Working Outside of Illinois Checklist

Including Working Outside of the U.S.

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| **+WORKING OUTSIDE THE STATE OF IL PROCESS+** | |
|  | 1. Employee submits a request to work remotely and supervisor has tentatively approved in advance of the remote arrangement. (For staff employees, this is the [Remote and Hybrid Work Agreement](https://appserv7.admin.uillinois.edu/FormBuilderSurvey/Survey/illinois_human_resources/remote_and_hybrid_work/remote_and_hybrid_work_agreement/).) Consult with Provost’s office if a faculty arrangement is being considered. Unit or College HR is notified of the request. Do not approve remote request until steps 2 and 3 in this document are complete.   If employment is being considered outside of the country, please see the ‘Working Outside The U.S. Process’ portion of this document as a next step. |
|  | 1. Review [Business and Financial Policy 15.1, How to Conduct Business Outside the State of Illinois](https://www.obfs.uillinois.edu/bfpp/section-1-intro-business-financial-functions/conduct-business-outside-illinois) for appropriate planning and follow the [Working Outside of Illinois Policy steps](https://www.hr.uillinois.edu/policy/policy_library/working_outside_of_illinois) listed below. |
|  | 1. If there is support to consider working outside of the state, begin consultations:   **Consult the following offices first (see email template below):**  International Employment ([Eric Ferguson](mailto:ericf@uillinois.edu))  IHR ([IHR@illinois.edu](mailto:IHR@illinois.edu))  Office of University Counsel ([Yulee Kim](mailto:ycarpen2@uillinois.edu) and [Xianmei -Grace- Jiang](mailto:xianmei@uillinois.edu))  Tax Compliance ([Terry Thompson](mailto:terryt@uillinois.edu) and [Brendalee Sutherland](mailto:brsuther@uillinois.edu))  [Export Control](mailto:exportcontrols@illinois.edu)  *Send an email with the following information*:   * Name, UIN (if already hired), and relevant details for a remote arrangement * Name and relevant details for a remote arrangement   **Based on the initial feedback from the above offices, the below offices may need to be consulted:**  Contract Offices  Purchasing Divisions  [University Payroll & Benefits](https://www.obfs.uillinois.edu/payroll/customer-service/)  Cash Management  [University Risk Management](mailto:UnivRiskMgmt@uillinois.edu)  Real Estate Services |
|  | 1. If approval is granted, require the employee to complete the “[Certification of Working Outside the State of Illinois](https://www.obfs.uillinois.edu/common/pages/DisplayFile.aspx?itemId=94539)” form, if not already complete. All required signatures must be complete. |
|  | 1. Inform employees to remit a new [state withholding allowance certificate](https://www.obfs.uillinois.edu/payroll/tax-information/withholding-allowance/) if applicable, and contact [UPB](https://help.uillinois.edu/TDClient/42/UIUC/Requests/ServiceCatalog?CategoryID=224) with questions. If an employee is a resident of a reciprocal state complete [Form IL W-5-NR](https://www2.illinois.gov/rev/forms/withholding/Documents/currentyear/il-w-5-nr.pdf). If Form IL W-5-NR is complete, a withholding certificate for that state must also be completed. (Applicable only if working inside of the United States.) |
|  | 1. Ensure employees update (must edit to update the WO address) the “Working Outside of Illinois” address section in [My UI Info](https://www.hr.uillinois.edu/cms/One.aspx?portalId=4292&pageId=858105). (N/A if this was completed during onboarding.) |
|  | 1. Require employees to execute and comply with any applicable telecommuting/remote work agreements. |
|  | 1. Require employees to comply with applicable data protection and privacy laws, regulations, and industry standards, as well as System policies and standards that require security safeguards around sensitive institutional data.  * Request employees desiring to work remotely in the European Economic area or the United Kingdom complete the [Employee Privacy Notice](https://uofi.account.box.com/login?redirect_url=https%3A%2F%2Fuofi.app.box.com%2Fs%2Fy4ch8q0qul7l0cv131pptigg8ui9vth8). * Contact System or [University Human Resources](mailto:IHR@illinois.edu) to update the GUACCPR page in Banner. |
|  | 1. Review and comply with [Business and Financial Policy Section 12.3.7, Equipment Loans to Faculty, Staff, or Students](https://www.obfs.uillinois.edu/bfpp/section-12-property-accounting/loan-equipment-faculty-staff-student-employees). |
|  | 1. Send employee required employment postings. |
|  | *\*If employee changes remote working states during this time, the process must start over.*  *\*Track the work location of all employees working outside of the state for a period of at least 60 consecutive days and/or primary work location outside of IL.*  *\*If more than one work location – the primary location is where the employee works the majority of the time and typically determines the System’s state tax responsibilities.* |
| **+WORKING OUTSIDE THE U.S. PROCESS+** | |
| Before approving requests for employees to work outside the U.S., complete the “Working Outside the State of IL” step 1, below step 1.A, below step 1.B, and then above steps 2 and 3. Then proceed with steps 4-14. | |
|  | 1.A Consult with ISSS if employees are not citizens, noncitizen nationals or legal permanent residents. |
|  | 1.B. Consult with Export Control Compliance Office prior to approving an outside of the U.S. work arrangement. Provide the following to the HR, Counsel, Tax and Export Control contacts listed in step 3:   * Name of the country where the individual will work * Name and UIN (if already hired) * Citizenship status (if dual citizenship, provide the name of the other country) * Summary of the facts of the arrangement (include work schedule, equipment needs to perform work remotely, etc.) * Will the individual have the authority to enter into any contracts on behalf of the university? * Will the individual supervise any employees? * Will the individual be selling any goods or services on behalf of the university? * What is the timeframe for this individual to work in another country? Is there an end date? * Will the individual be paid, if so:   1. Is the university paying the person?   2. Is another company paying them?   3. How much and what is the frequency of pay (monthly/bi-weekly)?   4. How will the university pay them (U.S. bank account or foreign bank account)? * Will this person travel to the U.S. or other countries during this timeframe, or will they stay in the same country the entire time? * Are you aware of other employees traveling to work in this country as well? * Is the employee’s family traveling to this country with them? * What are the job duties of the individual during the time outside the U.S.? * Where will the individual perform services in the other country (house/apt, university or non-university leased office, another university, etc.)? * Will the individual work on a university computer? * Will the individual’s work be saved on university servers? * Statement of work/Description of the research/Research activities * Is the research fundamental? Is the research using open source data? * Is the research is sponsored? If so, what is the funding agency? * Provide a list of equipment sent to the employee, if applicable (laptop, tablet, etc.) * Provide a list of software on equipment sent, if applicable (including encryption software, sponsor software, etc.)   Export Control will provide further information if university property and software is intended for use by the employee outside the U.S. |
|  | 1. Obtain a [TCN](mailto:fninquiry@uillinois.edu) for the employee if they do not already have an SSN. |
|  | 1. Unit initiates [Payments to Employees Working Outside the U.S. form](https://appserv7.admin.uillinois.edu/FormBuilderSurvey/Survey/treasury_operations/cash_management/employees_outside_us/).   If earnings are FSI, the employee must attach completed and signed [Form W-8BEN](https://www.irs.gov/pub/irs-pdf/fw8ben.pdf). |
|  | 1. Unit receives a confirmation email that Payments to Employees Working Outside the U.S. form is complete. |
|  | 1. HRFE steps: 1) contact IHR to disable the I-9 link, enter memo “Please change the earn code to FSI. UPB has W-8BEN on file and Payments to Employees Working Outside the U.S. form is complete”, once all steps are complete, route transaction. (Applicable for nonresident aliens only.) |
| **+EMPLOYEES RETURNING TO THE U.S.+** | |
|  | 1. Unit initiates [Payments to Employees Working Outside the U.S. Form](https://appserv7.admin.uillinois.edu/FormBuilderSurvey/Survey/treasury_operations/cash_management/employees_outside_us/) (Select “Change to previously submitted request” and in the “Please describe what is being changed” field, clearly indicate the employee will be performing services within the U.S. as of MM/DD/YYYY and that their earnings will no longer be FSI. |
|  | 1. Employee receives email directing them to complete Payments to Employees Working Outside the U.S. Form. If the employee was previously receiving a wire transfer for pay and wishes to terminate this method, they must select “No” option under “Wire Transfer needed to non-US bank?”. |
|  | 1. Unit receives confirmation of complete Payments to Employees Working Outside the U.S. form. Complete I-9 and update HRFE job record with a memo to change earn code from “FSI” to “RGE” and dates when the employee will be in the U.S. |
|  | 1. Employee should apply for an SSN and schedule a [Tax Status Review Appointment](https://www.obfs.uillinois.edu/payments-foreign-nationals/tax-status-review-appointments/) with UPB. |

\*These arrangements must be reviewed on an ongoing basis.

\*If additional expenses are a result of an approved working outside the U.S. arrangement, these are the responsibility of the unit (and in some cases the faculty host). These could be significant and continuing in nature.

\*Additional expenses could be incurred by the employee (travel, legal consultation, etc.).

\*System HR Report for employees Working Outside IL – forthcoming as of April 2022

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