Out of State Employees (Hiring or Current Employee)

Longwood University recognizes that there may be an occasional need to hire or reassign an employee where they will reside and/or work outside of the Commonwealth of Virginia on more than a temporary basis. Out of state hires or current employee transfers out of state must have VP approval and be approved by HR prior to the new employee starting or the current employee moving. Out of state university employees will be subject to all employment-related laws of the state or country in which they work. Other states taxes, employment tax, workers compensation provisions and unemployment insurance vary from state to state. University employees who work outside Virginia may also trigger additional compliance requirements besides those relating to employment

The below procedures for employees that will work outside of the Commonwealth of Virginia ensure the university is in compliance with the new states employment laws and regulations which may result in additional payroll tax withholdings, tax reporting, liability insurance, administrative requirements and/or costs.

These procedures do not apply to applicants who currently reside out-of-state but who intend to move to Virginia if offered employment nor to Virginia-based employees whose job requires business travel for short periods of time outside of the state on a temporary basis.

Procedures

- Notify Human Resources through the <u>humres@longwood.edu</u> email three (3) months or more prior to the employee's employment start date or a current employees move to another state. Please put: Out of State Employee in the subject line. The deadline is necessary to insure the university is compliant with the related laws and regulatory requirements of the other state. Any delay could result in financial or legal penalties to the university and a delayed start date for the employee.
- Human Resources/Payroll determine if employee meets definition of "out-ofstate" employee, reviews new state's registration requirements, analyzes benefits and tax regulations, updates internal and external human resources management systems accordingly.
- Human Resources/Payroll notifies the department when all necessary out of state processing is done.
- Department of new hire submits the Hiring Report and once the employee is on boarded, submit the <u>Longwood Telework Agreement</u> to human resources. For an existing employee, submit the <u>Longwood Telework Agreement</u> to human resources.

Failure to report out-of-state employees to the university in a timely manner may result in the assessment of other penalties by the other state which will be assessed to the assigning department.