COLUMBIA UNIVERSITY
IN THE CITY OF NEW YORK

Department Certification for Fully Remote Employees

Employee Information:

Name: _____ UNI: _____ DEPT: _____

Instructions:

Department Administrator, please answer the question below, provide the rationale, then sign and date the form. This form must be filled out for current employees working fully remote outside of New York State (NYS) or current employees working on site less than once a week or occasionally. This form must also be included as part of the hiring paperwork if a new new hire will be working fully remote or on site less than once a week. For new employees who will be working outside of NYS, completed New York State Forms IT2104 and IT2104.1 must accompany this certification.

Note: If you check "Yes" below, it is mandatory for the Tax Department to review and approve this form.

This form assists Columbia in determining an employee's state tax withholding. The decision to allow or to require an employee to fully work remote requires relevant EVP / Dean approval and Central HR approval for administrative employees and Provost approval for academic personnel. NYS requires withholding of NYS taxes on wages paid to employees outside of NYS unless the employee works outside of NYS as a necessary (required) condition of the nature of their job. In the event the work location outside of NYS is not required by the job, the University must withhold NYS taxes. Many states will provide a credit to residents for taxes paid to another state. Employees should consult their tax advisor as the University is not able to advise employees on personal tax matters.

Does the nature of this individual's responsibilities require them to work outside of NYS? ☐ Yes ☐ No

If you answered "Yes" to the above question, please describe the nature of that requirement and where the employee will perform work outside of NYS (a Columbia office, a home). For administrative employees, please also attach a copy of the employee's job description, as approved by your Sr. HRBP, that clearly reflects the need to work remotely.

_____

_____

_____

Local HR/SBO's Signature: _____ Date *(mm/dd/yyyy)*: _____

Tax Department (if applicable):

Tax Representative's Signature: _____ Date *(mm/dd/yyyy)*: _____

Employee Acknowledgement:

I acknowledge that I may be subject to New York tax as a University employee and that the University is required by New York State to withhold NYS taxes unless the University requires, due to the nature of the job, that I will be treated as having a non-New York work location as recognized by New York State. I am solely responsible for such taxes.

Employee's Signature: _____ Date *(mm/dd/yyyy)*: _____