

# Financial Services Manual (FIN)

## FIN 420–08: ASU Employees Working Outside of Arizona

Effective: 1/1/2009

Revised: 11/1/2025

### Purpose

To summarize the requirements for hiring and/or (re)assigning employees of Arizona State University who work outside of the State of Arizona, including work sites located outside of the United States

### Sources

IRS Publication 15-A, *Employer's Supplemental Tax Guide* (Supplement to Publication 15 (*Circular E*), *Employer's Tax Guide*)

IRS Publication 54, *Tax Guide for U.S. Citizens and Resident Aliens Abroad*

### Applicability

ASU employees whose primary work sites are located outside the State of Arizona, including work sites located outside of the United States

### Policy

#### Domestic, Out-of-State Employees

ASU employees whose primary physical location for work is outside the State of Arizona, but within the U.S., are subject to all employment-related laws of the state in which they work.

State taxes, employment tax, and worker's compensation provisions vary from state to state and may be county specific within a state.

Financial Services is responsible for compliance with these rules. The hiring or reassignment of employees to positions that are not at an established ASU location outside of Arizona, or telecommuting from outside Arizona, must be supported by a university business purpose.

Approval from the dean/director and the responsible vice president or vice provost is required before an out-of-state employee is hired or before an Arizona-based employee is allowed to relocate out-of-state and maintain his/her ASU employee status.

#### International Employees

An international employee is defined as an ASU employee whose work site is located outside of the U.S. and its territories. This includes employees who are telecommuting remotely from an international location.

ASU departments, including colleges and centers, do not have the authority to enter into international employment agreements. Preapproval from the dean/director and the responsible vice president or vice provost is required before the department may request a review of an international hire or reassignment of an employee to an international location. Hiring or assignment of employees to international positions, or telecommuting from an international location,

requires review by the Office of General Counsel and/or Financial Services and/or the Office of Sponsored Projects Administration. Preapproval is not required if the individual is being employed to physically work at an established ASU location outside of the US.

ASU may not be legally able to enter into an employment type arrangement in specific countries. Furthermore, requests to employ someone outside of the U.S. may take three to six months, or longer, to process.

If an international employment situation is approved, the hiring department is responsible for all related costs. Failure to notify Financial Services of the proposed placement of an international employee may result in considerable cost which will be borne by the hiring department.

The department wishing to hire an employee in, or reassign an employee to, an international location should consult with the [Tax Services](#) unit within Financial Services for guidance.