



Home Office

Workers and Temporary Workers: guidance for sponsors

Sponsor an Intra-Company worker

Version 04/21

This document forms part of the collection 'Workers and Temporary Workers: guidance for sponsors' and provides information for employers on how to sponsor a worker on the Intra-Company Transfer and Intra-Company Graduate Trainee immigration routes.

This version of the guidance applies from 6 April 2021.

Contents

Contents.....	2
About this guidance.....	4
Employing EEA nationals and Irish citizens.....	4
EEA nationals.....	4
Irish citizens.....	5
Other guidance you must read.....	5
Glossary.....	5
Contacts.....	5
Version number and publication.....	6
Changes from last version of this guidance.....	6
ICW1. Sponsoring Intra-Company workers: what you need to know.....	8
ICW2. Who can sponsor Intra-Company workers.....	9
Sponsor licence requirement.....	9
Specific requirements for an Intra-Company routes licence.....	9
Skill-level and salary requirements.....	9
Common ownership or control requirement.....	10
Joint venture agreements.....	11
How to keep your licence.....	11
ICW3. Who can come to the UK on the Intra-Company routes.....	13
What are the Intra-Company routes?.....	13
Intra-Company Transfer.....	13
Intra-Company Graduate Trainee.....	14
Immigration requirements.....	14
Financial requirement.....	15
ATAS requirement.....	15
Action for you as a sponsor.....	15
Entry clearance requirement.....	16
Extension of permission.....	16
‘Switching’.....	16
Period of grant.....	16
Maximum period of grant.....	17
Transitional arrangement: maximum period for workers granted permission before 6 April 2011.....	18
Further information on immigration requirements.....	18
ICW4. Intra-Company routes: skill level.....	19

ICW5. Intra-Company routes: salary requirement	20
Overview.....	20
General threshold and going rates.....	21
Calculation of salary	21
Currency conversion	21
Permitted allowances	22
Allowances you cannot include	22
Calculation of general salary threshold	22
Calculation of going rate	23
Occupation code in Table 1	23
Occupation code in Table 2.....	24
Calculation of accommodation allowances	24
Accommodation allowance for Intra Company Transfers	24
Accommodation allowance for Intra-Company Graduate Trainees	25
Unpaid leave and reduction in salary	26
ICW6. Certificate of Sponsorship for Intra-Company workers	27
Overview.....	27
Fees.....	27
Use of the CoS	27
What the CoS must confirm.....	28
Genuineness of role	29
Working for a third party	29
Reporting duties and record keeping	29
Annex ICW1: Transitional arrangement for unused Tier 2 (ICT) CoS	31

About this guidance

This document provides information for employers on how to sponsor a worker on the Intra-Company immigration routes.

There are two Intra-Company routes:

- **Intra-Company Transfer:** this is for established employees who are being transferred by their overseas employer to do a skilled job for a linked employer in the UK
- **Intra-Company Graduate Trainee:** this is for employees taking part in a structured graduate training programme who are being transferred by their overseas employer to a linked employer in the UK

These routes replaced the Tier 2 (Intra-Company Transfer) Long-term Staff and Graduate Trainee routes from 1 December 2020 and apply to both:

- European Economic Area (EEA) nationals who arrived in the UK after 11 pm on 31 December 2020 (see below); and
- non-EEA nationals who apply for entry clearance or permission to stay on or after 1 December 2020

There are transitional arrangements if you assigned a Certificate of Sponsorship under the Tier 2 (Intra-Company Transfer) route before 1 December 2020 but it was not used in an application before that date – see [Annex ICW1](#).

Employing EEA nationals and Irish citizens

In this guidance, reference to ‘EEA nationals’ includes nationals of Switzerland but not of Ireland. You do not need to sponsor Irish citizens (see below).

EEA nationals

You are not required to sponsor an [EEA national](#) who arrived in the UK before the end of the implementation period (11 pm on 31 December 2020). EEA nationals (and their eligible family members) were entitled to exercise their right to enter the UK under freedom of movement rules until that date and time. You can therefore continue to employ EEA nationals who arrived in the UK before the end of the implementation period (and their eligible family members) without needing to sponsor them.

EEA nationals (and their eligible family members) who entered the UK before the end of the implementation period, and wish to continue living and working here, must apply for status under the [EU Settlement Scheme \(EUSS\)](#) by no later than 30 June 2021. People with settled or pre-settled status under the EUSS do not need to be sponsored.

Irish citizens

Irish citizens do not need permission to live or work in the UK and are not eligible to apply on the Intra-Company routes, unless they are subject to a deportation order, an exclusion decision or an international travel ban. You can therefore continue to employ Irish citizens without needing to sponsor them. This includes Irish citizens who arrived after 31 December 2020.

Other guidance you must read

To make sure you meet all of the relevant requirements and fulfil your sponsorship duties, you must read the following parts of the sponsor guidance, in addition to this document:

- [Part 1: Apply for a licence](#) – if you do not already have a licence
- [Part 2: Sponsor a worker](#) – provides information on sponsoring workers common to all Worker and Temporary Worker routes
- [Part 3: Sponsor duties and compliance](#)
- any relevant annexes or appendices referred to in the above documents

You can access all of these documents, and other information on sponsorship, on the [Sponsorship: guidance for employers and educators](#) page on GOV.UK.

This guidance is subject to change. If you have printed or downloaded a copy of this guidance, check the version number and date on GOV.UK to ensure you are using the most up-to-date version.

Glossary

There is a glossary of terms used throughout the sponsor guidance (including this document) at the beginning of [Part 1: Apply for a licence](#).

In this document:

- **“Sponsor group”** means you (the sponsor) and any business or organisation that is linked to you by common ownership or control, or by a joint venture on which the worker is sponsored to work
- **“High earner”** is a worker who is sponsored on the Intra-Company Transfer route in a job with a gross annual salary of £73,900 or more (based on working a maximum of 48 hours per week) as confirmed by you (the sponsor)

Contacts

If you think this guidance has factual errors or broken links, you can email the [Business Helpdesk](#).

If you have read this guidance, and the guidance referred to above, and you still have any queries, you can call us on 0300 123 4699 or email the [Business Helpdesk](#).

Version number and publication

Below is information on the version number of this guidance and when it was cleared for publication:

- version **04/21**
- cleared for publication on 1 April 2021

Changes from last version of this guidance

This version replaces version 12/20. The guidance has been updated to:

- reflect changes to the Immigration Rules, as set out in [Statement of Changes HC 1248](#), including:
 - introduction of the Academic Technology Approval Scheme (ATAS) requirement for certain roles from 21 May 2021
 - transitional provision for Intra-Company transfers originally granted permission before 6 April 2011
- make other minor clarifications and corrections

Full details of the changes are set out in the table below:

Section or paragraph number in this version	Section or paragraph number in previous version	Details of change
About this guidance	About this guidance	Minor amendments to reflect that the implementation period for leaving the EU has now ended.
ICW2.3	ICW2.3	Minor drafting amendments.
ICW3.14	N/A	New paragraph sign-posting financial and ATAS requirements. Subsequent paragraphs in this section renumbered accordingly.
ICW3.18 to ICW3.22	N/A	New subsection on ATAS requirement. Subsequent paragraphs in this section renumbered accordingly.
ICW3.26	SK1.1	Paragraph numbering error corrected. Subsequent paragraphs in this section renumbered accordingly.
ICW3.31	N/A	New paragraph sign-posting transitional provision for maximum periods.
ICW3.34 to ICW3.35	N/A	New paragraphs describing transitional provision on maximum grant periods for intra-company transfers granted permission before 6 April 2011. Subsequent paragraphs renumbered accordingly.

Section or paragraph number in this version	Section or paragraph number in previous version	Details of change
ICW5.1 to ICW5.2	ICW5.1 to ICW5.2	Minor drafting amendments.
ICW5.13 to ICW5.15	ICW5.13 to ICW5.15	Minor drafting amendments and subheadings amended.
ICW5.17	ICW5.15	Example text moved.
ICW5.18	ICW5.18	Example added.
ICW5.19	ICW5.19	Minor drafting amendment.
ICW6.6	ICW6.6	Link to list of countries whose nationals are eligible for the CoS fee concession added.
ICW6.11 (Note)	ICW6.11 (Note)	Minor drafting amendment.
ICW6.12 (Note)	ICW6.12	New paragraph reminding relevant sponsors they must add a sponsor note confirming whether the ATAS requirement applies.
Throughout	Throughout	Minor formatting amendments and housekeeping changes.

Related content

[Contents](#)

ICW1. Sponsoring Intra-Company workers: what you need to know

This section provides a summary of the main requirements you must meet to be able to sponsor a worker on the Intra-Company routes and where you can find more information.

ICW1.1. To be eligible to sponsor an Intra-Company worker, you must:

- hold a valid Intra-Company sponsor licence – see the [Who can sponsor Intra-Company workers](#)
- understand what the Intra-Company routes are for and who is eligible to come to the UK on them – see [Who can come to the UK as an Intra-Company Worker](#)
- understand the general requirements for sponsoring a worker – see [Part 2: sponsor a worker](#)
- only offer employment in an eligible occupation code – see [Intra-Company routes: skill level requirement](#)
- ensure the worker's salary meets the relevant [salary requirement for Intra-Company workers](#)
- assign a valid Certificate of Sponsorship (CoS) to the worker and pay the relevant CoS fee – see [Certificate of Sponsorship for Intra-Company workers](#)
- pay the [Immigration Skills Charge](#) for each worker you wish to sponsor on the Intra-Company Transfer route, unless they are exempt – see the 'Immigration Skills Charge' section of [Part 2: Sponsor a worker](#)
- have key personnel in place who meet our requirements – they will be responsible for, among other things, assigning and requesting CoS and reporting any significant changes to us through the sponsorship management system (SMS) – see the 'Key personnel' and 'Sponsorship Management System' sections of [Part 1: Apply for a licence](#) for information
- understand and comply with all of your sponsor duties – see [Part 3: Sponsor duties and compliance](#) for details of this, and the consequences of failing to comply with your sponsor duties

Related content
[Contents](#)

ICW2. Who can sponsor Intra-Company workers

This section tells you about the requirements you must meet to be eligible for a licence to sponsor workers on the Intra-Company routes.

Sponsor licence requirement

- ICW2.1. If you wish to sponsor an Intra-Company worker, you must hold a valid Intra-Company routes sponsor licence. If you do not already hold such a licence, you must apply for one by completing the [online application form](#), paying the relevant [application fee](#), and submitting the supporting evidence specified in [Appendix A](#) to the sponsor guidance.
- ICW2.2. Before applying for your licence, you should read:
- [Part 1: Apply for a licence](#) for detailed information on the general requirements and the application process
 - this section for guidance specific to the Intra-Company routes
- ICW2.3. If you held a Tier 2 (Intra-Company Transfer) sponsor licence under the sponsorship arrangements in place immediately before 1 December 2020, your previous licence (along with your Certificate of Sponsorship allocation) will have been converted into an Intra-Company sponsor licence with the same expiry date as your Tier 2 (Intra-Company Transfer) licence. If your licence is due to expire within the next 90 days, you should apply now to renew it.
- ICW2.4. For more information on transitional arrangements, see [Part 1: Apply for a licence](#). For information on renewing your licence, see [Part 3: Sponsor duties and compliance](#).

Specific requirements for an Intra-Company routes licence

- ICW2.5. In addition to the requirements set out in [Part 1: Apply for a licence](#), you must also meet the requirements set out in this section.

Skill-level and salary requirements

- ICW2.6. We must be satisfied that you can offer genuine employment that meets the skill level of the Intra-Company routes. In general, employment must be skilled to level 6 or above (graduate level) on the Regulated Qualifications Framework for England and Northern Ireland, or the equivalent level in Wales or Scotland. Eligible occupations are listed in [Appendix Skilled Occupations](#) to the Immigration Rules. For further information, see the [Intra-Company routes: skill level](#) section of this guidance.

ICW2.7. We must also be satisfied that the salary you will pay to workers will meet the general salary threshold and going rate requirement for these routes. For further information, see the [Intra-Company routes: salary requirement](#) section of this guidance.

Common ownership or control requirement

ICW2.8. You must be able to show a direct link by common ownership or control with the overseas entity or entities from which you will bring worker to the UK. Common ownership or control may be shown by one of the following:

- one entity controls the composition of the other entity's board
- one entity holds enough shares in the other entity to have more than half of the voting rights in that other entity
- both entities have a common parent entity, and that parent entity (either by itself or through other entities) meets one of the above requirements
- one entity is related to the other entity as both are party to a [joint venture agreement](#)
- one entity is related to the other entity in that one is party to a joint venture agreement and the other is formed by that joint venture agreement
- one entity is related to the other by an agreement that would constitute a joint venture agreement other than for the fact that joint venture agreements are not permitted in the country of operation or one of the entities is not permitted to enter into joint ventures in the country of operation
- one entity is related to the other in that one entity is party to an agreement that would constitute a joint venture agreement other than for the fact that joint venture agreements are not allowed in the country of operation or that entity is not allowed to enter into joint ventures in the country of operation, and the other entity is the entity formed by that agreement
- where both entities are either accountancy or law firms, one entity is related to the other by an agreement which allows both to use a trademark registered or established under UK law and the jurisdiction of the other entity's country of operation
- where both entities are either accountancy or law firms, one entity is related to the other by agreement which allows both to run under the same name in the UK and in the jurisdiction of the other entity's country of operation
- in the case of unincorporated associations, we may accept that the UK entity is linked to the overseas entity if there is evidence (such as a written constitution or Articles of Association) to show that one entity controls the other – for example, a member of one entity has the power to appoint the other entity's trustees

ICW2.9. Where the link between the two entities between which the transfer will take place is that an individual owns shares in each entity, that individual must have a majority shareholding in each entity. You must provide documentary evidence of your shareholding in terms of percentages held.

ICW2.10. When you apply for a licence under the Intra-Company routes, you must send the supporting documents listed in [Appendix A](#) of the guidance for sponsors to confirm the link between you and the overseas entity.

Joint venture agreements

ICW2.11. Where the link is through a joint venture, we must be sure that the worker will be working as part of the joint venture agreement before we accept that you can sponsor someone on the Intra-Company routes.

ICW2.12. There are many forms of joint venture and we will ask you to provide evidence to show that the venture is in operation. You should supply as many of the following which are applicable to your circumstances:

- if a new company has been formed, you should provide the relevant [Companies House](#) reference number or numbers and confirm which entities are involved in the joint venture and who are the owners of the new company
- public announcements of the joint venture
- a copy of an official letter from the overseas company (or foreign investor) to Ministers confirming their intention to invest in the UK, naming the entities involved in the joint venture
- a copy of the binding contract or partnership agreement, signed appropriately, between the entities in the joint venture agreement – this must include the names and positions of the signatories, the investment or ownership agreement of the enterprise, and timescales and phases of the project
- if the joint venture has a previous history of working with the [Department for International Trade \(DIT\)](#) or economic devolved government departments in Scotland, Wales or Northern Ireland, we may accept evidence via the DIT listing online of the joint venture

ICW2.13. The above is not a complete list and we may ask you for further evidence to assess your circumstances.

ICW2.14. We will not accept informal agreements of cooperation as sufficient evidence that a worker is required to be in the UK. The joint venture must already be operating and we must be satisfied there is a requirement for the worker to be here as part of the agreement before you can sponsor such a worker under the Intra-Company provisions.

How to keep your licence

ICW2.15. If you are granted a licence, you must comply with all of your sponsor duties. If you do not, we may take action against you, including:

- downgrading your licence rating
- suspending your licence
- revoking your licence

- reporting you to the police or other relevant authorities

ICW2.16. For details, you must read [Part 3: Sponsor duties and compliance](#).

Related content

[Contents](#)

ICW3. Who can come to the UK on the Intra-Company routes

This section tells you about the two Intra-Company routes, the immigration requirements applicants must meet, and where you can find further information.

What are the Intra-Company routes?

ICW3.1. There are two Intra-Company routes, both of which are described in more detail below:

- [Intra-Company Transfer](#)
- [Intra-Company Graduate Trainee](#)

ICW3.2. Applicants must be aged at least 18 to qualify on these routes.

ICW3.3. A dependent partner and dependent children can apply to come to the UK on these routes. The Intra-Company routes are not routes to settlement (indefinite leave to remain) in the UK.

Intra-Company Transfer

ICW3.4. This route is for established workers of multinational companies who are being transferred by their overseas company to do a skilled role for a linked entity in the UK.

ICW3.5. A worker applying for entry clearance or permission to stay on the Intra-Company Transfer route must:

- be currently working for the [sponsor group](#); and
- have worked outside the UK for the sponsor group for at least 12 months, unless they are applying as a [high earner](#)

ICW3.6. The 12-month period of work outside the UK can have been accumulated over any period, provided the worker was continuously working for the sponsor group, whether in or out of the UK, from the start of the 12-month period prior to the date of application and the only breaks in the continuous work were for the following reasons:

- statutory maternity, paternity, parental or shared parental leave
- adoption leave
- sick leave
- assisting in a national or international humanitarian or environmental crisis, with the agreement of the sponsor group
- taking part in legally organised industrial action

ICW3.7. Workers on the Intra-Company Transfer route can stay in the UK for a cumulative total of 5 years in any 6-year period, unless they are a [high earner](#), in which case the maximum period is a cumulative total of 9 years in any 10-year period. For further information, see '[Maximum period of grant](#)' below

Intra-Company Graduate Trainee

ICW3.8. This route is for workers taking part in a structured graduate training programme who are being transferred by the overseas entity to a role in the UK. The job must be part of a structured graduate training programme, with clearly defined progression towards a managerial or specialist role within the [sponsor group](#).

ICW3.9. The trainee must have worked outside the UK for the sponsor group for a continuous period of at least 3 months immediately before the date of their application.

ICW3.10. This route is specifically targeted at the best graduate recruits and you are limited to transferring no more than 20 trainees each financial year (6 April to 5 April the following year) on this route. If you transfer more than 20 graduate trainees, we will consider revoking your sponsor licence – see [Part 3: Sponsor duties and compliance](#) for information.

ICW3.11. Workers on the Intra-Company Graduate Trainee route can stay in the UK for a cumulative total of 5 years in any 6-year period. However, one year is the maximum period they can be granted at any one time and this must correspond to the structured training programme they are undertaking.

Immigration requirements

ICW3.12. People who wish to come to the UK on the Intra-Company routes must meet the requirements in [Appendix Intra-Company Routes](#) to the Immigration Rules.

ICW3.13. These include, but are not limited to, the requirement that the applicant scores 60 'points' for the following criteria:

Points type	Further information	Points available
Sponsorship	You must assign valid a valid Certificate of Sponsorship (CoS) to each worker you wish to sponsor and ensure they meet the relevant requirements in the Intra-Company Transfer or Intra-Company Graduate Trainee sections above	20
Job at an appropriate skill level	See Intra-Company routes: skill level	20

Points type	Further information	Points available
Salary at required level	See Intra-Company routes: salary requirement	20

ICW3.14. Applicants must also meet other criteria, including:

- the [financial requirement](#)
- in some cases, the [ATAS requirement](#)

Financial requirement

ICW3.15. If the applicant is applying for entry clearance from outside the UK, or has been in the UK for less than one year at the date of application, they must show they have enough funds to support themselves and any family members in the UK.

ICW3.16. If you are an A-rated sponsor, you can certify this requirement is met when you assign a CoS to them (also known as ‘certifying maintenance’). Otherwise, the applicant must provide evidence of funds as specified in [Appendix Finance](#) to the Immigration Rules.

ICW3.17. For further information, see section S7 of [Part 2: Sponsor a worker](#).

ATAS requirement

ICW3.18. Some applicants applying for entry clearance or permission to stay from 21 May 2021 will need to obtain an Academic Approval Technology Scheme (ATAS) certificate from the Counter-Proliferation and Arms Control Centre of the Foreign, Commonwealth and Development Office before they make their application. This is known as the ‘ATAS requirement’.

ICW3.19. The ATAS requirement applies where the worker is not an exempt national and will be working in a job in a relevant occupation code which includes an element of research at PhD level or above in certain sensitive subject areas whose knowledge could be used in programmes to develop Advanced Conventional Military Technology (ACMT), weapons of mass destruction (WMDs) or their means of delivery.

Action for you as a sponsor

ICW3.20. If you are also licensed as a Student sponsor and will be sponsoring a worker who is not an exempt national in a relevant occupation code, you will need to confirm on the worker’s CoS whether the ATAS requirement applies. If it does, you must ensure the worker obtains an ATAS certificate before they apply for entry clearance or permission to stay.

ICW3.21. If a worker who requires an ATAS certificate fails to include a copy with their application, we will refuse their application and you may lose your sponsor licence.

ICW3.22. For further information on this requirement, and your responsibilities in relation to it, see 'ATAS requirement' in section 7 of [Part 2: Sponsor a worker](#).

Entry clearance requirement

ICW3.23. Applicants must apply for entry clearance (a visa) to be able to come to the UK on these routes. If they arrive in the UK without the relevant visa, they will be refused entry, even if they otherwise meet the requirements.

Extension of permission

ICW3.24. Those already in the UK with permission on the Intra-Company routes can apply to extend their stay if they meet the relevant requirements – this could be to continue in the same employment or to change employer or employment. See section S9 of [Part 2: Sponsor a worker](#) for further information.

'Switching'

ICW3.25. Individuals in the UK on another immigration route can 'switch' (change route) to the Intra-Company routes if they meet all the relevant immigration requirements and were not last granted permission on any of the following routes:

- Visitor
- Short-term student
- Parent of a Child Student
- Seasonal Worker
- Domestic Worker in a Private Household
- outside the Immigration Rules

Period of grant

ICW3.26. Successful applicants will be granted entry clearance or permission to stay for a period ending on whichever is the earliest of the following:

- 5 years after the start date of the job detailed on their CoS (if applying on the Intra-Company Transfer route)
- 1 year after the start date of the job detailed on their CoS (if applying on the Intra-Company Graduate Trainee route)
- 14 days after the end date of the job detailed on their CoS
- up to the [maximum period](#) permitted for the route on which they are being sponsored

ICW3.27. If the applicant does not currently have permission on an Intra-Company route, any permission granted for the period between the date of decision and the start date of the job detailed on their CoS will be excluded from the cumulative permission for the purpose of determining the period of

grant of permission above (but not when determining the maximum period of grant below).

Maximum period of grant

- ICW3.28. When you sponsor a worker on the Intra-Company routes, you should make yourself aware of the previous permission that the worker has had on these routes. This will determine what, if any, additional permission they can have on the Intra-Company routes.
- ICW3.29. If the worker is a [higher earner](#), they can stay in the UK on the Intra-Company routes for a cumulative total of 9 years in any 10-year period.
- ICW3.30. In all other cases, the maximum period of permission is a cumulative total of 5 years in any 6-year period.
- ICW3.31. These maximum periods are subject to [transitional arrangements for some workers transferred to the UK before 6 April 2011](#).
- ICW3.32. When calculating the cumulative periods of permission referred to above, we will include the following:
- all previous permission granted on the Intra-Company routes
 - if the applicant does not currently hold permission on the Intra-Company routes, any permission they could be granted as a result of their present application for permission, beginning on the start date of the job stated on the CoS
 - if the applicant is applying for permission to stay and has, or last had, permission on the Intra-Company routes, any permission they could be granted as result of their present application, beginning on the date of decision; and
 - any period of permission on the Intra-Company routes extended under [section 3C of the Immigration Act 1971](#) (that is, when the applicant had an in-time application for permission to stay under consideration, during any period they could appeal or apply for an administrative review of a decision on that application, or pending such an appeal or administrative review)

Example

A worker you wish to sponsor was granted permission on the Intra-Company Transfer route for 2 years. At the end of that 2 years, they returned to their home country. 6 months later, you decide you wish to reassign them to the UK, and you assign them a CoS. The worker does not qualify as a high earner.

In this example, the maximum period of permission they could be granted is 3 years.

ICW3.33. You should plan carefully when assigning a CoS to the worker and choose work start and end dates appropriately so that the worker is not prevented from coming to the UK when you need them.

Transitional arrangement: maximum period for workers granted permission before 6 April 2011

ICW3.34. An applicant who is applying for permission to stay on the Intra-Company Transfer route is not subject to a maximum cumulative length of stay if they previously had permission on the Tier 2 (Intra-Company Transfer) route under the rules in place before 6 April 2011, or as a Work Permit Holder, and have not since been granted entry clearance on any route. Such workers can extend their stay for up to 5 years with each application.

ICW3.35. This transitional arrangement does not apply to the Intra-Company Graduate Trainee route.

Further information on immigration requirements

ICW3.36. You can find more information in the [Intra-Company visas](#) section of the GOV.UK website.

ICW3.37. You should also refer to sections S7 to S9 of [Part 2: Sponsor a worker](#).

Related content

[Contents](#)

ICW4. Intra-Company routes: skill level

This section tells you about the skill-level requirement for workers sponsored on the Intra-Company routes.

- ICW4.1. All applicants applying on the Intra-Company routes must score 20 points for having a job at an appropriate skill level. You can only sponsor workers for a job which is listed as eligible for the Intra-Company routes in Tables 1 and 2 of [Appendix Skilled Occupations](#) to the Immigration Rules.
- ICW4.2. When you assign a Certificate of Sponsorship (CoS) on the Intra-Company routes, you must choose an appropriate occupation code for the job from [Appendix Skilled Occupations](#). If you are not sure which occupation code to use, there is guidance on the [Office for National Statistics](#) website. It is your responsibility to ensure you choose the correct occupation code.
- ICW4.3. We will not award points to an applicant (and so will refuse their application) if we have reasonable grounds to believe you have chosen a less appropriate occupation code for either of the following reasons:
- the most appropriate occupation code is not eligible under the Intra-Company routes
 - the most appropriate occupation code has a higher going rate than the proposed salary
- ICW4.4. When assessing if you have chosen an inappropriate occupation code, we may consider a number of factors, including, but not limited to:
- whether you have shown a genuine need for the job as described
 - whether the worker has the appropriate skills, qualifications and experience needed to do the job as described - we may request evidence
 - your history of compliance with the immigration system including, but not limited to, paying sponsored workers appropriately
 - any additional information you may provide
- ICW4.5. If the applicant is applying on the Intra-Company Graduate Trainee route, the job must be part of a structured graduate training programme, with clearly defined progression towards a managerial or specialist role within the sponsor organisation. You must not assign more than 20 CoS to Intra-Company Graduate Trainees, including the CoS assigned to the applicant, in the same financial year (6 April and ends to 5 April the following year). If you do, we will consider revoking your sponsor licence.

Related content
[Contents](#)

ICW5. Intra-Company routes: salary requirement

This section tells you about the salary requirement for workers sponsored under the Intra-Company routes and how to calculate allowances.

Overview

- ICW5.1. You must ensure any worker you sponsor on the Intra-Company routes is paid in line with the salary rates set out in the Immigration Rules and in this guidance. The relevant Immigration Rules are contained in paragraphs IC 7.1 to IC 9.5 of [Appendix Intra-Company Routes](#). The going rates are set out in Tables 1 and 2 of [Appendix Skilled Occupations](#).
- ICW5.2. These rates have been set to make sure the resident labour market is not undercut. They will be reviewed and updated regularly to reflect the latest available salary data.
- ICW5.3. If the amount you will pay the worker is below these rates, we will refuse their application for entry clearance or permission to stay.
- ICW5.4. If we grant permission to an Intra-Company worker, but later find that you stop paying, or have never paid, them in line with these rates, we will take action against you – this could include revoking your sponsor licence.
- ICW5.5. In addition to compliance visits, we will undertake regular checks with HMRC to ensure you are paying at least the salary you stated on the sponsored worker's Certificate of Sponsorship (CoS), in any sponsor note you have added to the CoS, or in any other notification of a change in salary.

Important note – PAYE reference number

When you [assign a CoS](#) to an Intra-Company Worker, you will normally need to include on the CoS the Pay As You Earn (PAYE) scheme reference number through which the worker will be paid.

Before you can complete the CoS, you must first add the relevant PAYE scheme reference number, or numbers, to your licence, using the 'PAYE References' tab in your sponsorship management system (SMS) account. You will then be able to select the relevant PAYE scheme when you complete the CoS.

If the PAYE scheme through which you pay the worker changes, you do not need to report this to us in relation to the individual worker. You must, however, ensure that the new PAYE scheme is listed in your SMS account.

For further information on managing PAYE reference numbers, see Guide 9 in [SMS Manual 2: manage your sponsorship licence](#).

General threshold and going rates

ICW5.6. The table below sets out the minimum amount you must pay an Intra-Company worker for them to score points for 'salary requirement'. Where reference is made to the 'going rate', this means the going rate for the occupation code in which the worker is being sponsored, as stated in Table 1 or Table 2 of [Appendix Skilled Occupations](#) as appropriate.

Route	Minimum salary
Intra-Company Transfer route	The salary must equal or exceed both: <ul style="list-style-type: none">• the general salary threshold of £41,500 per year; and• the going rate for the job as stated in Appendix Skilled Occupations of the Immigration Rules
Intra-Company Graduate Trainee route	The salary must equal or exceed both: <ul style="list-style-type: none">• the general salary threshold of £23,000 per year; and• either:<ul style="list-style-type: none">○ if the applicant is being sponsored for a job listed in Table 1 of Appendix Skilled Occupations, 70% of the going rate for the job as stated in Table 1; or○ if the applicant is being sponsored for a job in Table 2 of Appendix Skilled Occupations, 100% of the going rate for the job as stated in Table 2

ICW5.7. These rates are for gross annual salary packages. You must ensure that you understand and follow the rules on [calculation of salary](#) set out below.

Calculation of salary

ICW5.8. You must ensure you understand the rules on calculation of salary (including currency conversion, allowances and pro-rating).

Currency conversion

ICW5.9. The salary may be paid in the UK or abroad. Where the worker will be paid abroad in a currency other than pounds sterling, the salary entered on the [CoS](#) must be based on the exchange rate for the relevant currency on the day the CoS is assigned, taken from the rates published on [OANDA](#).

Permitted allowances

ICW5.10. When calculating the worker's salary, we will only take into account:

- guaranteed basic gross pay (before income tax and including employee pension and national insurance contributions); and
- allowances which are guaranteed to be paid for the duration of the worker's employment in the UK (such as London weighting) or are paid as a mobility premium or to cover the additional cost of living in the UK

ICW5.11. Where allowances are solely for the purpose of accommodation, they will only be taken into account up to a value of either:

- 30% of the total salary package, where the applicant is applying on the Intra-Company Transfer route; or
- 40% of the total salary package, where the applicant is applying on the Intra-Company Graduate Trainee route

See [Calculation of accommodation allowances](#) for further information.

Allowances you cannot include

ICW5.12. When entering the worker's salary on their CoS, you must not include, and we will not take into account, other pay and benefits, such as any of the following:

- flexible working where the nature of the job means that hours fluctuate and pay
- payments or allowances that cannot be guaranteed
- additional pay such as shift, overtime or bonus pay, whether or not it is guaranteed
- employer pension and national insurance contributions
- any allowances, other than those identified as 'permitted allowances' above
- in-kind benefits, such as equity shares, health insurance, school or university fees
- company cars or food
- one-off payments, such as 'golden hellos'
- any payments relating to immigration costs, such as the fee or Immigration Health Charge
- payments to cover business expenses, including (but not limited to) travel to and from the applicant's country of residence, equipment, clothing, travel or subsistence

Calculation of general salary threshold

ICW5.13. In determining whether the worker is being paid at least the general salary threshold of £41,500 per year (for Intra-Company Transfers) or £23,000 per year (for Intra-Company Graduate Trainees), consideration will be based on earnings stated on the CoS up to a maximum of 48 hours a

week, even if the worker works for longer than this. For example, a worker who works 60 hours a week for £14 per hour will be considered to have a salary of £34,944 (14 x 48 x 52) and not £43,680 (14 x 60 x 52) and will therefore not meet the general salary requirement for the Intra-Company Transfer route.

ICW5.14. If the worker works part time, we will only consider their actual gross earnings to determine if they are being at least the general salary threshold – we will not pro-rate their salary to the equivalent full-time earnings. For example, if the worker works 20 hours per week for £35 per hour, their annual salary will be £36,400 (20 x 35 x 52) and they will not meet the appropriate salary requirement for the Intra-Company Transfer route. We will, however, pro-rate part-time earnings when determining whether the migrant is being paid the going rate (see below).

Calculation of going rate

ICW5.15. When assessing whether the applicant is being paid the going rate for the job they are being sponsored for, we will take into account their full weekly working hours, as stated on their CoS, and pro-rate accordingly. This applies even if the applicant works more than 48 hours per week. The calculation we use depends on whether the occupation code is listed in Table 1 or Table 2 of Appendix Skilled Occupations.

Occupation code in Table 1

ICW5.16. Going rates for occupation codes listed in Table 1 of [Appendix Skilled Occupations](#) are based on a 39-hour week.

ICW5.17. If the applicant is applying on the Intra-Company Transfer route, we will perform the following calculation:

(The going rate for the occupation code stated in Table 1 of Appendix Skilled Occupations) x (the number of weekly working hours stated by you on the applicant's CoS ÷ 39)

This means, for example:

- an Intra-Company Transfer applicant who will work 60 hours a week in an occupation code in Table 1 with a going rate of £56,100 must be paid at least £86,308 ($£56,100 \times 60 \div 39$) per year to meet the going rate requirement
- an Intra-Company Transfer applicant who will work 30 hours per week in an occupation code in Table 1 with a going rate of £56,100 must be paid at least £43,154 ($£56,100 \times 30 \div 39$) per year to meet the going rate requirement

ICW5.18. If the applicant is applying on the Intra-Company Graduate Trainee route, we will perform the following calculation:

$0.7 \times (\text{the going rate for the occupation code stated in Table 1 of Appendix Skilled Occupations}) \times (\text{the number of weekly working hours stated by you on the applicant's CoS} \div 39)$

This means, for example:

- an Intra-Company Graduate Trainee applicant who will work 60 hours per week in an occupation code in Table 1 with a going rate of £43,600 must be paid at least £46,954 ($0.7 \times £43,600 \times 60 \div 39$) per year to meet the going rate requirement
- an Intra-Company Graduate Trainee applicant who will work 30 hours per week in an occupation code in Table 1 with a going rate of £43,600 must be paid at least £23,477 ($0.7 \times £43,600 \times 30 \div 39$) per year to meet the going rate requirement

Occupation code in Table 2

ICW5.19. If the applicant is being sponsored for a job in one of the health or education occupation codes listed in Table 2 of [Appendix Skilled Occupations](#), they must be paid the full going rate. This applies to both Intra-Company routes. The going rate will be pro-rated according to the number of weekly working hours stated by you on the CoS and the pro-rating rules set out in Tables 3 and 4 of Appendix Skilled Occupations.

Calculation of accommodation allowances

ICW5.20. If you wish to pay the worker an accommodation allowance, how we calculate this depends on whether they are being sponsored on the Intra-Company Transfer route or in the Intra-Company Graduate Trainee route.

Accommodation allowance for Intra Company Transfers

ICW5.21. Accommodation allowances in the Intra-Company Transfer route must not be more than 30% of the total salary package (including permitted allowances) on offer.

ICW5.22. Below are two examples of how we calculate Intra-Company Transfer accommodation allowances.

Example 1

The CoS gives the following salary information:

- salary and other (non-accommodation) permitted allowances: £42,000
- accommodation allowances: £14,000

Add these two figures together to get the total salary package offered = £56,000.

We work out the maximum package we can take into account by dividing the salary and other (non-accommodation) permitted allowances by 70% (0.7): $£42,000 \div 0.7 = £60,000$.

The total offered is less than the maximum package we can take into account. We will therefore take the entire package of £56,000 into account, which meets the general salary threshold requirement.

Example 2

The CoS gives the following salary information:

- salary and other (non-accommodation) permitted allowances: £24,500
- accommodation allowances: £21,000

Add these two figures together to get the total package offered = £45,500.

We work out the maximum package we can take into account by dividing the salary and other (non-accommodation) allowances by 70% (0.7): $£24,500 \div 0.7 = £35,000$.

The total offered is more than the maximum package we can take into account. We will therefore only take into account £35,000, which is below the general salary threshold for the Intra-Company Transfer route. The application would therefore be refused.

Accommodation allowance for Intra-Company Graduate Trainees

ICW5.23. Due to higher costs for short-term accommodation, we will take account of accommodation allowances up to 40% of the gross salary in the Intra-Company Graduate Trainee route. This means the worker's salary and other (non-accommodation) permitted allowances must be at least 60% of the maximum package that we will take into account.

ICW5.24. Below is an example of how we calculate accommodation allowances in the Intra-Company Graduate Trainee route.

Example

The CoS gives the following salary information:

- salary and other (non-accommodation) permitted allowances: £18,000
- accommodation allowances: £10,000

Add these two figures together to get the total package offered = £28,000.

We work out the maximum package we can take into account by dividing the salary and other (non-accommodation) allowances by 60% (0.6): $£18,000 \div 0.6 = £30,000$.

The total package offered is less than the maximum package we can take into account. We will therefore take the entire package of £28,000 into

account, which meets the Intra-Company Graduate Trainee general salary threshold.

Unpaid leave and reduction in salary

ICW5.25. You must stop sponsoring a worker if they are absent without pay for more than 4 weeks in total according to their normal working pattern, during any calendar year (1 January to 31 December), unless the absences are due to any of the following:

- statutory maternity, paternity, parental, shared parental or adoption leave
- sick leave
- assisting with a national or international humanitarian or environmental crisis, with your agreement
- taking part in legally organised industrial action

See the 'Unpaid leave' section in [Part 2: Sponsor a worker](#) for more information.

ICW5.26. If you are currently sponsoring a worker under Tier 2 (Intra-Company Transfer) or on the Intra-Company routes, and you reduce their salary, their revised salary must not be below the minimum level, as set out in this section, which would be eligible for points if the worker were to make an application for permission on the relevant Intra-Company route. If you reduce their salary below the appropriate level, you must stop sponsoring the worker, unless an exception set out in the 'Reduction in salary' section in [Part 2: Sponsor a worker](#) applies.

Related content

[Contents](#)

ICW6. Certificate of Sponsorship for Intra-Company workers

This section tells you about assigning a Certificate of Sponsorship (CoS) on the Intra-Company routes.

Overview

- ICW6.1. If you have followed all the rules in this guidance and you wish to sponsor a worker on the Intra-Company routes, you must assign them a valid Certificate of Sponsorship (CoS), using your [sponsorship management system \(SMS\)](#) account.
- ICW6.2. Before assigning a CoS, you should satisfy yourself that the worker can meet the relevant [immigration requirements](#).
- ICW6.3. You must not be a B-rated sponsor, unless the worker is applying for permission to stay from within the UK and you sponsored the application which led to their last grant of permission on the Intra-Company routes. In all other cases, you must have an A-rating. For information on sponsor ratings, see [Part 1: Apply for a licence](#).
- ICW6.4. For detailed information on what a CoS is, and how many you can assign, see section S2 of [Part 2: Sponsor a worker](#).
- ICW6.5. You can find detailed technical guidance on how to assign a CoS on GOV.UK: [User manuals: sponsorship management system \(SMS\)](#) – see in particular manuals 8, 8a and 12.

Fees

- ICW6.6. You must normally pay a fee for each CoS you assign – see the '[UK visa fees](#)' page on GOV.UK for information on current fee levels. The only exception is if the worker you will be sponsoring is a citizen of a [country which has ratified the European Social Charter](#), in which case there is no fee. For a list of eligible nationalities, see the [UK visa sponsorship for employers: Certificate of Sponsorship](#) page on GOV.UK.
- ICW6.7. Subject to certain exceptions, if you are sponsoring a worker on the Intra-Company Transfer route will also need to pay an [Immigration Skills Charge](#) for each worker you sponsor. The Immigration Skills Charge does not apply to workers sponsored on the Intra-Company Graduate Trainee route. For further information, see section S5 of [Part 2: sponsor a worker](#).

Use of the CoS

- ICW6.8. Once you have assigned a CoS, the worker must use it within 3 months to apply for:

- entry clearance (a visa) if they are outside the UK
- permission to stay if they are in the UK and eligible to extend their permission or switch to the Intra-Company routes

ICW6.9. If the CoS was issued more than 3 months before the date of application, we may reject their application and not consider it.

ICW6.10. The worker must not apply for a visa or permission to stay more than 3 months before the start date recorded on their CoS. If they do, we will refuse their application.

What the CoS must confirm

ICW6.11. For a CoS to be valid and to score 20 points, it must meet the requirements set out in paragraphs IC 5.1 to IC 5.8 of [Appendix Intra-Company Routes](#) to the Immigration Rules.

Note: there are transitional arrangements if you assigned a CoS under the Tier 2 (Intra-Company Transfer) rules before 1 December 2020 but it was not used in an application for entry clearance or permission by that date – see [Annex ICW1](#).

ICW6.12. When you assign a CoS to an Intra-Company worker, it must confirm:

- that you are sponsoring the worker on the Intra-Company Transfer or Intra-Company Graduate Trainee route
- the worker's personal information (such as name, date of birth, nationality), passport details and contact details
- the start and end date of their employment
- where the worker will carry out their employment – this should include their main work address and any other regular work addresses, if relevant
- the job title
- the relevant occupation code, as specified in [Appendix Skilled Occupations](#)
- the main duties of the role for which the worker is being sponsored
- details of the worker's salary, including any permitted allowances
- whether the job is on a client contract and details of that contract
- the [Pay As You Earn \(PAYE\) scheme reference number](#) under which the worker will be paid – if they will not be paid through PAYE, you must explain why
- that the job meets the [skill level](#) for the Intra-Company routes
- professional registration details of the worker, if there is a legal requirement for them to be registered with a professional or other official organisation in the UK (for example, a doctor must be registered with the GMC)
- whether you wish to certify the worker's maintenance (if you are an A-rated sponsor) – see section S7 of [Part 2: Sponsor a worker](#) for further information

- unless the worker is a [high earner](#), that the worker has worked for the [sponsor group](#) for the required minimum period (at least 12 months for an Intra-Company Transfer or 3 months for an Intra-Company Graduate Trainee) – see [‘What are the Intra-Company routes?’](#) for information on this

Important note

Where relevant, you must also add a sponsor note confirming whether the worker requires an [Academic Technology Approval Scheme \(ATAS\) certificate](#) – see Section 7 of [Part 2: Sponsor a worker](#) for guidance on this requirement, and your additional duties in relation to this requirement.

Genuineness of role

ICW6.13. When you assign a CoS to a worker, you guarantee that the role for which you are sponsoring them is genuine. We may refuse the worker’s application and take action against you if we have reasonable grounds to believe the job:

- does not exist
- is a sham; or
- has been created mainly so the worker can apply for entry clearance or permission to stay

ICW6.14. For further information, see section C1 of [Part 3: Sponsor duties and compliance](#).

Working for a third party

ICW6.15. You must not assign a CoS to a worker for a role which amounts to either:

- the hire of the applicant to a third party who is not the sponsor to fill a position with that party, whether temporary or permanent; or
- contract work to undertake an ongoing routine role or to provide an ongoing routine service for a third party who is not the sponsor, regardless of the nature or length of any arrangement between the sponsor and the third party

ICW6.16. If we have reasonable grounds to believe you have done so, we will not award points for the CoS. If that happens, we will refuse the worker’s application and may take action against you.

ICW6.17. For further information on third-party working, see section S1 of [Part 2: Sponsor a worker](#).

Reporting duties and record keeping

ICW6.18. As part of your sponsorship duties, you must tell us if any worker sponsored by you fails to start their employment, is absent without permission, or there are any significant changes to the nature of their work

or salary, or to your organisation. For full details of your reporting and other duties, see: [Part 3: Sponsor duties and compliance](#).

ICW6.19. You must also keep records for each worker you sponsor as specified in [Appendix D](#) to the sponsor guidance.

ICW6.20. If you fail to meet these duties, we may revoke your sponsor licence.

Related content

[Contents](#)

Annex ICW1: Transitional arrangement for unused Tier 2 (ICT) CoS

This annex provides information on what to do if you assigned a Tier 2 (Intra-Company Transfer) Certificate of Sponsorship (CoS) before 1 December 2020 but it was not used in an immigration application before that date.

1. If you assigned a CoS to a worker before 1 December 2020 under the Tier 2 (Intra-Company Transfer) rules but the worker has not used that CoS to make an application for entry clearance or permission to stay by 1 December 2020, they will be unable to use that CoS under the new Intra-Company routes.
2. However, if the CoS has not expired (that is, it was issued no more than 3 months ago), you can 'upgrade' the CoS to an Intra-Company routes CoS so the worker can use it in a relevant immigration application on or after 1 December 2020.
3. You do this by adding a 'sponsor note' to the CoS you have assigned. In the sponsor note you must include the following information:
 - the [Pay As You Earn \(PAYE\) scheme reference number](#) under which the worker will be paid – if they will not be paid through PAYE, you must explain why
 - confirmation that the worker's salary meets the general threshold and going rate requirements of the new Intra-Company routes
4. If you provide this information, the worker can use the CoS to make an application on the Intra-Company routes (provided no more than 3 months have elapsed since the CoS was originally assigned).
5. If you do not provide this information, we will request it. If you fail to provide the required information within the timescale specified in the request, we are likely to refuse the application for entry clearance or permission to stay. You will then need to assign (and pay for) a new CoS if you still wish to sponsor the worker. If this happens, and the worker is in the UK, you must check that they are not in the UK without permission. If they are, it is likely we will refuse their application, even if they otherwise meet the requirements.

Related content

[Contents](#)