

Date: January 20, 2022

Supervisors,

For Salt Lake Community College to maintain compliance with various tax and employment laws for states other than the state of Utah, a freeze will be placed on hiring **new** remote employees outside of Utah or allowing existing employees, who move out of state, to work remotely outside of Utah.

Please note that this freeze will not apply to **current** SLCC out of state employees.

Though you may not realize it, performing work for the College outside the state of Utah, subjects employees and the College to the tax and employment laws of the state where the work is being performed. For example, if an employee is performing work for the College remotely from home in Idaho, the employee and the College are subject to the income tax and employment laws of the state of Idaho. Specifically, the College is required to register and stay compliant with the state where the work is being performed; to remit state income tax withholdings, pay into unemployment insurance, register for workers compensation coverage, among many other requirements depending on the state.

If an employee is working remotely in a state where the College is not registered, the College is deemed out of compliance with the laws and rules of that state. Both the College and the employee are subject to potential fines, penalties, interest, and additional liabilities until compliance is met. As such, it is important that HR and Payroll offices are notified of employees who may be considering or have decided to move from Utah.

Again, we understand the value of having a remote workforce and we are working diligently on finding a solution to meet the needs of the College.