

Higher Education Tax Institute

Remote Work: Help Your College Or University Turn Challenges Into Opportunities

8:00 a.m.
June 6, 2023
Austin, Texas

Karen Field, RSM LLP,
Lauren Gresh, Ohio State University,
Ed Jennings, University of Michigan

1

Table of Contents

- Remote vs. Hybrid workers
- Trends in the Industry and Higher Education Community
- Business Travel
- IRS Guidance
- Employee Scenarios
- Other Considerations
 - Appendix I – Tax Authorities
 - Appendix II – Survey of Remote Workplace Models in Higher Education

Opportunity is missed by most people because it is dressed in overalls and looks like work – Thomas A. Edison

2

© 2022 RSM US LLP. All Rights Reserved.



2

REMOTE VS. HYBRID WORKERS

If we could first know where we are,
and whither we are tending, we could
then better judge what to do, and how
to do it – Abraham Lincoln



3

Definitions

- **Office Worker**

- Job description or employer policy requires physical presence at employer location; work from home not permitted or only infrequently. Describes many workers pre-pandemic.

- **Hybrid Worker**

- Works at an employer-provided location on a regular basis.
 - 1 – 3 days per week? Week at work followed by week at home?
- May have an office/cubicle or time in semi-shared space.
- May have designated attendance obligations (Management? Training? Hands-on work?)
- Might be able to decide when to come in and when to work at home.
- Should be addressed in a company policy and documented in a flexible work arrangement that is approved by manager..



4

© 2022 RSM US LLP. All Rights Reserved.

4

Definitions

- **Remote Worker**

- Job does not require any employer-location. attendance, or very infrequent (count # of days).
- Works at “home” (not in an employer-provided space) for a significant majority of workdays.
- No designated workspace at employer location.
- Employer must know, agree to, and document location of “home” for work.
- Employer decides whether to allow remote workers in certain cities/states/countries (compliance, risk, optics).
- With approval, hybrid worker may request to become fully remote worker

5

© 2022 RSM US LLP. All Rights Reserved.



5

Determining Employee Designation

- Definitions matter because taxes and employer obligations are different for remote and hybrid workers.
- How to calculate days in the office for remote vs hybrid:
 - Do we count business travel days (travel to client locations)?
 - Do we count travel to other offices of the employer? What if an employee has more than one “assigned” office?
 - What if an employer has two offices in a metropolitan area (DC and Tysons)?
 - What if employee has two homes (snowbird)?

6

© 2022 RSM US LLP. All Rights Reserved.



6

Find the full text of this and thousands of other resources from leading experts in dozens of legal practice areas in the [UT Law CLE eLibrary \(utcle.org/elibrary\)](http://utcle.org/elibrary)

Title search: Remote Work: Help Your College or University Turn Challenges into Opportunities

Also available as part of the eCourse

[Remote Work: Help Your College or University Turn Challenges into Opportunities](#)

First appeared as part of the conference materials for the
11th Annual Higher Education Taxation Institute session

"Remote Work: Help Your College or University Turn Challenges into Opportunities "