



## GLOBAL SHORT-TERM INTERNATIONAL REMOTE WORK (SIRW) POLICY

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## 1. Effective date

This policy is effective from 1 March 2026.

## 2. Scope

This policy sets out the Maersk approach to short-term international remote work (SIRW), which is separate to the Permanent International Remote Work (PIRW) policy first published on 1 October 2023. This document is an internal global policy for Maersk, subsequently referred to as 'the company'.

This policy does **not** cover terms and conditions for:

- Colleagues on formal assignments, such as short-term (STA) and long-term (LTA) assignment
- Colleagues on business travel (e.g. training, site visits)
- Colleagues who commute on a regular basis from their country of residence to country of employment
- Colleagues who work away from the office in the same city/state of employment. See the global flexible work portal – Global Flexible Working Practices

## 3. Purpose/objective (PRINCIPLES)

This policy provides a framework in which certain colleagues can request to work for a limited period of time, in a country other than the country of their employment.

The policy addresses the tax and immigration implications of working in another country and sets out a position that manages the risk appropriately for both the company and individual colleague.

The purpose of the policy can be summarised as following:

- To protect the company and colleague from tax, immigration and legal risks
- To standardize the approach to SIRW across all regions and functions
- To provide clarity and understanding of the company position
- To ensure talent retention for critical roles and skills in an environment where colleagues might expect some flexibility of location



## 4. Main policy statement

### 4.1 Short term international remote work (SIRW)

SIRW is short-term work in a country other than the employment country. Examples include working in connection with vacation abroad, working at homes in another country or working while taking care of family in another country. Permission must be sought by each colleague and granted by the Leader and by Global Mobility, before undertaking any sort of SIRW.

From a work-life balance and wellbeing perspective, the company does not encourage working while on vacation but is aware that in certain circumstances colleagues may wish to work temporarily in other countries. This policy sets out when and for whom such work is permissible.

#### 4.1.1 Eligibility

SIRW is not available to the following colleagues:

- Those in frontline, customer-facing roles
- Those with roles that must be performed on site (e.g. seafarers, repair and maintenance crew, warehouse, etc.)
- Those whose roles cannot be performed in another country for legal reasons (e.g. legal profession, countries with strict data security regulations, sanctioned countries)
- Those with roles that would create a permanent establishment (e.g. those negotiating and signing contracts of value on behalf of Maersk, such as commercial, sales and procurement roles or Senior Executive leadership roles)

All colleagues, other than those listed above are entitled to request permission to undertake SIRW.

#### 4.1.2 Duration allowed

SIRW can be approved up to a strict maximum of 20 workdays in a calendar year. The 20 workdays cannot be taken as a single block of 20 continuous days, and it is the responsibility of the colleague to track the workdays.

Colleagues cannot exceed 20 days without prior approval and approval for extended SIRW (20+ days) will only be granted in the most exceptional cases. See section 5 below.

#### 4.1.3 Requirements

##### **Immigration:**

For permission to be granted for SIRW, a colleague **must have the right to work in the relevant country**. It is important to note that the right to work is not the same as the right to visit a country. In case of any doubt, colleagues can request clarification from the Global Mobility Partners. The company will not provide support or contribute to the cost of any visas required for SIRW.



## **Income tax and social security:**

If any period of SIRW creates a tax return or payroll reporting obligation for the company, the SIRW request will be declined. In cases of any doubt as to whether a reporting obligation arises the company has the right to decline the SIRW request.

Any taxes or social security payable, which did not generate a tax return or reporting obligation, but is payable nonetheless, is entirely the colleague's responsibility.

## **Relevant countries:**

SIRW cannot be performed in countries with no Maersk entity or a country in which EU, US or UN Sanctions are currently in place. See Appendix A.

## **Employment terms & contract:**

This policy does not in any way change employment terms and/or the contract of employment. The colleague remains in the employment of, and subject to, the contract in the employment country.

### **4.1.4 Governance**

Approval for any SIRW requests is at the discretion of the company. No colleague, irrespective of job level, has a legal right to SIRW. Initial approval of the Leader must be obtained in every case. But final approval must then be obtained from Global Mobility (via the tech platform mentioned in 4.1.5 below). If approval is not granted SIRW should not be undertaken. In case of dispute or disagreement the position of the Head of Employee Wage Tax and Head of Global Mobility Policy is final.

### **4.1.5 Process**

Once initial approval is given by the Leader a request must be submitted using the hyperlink on the SIRW webpage on One Maersk. This hyperlink will take users to the SIRW tech platform of our appointed mobility tax provider. Users will be verified as Maersk employees via single sign-on and asked to create a one-time only profile. From that profile they will submit information about their requested trip. Shortly thereafter they (along with the Leader) will receive an email confirming or denying the request for SIRW. Global Mobility will have access to the technology platform and will routinely check the data being submitted by Maersk colleagues but in most cases the request and response will be handled only using the mobility tax provider's platform.

## **5. Extended SIRW (Exceptional)**

If a colleague, due to exceptional circumstances, is likely to exceed 20 workdays in another country they must immediately inform their Leader, the PF and Global Mobility. Exceptional circumstances might be the birth of a child in a foreign country or serious illness / death of immediate family in another country. Global Mobility will then undertake a review (with specialist vendor input) to consider the immigration, tax, social security and employment law considerations of sanctioning a longer period of SIRW. If that review highlights any risk for the company or the individual colleague, the exceptional or extended SIRW will not be permitted, and



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the colleague must return to their employment country. All SIRW conditions set out in Section 4 (above) apply equally to any exceptional SIRW.

## **5.1. Governance**

In addition to the process in 4.1.4. (approval by Leader and Global Mobility) all Extended SIRW requests must be approved by the:

1. Functional Head

In situations where the solutions involve increased complexity or cost, the following additional approvals is required:

2. Relevant member of the PLT
3. Relevant member of the ELT

## **6. Version control**

Policy Owner and approver				
Version	Date	Change description	Authored & reviewed by	Approved by
1.0	01.05.2025	First version	Global Rewards, Tax	Majken Elmerkjaer Ingrid Snelderwaard

## **7. Supporting materials**

Appendix A – Sanction Countries (Maersk Entity Countries to be added)



## Appendix A

REGION: Asia Pacific		REASON
COUNTRY		
Afghanistan		UN/EU Sanctions
North Korea		
Islamic Republic of Iran		
Iraq		
Myanmar		
Brunei Darussalam		
Bhutan		
Fiji		
Kiribati		
Lao People's Dem. Rep.		
Maldives		
Marshall Islands		
Micronesia		
Mongolia		
Nauru		
Nepal		
Palau		
Papua New Guinea		
Samoa		
Solomon Islands		
Timor-Leste		
Tonga		
Turkmenistan		
Tuvalu		
Uzbekistan		
Vanuatu		

  

REGION: Europe		REASON
COUNTRY		
Bosnia & Herzegovina		UN/EU Sanctions
Russia		
Turkey		
Ukraine		
Albania		
Andorra		
Armenia		
Azerbaijan		
Cyprus		
Iceland		
Liechtenstein		
Luxembourg		
Malta		
Monaco		
Montenegro		
North Macedonia		
Rep. of Moldova		
San Marino		

  

REGION: India, Middle East & Africa (IMEA)		REASON
COUNTRY		
Cent. African Rep.		
Dem Rep. of Congo		
Guinea		
Libya		
Somalia		
South Sudan		
Sudan		
Syrian Arab Republic		
Yemen		
Zimbabwe		
Burundi		
Chad		
Comoros		
Equatorial Guinea		
Eritrea		
Guinea-Bissau		
Kazakhstan		
Kyrgyzstan		
São Tomé and Príncipe		
Seychelles		
Tajikistan		

  

REGION: North America (NAM)		REASON
COUNTRY		
Haiti		UN/EU Sanctions
Nicaragua		
Antigua & Barbuda		
Bahamas		
Barbados		
Cuba		
Dominica		
Grenada		
Jamaica		
Saint Kitts and Nevis		
Saint Lucia		
St Vincent & the Grenadines		

  

REGION: Latin America (LATAM)		REASON
COUNTRY		
Bolivarian Rep. of Venezuela		UN/EU Sanctions
Belize		
Guyana		
Suriname		No Maersk Entity