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HR-03: Alternative Worksite Policy

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Scope

This policy sets forth the guidelines for alternative worksite arrangements and is intended to provide consistency across the University of Nebraska (the “University” or “NU”) while allowing units to meet their business needs through optimal staffing and operational decisions.

Applicability

This policy applies to all administrative, managerial/professional, office/service, and student employees holding regular, temporary, or on-call appointments (“employees”).

On-Campus Worksite and Alternative Work Arrangements

It is expected that most employees will perform their job duties at their on-campus worksite. Regular, physical attendance at the on-campus worksite creates a dynamic culture on our campuses and is an essential function for most NU positions. Our vibrant campus life, world-class facilities, and dedicated faculty and staff help our students become who they aspire to be and do what they love.

However, we also recognize flexible work schedules and arrangements are needed. In those situations where an alternative worksite or arrangement is necessary as part of an accommodation or in response to unforeseen circumstances such as a natural disaster or a pandemic, or in those situations where an employee is able to perform their essential duties at an alternative worksite without a loss in work efficiency, a department may consider entering into an alternative worksite arrangement with an employee.

Alternative Worksite Approval Process

Employees seeking any ongoing (generally viewed as 30 days or longer) full or partial remote work arrangement must complete an Alternative Worksite Form and submit it to their immediate

supervisor for consideration and approval. Employees requesting an alternative worksite arrangement for 50% or more of their work time must also receive approval from their cognizant chief business officer (Vice Chancellor for Business and Finance for campus employees or Senior Vice President/CFO for system employees).

Employees do not need to complete an Alternative Worksite Form for occasional remote work.

All alternative worksite forms will be recorded in the University's human resource system for tax and compliance purposes.

Working Out-of-State

As an agency of the State of Nebraska, we expect employees to perform their work duties in Nebraska.

However, we recognize there may be limited instances where requests are made for employees to work out-of-state. Given the complexity of the multitude of state employment laws, tax, and other state-specific laws, the University has established the following approval process and policies for out-of-state workers as of the Effective Date of this policy:

1. All requests for an employee to work out-of-state must be made via the University's Alternative Worksite Form in Firefly. If the request is for a current employee, written approval by an authorized University representative must be obtained by the employee prior to any relocation.
2. Supervisors who review an out-of-state alternative worksite request must consult with Human Resources to determine if the position and the employee may be approved to work fully remote.
3. All requests will be evaluated on a case-by-case basis. Factors that may be considered include, but are not limited to:
 - a. The type of work the employee will perform and whether the student experience is materially hindered by the employee being fully remote;
 - b. Unique qualifications or skills of the employee; and
 - c. The location of the requested out-of-state worksite.
4. Locations are evaluated based on comparability to Nebraska's tax, payroll, workers compensation, and other laws and policies. For a full, up-to-date list of those states with laws comparable to Nebraska, go [here](#). This list is subject to change at any time in the University's sole discretion.
5. Out-of-state arrangements are typically entered into for the convenience of the employee. However, these arrangements carry significant cost increases and administrative burden to the University. In certain locations where state laws are not comparable to those in Nebraska (non-comparable states), requests for relocation of current employees or the hiring of new employees will be critically evaluated by the University, taking into account all fiscal and administrative impacts and the department requesting the out-of-state worksite in a non-comparable state will need to show a strong need for the position, a detailed plan regarding how the arrangement furthers the goals of the University, and how the department will pay for the increased expense. Such requests may be approved on a case-by-case basis

and can be denied. Employees approved to work in a non-comparable state may be outsourced to a professional employer organization (PEO) at the University's sole discretion.

6. Final approval of an out-of-state work arrangement must be obtained by the employee's supervisor, Human Resources, and the cognizant chief business officer (Vice Chancellor for Business and Finance for campus employees or Senior Vice President/CFO for system employees).
7. Locations outside of the United States are complex and involve increased costs and legal risk to the University due to employment laws, taxation, cybersecurity risks, and other compliance requirements in foreign countries. An alternative worksite outside the United States requires approval from the President.

Tax Considerations

Employees working in other states are responsible for understanding the tax consequences associated with remote work in another state. Responsibility for understanding international, federal, state, and local government laws and tax implications is the sole responsibility of the employee. The State of Nebraska is a "convenience of employer" state for state income tax withholding. Therefore, if an employee is working out-of-state for their convenience and not the sole convenience of the University, the employee will be responsible for state income tax withholding in both the state of residence as well as in Nebraska. If the employee lives in a state that does not have state income tax, the employee is still responsible for withholding in Nebraska. This policy is not intended to provide, and should not be relied on for tax, legal, or accounting advice.

Travel to Campus

Employees working off-campus may still be required to occasionally attend on-campus meetings or events. The University will not reimburse mileage or compensate for travel time for employees to attend such on-campus meetings and events.

Continuation of Basic Terms and Conditions of Employment

1. **Accountability.** Employees working from an alternative worksite are expected to perform the same job duties and produce the same quantity and quality of work expected from them if they were working at their regular, on-campus worksite. To ensure that this is occurring, employees working from an alternative worksite may be required to regularly submit written reports to their supervisors detailing their work performance. Employees working from an alternative worksite also may be required to work on-campus or attend meetings in-person or by videoconferencing, as determined by their supervisor.
2. **Hours and Availability.** Employees working from an alternative worksite are expected to generate the same number of hours and to be available throughout the approved workday in the same manner as if they were working from their regular, on-campus worksite. Employee's work schedule may be amended by their immediate supervisor. Employees are expected to obtain their supervisor's advance written approval before working any fewer or greater number of hours than their work schedule and such request may be denied. Personal obligations must not interfere with the quantity or quality of the employee's work and employees therefore are expected to request appropriate leave time in advance if they need to attend to personal needs during their regularly scheduled work hours. Any other outside employment must adhere to *Bylaw 3.4.5*.

3. **Compensation.** Employees working from an alternative worksite will continue to be compensated in the same manner and at the same rate as if they were working at their regular, on-campus worksite. Non-exempt employees working from an alternative worksite must record the actual number of hours that they spend working. Employees must not engage in overtime work without prior written approval from their supervisor. On those occasions that non-exempt employees report to their regular, on-campus worksite, they will not be compensated for the time they spend traveling to the on-campus worksite from their alternative worksite.
4. **Professionalism.** Employees working from an alternative worksite are expected to conduct themselves in the same manner and with the same degree of professionalism expected of them if they were working at their regular, on-campus worksite. Employees working from an alternative worksite are expected to adhere to all applicable University policies including, without limitation, those relating to standards of conduct, IT/data security, sexual harassment or misconduct, and discrimination. All University data security policies must also be adhered to.

Equipment and Supplies

1. **Alternative Worksite Furnishings, Maintenance, and Telephone Service.** Employees working from an alternative worksite are responsible for providing a suitable work area that will allow them to work remotely, including the ability to interact with other University employees by telephone, email, and videoconferencing, as applicable. The costs associated with establishing and maintaining such a work area shall be the sole responsibility of the employee unless the department agrees in writing to other provisions. The University, therefore, shall not reimburse the employee for any such costs incurred by the employee. As a condition to establishing or continuing an alternative worksite arrangement, the employee may be required to maintain appropriate insurance coverage on the alternative worksite. The University makes no representations as to the personal liability or tax consequences of maintaining an alternative worksite.
2. **Equipment.** The department, within its sole discretion, may provide employees working from an alternative worksite with the equipment or supplies to perform their duties from that worksite, such as a computer and necessary software, subject to University policy and software licenses.
 - a. All equipment and supplies provided by the University to employees working from an alternative worksite shall remain the exclusive property of the University. Employees shall be expected to strictly adhere to all University policies and restrictions relating to the use of University property and shall be liable for any damages arising out of the negligent or intentional misuse of that property. Employees also shall be expected to strictly adhere to all University policies and restrictions relating to the use, security, and confidentiality of any business information that is generated, used, or collected while performing work from an alternative worksite. The University may request to inspect, repair, inventory, or retrieve any equipment or supplies provided to the employee.
 - b. All University property provided to employees working at an alternative worksite shall be used solely by that employee in providing services to and on behalf of the University.

- c. All equipment and unused supplies provided to employees working from an alternative worksite must be returned to the department within five (5) business days after the alternative worksite arrangement has ended for any reason or immediately upon the termination of employment.
3. **Notification of Equipment or Internet Failure.** Employees working from an alternative worksite must notify their supervisor as soon as possible, and in no event longer than two (2) hours, after determining that their equipment or internet/phone connection has stopped or is malfunctioning during a workday. Employees who cannot perform their expected duties because of a stoppage or malfunction of equipment or a connection can, with the approval of their supervisor, arrange to perform other duties, obtain substitute equipment, report to the on-campus worksite, or take appropriate leave.

Safety

1. **Designated Work Area.** Employees using their home as an alternative worksite should designate a specific area within their home from which they will perform their work. That area must always be safe and free from hazards and all equipment and supplies provided by the University must be properly stored and maintained within that area. NU Privacy/Confidentiality policies and procedures must be followed and any incident that breaches privacy/confidentiality must be reported to the employee's supervisor as soon as possible. The University reserves the right to assess the alternative worksite during regular working hours, for safety.
2. **Reporting of Work-Related Injuries and Illnesses.** Normal protocols for work-related injuries and illnesses will be followed. Employees must report any work-related injuries or illnesses they sustain while working at an alternative worksite. Such reports must be submitted to the employee's immediate supervisor within twenty-four (24) hours of the injury or the onset of the illness, using the standard form for reporting such injuries or illnesses.
3. **No Liability.** The University assumes no liability for any injuries sustained by the employee or illnesses arising or occurring outside of the employee's on-campus or alternative worksites, outside the employee's working hours, or during any travel by the employee between the two worksites. The University also assumes no liability for any injuries occurring to any individuals who are not University employees while they are at the alternative worksite.

Terms of this Arrangement

The University reserves the right to modify, suspend, or rescind any alternative worksite arrangement whenever the University determines that such action is necessary for its operations or that the arrangement is being abused. An alternative worksite arrangement does not create any contractual rights for the employee and does not alter the basic employment relationship between the employee and the University. The essential terms of that employment relationship, including the University's ability to terminate the employment relationship, will continue to be defined by the terms of any reappointment letters and the relevant *Bylaws* and Policies of the Board of Regents.

Miscellaneous

Questions regarding alternative worksite arrangements should be directed to Human Resources. If an alternative worksite arrangement is established as part of a reasonable accommodation plan under the Americans with Disabilities Act (ADA), as amended, it may be necessary and permissible for the provisions of the accommodation plan to deviate from the general guidelines contained within this policy.

History

September 18, 2020

Approved by the President

November 11, 2022

Amended by the President