Living & Working Outside New York State

Temporary Arrangements

If an employee requests to temporarily work remotely from another state during the COVID-19 pandemic to visit family/friends, providing the employee does not change their current home state of residence, this decision can be made by the employee’s supervisor in consultation with their local HR Rep. If the employee’s job requires the employee to return to physically working on campus while working temporarily from another state, the employee is expected to return at their own expense. Employees should consult the University’s COVID travel policy when returning from an out-of-state visit.

Moving Primary Residence

If an employee would like to move their primary residence to a different state, their manager should first determine if the position can be performed completely remotely. If so, HR should be consulted immediately (see Guidelines for Working Outside of New York State (pdf)). This will require an assessment to determine potential tax and other considerations to determine if the request is feasible and may create additional costs for the employee’s unit to cover, including legal fees. Employees are also encouraged to seek professional advice to understand implications the move may have on their personal tax obligations.

If it is determined that either the position cannot be performed completely remote and/or the tax and other assessments determine it is not feasible, the employee may be given the option to either continue working at their current location or develop an exit plan if they still plan to relocate.

Final approval and arrangements for remote work outside NYS are at the discretion of college/unit management, and are not grievable, per Policy 6.6.13.

New Hires

If a final job candidate requests to work from another state, hiring managers should follow the same process as when an employee requests to move their primary residence to another state. The candidate should also be encouraged to seek professional advice to understand the implications that working from another state may have on their personal tax obligations.
**Tax Info**

Cornell is required under New York State law to report wages and withhold New York tax for all workers unless the employer explicitly requires the employee to work in a specific out-of-state location to perform the job as a condition of employment and the work cannot reasonably be provided from New York State by any employee (e.g., due to there being special facilities/equipment in the residence state that cannot be made available in New York State). There are two levels of state withholding – residence and work state. Unless you are determined to work outside of New York State as a required condition of employment and the work cannot be performed in New York State by any employee, your work address will remain Ithaca, NY and must remain so in Workday; an alternate work address should not be entered as an override. Your residence state will be determined by your home address. Your primary work location will remain Ithaca, NY.

Unless you are determined to work outside of New York State as a required condition of employment and the work you perform cannot reasonably be provided from New York State by any employee, Cornell will be required to report all wages as earned in New York on your annual W-2 and may also be required to report your wages in your residence state(s). As a result, you will likely be required to file a personal income tax return in both New York and your residence state(s). While your residence state(s) may offer a tax credit for income taxes paid to another state that may offset some or all of the New York State tax you may have to pay, this credit may not be available in all jurisdictions and can vary depending on your specific facts. As such, you may be required to pay state income tax in both New York and your residence state(s).

Cornell University cannot provide personal income tax advice. If you have questions or need assistance regarding items such as the type(s) of personal income tax return(s) you are required to file, the availability of a tax credit in your residence state(s), how to complete state tax withholding certificates (e.g., New York Form IT-2104), or any other matter pertaining to your personal income tax filings, you should seek the advice of a qualified personal income tax advisor in your state of residence, New York State, or any other state(s) where you may have a personal income tax filing.

If you have any questions about this process, please contact the Cornell Tax Office at tax@cornell.edu.

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**Working From Another Country**

Cornell is a U.S.-based employer, and working remotely from a primary residence outside the United States is not permitted. Only for limited reasons (required on-site research, etc.) and for short durations does Cornell permit employees to work in another country. Global Cornell oversees such arrangements to assure compliance with the considerable legal, tax, and other employment-related obligations for both the individual employee and Cornell.