

Employees Working Outside New York State

This document provides guidance on the issue of remote work conducted outside of New York State. This is a related document to the university policy, [Flexibility In the Workplace, Policy 6.6.13](#).

Questions may be directed to the local human resource representative or to Work/Life at (607) 255-5298 or worklife@cornell.edu.

Introduction

In certain circumstances, there may be sound reasons and on balance, found to be in the University's best interests for an employee's workplace to be located outside of New York State. Such circumstances could warrant either a time-limited or indefinite duration. Because of potential issues raised (such as worker's compensation, unemployment insurance, tax, payroll and state registration issues), it is essential for such arrangements to be carefully considered and approved in advance by the unit's hiring authority. In addition to the procedures set forth in the remote work section of the Flexibility In the Workplace Policy, when considering such an out-of-state arrangement, the following procedures should be followed.

Procedures

1. The individual identifying the potential need for an employee to work outside New York State contacts the local HR representative or the appropriate management representative.
2. The local HR representative gathers all necessary information, including state involved, precise location(s) of workplace, nature of work to be performed (job title/description), exempt or non-exempt status etc.
3. The local HR representative works with the supervisor/department leadership to complete the [Remote Worker Checklist](#).
4. The local HR representative contacts the Office of Risk Management and Insurance to obtain assessment and advice regarding worker's compensation, unemployment insurance, and other insurance and potential liability issues.
5. The local HR representative contacts the [Executive Director of Payroll and Tax Services](#) and shares the completed Remote Worker Checklist to obtain assessment and advice regarding tax, payroll, state registration issues etc.

6. If necessary, Risk Management and the Executive Director of Payroll and Tax Services will discuss the details and request with the [Office of University Counsel](#) and/or Senior Director of [Benefit Services](#) and/or Work/Life, and/or the Director of Workforce Policy and Labor Relations (keeping in mind that benefits for employees working outside the United States will need to be addressed on a case-by-case basis with the Senior Director of Benefits and the Office of Risk Management and Insurance).
7. If the preliminary determination is made that such an arrangement is manageable, the local HR representative presents the complete information to the unit's hiring authority. The unit's hiring authority considers all the information submitted and makes a determination of whether or not there are sound reasons for the proposed arrangement and on balance it is in the University's best interests.
8. If the hiring authority determines that there are sound reasons for the proposed arrangement and on balance it is in the University's best interests, the local HR representative reviews and obtains employee's signature on a customized Memo of Understanding, as appropriate for employees working outside New York State. Such form must include the signature of the unit's hiring authority.

Final approval and arrangements for remote work outside NYS are at the discretion of management, and are not grievable, per [Policy 6.6.13](#).