

Remote Work Outside of California

Remote work arrangements are primarily for staff residing in California, because the staff member may need to periodically report to work on-site and because work performed by staff living outside of California may be subject to other state laws, filings, and income taxes and have limitations in benefits available.

In certain situations, with the approval of unit leadership and HR, staff members may be able to work remotely from another state. The University is registered in all 44 states that impose an income tax. To ensure appropriate tax withholding, current UC employees who relocate outside California must change their address and withholding information in UCPATH to the state in which the employee's services are performed (not the UC job location).

Tax withholding for fully remote UC employees who reside and work outside California is based upon the state where the staff's services are performed. Staff should be aware of California tax residency rules and work with their outside tax adviser to ensure that they do not also have a California tax liability if they have not completely severed their residency in California.

Departments should be aware that there are some jurisdictions, such as the City of Seattle, that have a payroll expense tax that is imposed on the employer but not the staff member. If an exempt staff member can perform work remotely in another state without disruption to the operation of a department, the manager may submit a request to school/department leadership and HR. If approved, the staff member and manager should complete the Remote Work Agreement form.

Before approving an exempt staff member to work remotely from another state, the manager should consider the following:

- Implement a trial period of 3 – 6 months to ensure remote work is effective and sustainable long term.
- Will employee ever need to visit the school/department California location and, if so, what is the frequency?
- What equipment will be provided to staff member (laptop, cell phone, etc.)?
- Schedule regular virtual check-ins (frequency TBD by manager and staff member)
- Establish expectations for online presence/availability during work schedule (Teams, Zoom, etc.)
- Contact payroll to complete the required tax withholding and change of address forms.

Working internationally is not permitted. Consult your HR Business Partner should there be a short-term situation with exceptional circumstances.