

## **Summer 2021 Semester Hire/Reappointment Temporary Process Adjustments Due to Ongoing COVID-19 Pandemic**

As of March 25, 2021

### **International Hiring Committee**

- Intake forms must be completed and submitted to [internationalhiringcommittee@columbia.edu](mailto:internationalhiringcommittee@columbia.edu) for review and approval
- Grant funded position need SPA review and approval, which should be completed prior to submitting the intake form
- **Employment proposals must still go through any required steps under normal review (e.g. hiring exception request, appointment approval, etc.)**

This guidance and any related hiring approvals are intended for individuals who are unable to return to the US due to COVID-19 travel restrictions. The general expectation is for individuals to return to New York as soon as possible when they are able to do so safely. Additionally, we expect upcoming University guidance to reiterate that individuals must return by the Fall 2021 semester. Should any travel exceptions be needed beyond the summer, these individuals will likely need to be hired through a professional employment organization (“PEO”) at a cost to the department.

### **Summary**

- For continuing employees, these should continue to come through the committee but we will generally treat as temporarily abroad and continue to pay from NY.
  - This covers existing officers of research, instruction, and student officers. Employees are coded with a unique location code.
- For new employees (not student officers such as teaching or graduate assistants),
  - We will likely direct to the professional employment organization.
  - Departments will be responsible for any associated fees. These too should come to the committee.
- For new student officers (in Fall, Spring, or Summer) in which the work is required as part of their academic experience, we will follow the process that was used in Fall 2020.
  - The teaching assistants who were new in Fall or Spring or are new in Summer, will have their pay included in their financial aid payment.
  - For graduate research assistants who were new in Fall or Spring or are new in Summer, we will pay via our NY Payroll but code them into the unique location code.

### **Continuing employment (appointments)**

**Includes: Officers of Instruction, Officers of Research, Officers of the Libraries, Teaching Assistants, Graduate Research Assistants, and Student Casuals Who Are Temporarily Abroad Due to COVID-19 Disruption**

- These individuals:
  - Have previously held an academic or administrative position with Columbia,
  - Have previously completed an I-9, and

- Have a U.S. bank account.
- Continuing employment will be considered as working in the United States since this is a temporary disruption due to the COVID-19 pandemic.
  - CUHR (HR) will review these submissions, and if a person's work authorization or I-9 needs to be updated, HR will contact the department. In such cases, the Schools and Departments should take the action described below and notify the employee about the requirement that they need to complete once they return to the United States.
  - For individuals temporarily working outside of the United States, the department/school will be required to update the employee's record in PAC using a PAF in the following way:
    - Update their work location to a newly created location code '97.'
    - Ensure that the individual has updated their mailing address to show their current location outside of the United States.
    - Ensure that their office address is a local Columbia department address in New York.
- When these individuals return to the United States, they are **required to update their I-9 within three business days of returning** to work in the United States.
  - At that time, the Department must update the following in PAC as appropriate: the employee's work location, visa type, visa expiration date, and mailing address.

### **First Time Appointments/New Hires**

**Includes: Officers of Instruction, Officers of Research, Officers of the Libraries, and Student Casuals Who Are Temporarily Abroad Due to COVID-19 Disruption**

- Schools/departments may, on a limited basis, have a need to appoint or hire individuals who have not worked at Columbia previously and are abroad on a temporary basis. Once the hiring of a position has been approved through the hiring exception process, the relevant information will need to be submitted to the International Hiring Committee ([internationalhiring@columbia.edu](mailto:internationalhiring@columbia.edu)) which will determine if the University can use the Professional Employment Organization (PEO) which it has retained to facilitate hiring, payroll, and taxation in the foreign location where the individual is located.
- When use of a PEO is allowed or required, schools/departments will bear the cost of contract initiation and pay professional fees in addition to salary costs for the length of the appointment. Fees vary but are estimated to be in line with the following:
  - For Students: \$450 Onboarding Fee and flat \$650-\$750/month plus any applicable employer social taxes (depending on country).
  - For Non-Students: \$650 Onboarding Fee and 10-11% processing fee (based on monthly salary) with a minimum charge of \$750/month plus any applicable employer social taxes.
- When the employee arrives in the United States, their appointment must be updated in PAC as appropriate per usual processes.
- Additional review is required for any individuals (e.g., Officers of Research, GRAs) working from abroad on a temporary basis and being supported by a sponsored project. The PI of the award

should work with their SPA project officer to ensure there are not any conflicts with the terms and conditions of the award(s) and/or that any required notice is provided. SPA's approval should accompany the request to hire this person at all stages mentioned above.

- Guidance regarding setup in PAC will be provided at the time the International Hiring Committee approves the PEO.
- Please note, individuals to be hired who would permanently be located abroad would also generally be hired through the PEO.
- Please submit specific requests and questions via email to [InternationalHiring@columbia.edu](mailto:InternationalHiring@columbia.edu).

### **Graduate Research Assistants (who did not have an employment relationship prior to Fall 2020)**

- Work is required as part of the academic experience.
- These individuals can be hired directly following the guidance listed here. This employment will be considered as working in the United States since this is a temporary disruption due to the COVID-19 pandemic.
  - For individuals temporarily working outside of the United States, the department/school will be required to create the employee's record in PAC using a PAF in the following way:
    - Set their work location to a newly created location code '97.'
    - Ensure that the individual has updated their mailing address to show their current location outside of the United States.
    - Ensure that their office address is a local Columbia department address in New York.
  - When these individuals return to the United States, they are **required to update their I-9 within three business days of returning** to work in the United States.
  - At that time, the Department must update the following in PAC as appropriate: the employee's work location, visa type, visa expiration date, and mailing address.
- The PI of the award should work with their SPA project officer to ensure there are not any conflicts with the terms and conditions of the award(s) and that any required notice or approval is completed prior to submitting a request to the International Hiring Committee.

### **Teaching Assistants (who did not have an employment relationship prior to Fall 2020)**

- Work is required as part of the academic experience.
- The funding for the student officer must normally be comprised of both a financial aid stipend (non-qualified scholarship) and salary.
  - For this summer only, new teaching assistants (those whose first appointment is sometime in Fall 2020-Summer 2021) and who are temporarily abroad can receive their spring 2021 salary through the same process as a financial aid stipend (non-qualified scholarship).

- This payment method applies only to teaching assistants/teaching fellows, preceptors, and research fellows. It does not apply to teaching assistant IIIs and teaching assistants in MA programs in the Graduate School of Arts and Sciences. This payment method also does not apply to GRAs or any other student officers who are paid from grants, or who are paid only a salary but no stipend (i.e., GRA Research Fellow, or departmental research assistant).
- For those teaching assistants who do not receive a financial aid stipend, any new employment relationship to be established while they are abroad should follow the directions under “*All other first-time appointments*” below.
- At the start of the summer 2021 term:
  - Departments should notify their school financial aid offices which students meet the criteria described above. School financial aid offices will then process the salary component of the student officer compensation through PowerFAIDS.
    - Process the amount separately using a distinct fund code and using the segment of “25000648”, which has been created in ARC with the description of Foreign Pay Student Officer AY20-21.
    - Schools/departments may wish to spread the amount over the term (especially if the student might make it to the US during the term).
  - Departments should hire the student into a \$0 salary appointment as a student officer via normal processes, using SP as their visa type.
  - Assign their work location to a newly created location code ‘97.’
- If the student arrives in the US during the summer 2021 term:
  - Departments should reach out to their school’s financial aid office to determine what salary, if any, has yet to be disbursed at that point. The \$0-salaried appointment would need to be updated to a salaried appointment if there are undisbursed funds.
  - Update the appointment as a student officer through the normal process *immediately* upon their arrival in the United States, remembering to update their visa type, visa expiration date, work location and complete the Form I-9.

## **Other Notes and Updates**

### Work Authorization

- Individuals working outside of the US must have work authorization in the country where they are performing services.
- Any individual without work authorization may not provide any services for the University while abroad until reviewed and approved by the international hiring committee.

### Tax related

- These individuals who are away from the US are presumed to be away from their primary place of work temporarily.
  - As such, their payroll tax withholding will continue as if they were located at their ordinary place of business (United States and New York, if applicable).

- These individuals may also be subject to tax and other requirements in the location where they are working. The University is unable to provide any tax advice or assistance. Employees are encouraged to seek professional tax assistance.

### Sponsored Projects

- Additional review is required for any individuals working from abroad on a temporary basis and being supported by a grant. The PI of the award should work with their SPA project officer to ensure there are not any conflicts with the terms and conditions of the award(s) and that any required notice or approval is completed prior to submitting a request to the International Hiring Committee.

### Sanctioned Countries

- Additional review is required for individuals working remotely and who are nationals of from comprehensively sanctioned countries, i.e.:
  - Crimea Region of Ukraine
  - Cuba
  - Iran
  - North Korea
  - Syria
  - Venezuela
- Contact Michelle Avallone ([mla25@columbia.edu](mailto:mla25@columbia.edu)), Director of Export Controls in the Office of Research Compliance and Training, to ensure that any required licenses are obtained before any remote work commences or payments are made to such individuals.

### Professional Employment Organization (“PEO”)

- If it is determined that an individual will be hired through the PEO process the IHC will work with the department directly to facilitate the hiring and a separate process document will be provided at that time.

### General Questions

Please direct general questions to your Dean’s Office and/or to [internationalhiring@columbia.edu](mailto:internationalhiring@columbia.edu)