



DOMESTIC OUT-OF-STATE REMOTE WORKER CHECKLIST



This checklist is a non-exhaustive resource to assist with identifying compliance tasks with regard to employees conducting business/performing work outside of the state of Georgia, including domestic out-of-state remote workers. The employing agency or entity is responsible for complying with all applicable tax and employment/labor laws in the state in which the employee is performing the work, as well as conducting its own research or consulting with legal counsel in order to make informed decisions. This checklist does not cover work being performed outside of the jurisdiction of the United States.

PAYROLL AND TAXES

Checklist Items

Note: The State Accounting Office (SAO) does not process taxes or associated payroll deductions for out-of-state employees – it is the responsibility of the employment entity (including TeamWorks entities).

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| <input type="checkbox"/> | <p>Require out-of-state employees to complete a state tax withholding form for the state in which work is performed and process as required according to that state’s payroll and tax procedures. Note that some states do not require a separate state tax form. The employing entity (including TeamWorks entities) will need to process and maintain the out-of-state W-4 (note the Georgia G-4 Employees Withholding Allowance Certificate is in Employee Self-Service).</p> <p><i>Agency Notes:</i></p> |
| <input type="checkbox"/> | <p>Determine whether local income taxes and/or other state-mandated contributions (e.g., Washington State Paid Family and Medical leave trust fund) apply and, if so, ensure adherence to these requirements.</p> <p><i>Agency Notes:</i></p> |
| <input type="checkbox"/> | <p>Determine if a business license or sales and use tax account is required.</p> <p><i>Agency Notes:</i></p> |

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| <input type="checkbox"/> | <p>Ensure compliance with mandatory paid leave laws. As an example, some states require paid family leave that is administered through the state and financed through a state payroll tax.</p> <p><i>Agency Notes:</i></p> |
| <input type="checkbox"/> | <p>Ensure that unemployment insurance tax and wage reporting account(s) for the state where work is performed are established according to that state's requirements.</p> <p><i>Agency Notes:</i></p> |

INSURANCE

Checklist Items

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| <input type="checkbox"/> | <p>Consult with the Department of Administrative Services (DOAS) Risk Management Division regarding workers' compensation (WC) issues. Note that organizations are liable for injuries that occur in an employee's home office if the employee is working remotely and that some states require a separate state workers' compensation policy to cover remote employees in their state.</p> <p><i>Agency Notes:</i></p> |
| <input type="checkbox"/> | <p>Consult with DOAS Budget and Fiscal Services regarding out-of-state unemployment insurance account establishment.</p> <p><i>Agency Notes:</i></p> |

IT, SECURITY, AND OFFICE EQUIPMENT

Checklist Items

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| <input type="checkbox"/> | <p>Consult with IT staff to ensure current counter-cyberattack software is sufficient to handle adding employees in other states.</p> <p><i>Agency Notes:</i></p> |
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| <input type="checkbox"/> | <p>Ensure proper secure VPN/Server/Remote access infrastructure is in place and that employees are trained on its use.</p> <p><i>Agency Notes:</i></p> |
| <input type="checkbox"/> | <p>Ensure that information technology devices contain sufficient tamper resistance protections to ensure the integrity of both the device and the data that is received, stored, and processed on the device.</p> <p><i>Agency Notes:</i></p> |
| <input type="checkbox"/> | <p>Remote workers are generally required under the Statewide Telework Policy to utilize their own furniture, data communication services, and other equipment not reasonably supplied by the employing agency (examples of items reasonably supplied include laptops, monitors, and office supplies). Note, however, that some states require employers to cover specific equipment, such as a portion of communication costs for remote employees.</p> <p><i>Agency Notes:</i></p> |
| <input type="checkbox"/> | <p>Determine the need for employee monitoring software.</p> <p><i>Agency Notes:</i></p> |

HR COMPLIANCE

Checklist Items

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| <input type="checkbox"/> | <p>Consult legal counsel to determine compliance with labor laws in the state the worker will be performing work from. Some states have very specific regulations concerning HR activities such as hiring and onboarding. For example, many states have ban-the-box laws restricting application questions concerning prior arrests and convictions.</p> <p><i>Agency Notes:</i></p> |
| <input type="checkbox"/> | <p>Ensure compliance with state wage and hour laws, including paying proper minimum wage and overtime. As an example, California law calculates overtime by the eight-hour day, not the 40-hour week.</p> <p><i>Agency Notes:</i></p> |

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| <input type="checkbox"/> | <p>Ensure required employment law posters are provided digitally on an intranet or internet website in a conspicuous location for remote workers (as well as posted at any physical office location), and home occupation permits are obtained if state-mandated.</p> <p><i>Agency Notes:</i></p> |
| <input type="checkbox"/> | <p>Check to see whether applicable state law requires the addition of specific rider(s) in health insurance plans.</p> <p><i>Agency Notes:</i></p> |
| <input type="checkbox"/> | <p>Reassess all agency leave and telecommuting policies to ensure that they are in compliance with the Statewide Telework Policy and are clear and non-discriminatory. For example,</p> <ul style="list-style-type: none"> ○ Maintain policies which clearly indicate that employees should not be working outside of their scheduled work times when telecommuting. ○ For those situations in which working outside of scheduled hours is unavoidable, have expectations and procedures in place for employees to report those hours. ○ Ensure policies are being enforced consistently and that employees are aware of corrective and/or disciplinary action that may be taken if not in compliance with policy. <p><i>Agency Notes:</i></p> |
| <input type="checkbox"/> | <p>Conduct state-mandated training. For example, some states require sexual harassment training; others require COVID safety training.</p> <p><i>Agency Notes:</i></p> |
| <input type="checkbox"/> | <p>Ensure that performance appraisal processes and tools are adjusted to meet the needs of remote workers and supervisors and adhere to the state’s employment laws.</p> <p><i>Agency Notes:</i></p> |

TRAVEL

Checklist Items

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| <input type="checkbox"/> | <p>Determine when travel costs, including transportation, mileage reimbursement, lodging, rental car, per diem, etc., for the remote/teleworking employee, will be purchased by the agency or reimbursed to the employee. See Statewide Travel Policy for more information.</p> <p><i>Agency Notes:</i></p> |
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COMMUNICATIONS AND ENGAGEMENT

Checklist Items

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| <input type="checkbox"/> | <p>Ensure that video conferencing applications and other modes of communication are serving the communication needs of both the employee and the employer.</p> <p><i>Agency Notes:</i></p> |
| <input type="checkbox"/> | <p>Create more opportunities for connecting with remote workers and ensuring that they feel like they are a part of the team. Assess whether current procedures inadvertently make remote employees feel disengaged and left out.</p> <p><i>Agency Notes:</i></p> |
| <input type="checkbox"/> | <p>Conduct more frequent check-ins with remote employees.</p> <p><i>Agency Notes:</i></p> |