employer in another country (i.e., the employee has* ***employers in two different countries****). In in these situations, too, an investigation needs to be carried out to ensure that Umeå University and the other employer deal with the situation correctly. Contact the Human Resources Office for further guidance.*

1. [FAQs about staff abroad (arbetsgivarverket.se)](https://www.arbetsgivarverket.se/ledare-i-staten/arbetsgivarguiden/fragor-och-svar/fragor-och-svar-om-personal-utomlands/) [↑](#footnote-ref-1)
2. [Insured in Sweden – the Swedish Social Insurance Agency (forsakringskassan.se)](https://www.forsakringskassan.se/om-forsakringskassan/dina-rattigheter-och-skyldigheter/forsakrad-i-sverige) [↑](#footnote-ref-2)