Frequently Asked Questions (FAQs) Regarding Academic Appointees Temporarily Teleworking from Overseas First Issuance: October 7, 2020

Second Issuance: June 2, 2021

General

1. Are academic appointees permitted to temporarily telework from overseas?

The following academic appointees are permitted to temporarily telework from overseas if they are, by exception, approved to do so by a central campus office and the appointee's supervisor/department head, and in accordance with their campus approval protocols and procedures.

- a) Academic appointees (including student employees) who have a visa but are subject to a travel restriction and cannot enter the U.S;
- b) Newly appointed academic appointees (including student employees) who have been unable to obtain their visa to enter the U.S; and
- c) Current academic appointees (including student employees) who have been unable to renew their visa to enter the U.S.

The temporary telework arrangements from overseas will end effective December 31, 2021.

Academic appointees residing in countries with current US trade sanctions (Cuba, Iran, North Korea, Syria and the Crimea Region of Ukraine) will need to consult with their local export control office as to whether remote work is legally permitted.

2. Can someone currently residing in the United States choose to relocate and telework from overseas?

Generally, no. Academic appointees who are currently residing in the United States and have the proper entry permit/work authorization, will not be permitted to choose to permanently relocate and telework from overseas due to federal and international regulations. Some academic appointees may be able to temporarily relocate overseas if they are on an approved leave of absence (such as a sabbatical leave, vacation leave, or unpaid leave of absence) and in accordance with the campus' local procedures/guidelines.

Pay

3. How will pay be remitted to academic appointees temporarily teleworking from overseas?

If academic appointees have US bank accounts and such information is properly entered into UCPath, pay will be remitted electronically via direct deposit. For academic appointees without US bank accounts, pay will be mailed via paper check to the home address indicated in UCPath, including a foreign address. Academic appointees will be responsible for currency conversion or other fees associated with any international banking transfers.

4. What deductions will be made on paychecks for academic appointees temporarily teleworking from overseas?

Deductions on paychecks will be dependent on information provided by the academic appointee regarding current residency, tax obligations, health and welfare allocations, and other factors. A detailed statement of deductions will be available via UCPath on the day pay is typically remitted.

5. If an academic appointee is temporarily teleworking from overseas will U.S. or California income taxes be withheld?

United States or California income taxes will be withheld unless the academic appointee submits a Foreign Source Income Statement Form in UCPath. If an academic appointee is temporarily working from abroad and is not a U.S. Citizen or resident alien and the academic appointee qualifies for an exemption from having U.S. or California income taxes withheld, the academic appointee should log into UCPath online and fill out the Foreign Source Income Statement Form. Upon returning to the United States of America, the academic appointee is responsible for updating their home address and canceling the Foreign Source Income Statement Form.

6. What are the legal and tax consequences to an academic appointee in working from abroad?

It is each academic appointee's responsibility to comply with all applicable laws, including tax filing and payment mandates of the US, California, and any country where they reside and work. Academic appointees should consult with their personal tax or legal advisor if they have questions.

Cybersecurity

7. Are there minimum cybersecurity standards for academic appointees teleworking from overseas?

Academic appointees teleworking from overseas must comply with University policies and practices related to cybersecurity. There are <u>established minimum standards for cybersecurity</u>. In addition, academic appointees teleworking from overseas must ensure compliance with <u>the University's standards for "workforce members"</u>. Academic appointees performing research on behalf of the University should also be familiar with <u>specific standards for researchers</u>. Also, see <u>specific guidance related to cybersecurity</u> while overseas.

Academic appointees should also follow campus specific policies. For campus specific policies, contact the <u>local security office</u>.