

TASSCUBO
2023 Winter
Conference

- Out of State and International Remote Workforce – *Tax & Other Employment Risks & Challenges*

January 24, 2023





Out of State and International Remote Workforce – *Tax & Other Employment Risks & Challenges*

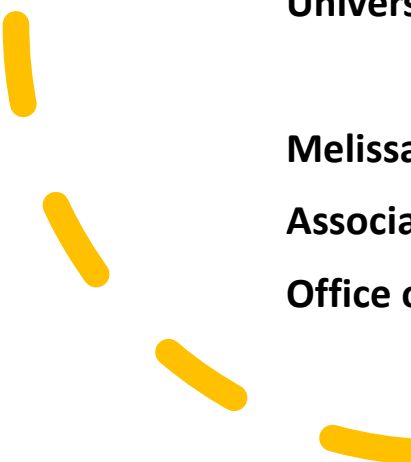
Veronica Hinojosa Segura - Moderator
Associate Vice Chancellor
Office of the Controller, UT System

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Office of the Controller, UT System

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Office of Talent & Innovation, UT System

Melissa Steger - Panelist
Associate Director, Workers' Compensation
Office of Risk Management, UT System



CORE OBJECTIVES

1

Identify risk areas and challenges related to having a remote workforce.

2


Construct a team at your institution to assess/limit risks and overcome challenges of having a remote workforce.

3

Gain general understanding of requirements, registrations, and staffing needs to be in compliance with foreign state/country laws.



Big Takeaway



Every state and every country is different! And the rules change! Each situation must be evaluated separately and consistently monitored.

What is Meant by Remote Workforce?



Remote Worker – General Definition

- Working from an alternative worksite such as the employee's home or any other location outside the institution's physical office.
- Includes –
 - Fully remote
 - Hybrid remote
- Discussion today is addressing “foreign” remote workforce – employees working outside of Texas



Examples

- Texas employee travels to San Diego to attend a weeklong conference.
 - Employee is working remotely, but not what we are discussing today.
 - Such work can result in compliance issues, but risk is lower.

- Texas employee has summer home in Colorado and employer allows (or may not know) employee to work in Colorado for 3-4 months during the summer. Employee works in Texas for the remainder of the year.

- Employee works full-time outside state of Texas.

Remote Workers - Risks

Important - subject to state/international laws where employee conducts work

- Tax
- Unemployment Insurance
- Workers' Compensation
- Safety
- Benefits
- Labor Laws


Stay Focused





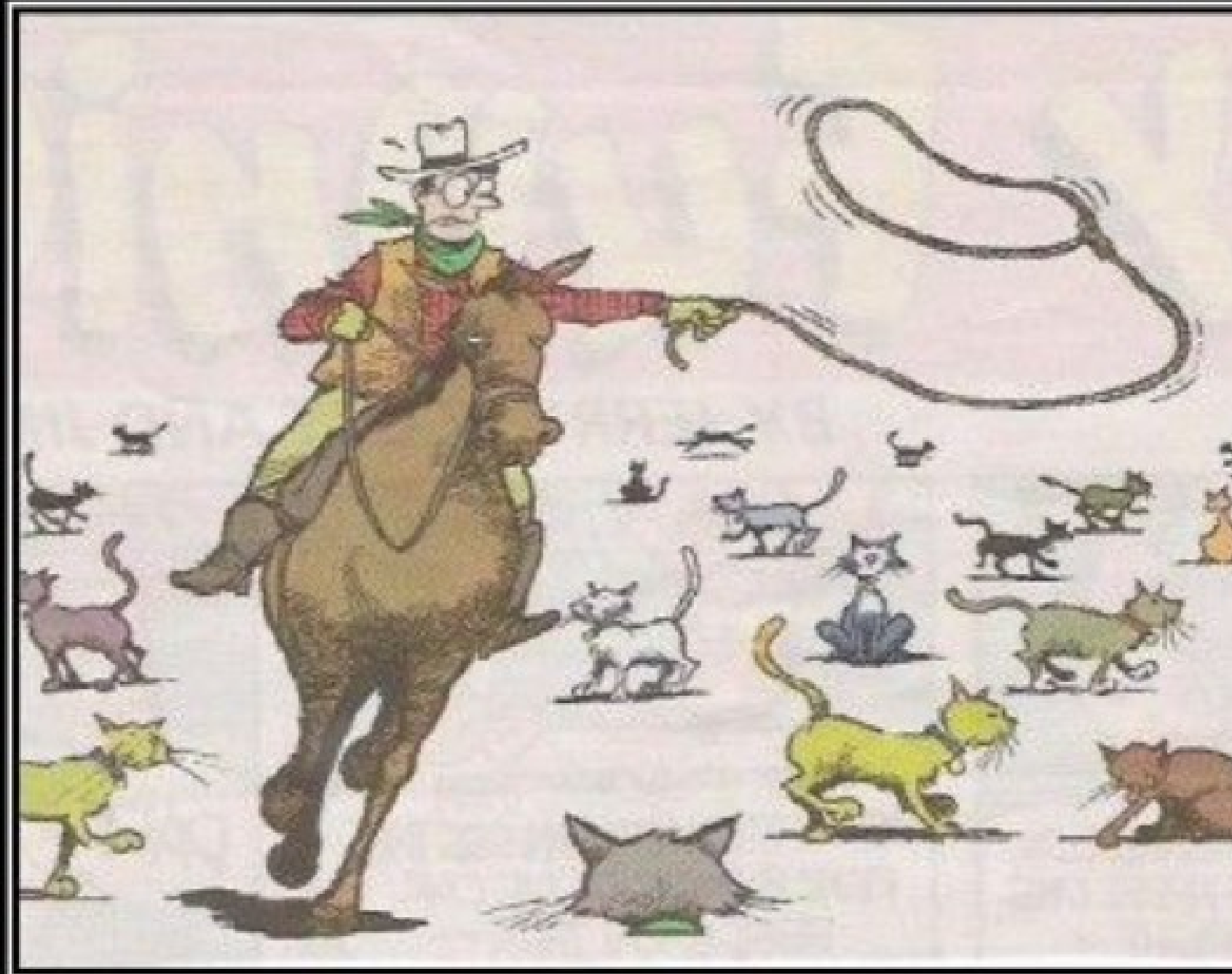
Team Approach

Who should be the main players at your institution?

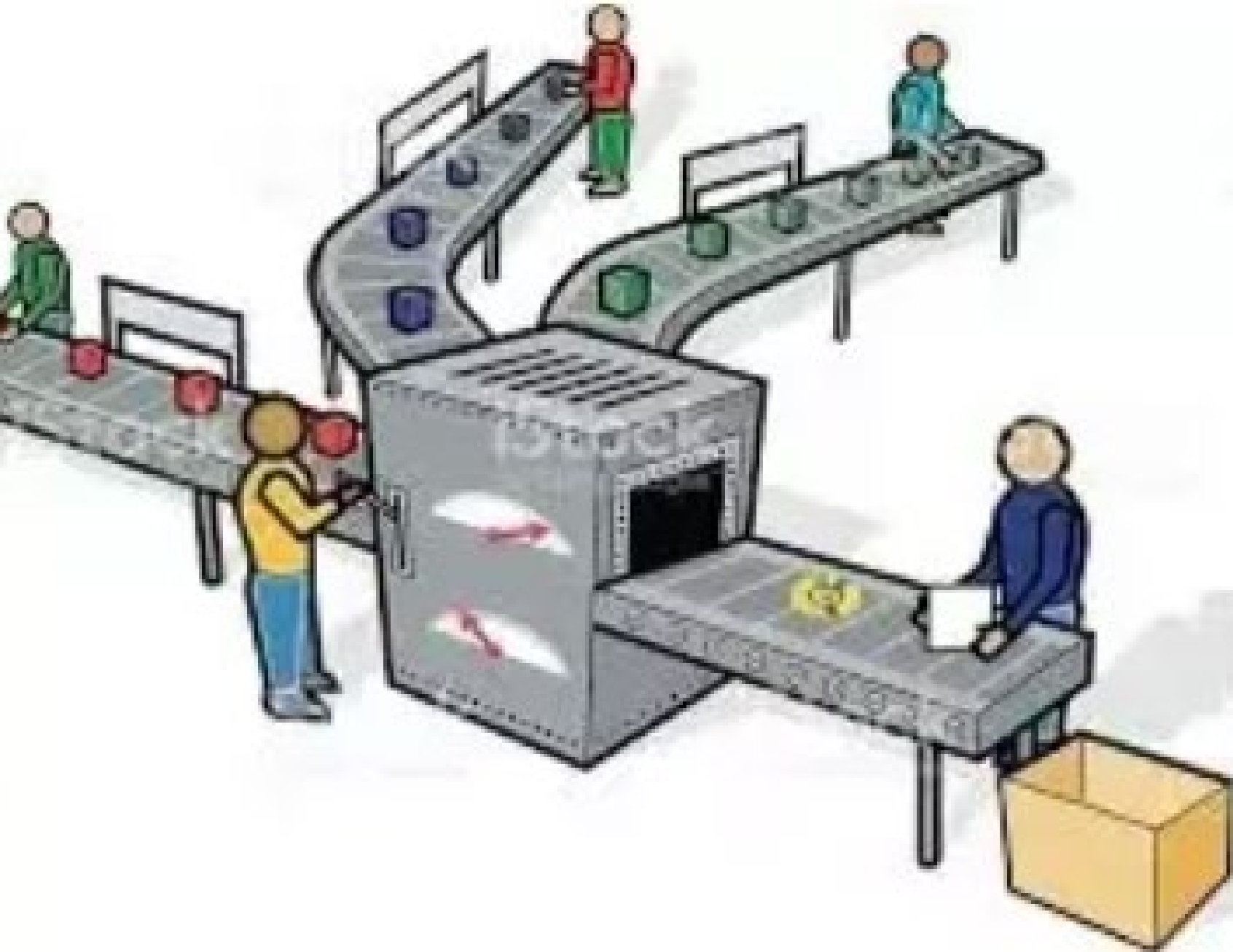
- Human Resources
 - Tax Office
 - Payroll Office
 - Risk Management
 - General Counsel
 - Outside Consultant
- 

Challenges

One big challenge can be identifying where employees are located



*Where are my
employees
located?*



Desired Approach

Challenges

- Foreign states/countries have differing employment rules and regulations
 - Cookie cutter approach is difficult to achieve
- Stress and additional work placed on staff to maintain compliance requirements in multiple locations
- Having State of Texas employees working in foreign states/countries

When is My Institution Subject to Foreign State Employment Requirements?

- Nexus must exist
- Nexus means connection
- Employee working in foreign state can create nexus
 - Time present in state
 - Amount of wages paid for work performed in foreign state





Employment Laws/Requirements

- Pay frequency
- Wage/hour
- Overtime
- Notice requirements - posters
- Recordkeeping
- Benefits that must be offered
- Out-of-network benefits
- Other – Depending on the state

Multi-State Employer Registration & Reporting

- Report to Texas Workforce Commission via State Directory of New Hires.
- Register with the U.S. Department of Health and Human Services.
 - For each separate state employed.

OMB Control No: 0970-0166
Expiration Date: 07-31-2022

MULTISTATE EMPLOYER REGISTRATION FORM FOR NEW HIRE REPORTING

Employers who have employees working in two or more states may use this form to register to submit their new hire reports to one state or make changes to a previous registration. Multistate employers may also visit <https://ocsp.acf.hhs.gov/QCSE/> to register or make changes electronically.

Federal law (42 USC 653A(b)(1)(A)) requires employers to supply the following information about newly hired employees to the State Directory of New Hires in the state where the employee works:

- Employee's name, address, Social Security number, and the date of hire (the date services for remuneration were first performed by the employee)
- Employer's name, address, and Federal Employer Identification Number (FEIN)

If you are an employer with employees working in two or more states, AND you will transmit the required information or reports magnetically or electronically, you may use this form to designate one state where any employee works to transmit ALL new hire reports to the State Directory of New Hires.

6. Select all other states and U.S. territories where you have one or more employees.*

Do not include the previously selected reporting state.

Select at least one state or territory to register as a multistate employer.

<input type="checkbox"/> All States and Territories					
<input type="checkbox"/> Alabama	<input type="checkbox"/> Alaska	<input type="checkbox"/> Arizona	<input type="checkbox"/> Arkansas	<input type="checkbox"/> California	<input type="checkbox"/> Colorado
<input type="checkbox"/> Connecticut	<input type="checkbox"/> Delaware	<input type="checkbox"/> District of Columbia	<input type="checkbox"/> Florida	<input type="checkbox"/> Georgia	<input type="checkbox"/> Guam
<input type="checkbox"/> Hawaii	<input type="checkbox"/> Idaho	<input type="checkbox"/> Illinois	<input type="checkbox"/> Indiana	<input type="checkbox"/> Iowa	<input type="checkbox"/> Kansas
<input type="checkbox"/> Kentucky	<input type="checkbox"/> Louisiana	<input type="checkbox"/> Maine	<input type="checkbox"/> Maryland	<input type="checkbox"/> Massachusetts	<input type="checkbox"/> Michigan
<input type="checkbox"/> Minnesota	<input type="checkbox"/> Mississippi	<input type="checkbox"/> Missouri	<input type="checkbox"/> Montana	<input type="checkbox"/> Nebraska	<input type="checkbox"/> Nevada
<input type="checkbox"/> New Hampshire	<input type="checkbox"/> New Jersey	<input type="checkbox"/> New Mexico	<input type="checkbox"/> New York	<input type="checkbox"/> North Carolina	<input type="checkbox"/> North Dakota
<input type="checkbox"/> Ohio	<input type="checkbox"/> Oklahoma	<input type="checkbox"/> Oregon	<input type="checkbox"/> Pennsylvania	<input type="checkbox"/> Puerto Rico	<input type="checkbox"/> Rhode Island
<input type="checkbox"/> South Carolina	<input type="checkbox"/> South Dakota	<input type="checkbox"/> Tennessee	<input type="checkbox"/> Texas	<input type="checkbox"/> Utah	<input type="checkbox"/> Vermont
<input type="checkbox"/> Virgin Islands	<input type="checkbox"/> Virginia	<input type="checkbox"/> Washington	<input type="checkbox"/> West Virginia	<input type="checkbox"/> Wisconsin	<input type="checkbox"/> Wyoming

Payroll Taxes

Register with State's Department of Revenue

Form W-4/State form

Tax withholding

Tax depositing/reporting

Local taxes

KANSAS BUSINESS TAX APPLICATION

301018

PART 1 – REASON FOR APPLICATION (mark one)

NOTE: If registered but adding another business location, you need only complete CR-17 (page 11).

RCN

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FOR OFFICE USE ONLY

- Registering for additional tax type(s)
- Started a new business
- Purchased an existing business. Enter federal Employer ID Number (EIN) of previous owner: _____
See instructions on page 2 for important Tax Clearance information.

PART 2 – TAX TYPE (check the box for each tax type or license requested and complete the required PARTS of this application).

- | | | |
|---|--|---|
| <input type="checkbox"/> Retailers' Sales Tax
(Complete Parts 1, 2, 3, 4, 5 & 12) | <input type="checkbox"/> Tire Excise Tax
(Complete Parts 1, 2, 3, 4, 5 & 12) | <input type="checkbox"/> Nonresident Contractor
(Complete Parts 1, 2, 3, 4, 5, 11 & 12) |
| <input type="checkbox"/> Retailers' Compensating Use Tax
(Complete Parts 1, 2, 3, 4, 5 & 12) | <input type="checkbox"/> Vehicle Rental Excise Tax
(Complete Parts 1, 2, 3, 4, 5 & 12) | <input type="checkbox"/> Water Protection/Clean Drinking Water Fee
(Complete Parts 1, 2, 3, 4, 5 & 12) |
| <input type="checkbox"/> Consumers' Compensating Use Tax
(Complete Parts 1, 2, 3, 4, 5 & 12) | <input type="checkbox"/> Dry Cleaning Surcharge
(Complete Parts 1, 2, 3, 4, 5 & 12) | IMPORTANT: Businesses are required to electronically file returns and/or reports for Kansas Retailers' Sales, Compensating Use, Withholding, Liquor Drink, Liquor Enforcement, Cigarette, Consumable Materials and Tobacco taxes. See the electronic file and pay options available to you on page 13, or visit our website at ksrevenue.org. |
| <input type="checkbox"/> Withholding Tax
(Complete PARTS 1, 2, 3, 4, 6 & 12) | <input type="checkbox"/> Liquor Enforcement Tax
(Complete Parts 1, 2, 3, 4, 8 & 12) | |
| <input type="checkbox"/> Corporate Income Tax
(Complete Parts 1, 2, 3, 4, 7 & 12) | <input type="checkbox"/> Liquor Drink Tax
(Complete Parts 1, 2, 3, 4, 9 & 12) | |
| <input type="checkbox"/> Privilege Tax
(Complete Parts 1, 2, 3, 4, 7 & 12) | <input type="checkbox"/> Cigarette Vending Machine Permit
(Complete Parts 1, 2, 3, 4, 10 & 12) | |
| <input type="checkbox"/> Transient Guest Tax
(Complete Parts 1, 2, 3, 4, 5 & 12) | <input type="checkbox"/> Retail Cigarette/Electronic Cigarette License
(Complete Parts 1, 2, 3, 4, 10 & 12) | |
| | | |

PART 3 – BUSINESS INFORMATION (please type or print).

- Type of Ownership (check one):

<input type="checkbox"/> Sole Proprietor	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> General Partnership
<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Federal Government
<input type="checkbox"/> Non-Profit Corporation	<input type="checkbox"/> Limited Liability Sole Member	<input type="checkbox"/> Other: _____
- Business Name: _____
- Business Mailing Address (include apartment, suite, or lot number): _____
City: _____ County: _____ State: _____ Zip Code: _____
- Business Phone: _____ Business Fax: _____
Email: _____
- Business Contact Person: _____ Phone: _____
- Federal Employer Identification Number (EIN): _____ (DO NOT enter Social Security number here)
- Accounting Method (check one): Cash Basis Accrual Basis
- Describe your primary (taxable) business activity: _____
Enter business classification NAICS Code (see instructions on page 5): _____
- Parent Company Name (if applicable): _____
Parent Company EIN: _____
Parent Company Address (include apartment, suite, or lot number): _____
City: _____ County: _____ State: _____ Zip Code: _____
- Subsidiaries (if applicable). If more than two, list them on a separate sheet and enclose it with this form.

Name: _____	EIN: _____
Company Address (include apartment, suite, or lot number): _____	
City: _____	County: _____
State: _____	Zip Code: _____
Name: _____	EIN: _____
Company Address (include apartment, suite, or lot number): _____	
City: _____	County: _____
State: _____	Zip Code: _____
- Have you or any member of your firm previously held a Kansas tax registration number? No Yes If yes, list previous number or name of business: _____

FOR OFFICE USE ONLY

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State Business Tax Application Example

PART 6 – WITHHOLDING TAX

- Date you began making payments subject to Kansas withholding: _____
- Estimate your annual Kansas withholding tax:

<input type="checkbox"/> \$200 and under (annual filer)	<input type="checkbox"/> \$201 to \$1,200 (quarterly filer)
<input type="checkbox"/> \$1,201 to \$8,000 (monthly filer)	<input type="checkbox"/> \$8,001 to \$100,000 (semi-monthly filer)
<input type="checkbox"/> \$100,001 and above (quad-monthly filer)	
- If your withholding reports and returns are prepared by a payroll service, complete the following information about the payroll company:
Name: _____ EIN: _____ Phone: _____
City: _____ County: _____ State: _____ Zip Code: _____
- Did you hire a home health provider, commonly referred to as a Financial Management Service (FMS), to report withholding for this registration? No Yes If yes, provide name and Employer ID Number (EIN) of the FMS.
Name: _____ EIN: _____

905019

Division of Taxation
120 SE 10th Avenue
PO Box 3506
Topeka KS 66625-3506
Mark A. Burghart, Secretary




Phone: 785-368-8222
Fax: 785-291-3614
www.ksrevenue.org
Laura Kelly, Governor

April 2, 2021

UNIVERSITY OF TEXAS SYSTEM
210 W 7TH ST
AUSTIN, TX 78701-2903

Attached is your Kansas Withholding tax registration certificate. Refer to the next page to see how to use your certificate. If you close or sell your business, please return this certificate along with a Discontinuation of Business form, which can be found on our web site.

You are required by Kansas law to file returns electronically. To do so or make payments electronically, visit our web site at <http://www.ksrevenue.org/eservices.html> or www.webtax.org. See the next page for more details.

KANSAS DEPARTMENT OF REVENUE		www.ksrevenue.org
<i>Division of Taxation</i>		
WITHHOLDING TAX REGISTRATION CERTIFICATE		
		
University of Texas System 15415 W 88th Ter Lenexa, KS 66219-1410		Tax Account Number: 036-XXXXX0145F-01 Inception Date: 04/01/2021 Filing Frequency: Monthly
This Registration Certificate is valid until canceled and is not transferable.		

01000000

ACERT

022521

K-4
(Rev. 11-18)**KANSAS**
EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

Use the following instructions to accurately complete your K-4 form, then detach the lower portion and give it to your employer. For assistance, call the Kansas Department of Revenue at 785-368-8222.

Purpose of the K-4 form: A completed withholding allowance certificate will let your employer know how much Kansas income tax should be withheld from your pay on income you earn from Kansas sources. Because your tax situation may change, you may want to re-figure your withholding each year.

Exemption from Kansas withholding: To qualify for exempt status you must verify with the Kansas Department of Revenue that: 1) last year you had the right to a refund of all STATE income tax withheld

because you had no tax liability; and 2) this year you will receive a full refund of all STATE income tax withheld because you will have no tax liability.

Basic Instructions: If you are not exempt, complete the **Personal Allowance Worksheet** that follows. The total on line F should not exceed the total exemptions you claim under "Exemptions and Dependents" on your Kansas income tax return.

NOTE: Your status of "Single" or "Joint" may differ from your status claimed on your federal Form W-4).

Using the information from your **Personal Allowance Worksheet**, complete the K-4 form below, sign it and provide it to your employer. If your employer does not receive

a K-4 form from you, they must withhold Kansas income tax from your wages without exemption at the "Single" allowance rate.

Head of household: Generally, you may claim head of household filing status on your tax return only if you are **unmarried and pay more than 50% of the cost of keeping up a home for yourself and for your dependent(s)**.

Non-wage income: If you have a large amount of non-wage Kansas source income, such as interest or dividends, consider making Kansas estimated tax payments on Form K-40ES. Without these payments, you may owe additional Kansas tax when you file your state income tax return.

Personal Allowance Worksheet (Keep for your records)

A Allowance Rate: If you are a single filer mark "Single" If you are married and <u>your spouse has income</u> mark "Single" If you are married and your spouse does not work mark "Joint"	A <input type="checkbox"/> Single <input type="checkbox"/> Joint
B Enter "0" or "1" if you are married or single and no one else can claim you as a dependent (entering "0" may help you avoid having too little tax withheld)	B <input style="width: 50px;" type="text"/>
C Enter "0" or "1" if you are married and only have one job, and your spouse <u>does not</u> work (entering "0" may help you avoid having too little tax withheld)	C <input style="width: 50px;" type="text"/>
D Enter "2" if you will file head of household on your tax return (see conditions under <i>Head of household</i> above)	D <input style="width: 50px;" type="text"/>
E Enter the number of dependents you will claim on your tax return. Do not claim yourself or your spouse or dependents that your spouse has already claimed on their form K-4	E <input style="width: 50px;" type="text"/>
F Add lines B through E and enter the total here	F <input style="width: 50px;" type="text"/>

▼ Cut here and give the lower portion to your employer. Keep the top portion for your records. ▼

Kansas Employee's Withholding Allowance Certificate

Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the Kansas Department of Revenue. Your employer may be required to send a copy of this form to the Department of Revenue.

1 Print your First Name and Middle Initial	Last Name	2 Social Security Number
Mailing address		3 Allowance Rate
		Mark the allowance rate selected in Line A above. <input type="checkbox"/> Single <input type="checkbox"/> Joint
4 Total number of allowances you are claiming (from Line F above).....	4	<input style="width: 50px;" type="text"/>
5 Enter any additional amount you want withheld from each paycheck (this is optional).....	5 \$	<input style="width: 50px;" type="text"/>
6 I claim exemption from withholding. (You must meet the conditions explained in the "Exemption from withholding" Instructions above.) If you meet the conditions above, write "Exempt" on this line.....	6	<input style="width: 50px;" type="text"/>
Note: The Kansas Department of Revenue will receive your federal W-2 forms for all years claimed Exempt.		
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief it is true, correct, and complete.		
SIGN HERE	Date	
7 Employer's Name and Address	8 EIN (Employer ID Number)	

Other Potential Tax Exposures

- Sales Tax
 - Registration with State's Department of Revenue
 - Collecting and reporting of sales taxes
- Corporate income taxes
 - Unrelated business income (UBI)
 - Tracking UBI
 - Filing of state UBI tax returns

Tax Consideration for Employee

- Employee may have tax filing requirements
- Employee's responsibility



Workers' Compensation

- Coverage provided in states
- Some are monopolistic (OH, WY, WA, ND)
- Class Codes – NCCI used, but not in all states
- Claims
- Reporting Requirements
- Audits

State Audit Letter

Ohio | Bureau of Workers'
Compensation
30 W. Spring St.
Columbus, OH 43215-2256

Governor Mike DeWine
Administrator/CEO Stephanie McCloud
www.bwc.ohio.gov
1-800-644-6292

December 16, 2022

Policy Number: 1482552

BOARD OF REGENTS OF THE UNIV OF TEXAS
UNIVERSITY OF TEXAS SYSTEM ETAL
210 W 7TH ST
AUSTIN, TX 78701-2903

RE: Premium audit notification letter

Dear Employer,

Each year, BWC audits Ohio employers' records to ensure each employer pays the proper amount of workers' compensation premiums for the risks associated with their business. We need your cooperation in auditing your business this year.

Please fill in the contact information requested below and complete the enclosed questionnaire. Fax a copy of both documents to 614-719-5914, email to mary.w.1@bwc.state.oh.us or return the documents in the enclosed self-addressed return envelope. We require your response **within 10 business days**. After we receive the information, we'll contact you to schedule the audit. The next page of this letter lists items we need for the audit.

Our representative may have questions. During the audit, please make available a person with knowledge of your business operations and of the financial records we're requesting. In addition, our representative may need to conduct a walking tour of your operational facilities.

Please note that failure to comply or to provide requested documentation could result in penalties. This could jeopardize your eligibility for group or alternative rating plans.

If you have questions, please contact us as soon as possible.

Sincerely,

Mary Williams, Customer Service Assistant 2
Mary.w.1@bwc.state.oh.us
614-644-0646

Requested Documents

Please assemble the information and documents described below before the BWC representative arrives for the audit. You need these items from July 1, 2021 through June 30, 2022. Any subsequent policy year completed after the date of this letter may also be subject to audit.

- Payroll summaries for Ohio payroll (by policy year or quarters).
- Records that detail payroll separately for each classification code used by your company. We prefer spreadsheets. Records must show employee names, titles, departments, classification codes, and gross quarterly wages (not including Section 125 payments), split by classification code if more than one applies.
- Quarterly State Unemployment (SUTA) detail wage reports reported to the Ohio Department of Job and Family Services.
- Employer quarterly federal tax returns Form 941 (or annual Form 943 or Form 944).
- Federal income tax return that was due during the policy year, including all schedules. If on extension, then the previous one filed.
- Federal Form 1099s (including Form 1096) and payments made for casual and spot labor. Include documentation showing that individuals without Federal ID numbers are independent contractors (such as contracts, workers' compensation, or liability insurance certificates, or business invoices).
- We may need other accounting or corporate records to answer or clarify questions that arise. These records may include, but are not limited to, the following: W-2s, W-3s, corporate minutes, general ledgers, check registers, cash disbursement journals, and worksheets showing construction cap calculations.
- If you have Ohio employees working in other states, copies of the other states' workers' compensation policies showing the effective dates and estimated payroll and/or premium amounts.
- Any documents, in addition to those requested above, that were used to calculate the true-up payroll you reported to Ohio BWC.
- The auditor will need a payroll projection by class code for the current policy year to adjust the Estimated Annual Premium as needed.

Unemployment
Compensation
Insurance

Register with appropriate State's
Department of Labor

Contributing/Reimbursing
Employer

Contributions

State Filings

Unemployment Compensation Insurance

Where does employer register?

Four-part test must be reviewed (stop at first test satisfied)

- Are services localized? Are services performed outside the state incidental to those performed within the state? If so, employer is subject to state in which the services are localized.
- Where is the employee's base of operations? If in a particular state, that is the UI state.
- Where is the place of direction and control?
- What is the employee's state of residence?

Sample State Department of Labor Application

See instructions on page 5. The information requested in this report is required to be provided by K.S.A. 44-714(f) and K.A.R. 50-2-5. It will be used only by public officials in the performance of their public duties. Section 6103(d) of the Internal Revenue Code authorizes IRS to exchange information with us for audits and certifications.

1. What is your type of organization / ownership? (check one below)
 Individual Limited Partnership Estate
 General Partnership Joint Venture Receivership
 Limited Liability Company (LLC) Corporation (Inc.) Trust
 Limited Liability Partnership (LLP) Governmental/Political Sub-Division (if checked, answer questions 2a and 2b)
 Other:
2. If you are a governmental or political sub-division, select the branch of government and your finance option:
2a. Branch of government (check one) 2b. Finance option (check one)
 State Local Indian Tribe Contributing Reimbursing Rated Governmental
3. Are you a 501(c)(3) exempt organization? YES NO (if YES, answer 3a and 3b)
3a. Finance option (check one) Contributing Reimbursing
3b. Have you received the 501(c)(3) exemption letter from the IRS? YES NO (if NO, explain below)
4. Are you a Professional Employment Organization (P.E.O.)?
 YES (if YES, you must submit a separate K-CNS 015 for each client.) NO
5. Describe the major service, activity or product in Kansas that generates the most revenue for your business:

5a. Is your business considered to be in the construction industry? YES NO
6. Date you first paid wages in Kansas:
7. List your Federal Employer Identification Number (FEIN):
8. Legal business name (Inc., LLC, LP, Sole Prop, etc.):
9. Business or trade name (if different than #8):
10. Business phone: () Business fax: ()
Business Email:
11. Mailing address - Street:
City: State: ZIP:
12. Kansas business physical address: Storefront/Physical Location Job/Construction Site Employee Residence
Street:
City: State: ZIP:

Other Considerations

Secretary of State Registrations

- Registration required with SOS if transacting business in state
- Presence of employee may result in transacting business
- Institutions as governmental agencies may not be required to register in some states

Travel Reimbursements

Risks to Consider with International Employees



Immigration & Employment Laws/Requirements

- Review immigration law to make sure employee is traveling in proper visa status
- Seek immigration counsel (internal or external)
- Licensing requirements
- Notice requirements – posters
- Pay frequency
- Minimum wage
- Overtime
- Recordkeeping
- Benefits – sick days, vacation days, maternity leave, etc.

Permanent Establishment

- PE generally defined under two general tests:
 - Whether the institution has a fixed place of business within the target country, as defined under the language of a specific treaty
 - Whether the institution operates in the target country through a dependent agent that habitually exercises the authority to conclude contracts on behalf of the corporation in the target country
- Establishing PE will subject institution to taxes in foreign country
- Presence of employee may/may not create a PE

Payroll Taxes

PE may/may not be required for employer to be liable for employment taxes – depends on country

Registration requirements

Tax withholding

Tax depositing/reporting

Social Security Taxes & Unemployment Compensation Insurance

Might be subject to foreign country's social security taxes

Social security totalization agreement - certificate of coverage - method to avoid paying foreign country social security taxes


Might be liable for unemployment compensation insurance tax in foreign country

Certificate of coverage does not exempt U.S. employer from this tax

Approaches to Consider Involving Remote Employees in Foreign Country

- Register as employer
- Pay U.S. bank account and not register
 - Short sojourn
 - Host country work around
 - Foreign employer exemption
 - Limited registration
- Professional Employment Organization (PEO)
- Shadow Payroll
- Independent contractor

Items to Consider With Remote Workers

- Determine if your institution will allow employees to work remotely in foreign state/country
 - Identify where your institution currently has remote employees
 - Develop processes to identify where employees are located
 - Identify any foreign states/countries which are off limits
 - Develop clear guidelines to address remote work arrangements
- 

Items to Consider With Remote Workers (cont.)

- Determine length of time remote employee will be approved to work in foreign state/country
- Engage your institutional main players early in the process to best address risks
- Engage outside consultants to assist with foreign state/country requirements
- Identify your institution's responsibilities once a nexus is established





Questions??
