Guidance on Police Officer and Staff Secondments

Agreed by the Police Advisory Board for England and Wales
Section 1: Introduction and Principles

1.1 Introduction

This guidance replaces the Home Office Central Service “Guide to Conditions of Service for Police Officers Seconded to Central Service” and now incorporates guidance for Police Staff. It provides home forces, and secondees with the advice and information they need to ensure an effective and beneficial secondment. It also complements guidance and advice on overseas secondments from other sources (see section 3 for details), and the Chartered Institute of Personnel & Development (CIPD), see www.cipd.co.uk/hr-resources/factsheets/secondment.aspx for details.

The guidance covers police officer and police staff secondments and focuses on secondments within the UK and provides a link to guidance for overseas deployments. It has been developed by a Police Advisory Board of England and Wales (PABEW) working party and has been agreed by the PABEW (the PABEW includes representatives from the Home Office, APCC, ACPO, police staff associations (Police Federation of England and Wales, Superintendents’ Association and CPOSA) and the Trade Union Side of the Police Staff Council.

The guidance is set in context of current business objectives of 21st century policing, community safety and security and workforce development.

The Home Office Central Service Guide, which this guidance replaces, was concerned with secondments of police officers under Section 97 of the Police Act 1996. It is desirable that there should be broad consistency of treatment of persons who are on service away from their force, whether they are police officers or police staff, and whether or not service away from the force is covered by s.97. This guidance addresses s.97 secondments, but it is based upon general principles which apply to all periods of service away from the force. Forces should consider the application of the guidance to the following types of service away from force:

- Secondments of police officers under s.97
- Secondments, or similar arrangements for service away from force, of police staff taking account of relevant employment contract law.
- Collaborative arrangements involving police officers under s.23 of the Police Act 1996, where the nature of the collaboration involves the officer in working away from force for a significant period of time (for example, on attachment to a national unit hosted by another police force)
- Loans of police officers to outside organisations

1.2 Legal and statutory framework

The word “secondment” does not appear in section 97 of the Police Act 1996, but the section provides for police officers to undertake “relevant service” with a range of specified organisations – a link to section 97 of the Police Act is included below. The section sets out that an officer will not be treated as a member of their police force while on relevant service, but will be entitled to return to their force in their original
rank. The period of relevant service will count towards officers’ pay progression. The officer may be promoted within their home force while on relevant service. The officer will retain their membership of the relevant police pension scheme. Depending on the organisation that the officer is serving with, they may continue to be a constable while on relevant service. The officer may be liable to disciplinary action on their return to their home force in respect of any misconduct while on relevant service.

This guidance is only directly applicable to secondments involving relevant service under section 97. However, with the development of more partnership working, other working arrangements will need to be considered. In order to facilitate partnership working, officers or staff may be ‘on loan’ to a partnership organisation. This means that legally they will remain part of their police force, but practically will be working at another site. In order to make this arrangement work most effectively, the partners should agree details of the loan arrangement before the officer or member of staff begins. The principles of this guidance will be of assistance in considering loan arrangements, in particular, the practical points to consider are essentially the same points as for a pre-secondment arrangement (see Annex 5). Loan arrangements differ from secondments in that the home force will not be reimbursed for the officer or member of staff’s salary.

For further reference see: http://www.legislation.gov.uk/ukpga/1996/16/contents

Secondments, and other forms of service away from the force, provide opportunities for which interested individuals normally apply, which are arranged in discussion with the home force, and which happen with the consent of the individual undertaking the secondment or other service away from force.

For police staff provision for secondments are made under employment law. CIPD states that secondment is increasingly being recognised as valuable for employees’ career development opportunities and are increasingly being used as part of talent management programmes. For reference see http://www.cipd.co.uk/subjects/lrnanddev/secondment/secondment.htm?IsSrchRes=1

1.3 General principles of secondments

All secondments will be organised based on the following key principles:

- All secondees remain on the home force’s establishment, and return to the home force at the end of the secondments and the secondment counts towards length of service for all pay, terms and conditions and pension purposes
- Secondees will not be disadvantaged and they are eligible for any pay rises occurring during their secondment
- All secondments must have an agreement to which the secondee, the home force and the receiving organisation must sign up to before the secondment takes place
- All secondments must be time limited with clear arrangements for termination or extension
All secondment procedures should be drawn up in accordance with principles of fair practice and equality of opportunity, including part time working and job sharing. A commitment to fair treatment should be exercised throughout the secondment period.

All secondments must have clear objectives and an agreed plan for monitoring their achievement.

Secondees' welfare must be safeguarded and appropriate arrangements should be made before the secondment, which should also include consideration of the reintegration process once the secondment has been completed.

If different standards of professional conduct apply in the home force and receiving organisation, then the secondee is expected to adhere to the higher standard of professional conduct [see paragraph 2.12].

The home force will maintain the ultimate duty of care for the secondee, but others such as the receiving organisation (and where appropriate the Foreign and Commonwealth Office) also have a duty of care.

1.4 Purpose and benefits of secondments

The working party defined a secondment as follows:

“The agreed detachment of a person from their regular organisation for a temporary, time limited, assignment elsewhere which does not affect the employment status of the secondee.”

Secondments are invaluable to the service, individual officers, members of police staff and the public. The purpose of a secondment may vary from case to case, but secondments are being increasingly recognised as a valuable tool for employee development and to allow organisations the opportunity to develop their skills base. Benefits of secondments include:

<table>
<thead>
<tr>
<th>For the secondee</th>
<th>For the seconding force</th>
<th>For the receiving organisation</th>
</tr>
</thead>
<tbody>
<tr>
<td>the opportunity of wider career and personal development than in the present role</td>
<td>the opportunity to gain and use enhanced skills, team working and cross functional communications</td>
<td>gaining assistance with specific projects</td>
</tr>
<tr>
<td>the ability to test and apply specific skills in different organisational environment</td>
<td>improve workforce morale and motivation</td>
<td>the opportunity to engage specific skills and experience for a finite period</td>
</tr>
<tr>
<td>gaining new skills and experience in a different organisational environment</td>
<td>receiving a ‘fresh eye’ or perspective</td>
<td>receiving a ‘fresh eye’ or perspective</td>
</tr>
<tr>
<td>Opportunity to gain valuable wide-ranging experience in often testing conditions overseas and exposure</td>
<td>The professional and diversity benefits of international policing are brought back to the force, thereby enriching the UK’s</td>
<td>The expertise and experience brought to international initiatives directly help to deliver global security</td>
</tr>
</tbody>
</table>

Opportunity to gain valuable wide-ranging experience in often testing conditions overseas and exposure
to different cultures and ways of working. | domestic policing efforts.  
---|---  
| the opportunity to contribute to wider organisational aims  

### 1.5 Types of secondments and agreements

Secondments in the police service fall broadly into three categories:

1. **UK secondments** – secondments under section 97 of the Police Act (police officers) or employment legislation and contracts of employment (police staff) to other police related UK organisations to meet the need for specific expertise.
2. **Mission deployments**, organised through the FCO – meeting the UK’s international commitments to enhance its policing contribution to international missions across the range of conflict prevention and crisis management situations.
3. **Overseas deployments** - requests for assistance from the Police Service to meet a specific local need.

Police officers will also be expected to provide mutual aid for special operations and short term needs. Mutual aid arrangements fall outside section 97 and are not covered in this guidance.

It is essential that there is a document setting out the agreed arrangements between the home force, the receiving organisation and the individual. However, depending on the type of secondment, different arrangements will need to be considered. There will be three elements to the agreement (all 3 need to be covered in the secondment agreement):

1. between the home force and receiving organisation (this will cover issues, such as pay, allowances, length of secondment, liability, etc for the duration of the secondment)
2. between the receiving force and the secondee (this will cover what the secondee is expected to do during the secondment and local arrangements in the receiving organisation that the secondee will need to comply with)
3. between the home force and the secondee (original contract of employment or original terms and conditions of office)

These agreements should set out the expectations of all parties about the secondment (see Annexes 3 and 4 for possible content) and will be legally binding. They should also include the details of the manager/HR contact in the force that will deal with these arrangements.
The model agreement provided at Annex 4 is specifically provided for use by those officers seconded to central service under section 97 of the Police Act. For use in other circumstances, it should be modified to reflect the fact that the secondee’s terms and conditions of service continue to be determined by Police Regulations or their contract of employment, depending on whether they are an officer or a member of police staff, respectively.

Large scale secondments will have an effect on the workforce. The staff associations and trade unions must be involved in the consideration, development and implementation of workforce arrangements and consulted where changes to these are considered.
Section 2: Guidance and good practice for UK secondments

This section only covers secondments within the UK. For guidance on overseas secondments see section 3.

2.1 Roles & responsibilities

It is essential that all parties are clear about their obligations, expectations, accountabilities and performance objectives. Individuals seconded to another organisation remain on the home force’s establishment throughout the period of a secondment but should be treated as a member of the receiving organisation to which they are seconded. Unless agreed at the beginning of the secondment by all parties concerned, the secondee is subject to the receiving organisation’s policies and procedures. It is for the individual and the home force to decide whether or not the secondment is acceptable on the conditions offered by the receiving organisation. There should be no break in service to the individual while on secondment. Secondments are arranged and managed by the home force’s HR department.

2.2 Agreeing and advertising the post for secondment

A job description and person specification should be drawn up, setting out the role profile and the skills and experience necessary for performing the role. The Policing Professional Framework should be used as a guide, in conjunction with the receiving organisation’s own competency framework. The job information should also set out the circumstances of the secondment and any information about the suitability of the post for flexible working, part time working or job sharing.

The post should be advertised through relevant police publications to attract the widest range of candidates from which to select a candidate that meets the requirements of the post most closely.

Exceptionally it may not be necessary to advertise a post on secondment, for instance if a secondment opportunity develops organically e.g. out of an ongoing project or instigated by a potential secondee. For police officers, a post may be advertised on promotion at the appropriate rank or level that the duties so warrants and should be allocated to the most suitable candidate; a temporary promotion would only last for the duration of the secondment and the temporary salary should be paid for the duration of the secondment. For police staff, a post may be offered on
a higher salary, which would be appropriate to the post; the secondee would only be eligible for this higher salary while on secondment.

Only the home force can promote an officer substantively, and officers would have to go through the promotion process in their home force\(^1\).

### 2.3 Length of secondment

The length of the secondment will depend on the specific nature of the work involved. If the secondment is advertised, the advertisement and pre-secondment agreement should specify the anticipated length of the secondment. The length of secondment needs to be agreed in the pre-secondment agreement. The length would normally be a minimum length of six months and a maximum length of two years before it is reviewed. It is important that reviews are carried out as early as possible, so as to identify tax liabilities which will become effective as soon as it becomes clear that the length of the secondment will exceed 2 years. When longer term secondments are agreed different review arrangements may apply.

### 2.4 Selection and agreeing secondment

Candidates need their line manager’s support to say they have the skills but they also need the agreement of their force to allow the application to go forward. If the candidate is subject to any ‘live’ written warning or ‘live’ improvement notice, the details of such must be reported to the receiving organisation for consideration before an appointment is agreed. An example form for obtaining a reference from a force professional standards unit is included in Annex 5.

The selection process needs to be appropriate fit the nature of the appointment and adhere to the principles of equality of opportunity. Exceptionally, there may be a genuine occupational requirement that requires the postholder to either have, or not to have, certain protected characteristics, as set out in the Equality Act 2010. In such circumstances, each case needs to be considered carefully and legal advice should be sought where necessary.

The receiving organisation would be leading the selection process, but if they are not a police force, should seek advice from HR within the police and, if practicable, involve the home force or a local police force.

---

\(^1\) See The Police (Promotion) Regulations 1996 and The Police (Promotion) (Amendment) Regulations 2005
It is essential that, once agreement has been reached on a secondment, a document setting out the terms of the secondment is agreed by the force, the receiving organisation and the secondee. This document will be legally binding and be based on the headings in Annex 3.

Before the secondment the home force and receiving organisation will need to think about induction and any information necessary to prepare the secondee. This might include background particular to the secondment or language requirements and country information for secondments abroad.

2.5 Extending or terminating a secondment

If it becomes apparent that a secondment should be extended to complete the purpose or task of the secondment, then the receiving organisation or secondee should provide sound business reasons for this extension (for instance that a project has been completed but there are certain follow up actions that it would make sense for the secondee to complete). Any extension will need to be agreed between the home force, receiving organisation and secondee and should have a definitive end date. Organisations need to take advice on the extent to which a seconded individual may acquire employment rights in another organisation by virtue of length of service in that organisation.

If the circumstances of a secondment change to that of a permanent post, this post will need to be advertised through the appropriate channels. The secondee may apply for this post and, if successful in the selection process, would become a member of the receiving organisation and the secondment and all associated agreements would come to an end.

There are five possible reasons for terminating a secondment early:

1. that the task of the secondment ceases to exist (e.g. business priorities or funding have changed)
2. that the secondee’s personal circumstances change (excluding pregnancy but including injury – see section 2.9), which might necessitate an earlier return to the home force
3. conduct or performance issues causing the secondee no longer to be suitable for the post
4. change of risk assessment (more likely to apply for overseas mission secondments)
5. secondee resigns from the home force.

If it is necessary to terminate a secondment, all parties should be informed in writing with a notice period to accommodate any necessary or appropriate changes. The time period of notice and related obligations of the home force, receiving organisation and secondee need to be set out in the pre-secondment agreement.

2.6 Returning to force

There should be no expectation that the secondee would return to precisely the same role on their return. However, a secondee will return to a post of the same grade or level and the return process should include managing the secondee’s
expectations with regards to the new role in the home force. Secondees should be informed of any organisational restructuring in their home force.

In all cases it is essential that the return to force is part of a managed process by the home force. This process would begin with contacting and interviewing the secondee two to three months before the end of the secondment period to discuss their return. Decisions about the new role should be balanced between the needs of the organisation and the secondee. Consideration should be given to:

- matching the skills of the returning secondee to the available vacancies,
- the secondee’s level of skills and career aspirations,
- using the skills and experience gained during the secondment.

To make the best use of the development opportunities of the secondment, the skills and experience should inform the secondee’s new objectives and personal development plan.

2.7 Links with force

It is important that there is a named key contact and a deputy contact in the force, who is responsible for ensuring that the secondee is kept in touch with the force and kept up to date with relevant developments including access to corporate information and being alerted to any staff news releases and opportunities. The frequency of contact should be agreed at the outset of the agreement and a record should be kept of the exchange or conversation and any action required. The contact is also responsible for sending any information and communication that is generally sent to all staff either in hard copy or via e-mail, together with any information specific for their area of work. It is good practice for each force to operate a secondment register to monitor and manage the duration and operation of secondments to and from their force.

2.8 Support, welfare and Health and Safety

All parties should carefully consider both the advantages and disadvantages of the move. Particular types of secondments may carry increased levels of pressure on both the secondee and receiving organisation, and all parties need to take account of any potential health and safety issues, especially if the nature of the work is likely to be more arduous. The home force or Police and Crime Commissioner and the receiving organisation should consider their duties under the Health and Safety legislation and ensure that they are complied with.

The position with secondments of police officers other than under section 97, and with all secondments of police staff, is that the home force or Police and Crime Commissioner retains its duties as employer under section 2 of the Health and Safety etc at Work Act 1974 (as applied to police officers by section 51A of the 1974 Act) and under some Health and Safety Regulations. Other duties, including under section 3 of the 1974 Act and some Health and Safety Regulations, will be owned by the receiving organisation. The position for a police officer on a section 97 secondment is different, because such an officer is not to be treated as a member of his home force other than for the purposes specified in section 97, which do not include Health and Safety duties. Instead his employer is considered for these
purposes to be the receiving organisation that has direction and control over him, by virtue of section 51A(2)(c) of the 1974 Act. However, the home force should work with the receiving organisation and the secondee to ensure that these duties are complied with.

The receiving organisation must produce a suitable and sufficient risk assessment before the secondment and provide any training required for the activity to be undertaken. Before the secondment the receiving organisation should supply the secondee with copies of the threat and risk assessment, pre-deployment security training requirements and a copy of the role/job description. At the beginning of the secondment the receiving organisation will provide induction training, which will include ground familiarisation and provide copies of the operational risk assessment based on the secondee's role/job description.

Secondment agreements must make it clear where the responsibilities for reporting, pregnancy, maternity and paternity arrangements, sickness absence, sick leave and sick pay entitlements, subsequent action and provision of treatment and rehabilitation (if necessary) lie. If an injury or illness during a secondment leads to a long term absence, the receiving organisation may wish to return the secondee to the home force (see also section 2.5). It must be made clear before the secondment under which circumstances this might apply.

As a general rule, day to day support should be available from the receiving organisation. However, the home force should still make its support services available, and particularly should be on hand if any longer term support arrangements are required. The home force should also support the secondee to keep in touch with home. This may take the form of loans of mobile phones or laptops etc, appropriate to the secondment.

The secondee needs to be aware of the Health and Safety Policy applying in the receiving organisation and receive a copy of the policy, which should set out the secondee's and receiving organisation's responsibilities and obligations. This should be included in the secondment agreement as it is in normal contracts of employment.

### 2.9 Injuries while on secondment

Should a secondee develop a condition or incur an injury which may affect their ability to continue to perform all aspects of their seconded role, the receiving organisation will be required to make reasonable adjustments to enable the secondee to continue in the role. If the condition or injury, after full consideration, is deemed to be covered by the definition of disability as set out in the Equality Act, then there is a legal obligation to make reasonable adjustments. However it is always good practice, where possible, to consider reasonable adjustments to enable the secondee to continue in the role.

If, having considered all reasonable adjustments in consultation with the secondee, it remains the view that the secondment cannot continue as the secondee cannot undertake all or the majority of the role, then the secondment should be terminated and the secondee returned to their home force. Consideration of the secondees future, including alternative roles and consideration for ill-health retirement becomes a matter for the home force.
Police Officers are covered under the Police (Injury Benefit) Regulations 2006 while on relevant service. It should be noted that any payment under these Regulations can only be made where an officer has left the police service and therefore is no longer engaged as a police officer. If an officer develops a condition or incurs an injury in the execution of their duty during their secondment, and it can be demonstrated that the entitlement to an injury award rests entirely on the injury sustained during the secondment, then whilst the home force is responsible for all processes associated in bringing this into payment, the receiving organisation is responsible for reimbursing the home force.

This includes the responsibility for the payment of costs in respect of injuries directly resulting from the secondment which manifest themselves after the officer’s return to their home force, on condition that the officer has undergone a post-deployment medical assessment conducted by the receiving organisation, or agents acting on its behalf. No costs relating to an injury award made more than three years after the officer’s return to their home force will be payable by the receiving organisation where the officer resumes further service with the home force.

The exception to this is if the Selected Medical Practitioner (SMP) in their assessment considers that the condition could have been triggered during the period of secondment but has a slow incubation period or is considered by the SMP to be a progressive condition. If the officer does not resume service, but retires immediately upon termination of the secondment, there is no time limit on the liability of the receiving organisation. Injuries not directly related to the secondment (e.g. executing the duty of a constable while at home and off duty) should be covered by the home force. Responsibility for any payment associated with conditions or injuries incurred whilst on secondment should be clearly set out in the secondment agreement. If the officer permanently transfers to a different force upon return from the secondment, his or her new force should be considered the home force, and arrangements should be made for the receiving organisation to reimburse the new force.

Decisions regarding the eligibility for an injury award must be made in accordance with the Police (Injury Benefit) Regulations 2006 and Police Negotiating Board Joint Guidance on Improving the Management of ill-health.

If an officer dies during a Section 97 secondment, the home force will make arrangements for pensions and death grant and should be the key contact for the next of kin/beneficiary. However, the receiving organisation, in cases where the condition or injury resulting in death has been incurred as a direct result of the secondment activity, should reimburse the home force for any payments required to bring survivor benefits payable under the police pension schemes up to a level of the relevant death gratuity and survivors pension under the Police (Injury Benefit) Regulations 2006.

Where officers have opted out of either Police pension schemes, and the injury or death are attributable to the officer’s execution of duty whilst on secondment, the receiving force is responsible for the cost of any injury or survivors’ award payable, as the injury award scheme is non-contributory and therefore applies to all officers regardless of membership of either Police Pension scheme.
For Police staff any injury benefits set out in contracts of employment will apply.

Where staff on secondment are members, or are eligible to be members, of the Local Government Pensions Scheme or Principal Civil Service Pension Scheme, similar arrangements will apply and must be spelt out in the secondment agreement. The injury benefit provisions for those who are, or are eligible to be, members of the Local Government Pension Scheme are set out in the Local Government (Discretionary Payments) Regulations 1996 [SI 1996/1680] – see http://timeline.lge.gov.uk/Amended/SI/LG%20_Disc_Payments_%20Regs_1996_14022006.pdf

2.10 Performance management

Before the secondment begins the basis for managing, supporting and assessing the individual's performance and development must be agreed. If the PDR is to be used by the receiving organisation then it must be made clear that any assessment through the PDR will be recognised by the home force.

Whilst police officers are subject of the Standards of Professional Behaviour both on and off duty the Performance Regulations 2012 do not apply to officers working outside of the police force. The secondment agreement should set under which circumstances a secondment can be terminated early for performance issues including attendance. In cases of poor performance, the secondee’s manager in the receiving organisation should raise performance issues with the secondee informally in the first instance. If performance issues cannot be dealt with informally, the receiving organisation may terminate the secondment. Efficiency or Performance Regulations can be applied by the home force after the secondment, in which case the process set out in the regulations will need to be followed.

2.11 Training and development

Secondees, home forces and the receiving organisations all have a responsibility to ensure that appropriate development and training takes place during the secondment.

A development plan and PDR are an appropriate means for performance management. Training and development needs should be captured and discussed at the beginning of the secondment period and should address:-

- Training and development needed within the seconded role. This should be the responsibility of the receiving organisation, as they will be the main beneficiaries.
- Future career development needs should also be considered. By their very nature, most secondments will include a career and professional development element.
- Who will be responsible for the cost of training.
- What training and development arrangements will be in place for the secondee on returning to the home force on completion of the secondment.

Secondees should also be able to attend any suitable and relevant training opportunities that the receiving organisation provides and where appropriate and
practical should be released for training in their home force. As part of drawing up the secondment agreement consideration should be given to which organisation will bear the cost of any training.

2.12 Complaints, grievances, conduct and discipline

The secondment agreement must include clear procedures for complaints and grievances as well as conduct and discipline.

Complaints or grievances

For complaints against the secondee or grievances against a colleague during the secondment, the receiving organisation’s standards and procedures will apply. If a complaint against the secondee is upheld, the secondment may be terminated early as set out in section 2.5. Annex D of the Home Office Guidance on Police Officer Misconduct, Unsatisfactory Performance and Attendance Procedures 2012 sets out the procedures for dealing with matters of unsatisfactory performance or attendance and misconduct allegations in respect of police officers who are seconded under the provisions of Section 97 of the Police Act 1996.

Conduct and discipline

The Police (Performance) Regulations 2012 do not apply while an officer is on secondment to an organisation other than the police service. However, police regulations can apply after the secondment in respect of behaviour during the secondment. See Annex D of the Home Office Guidance 2012, as set out above.

For police staff the Police Staff Standards of Professional Behaviour would apply. In practice each case will need to be considered and the home force and receiving organisation will need to decide on the best course of action ensuring fairness to all concerned. A guiding principle should be that where there is a difference between the receiving organisation and the home force’s standards the higher standards will apply.

The right for a secondee to be represented by a Trade Union or Staff Association, where practical, in a dispute or other procedure should be reflected in the secondment agreements.

For police officers see annex D of the Home Office Guidance on Police Unsatisfactory Performance and Misconduct Procedures (issued from 22nd November 2012).

2.13 Pay

The home force, secondee and receiving organisation must agree the pay including overtime, any relevant allowances and time off in lieu that will be paid during the secondment; secondees should be entitled to the same overtime payments as they would receive under regulations or contracts of employment in their home force. The section on tax in annex 2 sets out responsibilities for pay and recharging between the home force and the receiving organisation.
2.14 Allowances

Officers and police staff will continue to receive London weighting, London or South East allowance, or other allowances if they receive these allowances in their home force, irrespective of the location of their secondment. The same principle applies to any other appropriate allowances as well as sick pay that secondees may be entitled to in their home force.

Officers from provincial forces seconded to Central Service in London will receive London weighting as a non-pensionable allowance.

London Allowance is not payable under any circumstances to seconded officers from provincial forces.

Officers and staff seconded to central services other than the College of Policing may qualify for a non-pensionable allowance of £1,260 if:

- Their secondment requires them to stay away from home on a regular basis.
- They are expected to work long hours on a consistent basis.

This allowance should only be applied to officers who meet one of the qualifying criteria above.

Secondees who currently receive this allowance will continue to do so at the existing rate until their current secondment agreement comes to an end. The entitlement to this allowance should be reassessed if the appointment is extended or if any other changes are made to the secondment agreement.

Officers and staff seconded to the College of Policing may qualify for a non-pensionable allowance as set out by the following table:

<table>
<thead>
<tr>
<th>Rank</th>
<th>Allowance per annum</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constable</td>
<td>£3,066</td>
</tr>
<tr>
<td>Sergeant</td>
<td>£3,066</td>
</tr>
<tr>
<td>Inspectors</td>
<td>£1,860</td>
</tr>
<tr>
<td>Chief Inspectors</td>
<td>£1,860</td>
</tr>
<tr>
<td>Superintendents</td>
<td>£1,860</td>
</tr>
<tr>
<td>Assistant Chief Constable</td>
<td>£2,022</td>
</tr>
<tr>
<td>Chief Constable</td>
<td>£2,744</td>
</tr>
</tbody>
</table>

2.15 Accommodation

The presumption should be that secondees are accommodated in property owned by the relevant organisation or wider police service. Only where no such property is available should private rental property be used, and the cost of accommodation should be kept to a reasonable minimum, including an expectation of approximately 30 minutes travelling time to work. Accommodation should be self-contained and of a suitable standard for use over an extended period. Arrangements should be agreed before the secondment, including arrangements for the payment of utility bills, where these are not met directly by the organisation providing the accommodation. Secondees should only be reimbursed for rented accommodation or purchase of property in exceptional circumstances.
2.16 Administration Charge

Forces may want to include an administrative charge, in effect, for managing the secondee’s payroll in their absence. Any administration charge should be based on the costs incurred and as such, should not be a base percentage of the secondee’s salary. Forces should consider whether the use of administration charges will act as a disincentive to secondments.

Forces should consult guidance from National Policing Leads on charging administration fees.

2.17 Pensions

A secondee’s pension will not be adversely affected by going on secondment provided they continue to contribute to the:

- Police Pension Scheme (PPS)
- New Police Pension Scheme (NPPS)
- Local Government Pension Scheme
- Principal Civil Service Pension Scheme.
- The successor schemes in effect from 2014/15

2.18 Recharging arrangements for officers’ pension contributions

Recharging arrangements for officers on secondments apply to all secondments listed in Section 97(1) of the Police Act 1996 for both the PPS and the NPPS. This is also intended to apply to the successor scheme in effect from 2015. Details of the current recharging arrangements for officers on secondment are available in HOC 28/2006 and the corresponding Annex A. The main points to consider are outlined here:

The home force retains responsibility for paying employer contributions and collecting officer contributions for police officers on secondment. These costs should then be recovered from the organisation to which the officer is seconded.

If a seconded officer is a member of the police pension scheme and seconded to a different police force, the officer’s home force should invoice the receiving force for the full cost of the officer. In terms of pension costs, this means:

- 100% of officer’s salary;
- Employer’s pension contribution (currently 24.2% of salary from 1 April 2008)

Where an officer is seconded to a body or organisation other than a police force as set out in section 97 of the Police Act, 1.3% should be added to the standard current employer contribution of 24.2%, for a total of 25.5%. This is in order to compensate the officer’s home force for the risk of having to meet the cost of ill-health retirement.

Separate arrangements apply to officers in posts funded by specific grant. In these cases, the officer’s home force is responsible for the payment of pension costs.
An officer’s pension benefits are based on actual pay, regardless of whether the officer is on secondment or not. Therefore if the secondment involves a higher salary than earned whilst serving in the home force, then all pension costs and contributions should be paid according to this salary.

2.19 Recharging arrangements for police staff members’ pension contributions

Most police staff pension arrangements are made through the local government pension scheme (Principal Civil Service Pension Scheme for staff working in the Met). If a seconded member of police staff belongs to that pension scheme, then the Police and Crime Commissioner should invoice the receiving organisation as follows:

- 100% of staff member’s salary
- Employer’s pension contribution (the LGPS employer contributions being the % of salary payable by the seconding force)
- Employer’s National Insurance contributions.

2.20 Travel and subsistence

Compensation for travel and subsistence for reasonable home visits should be made for police officers as per the Travel and Subsistence standard rules of the receiving organisation and for police staff as set out in the contract for employment. Number of visits, duration, mode and standard of travel should be agreed pre-secondment.

The receiving organisation should make it clear before the secondment begins what travel and subsistence arrangements will apply including for journeys home if applicable. This should also include details of any allowances and tax implications. This information should include details of reimbursement for weekend or other home to work travel, if the secondee has not relocated to the place of secondment, motor vehicle allowances for private vehicles used in the performance of official duties and season tickets or travel warrants.

The receiving organisation should also make clear their arrangements for claiming other expenses.

2.21 Annual Leave

Annual leave entitlement on secondment should be no less than the annual leave set out in police regulations or employment contract; however public holidays and public holiday arrangement may vary by country. The receiving organisation should set out the leave arrangements before the secondment begins. Ideally annual leave should not be carried over into and out of a secondment period, if there is a need for leave to be carried over for operational reasons, then the pre-secondment agreement should set out the conditions for that.

2.22 Maternity Related Issues

In the event that a woman officer on secondment becomes pregnant she should inform the receiving Force or organisation and her home force as soon as practicable. All parties to the secondment need then to agree the terms and
conditions of the woman officer’s maternity leave, and the arrangements for her maternity pay.

Police Officers’ entitlement to police maternity pay and leave is set out in Police Regulations. Women officers, with the appropriate length of service, are also entitled to Statutory Maternity Pay (SMP) paid by the organisation which paid the employer’s share of her Class 1 NI contributions.

Under the Management of Health and Safety at Work Regulations 1999, every organisation is required to have a generic risk assessment which sets out the risks in the workplace for women of childbearing age.

On notification of a woman’s pregnancy the receiving organisation should carry out continuous specific risk assessments on the risks to the woman and her unborn child. The risk assessment documentation should be made available to the woman. The receiving organisation should take such steps as necessary to remove or reduce the risks; if this is not possible they must consider altering the woman’s terms and conditions of work; if this is not possible, she should be offered alternative work (this may include a return to her home force) or suspended on full pay. Any adjustments to her working arrangements should not impact on her basic pay or allowances.

Automatically returning a pregnant officer to her home force immediately once she notifies the receiving organisation that she is pregnant is not necessarily the best option and could result in unlawful discrimination if is not done for reasons identified in a risk assessment.

A woman may be recalled to duty during her maternity leave. This could be for Court attendance. She may also, with agreement, work up to ten Keeping in Touch (KIT) days. This could be with her home force or the receiving organisation. The payment and other arrangements for KIT days are set out in Police Regulations.

A woman has a right to return to a post of the same rank or level after maternity leave. This may not necessarily be precisely the same job, but one that is similar in all important respects. A woman returning to work at any stage after having a baby should be provided with a risk assessment.

2.23 Other statutory leave (special leave, paternity leave, adoption leave, parental leave, dependents leave)

All other forms of leave available to police officers are set out in Police Regulations; this includes: adoption leave, maternity and adoption support leave, additional maternity and adoption support leave, parental leave and dependents leave. Special leave and/or compassionate leave are not limited in Police Regulations and should be considered in the secondment agreement; particular thought should be given to special leave for family matters if the secondment is abroad.

2.24 Powers and warrant cards

Police officers have police powers only in England and Wales and will normally retain their warrant cards while on secondment in the UK or abroad. Officers
engaged in domestic type relevant service remain as constables and continue to possess the powers of a constable.²

Designated police staff such as Community Support Officers cannot exercise their police powers while on secondment. This is because the original designation by the chief officer for their home police area is only effective in that area, and since they are not employed by the Police and Crime Commissioner for the receiving police area, they cannot be re-designated by the chief officer there.

2.25 Liability for unlawful acts

The general rule for police officers is that a chief officer has vicarious liability for the unlawful acts of an officer who is under his direction and control (section 88 of the Police Act 1996). Where an officer is undertaking relevant service with HMIC, an organisation under section 57 of the Police Act or as an adviser to the Secretary of State, then the Secretary of State is vicariously liable for any unlawful acts (section 97(9) of the 1996 Act), and where an officer is seconded to IPCC, SOCA or the College of Policing, the receiving organisation is vicariously liable (Schedule 2 to the Police Reform Act 2002, section 28 of the Serious Organised Crime and Police Act 2005 and Schedule 1 to the Police and Justice Act 2006, respectively). For other secondments, including all secondments of police staff, there may be vicarious liability on the part of either the home organisation, the receiving organisation or both, depending on the factual circumstances.

---

² Officers on relevant service remain members of their home police force even if they are not to be treated as such except for certain purposes (s97(3) Police Act 1996). Section 97(8) expressly represents one of these exceptional purposes, such that those officers engaged in domestic type relevant service remain as constables (97(8)(a) and continue to possess the powers of constables (s97(8)(b) with reference to s30). For the following secondments officers will not have the powers of a constable while they are undertaking their relevant service as this is outside England and Wales:

- Service the expenses of which are payable under section (1) of the Police (Overseas Service) Act 1945 on which a person is engaged with the consent of the appropriate authority;
- temporary service relating to the provision of advice and assistance to international organisations etc (section 26 of the Police Act 1996);
- temporary service with the Police Ombudsman for Northern Ireland;
- service in the Police Service of Northern Ireland;
- service pursuant to an appointment under section 10 of the Overseas Development and Co-operation Act 1980; or
- service in connection with the provision by the Secretary of State of assistance under the International Development Act 2001

19
Under the Equality Act 2010 an officer can take action against their “employer” (the Chief Officer) if they suffer unlawful discrimination in the workplace or in work related situations\(^3\).

As such the organisations should consider entering into indemnities in relation to any such liability and this should be addressed in the secondment agreement.

In relation to health and safety matters, while organisations can make provision in a pre-secondment agreement to indemnify each other in respect of any civil liability that may arise, they cannot contract out of any criminal liability, whether under the 1974 Act or the Corporate Manslaughter and Corporate Homicide Act 2007.

\(^3\) See Metropolitan Police v Weeks EAT 2011
Section 3: Specific Guidance for overseas deployments

Deployments not only benefit the countries receiving the assistance but also give UK officers a unique opportunity to acquire a wide range of experience and responsibility that they may not have been able to gain in such a short time at home. Returning to the UK, these skills should enrich their careers as well as benefit the work of their force.

Legal and statutory framework for overseas deployments

3.1 Section 26 deployments

Deployments of serving officers and staff overseas are mostly made under the provisions of section 26 of the Police Act 1996 (covering the provision by local policing bodies in England and Wales of advice and assistance to international organisations or bodies engaged outside the UK in policing activities). It is important to ensure that any assistance that will be provided is in line with government policy for the country concerned and with cross-Government Overseas Security and Justice Assessment Guidance on Human Rights. All such deployments require the approval of the Home Secretary and forces in England and Wales must apply to the International Police Assistance section of the Home Office for authorisation, before deploying police officers and staff overseas.

Information on overseas deployments and the latest version of the pro-forma can be accessed on https://polka.pnn.police.uk/.

3.2 Deployments to build capability or assist with investigations

Overseas deployments to non-mission areas to build policing capability overseas or assist foreign law enforcement agencies with operational investigations may be initiated by the force, College of Policing or FCO/DFID. These are usually of a shorter duration. Section 26 authority needs to be obtained from the Home Office if the deployments involve serving police officers or staff from England and Wales.

The terms and conditions attached to such deployment opportunities will differ in terms of allowances, length of secondment and host organisation selection processes. An officer’s pay and service conditions remain protected and unchanged. Clearly working conditions will be different to the UK, overtime, leave and working hours may differ, any disadvantage is compensated for through allowances negotiated through the host organisation.

3.3 Deployments to peacekeeping missions

Serving officers authorised to provide assistance overseas under section 26, include those appointed to work on peace support operations. These officers are considered to be on relevant service and are treated as if they were not members of their police force during the service, except to the extent provided in section 97 of the Police Act 1996.
The FCO assumes a duty of care for police officers deploying to Peace Support Operations. In operations where the UK exercises operational authority, police officers broadly deploy under the same duty of care arrangements as FCO civilian staff, and the FCO is responsible for the management and delivery of those arrangements. In multi-national operations led by international organisations, including the UN, EU and OSCE, the Foreign and Commonwealth Office (FCO) devolves part of the responsibility for the management and delivery of duty of care arrangements to the mission authorities.

At present the recruitment and selection of officers for such deployments is managed by the FCO, through the International Secondments Team (IST) based in the Stabilisation Unit www.stabilisationunit.gov.uk. The Stabilisation Unit supplies a wide range of expertise from both the Civil Service, and wider civilian contributors.

Deployments to missions are different from UK-based secondment opportunities in that they involve travel to and working within a conflict or post conflict environment. Working and living conditions can be challenging and not always comparable with the standard enjoyed within the UK. The welfare of officers working within mission areas and duty of care arrangements must be the primary focus of their home force. Please see diagram above to identify the roles and responsibilities of each group.

The importance of the police supporting temporary service overseas within mission areas must not be underestimated. UK officers are currently viewed in high esteem by both the recipient nation and other supporting member states. This is indicative of the level of professionalism and ability displayed by the UK Police when working within countries requiring police assistance. Police Staff have further been identified as possessing skills which will enhance the effectiveness of the mission objectives. Terms and conditions of Police Staff deployments to missions will be assessed on a case-by-case basis. Those deployed to conflict or post conflict areas may also receive various allowances, these allowances differ from mission area to mission area; officers will be made aware of the details of the additional allowances as posts are advertised. Further details can be obtained from the Police Function Manager in the Stabilisation Unit. Tel: 0207 008 6956, and Police specific information can be found here: http://www.stabilisationunit.gov.uk/how-to-get-involved/multilateral-deployments/police-roles.html

Please contact FCO for a copy of the International Protocol.
### Annex 1: Key Organisations

<table>
<thead>
<tr>
<th>Organisation</th>
<th>Address</th>
<th>Weblinks</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACPO</td>
<td>1st Floor, 10 Victoria Street, London SW1H 0NN Phone 020 7084 8950</td>
<td><a href="http://www.acpo.police.uk/">http://www.acpo.police.uk/</a></td>
</tr>
<tr>
<td>APCC</td>
<td>15 Greycoat Place, London SW1P 1BN</td>
<td><a href="http://www.apcc.police.uk/apa">http://www.apcc.police.uk/apa</a></td>
</tr>
<tr>
<td>Home Office</td>
<td>International Police Assistance Section Tel: 020 7035 1812/1813</td>
<td></td>
</tr>
<tr>
<td>Foreign and Commonwealth Office</td>
<td>International Secondments Team (IST), based in Stabilisation Unit Tel: 020 7023 1017</td>
<td></td>
</tr>
<tr>
<td>CIPD (Chartered Institute of Personnel and Development)</td>
<td>151 The Broadway, London SW19 1JQ</td>
<td><a href="http://www.cipd.co.uk/default.cild">http://www.cipd.co.uk/default.cild</a></td>
</tr>
<tr>
<td>Unite</td>
<td>UNITE House 128 Theobalds Road London WC1X 8TN</td>
<td><a href="http://www.unitetheunion.com/default.aspx">http://www.unitetheunion.com/default.aspx</a></td>
</tr>
<tr>
<td>GMB</td>
<td>22 Stephenson Way London NW1 2HD</td>
<td><a href="http://www.gmb.org.uk">http://www.gmb.org.uk</a></td>
</tr>
<tr>
<td>Police Superintendents Association of England and Wales</td>
<td>67a Reading Road Pangbourne Berkshire RG8 7JD Tel: 0118 984 4005</td>
<td><a href="http://www.policesupers.com/">http://www.policesupers.com/</a></td>
</tr>
<tr>
<td>National Crime Agency</td>
<td>5th Floor, Fry Building, 2 Marsham Street London SW1P 4DF</td>
<td><a href="http://www.homeoffice.gov.uk/crime/nca/">http://www.homeoffice.gov.uk/crime/nca</a></td>
</tr>
<tr>
<td>College of Policing</td>
<td>10th floor, Riverside House, 2A Southwark Bridge Road, London SE1 9HA</td>
<td><a href="http://www.college.police.uk/">http://www.college.police.uk/</a></td>
</tr>
</tbody>
</table>
Annex 2: Tax and NI issues

This guidance has been prepared in the light of the income tax legislation and Social Security (Contributions) Regulations in force as at 6th April 2010. It should be noted that, unless exempted or subject to dispensation, all allowances and payments which in general are taxable are also subject to Class 1 National Insurance and that where “Benefits In Kind” are provided they are generally taxable and subject to Class 1A National Insurance.

The existing income tax legislation requires that HM Revenue and Customs (“HMRC”) must be notified of all expenses and benefits paid to or provided for employees, regardless of whether these will ultimately be taken into account in calculating the employee’s income tax liability.

However, it is possible to obtain the agreement of HMRC that certain expenses or benefits do not give rise to a tax liability and where such an agreement (or “dispensation”) has been given, the receiving organisation need not take these into account when calculating the grossed up tax liabilities for secondees. HMRC will accept that NICs are not due on payments and benefits covered by a dispensation.

1. Secondee’s normal place of work

For the purposes of the income tax and social security regulations only, secondments are regarded as “permanent transfers” if their duration is expected to exceed 24 months. Accordingly, as soon as the secondment is expected to exceed 24 months, payments of travelling expenses (whether reimbursed or paid on the secondee’s behalf) will be taxable in relation to all journeys between the secondee’s workplace with the receiving organisation and:

- the secondee’s home
- any other place that is not a workplace e.g. temporary accommodation close to the secondee’s workplace.

PAYE and, where appropriate Class 1 NICs, will be deducted from all such expenses reimbursed to secondees. Where the travel costs are paid direct by the receiving organisation, the home force will be notified of the costs in order that details may be reported to HMRC on form P11D for the purposes of Class 1A NICs and so that the secondee may be assessed to income tax.

In relation to the tax implications of the reimbursement of travel costs, the “normal” or "permanent place of work" cannot simply be nominated; it will depend on the facts of the matter which will be ascertained on the basis of the answers to the following questions:

1. Is the secondment for a specified period? If there is no limit in time, a workplace will be permanent if attendance is once a week or more frequently.
2. Where are the majority of duties (over 40% of activity) performed?
3. Does the secondee have a place of work at which he or she attends or to which he or she reports and is allocated tasks on a regular basis? (This can include a defined geographic area).
4. Is that place of work equipped with facilities with which he or she can work, e.g. a chair, a telephone, secretarial facilities, etc?
5. Does the secondee undertake a variety of duties at the workplace such as attending meetings, dealing with paperwork or responding to emails?
6. If the secondee does not attend any one place of work regularly and travels widely to varying places, starting his or her journeys from home, can he or she be said to be a “remote access worker”?

Where there are two locations where a secondee performs 40% of his or her duties it is possible to have two permanent places of work. Home to office travelling to either of these will not usually be allowable, but travelling between the two work bases may be claimable.

2. Existing local arrangements with HMRC

A number of seconding police forces have negotiated specific arrangements with their local office of HMRC. Where this is the case, there is no objection to such arrangements continuing provided that these take full account of all tax and NICs which may be payable, all expenses and benefits reporting obligations and of any procedures which receiving organisations may have established for the payment of expenses. This is subject to the implementation in the future of any form of standardised agreement, which sets uniform terms and conditions for all police officers seconded to a body or organisation other than a police force as set out in section 97 of the Police Act.

Where receiving organisations have established procedures which are specific to themselves, for example entering into an agreement with HMRC for the central payment of a particular tax liability, they will notify all of the forces from which officers have been seconded to them so that account may be taken of these procedures. This is subject to the implementation in the future of any form of standardised agreement, with uniform terms and conditions for all police officers seconded to a body or organisation other than a police force.

3. Tax and NIC Responsibilities

<table>
<thead>
<tr>
<th>Home force</th>
<th>Receiving organisation</th>
<th>Secondee</th>
</tr>
</thead>
</table>

4 A “remote access worker” is someone who uses a computer to access office facilities from outside the office estate. This could be from home, from other organisations or whilst in transit. For the purposes of calculating expenses claims and taxation the individuals home will be considered their base, however this is not the same as being a “home worker” which is someone who carries out all, or the majority, of their work at home.
<table>
<thead>
<tr>
<th><strong>Home force</strong></th>
<th><strong>Receiving organisation</strong></th>
<th><strong>Secondee</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Continues to pay the salary and allowances of a secondee during the period of the secondment</td>
<td>Provides the home force with full details concerning the pay and allowances to which the secondee is entitled,</td>
<td>Responsible for the correct and timely submission to HMRC of any income tax returns with which they may be issued.</td>
</tr>
<tr>
<td>Responsible for the operation of PAYE and Class 1 NICs on all payments of salary and taxable allowances and any taxable expenses or additional allowances and responsible for the payment of Class 1A NICs in respect of expenses and benefits in kind which are reported on the P11D. Is responsible for reporting details of all Essential and Casual Car User allowances to HMRC regardless of whether the mileage involved relates to business journeys carried out for the home force or for the receiving organisation</td>
<td>Provides the home force with details of any benefits and entitlements (e.g. London Weighting or housing emoluments) which it provides, and any changes to those entitlements. Is responsible for forwarding expenses claims or if expenses are reimbursed give full details of payments of expenses or other taxable benefits to home force by 30 April of each year.</td>
<td></td>
</tr>
<tr>
<td>May choose to bear the tax liabilities of secondees. If they do so, the tax which they pay on behalf of the secondees will be regarded as a further taxable benefit and could result in an additional NIC liability(^5).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Claims reimbursement of expenses</td>
<td>Ensure that full details of</td>
<td></td>
</tr>
</tbody>
</table>

\(^5\) The liability must therefore be accounted for on a grossed up basis. There will also be in most cases an enhanced charge to National Insurance Class 1 based on the grossed up value.
<table>
<thead>
<tr>
<th>Home force</th>
<th>Receiving organisation</th>
<th>Secondee</th>
</tr>
</thead>
<tbody>
<tr>
<td>the full costs of employing the secondee by means of invoices submitted quarterly in arrears, or more frequently as agreed with receiving organisation. Forces may want to include an administrative charge for managing the secondee’s payroll in their absence. Forces should consult guidance from National Policing Leads on charging administration fees.</td>
<td>expenses and benefits in kind which it pays to, or provides for, secondees are reported to the home force no later than 30 April each year.</td>
<td></td>
</tr>
<tr>
<td>Responsible for the completion and submission to HMRC of form P11D and P11D(b) reporting details of all expenses and benefits in kind which it pays to, or provides for, secondees whether or not these have been provided by the home force in the first instance or by the receiving organisation.</td>
<td>If the receiving organisation chooses to meet the tax liabilities of its secondees it will suffice to notify the home force of the fact so that the force does not attempt to apply tax to the payment of expenses or report information to HMRC.</td>
<td>Responsible for reporting, on their own personal income tax returns, details of all expenses and benefits paid to, or provided for, them and of meeting any tax liability which subsequently arises unless expenses and benefits need not be reported by an individual officer.</td>
</tr>
<tr>
<td>Responsible for providing secondees with forms P60, reporting details of gross pay and tax and NICs paid in any tax year and with copies of their forms P11D, showing details of all</td>
<td>Provides the home force with a specific contact to whom all correspondence in relation to secondees may be addressed.</td>
<td></td>
</tr>
</tbody>
</table>

---

6 Include gross pay, any NICs which the employer is liable to pay, and any expenses or allowances to which the secondee is entitled, irrespective of whether the entitlement arises from the original employment with the home force or from the subsequent secondment.

7 By agreement with HMRC, certain expenses and benefits in kind will not give rise to a tax liability and it is not necessary to report them on Form P11D. Where this is the case, a note appears in the relevant section.
4. Tax and NIC responsibilities for secondments abroad

Under existing UK income tax legislation, an employee who is sent overseas to work for his or her UK based employer and is continually absent from the UK for a period of 12 months or more that includes a complete tax year (6 April to 5 April), may cease to become liable to pay UK income tax on earnings, if they are regarded as not resident in the UK. The employee will however, become liable to pay tax in the overseas territory to which he or she is sent. The obligation to pay local tax may start when the employee has been resident for as little as six months.

A continuing liability to pay National Insurance Contributions (NICs) will depend on the country to which the employee has been posted. If they are posted to a country within the European Economic Area (EEA) or where the UK has a social security reciprocal agreement the person will remain liable to pay NICs.

Where the posting is to a country outside of the EEA or where there is no reciprocal agreement a liability to pay NICs continues for the first 52 weeks from the commencement of the overseas employment.

The above exemption from UK tax arising from non residence does not however, apply in the case of police officers or other persons who “hold employment under the Crown” - for example, civil servants, if their salaries continue to be met from public funds. The overseas earnings of such persons are subject to UK tax, wherever in the world they may be posted. Where someone holds employment under the Crown, but is posted overseas on a long term secondment, the employer continues to deduct UK tax under PAYE from the earnings and the employee continues to enjoy UK tax relief and allowances in respect of those earnings irrespective of where they are resident.

If an officer is seconded to an overseas government or organisation, his or her salary and expenses will normally continue to be paid by the home force. However, these costs will then be recharged to the overseas body concerned, or to the FCO.
Where this is the case, and the secondment is for a period exceeding 12 months, the secondee may be regarded as not resident in the UK and the HMRC office will usually issue notification that no tax should be deducted.
Annex 3: Index and Checklist

The key to successful secondments are through planning and pre-secondment agreements which cover all eventualities. This guidance makes reference to issues, which need to be agreed before the secondment and should be covered in the agreements. This checklist contains the key issues but is not exhaustive, for quick reference. The checklist acts as a prompt for information that will be needed to draw up the pre-secondment agreement. For police officers many of these matters will already be set out in regulations.

<table>
<thead>
<tr>
<th>Issue</th>
<th>Additional Comments</th>
<th>Questions to Ask</th>
<th>Answers</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Allowances and entitlements</strong> (2.13 and 2.14))</td>
<td>Secondees will retain existing allowances, but may be entitled to be paid compensation for working long hours etc. while on secondment</td>
<td>Allowances/pay enhancements including access to bonus schemes, (include any eligibility conditions for allowances/ enhancements and whether there is any pay protection if the eligibility criteria are no longer met)</td>
<td></td>
</tr>
<tr>
<td><strong>Attendance management and sickness absence</strong> (2.8)</td>
<td>Does the home force sickness absence management policy apply and how is sickness absence reported back to the home force and entitlement to sick pay</td>
<td>Sick leave entitlement arrangements for police officers are set out in regulations (please include details of sick pay entitlement, requirements for certification, absence management policy). These matters are covered under police regulations.</td>
<td></td>
</tr>
<tr>
<td><strong>Complaints, grievances, conduct and discipline</strong> (2.12)</td>
<td>Agree arrangements for complaints against secondees, grievances of secondees while on secondment, conduct and discipline matters and what is dealt with by the receiving organisation’s policies</td>
<td>The procedures for complaints against the secondee during the secondment are set out in the Performance and Conduct Regulations 2012. What matters are dealt with by the receiving organisation’s procedures?</td>
<td></td>
</tr>
<tr>
<td><strong>What are the grievance procedures open to the</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Issue</td>
<td>Additional Comments</td>
<td>Questions to Ask</td>
<td>Answers</td>
</tr>
<tr>
<td>-------</td>
<td>---------------------</td>
<td>-----------------</td>
<td>---------</td>
</tr>
<tr>
<td></td>
<td>secondee during the secondment?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>What are the procedures for discipline and conduct during the secondment?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Contacts in receiving organisation and home force to deal with any complaints, conduct or discipline issues during the secondment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contact details (1.5)</td>
<td>Agreement who is the key HR and line manager contact in the home force and receiving organisation</td>
<td>Contact for HR queries</td>
<td></td>
</tr>
<tr>
<td>Expenses (2.18)</td>
<td>Levels of claimable expenses, including travel and subsistence and arrangements for claiming expenses</td>
<td>Which organisation is responsible for paying expenses claimed by officer? (please supply details of claim process)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Reimbursement of expenses connected with secondment (for example replacement allowance, cost of living allowances, relocation costs, travel to home costs, contact with family. Include the amounts, any limits that apply and process for claiming these costs)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Reimbursement of job-related expenses (for example travel, subsistence, etc. Include rates and the process for submitting claims)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>If any additional tax liability arises from payment of expenses, is this reimbursed? (include any eligibility conditions and limits)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Issue</td>
<td>Additional Comments</td>
<td>Questions to Ask</td>
<td>Answers</td>
</tr>
<tr>
<td>-------</td>
<td>---------------------</td>
<td>------------------</td>
<td>---------</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Reimbursement of expenses connected with return from secondment to Home Organisation (for example relocation and travel to home costs. Include the amounts, any limits that apply and process for claiming these costs.)</td>
<td></td>
</tr>
<tr>
<td>Health and Safety Policy (2.8)</td>
<td>Providing a copy of the Health and Safety policy to the secondee before the secondment and as part of his agreement</td>
<td>Who is responsible for compliance with Health and Safety legislation?</td>
<td></td>
</tr>
<tr>
<td>Injury awards (2.9)</td>
<td>Arrangements for reimbursement of injury awards, particularly for secondments outside the framework of section 97</td>
<td>What happens in the case of injury, either to the seconded officer or any third party, whilst on duty? For police officers these issues are set out in existing regulations</td>
<td></td>
</tr>
<tr>
<td>Liability (2.24)</td>
<td>Arrangements in the case of vicarious liability</td>
<td>Who is the employer for legal issues? (who accepts liability and what happens in the case of vicarious liability exercised by Chief Officers in the home force?)</td>
<td></td>
</tr>
<tr>
<td>Annual Leave (2.20)</td>
<td>Arrangements for annual leave, who approves leave, how much leave can be carried over in particular circumstances</td>
<td>Annual leave entitlements (specify annual leave year period and carry over arrangements, any additional leave allowances, who approves etc.)</td>
<td></td>
</tr>
<tr>
<td>Length of secondment (2.3)</td>
<td>Agreement of the length of the initial secondments and mechanisms for extending it</td>
<td>Period of secondment From.. To..</td>
<td></td>
</tr>
<tr>
<td>Management procedures (2.10)</td>
<td>Who is responsible and under what procedures is the secondee</td>
<td>Responsibility for HR issues, Personal Development Reviews (PDR or equivalent), access to welfare schemes, bonus schemes etc. (please</td>
<td></td>
</tr>
<tr>
<td>Issue</td>
<td>Additional Comments</td>
<td>Questions to Ask</td>
<td>Answers</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>---------------------</td>
<td>----------------------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------</td>
</tr>
<tr>
<td>managed</td>
<td>specify which organisation’s PDR system will apply to the secondee and how performance will be assessed; which organisations welfare, bonus schemes etc. will apply, and supply details)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other leave (2.22)</td>
<td>Arrangements for other statutory leave e.g. maternity, adoption, paternity and special leave</td>
<td>Maternity/paternity/adoption leave entitlements (please include details of pay, length of leave entitlement etc. For police officers these issues are set out in police regulations</td>
<td></td>
</tr>
<tr>
<td>Pay and overtime (2.13)</td>
<td>Levels of pay and overtime rates</td>
<td>The home force is responsible for the payroll for the secondee. For police officers these issues are set out in police regulations</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Access to unpaid leave (please provide details of eligibility and the application process if such scheme is available). For police officers these issues are set out in police regulations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pensions (2.16)</td>
<td>Details of pension arrangements, recharging and relevant service under section 97 of the Police Act (officers only)</td>
<td>Does the secondee remain a member of their current pension scheme.? For police officers these issues are set out in police pension regulations (for recharging pensions contribution see sect 2.16).</td>
<td>Retirement arrangements (only relevant if retirement age/point falls within the agreed time of the secondment.)</td>
</tr>
<tr>
<td>Issue</td>
<td>Additional Comments</td>
<td>Questions to Ask</td>
<td>Answers</td>
</tr>
<tr>
<td>-------</td>
<td>---------------------</td>
<td>-----------------</td>
<td>---------</td>
</tr>
<tr>
<td><strong>Temporary Promotion (2.2)</strong></td>
<td>A temporary promotion would only last for the duration of the secondment and the temporary salary should be paid for the duration of the secondment.</td>
<td>Arrangements for temporary promotion, substantive promotion and acting up in a higher rank (including whether service in any acting/temporary/substantive rank will be counted on return to home/seconding organisation (acting/temporary promotion will be not be retained on return to the home force) or whether pension contributions will be made on the additional pay on acting/temporary or substantive rank.) For police officers these issues are set out in police regulations</td>
<td></td>
</tr>
<tr>
<td><strong>Provision of treatment and rehabilitation in cases of long term sickness (2.8)</strong></td>
<td>Who is responsible to provide treatment and rehabilitation in cases of accidents or long term sickness and parameters for terminating a secondment early because of ill health</td>
<td>Who is responsible to provide treatment and rehabilitation in cases of accidents or long term sickness and parameters for terminating a secondment early because of ill health?</td>
<td></td>
</tr>
<tr>
<td><strong>Policies and practices of the receiving organisation (2.1)</strong></td>
<td>Unless otherwise stated the secondees should be subject to the receiving organisations regulations and practices, including policies. However, the conditions of service should not</td>
<td>Policies and collective agreements to which the secondee must adhere (for example policies on business interests, working time agreements, required training /skills). For police officers these issues are set out in police regulations</td>
<td></td>
</tr>
<tr>
<td>Issue</td>
<td>Additional Comments</td>
<td>Questions to Ask</td>
<td>Answers</td>
</tr>
<tr>
<td>-------</td>
<td>---------------------</td>
<td>-----------------</td>
<td>---------</td>
</tr>
<tr>
<td>change</td>
<td>If an officer is seconded to another force, which “standing orders” apply?</td>
<td>Officers only</td>
<td></td>
</tr>
<tr>
<td></td>
<td>If the duties of the secondee change, does a new secondment agreement need to be negotiated with the home force?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Return before the end of the secondment (2.5)</td>
<td>Reasons and processes for terminating a secondment early</td>
<td>Notice period for terminating the secondment (include notice periods for both the secondee and the receiving organisation if different)</td>
<td></td>
</tr>
<tr>
<td>Return to force for ill health (2.8)</td>
<td>Reasons to return to the home force for ill health and arrangements to manage the return</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Support and welfare (2.8)</td>
<td>Includes arrangements for key contacts to keep in touch with secondee during the secondment</td>
<td>What arrangements are in place for the secondee to keep in touch with the home force?</td>
<td></td>
</tr>
<tr>
<td>Training (2.11)</td>
<td>Who is responsible for the cost of training relating to the secondment and wider professional development, release to attend training at the home force and access to relevant training provided by the receiving organisation</td>
<td>Access to training and development, promotion and career development including who is responsible for training costs.</td>
<td></td>
</tr>
</tbody>
</table>
Annex 4: Model Agreement

N.B. This model agreement provided is specifically provided for use by those officers seconded to central service under section 97 of the Police Act. For use in other circumstances, it should be modified to reflect the fact that the secondee’s terms and conditions of service continue to be determined by Police Regulations or their contract of employment, depending on whether they are an officer or a member of police staff, respectively.

AGREEMENT FOR THE SECONDMENT OF [NAME OF SECONDEE] FROM [NAME OF HOME FORCE] TO [RECEIVING ORGANISATION]

A. DURATION (Section 2.3)

[Name of secondee’s] initial period of secondment will be for a period of [length of time] and could be extended with the agreement of all parties.

[Name of secondee] will commence his/her duties with [name of receiving organisation] on [date] and the secondment will terminate on [date].

B. PAY, OVERTIME, ALLOWANCES & ENTITLEMENTS (SECTIONS 2.13, 2.14 & 2.2)

Whilst on secondment [home force] will be responsible for the payroll of [name of secondee]

The basic pay details and pay progression arrangements are [insert details including pay scale if appropriate]. [The home force] will be invoicing the [receiving organisation] for the salary and pension contributions of [the secondee] on a quarterly basis.

Whilst on secondment [name of secondee] will be entitled to the following allowances and pay enhancements [enter details]

(If appropriate) The arrangements for temporary promotion, substantive promotion and acting up in a higher rank are as follows [provide details], or higher salary [amount] if police staff.

This service [will/will not] be counted on return to home organisation.

Pension contributions on the additional pay [will/will not] be made.

Accommodation [insert details of accommodation arrangements]

C. CONTACT DETAILS (Section 1.5)

[Name of secondee’s] key HR and line manager in his/her home force will be [name] and for the receiving organisation will be [name].
[Name of secondee’s] line manager will be [name], and a copy of the organisation chart has been provided (if appropriate).

D. POLICIES & PRACTICES (section 2.1)

[Name of secondee] has been made aware of the policies and collective agreements to which he/she must adhere and, where appropriate, has been given copies.

E. MANAGEMENT PROCEDURES (Section 2.10)

Whilst on secondment [name of secondee] will be assessed using the [either home force or name of receiving organisation’s] PDR (or equivalent) system.

He/she will have access to [list of any welfare, bonus schemes etc that apply] to the [name of organisation].

F. ANNUAL LEAVE (section 2.20)

Whilst on secondment the annual leave entitlement will be [amount], the annual leave period will run from [date] to [date] and the carry over arrangements are [specify].

Annual leave will be approved by [name].

G. ATTENDANCE MANAGEMENT & SICK ABSENCE (section 2.8)

Whilst on secondment [name of secondee] will be subject to the following sick leave entitlement arrangements [details of sick pay entitlement, requirements for certification, absence management policy].

H. OTHER LEAVE (section 2.22)

The arrangements for other statutory leave are as follows [details of maternity/paternity/adoption leave entitlements including pay and length of leave entitlement, also give details of any unpaid leave scheme that is available and details of the application process].

I. COMPLAINTS, GRIEVANCES, CONDUCT & DISCIPLINE (section 2.12)

Whilst on secondment [name of secondee] will be subject to the following procedures for complaints made against him/her. [Outline procedures].

The grievance procedures open to [name of secondee] are [outline procedures].

Whilst on secondment the procedures for discipline and conduct are [outline procedures].

Should any of the above issues arise the contact in [name of home force] will be [name] and in [name of receiving organisation] will be [name].
J. EXPENSES (section 2.18)

Whilst on secondment [name of receiving organisation] will be responsible for paying expenses claimed by [name of secondee].

The details of the claims process are as follows; [insert details].

The levels of claimable expenses arising from the secondment are [for example replacement allowance, cost of living allowances, relocation costs, travel to home costs, contact with family. Please give amounts and any limits that apply].

The secondee will also be eligible for a further secondment allowance of (to be agreed by PAB) to recognise the disturbance to his/her domestic arrangements.

Reimbursement of the following expenses connected with return from secondment to home force will be made. [For example location and travel to home costs. Include amounts and any limits that apply].

Job related expenses as follows can be claimed [for example travel, subsistence, overtime etc. Include rates].

If any additional tax liability arises from payment of expenses, this [will/will not] be reimbursed. [Include any eligibility conditions and limits]

K. HEALTH & SAFETY POLICY (section 2.8)

Whilst on secondment [name of receiving organisation] will be responsible for compliance with Health and Safety legislation. A copy of the Health and Safety policy has been provided.

L. INJURY AWARDS (section 2.9)

In the case of injury to either the secondee or any third party, whilst on duty, the following arrangements will apply [insert details]

M. PROVISION OF TREATMENT & REHABILITATION IN CASES OF LONG TERM SICKNESS (section 2.8)

[Name of receiving organisation or home force] is responsible for the provision of treatment and rehabilitation in cases of accidents or long term sickness and the parameters for terminating a secondment early because of ill health are as follows [insert details].

N. TRAINING (section 2.11)

Whilst on secondment the following access to training and development, and promotion and career development are available [provide details] and will be paid for by [name of receiving organisation or home force].
O. PENSIONS (section 2.16)

For the period of the secondment [name of secondee] will remain a member of their current pension scheme.

(If appropriate) The retirement arrangements are as follows [provide details]. (Only relevant if retirement age/point falls within agreed time of the secondment).

P. RETURNING BEFORE THE END OF THE SECONDMENT (section 2.5)

Whilst on secondment the notice period for terminating the secondment is: For [name of secondee] [period] and for [name of receiving organisation] [period].

Q. SUPPORT AND WELFARE (section 2.8)

The following arrangements are in place for [name of secondee] to keep in touch with [name of home force]. [Provide details].

The following arrangements are in place to assist [name of secondee] in returning to [name of home force] at end of secondment. [Provide details, for example help with finding a suitable post, briefing on changes to work area etc.]

R. LIABILITY FOR UNLAWFUL ACTS

Whilst on secondment, [insert relevant body according to section 2.25 of the guidance] has vicarious liability for any unlawful acts committed by [name of secondee].

S. STATUS OF SECONDEE

[Name of secondee] will remain a member of [name of home force] for the duration of the secondment and will not become, or be regarded as, an employee of [name of receiving organisation]. This agreement is not a contract of employment.

T. ACCEPTANCE OF TERMS AND CONDITIONS.

By signing and dating this agreement, all parties agree the terms of [name of secondee's] secondment to [name of receiving organisation].

Signed……………….. For [name of home force]
Name……………….. Position………………..
Date………………..

Signed……………….. For [name of receiving organisation]
Name……………….. Position………………..
Date………………..

39
Signed…………………… (Secondee)

Name……………………

Date……………………
Dear

POST:

NAME:

The person named above has been recommended for secondment to a post in [receiving organisation]. The purpose of this letter is to conduct our standard pre-employment checks.

I would be grateful if you could;

Confirm the level and expiry date of current security clearance by emailing this information directly to HOsecurityunitpersonnelsecurity@homeoffice.gsi.gov.uk

Consider the employment reference questions overleaf, forwarding it the individuals line manager or counter signing manager if necessary, and ensure that the completed form is returned to me at [email address in receiving organisation HR]

We cannot progress the secondment of this individual without this information. It would be particularly helpful to me and the candidate if you could provide me with a reply at your earliest convenience.

Thank you in advance for your assistance

Yours sincerely

[Individual in receiving force HR]
Candidate’s Full Name: .................................................................

Substantive rank/Grade: ......................................................

Temporary rank/Grade: ......................................................

Date employed, From: ......................... To: ........................

Has the candidate’s work or attendance been adversely affected by health related issues in the last 24 months?

Y/N (if yes please give details)

Has any action been taken against the candidate under the Police (Performance) Regulations 2012 or equivalent for Police staff and do they have a ‘live’ written improvement notice?

Y/N (if yes please give details)

Has the candidate been considered for, or the subject of, an investigation or action under the Police (Conduct) Regulations 2012 or equivalent for Police staff and do they have a ‘live written warning or ‘live’ final written warning?

Y/N (if yes please give details)
Please give details of any declared secondary employment that the individual has.

Please confirm if this is approved by PSD. Y/N

Please confirm the individual's annual leave entitlement in days?

When does the annual leave year start / finish for this individual?

How many days leave does the individual have left for this period, effective today?

How many outstanding rest days does the individual have effective today?

How many outstanding lieu days does the individual have effective today?

How many days of parental leave does the officer have until what date?

Please add any further comments you may have about this candidate in relation to these pre-employment checks.
Signed ..................  Position ..........................  Date ....................