

Policy regarding out-of-state/country employment

Our current quasi-remote employment environment in the midst of a pandemic has prompted questions regarding the permissibility of out of state (or country) employment. Most higher education employers are currently dealing with the multi-faceted impacts of this shift, given the complexity of taxation, labor laws and other considerations. We have consulted with internal and external experts to assist in developing answers for some of the most frequently asked questions.

Note: this memo is intended to address tax and employment issues not COVID-related travel concerns, COVID on-site work restrictions, or visa questions.

- As a general rule, Wheaton College employees must perform their work in Illinois or Wisconsin. The College is registered for business and can manage taxation, unemployment, Worker's Compensation and other labor related programs in these states.
- **For faculty and staff**, full or partial employment in another state is permitted for a limited period of the time (not to exceed six months) for only one of the following reasons:
 - employee has begun employment at the College and is in the process of relocating to Illinois or Wisconsin;
 - employee lives in another state, has been commuting or intended to commute to Illinois or Wisconsin to fulfill their duties, but is temporarily unable to do so due to COVID-related travel restrictions;
 - employee is temporarily out of state (such as assisting a family member with a health issue, settling an estate, etc.);
 - employee is working seasonally at the Black Hills Science Station;
- **Faculty and staff** relocating to a state other than Illinois or Wisconsin and desiring to continue working remotely for Wheaton College – temporarily or permanently – will not be approved to do so. If you have an employee in this situation, please plan their transition thoughtfully to ensure that all necessary projects and assignments are well documented and clear handoffs are identified. Continuing to employ faculty or staff post-relocation out of state is not permissible.
- Faculty do not have any location-related restrictions while on sabbatical.
- For **student employees**, any student who already has an employment relationship with the College and is studying remotely in any United States location due to COVID may continue working from that domestic remote location (i.e. location limits re: IL or WI do not apply for students who have already been employed by the College). Students who do not already have an employment relationship with the College and who are residing and studying outside IL or WI must not be hired to work, or begin working, for the College until they return to campus. Students residing outside of the United States and studying remotely from that locations are not permitted to work from that location. Under no circumstances should a student be allowed to volunteer for an assignment or job that would normally be compensated, such as a Teaching or Research Assistant role.

In some limited circumstances, hiring a former **staff** member as an independent contractor rather than an employee is allowed. The person must be self-employed and meet the legal criteria to be classified and compensated in this manner. In most cases, someone who meets the criteria has an established business and provides services to multiple clients. Services that might fall into this category include writers, editors, web designers, photographers, or other professionals that commonly “free-lance” for multiple employers. **Teaching roles (regular, guest, adjunct, instructors) may never be classified this**

way. If you believe you have a situation that falls in this category, please contact Doug Carrington in Purchasing for further instructions.

In other cases, leasing a **faculty or staff member** from another organization may be permissible. This arrangement is generally limited to situations where the individual is fully employed with another entity and that employer is willing to enter into a leasing agreement with Wheaton College. Employee leasing arrangements are rare and are likely limited to individuals with subject matter expertise in a particular area that would significantly contribute to the student learning experience. If you believe you have a situation that falls in this category, please contact Doug Carrington in Purchasing for further instructions.

We have a small number of situations that fall outside of these guidelines that have been approved for Spring 2021 only but will not be approved to continue beyond this timeframe.

Thank you for your diligence in ensuring that all employment arrangements comply with these stated guidelines. We appreciate your partnership.

Carlos Garcia, Controller
Bryan Seiler, General Counsel
Karen Tucker, Director of Human Resources

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