

# International Work (FIFO) Guideline

## What is it?

This Guideline provides specific information for Managers who require members of staff to undertake International Work for short periods of time of up to 60 days in a 12-month period. The 60 days are typically the result of multiple trips in the 12-month period. Offshore teaching is an example of this type of Fly-in Fly-out (FIFO) International Work.

## Who is this for?

This Guideline is for RMIT University and all Australian entities and all members of staff of those entities required to perform International Work who are employed under contracts formed under Australian law with a job located in Australia.

This Guideline does not apply to Academic employees undertaking work whilst on research leave.

## 1. Working Conditions

- 1.1. The International Work to be performed can cover a range of activities such as a need:
  - a) to deliver a program (teaching);
  - b) to conduct or participate in research;
  - c) business development;
  - d) to set up a new course;
  - e) for student recruitment and marketing;
  - f) to provide subject matter expertise; and/or
  - g) participation in a project.
- 1.2. Any offshore work should be included as a part of an employee's normal workload where possible and appropriate.
  - a) Offshore teaching or activities relating to teaching offshore are to form part of an employee's workplan.
- 1.3. Employee's representing RMIT University offshore will always behave in a manner consistent with RMIT University's and the host organisation's values. Staff will not in any way harm the reputation of RMIT University or the host organisation. Employees are required to abide by the host organisation's policies and procedures, as well as the host country's legislation during the assignment, and to work in accordance with local custom.

## 2. Costs

- 2.1. Before an Australian employee commences a FIFO assignment, there should be a written agreement, outlining how the costs will be covered and the relevant internal order number. If

the work is above load, reasons as to why this is the case and justification for the additional cost will be outlined. Costs can include:

- a) salary;
- b) payroll on-costs;
- c) superannuation;
- d) assignment allowances or per-diems;
- e) temporary accommodation;
- f) travel expenses;
- g) insurance;
- h) visa costs and medical costs; and/or
- i) possible tax advice.

2.2. The employee's salary and superannuation/pension will continue to be paid via the home country payroll unless applicable legislation requires it to be paid in the host country. In addition to receiving a base salary, and depending on cost effectiveness and the employee's individual circumstances, staff may receive one of the following to ensure they are supported appropriately during their offshore teaching period:

- a) Per Diem;
- b) Expenses (e.g. RMIT credit card); or
- c) Short term salary allowance(s).

### 3. Taxation

Tax is an important issue to consider for all global agreements, and employer and employee tax obligations should be clarified before the appointment is finalised. The tax implications may affect the duration of the global agreement and structure of the remuneration package.

#### 3.1. Taxation Protection

- a) Tax protection means that the employee will not, to the extent possible, be disadvantaged by international tax legislation on assignment. The underlying philosophy of the RMIT Tax Protection provision is to ensure that assignees are no worse off in terms of taxation during their assignment.
- b) Any increase in tax over and above what the assignee would have paid on their income, had they remained in their home country, will be covered by RMIT. To support the tax protection provision, RMIT will arrange and pay for external tax advisors to provide tax return filing assistance to assignees during their assignments in both the home and host countries. This service will be provided by the University's preferred tax provider. Assignees are required to, after reconciliation, settle any tax paid by RMIT on their behalf up to the amount they would have paid in their home country.

### 4. Financial Support for the Employee

RMIT University staff in Australia required to work offshore will be provided with suitable terms and conditions to ensure there is no overall financial disadvantage to employee. Tailored support will be provided depending on the location, duration and nature of the assignment or project. Support for FIFO International Work can include payments for travel, accommodation, insurance, passports, visas, permits, pre departure medical advice and vaccinations.

#### 4.1. Travel and accommodation

All travel costs to and from the overseas location in accordance with the University's [Travel policy](#).

- a) Appropriate temporary accommodation at the offshore location.
  - It is recommended the employee book accommodation when making travel arrangements, in accordance with RMIT University's [Travel Policy](#).

#### 4.2. Insurance

- a) RMIT University will provide adequate overseas travel and/or health insurance cover for the employee whilst working on a global agreement.
- b) If the employee requires emergency assistance whilst overseas, they should contact International SOS, RMIT University's provider of 24-hour advice and assistance for medical, security or other emergencies.

#### 4.3. Passports, Visas and Permits

- a) Assistance, where required, will be provided to the employee in obtaining any visa/work rights required in the host location via RMIT University's preferred provider.
- b) RMIT University requires employees to fully comply with all immigration laws in their respective home and host locations.
- c) Work outside of Australia on behalf of RMIT University must not be undertaken by an employee without obtaining the necessary travel documents.
- d) It is the employee's responsibility to ensure they have a passport that is valid for at least 12 months after their expected return date to Australia, and that they have enough free pages in their passport. All costs associated with obtaining and/or renewing passports for the purposes of complying with this will be the individual employee's responsibility.
- e) RMIT University will meet the cost of any visas/work rights and other such documents required for the employee for the required travel. The employee will be responsible for completing the appropriate forms and providing relevant and accurate information to the required parties. Please note Visa/Work Permit options may limit the time in which the employee can be in the host location and therefore the length of the arrangement.

#### 4.4. Pre-departure medical advice and required vaccinations.

## 5. Security

Employees must check the latest security warnings prior to undertaking travel. The [Smart Traveller website](#) contains up to date information on travel security warnings.

## Document history

Version	Last updated	Authority	Author
V1.0	11 <sup>th</sup> May 2021	Employee Lifecycle Policy	Senior Manager, PWR