

### **Working Remotely Outside the United States**

Please be advised that the University of Colorado is not designated as a legal hiring authority in any country outside the United States. Each country has its own set of compliance concerns ranging from local labor and employment laws and grant funding issues to cybersecurity and intellectual property rights. In the U.S., employers must report employee income to the IRS and withhold federal, state and local taxes. They also have to report to Social Security and make contributions to it, as well as help fund state unemployment insurance and state workers' compensation insurance. Most other countries have laws similar to those in the U.S. for reporting payroll. And just like in the U.S., there's the potential for criminal liability, not to mention steep fines, for not reporting income or failing to comply with other requirements.

So, what should you do if you want to hire or retain someone who would need to work remotely from outside the U.S.?

- Identify a legal hiring authority in the country where the potential employee would work and determine if the additional cost involved is warranted. An appropriate legal hiring authority could be an in-country partner (strongly preferred) or an International Professional Employer Organization (IPEO). Be advised that a formal agreement must be established before you can move forward with the hire. CU Denver hiring units are invited to consult with the Office of International Affairs regarding considerations for the necessary agreement.
- Determine if there are any compliance issues associated with the overseas employment based on the requirements of a grant or contract. Please reach out to the [Office of Grants and Contracts](#) for assistance.
- Comply with all Export Control requirements. Visit <https://research.cuanschutz.edu/regulatory-compliance/home/export-control/export-control-home> for details.
- Consult with [International Tax](#) PRIOR to the hire or the change in work location so that they can ensure that we are meeting our U.S. tax obligations and to avoid time consuming retroactive payroll adjustments. Both the hiring unit and the employee need to understand the often considerable financial consequences of having an employee perform work from outside the U.S.
- If the employee will be engaged in compensated employment activities (e.g., training, short-term assignments) in the U.S. along with their overseas employment, you'll want to consult with [International Student & Scholar Services](#) to explore U.S. immigration options.
- And, if the employee will be paid directly by CU for work done either from inside the U.S. or overseas in those rare instances where CU can remain the legal hiring authority (generally only for very short-term periods), please contact [HR.I-9@ucdenver.edu](mailto:HR.I-9@ucdenver.edu) for guidance regarding I-9 requirements.