

ARIZONA

DEPARTMENT OF ADMINISTRATION
GENERAL ACCOUNTING

Request to Work Outside of Arizona

Instructions

Download the form GAO-75 and open using Adobe Acrobat Reader. DO NOT OPEN USING A BROWSER.

If the GAO 75 is opened in Adobe Acrobat Pro, you may be prompted to lock the document while applying your digital signature. **DO NOT LOCK THE DOCUMENT.** Locking the document will prevent additional signatures from being applied and will require the entire process to be restarted with the employee.

All signatures contained in this form can be completed using Adobe Acrobat Reader to provide a digital signature where applicable. It is available for download on all devices either as an app or software program.

A digital signature token may need to be acquired to sign this document. Contact your agency IT department if you need assistance with downloading Adobe Acrobat Reader or establishing a digital signature.

Section 1: Employee Request

The Start Date indicates the first day work outside of Arizona is to be performed. The End Date indicates the last date work outside of Arizona is to be performed. End Date is not required if an end date is not applicable. All other fields in Section 1 are required.

- **Complete** all required fields.
- **Read and check** each box indicating you understand and agree to adhere to the requirements.
- **Sign** using a digital signature. Signature is required.
- **Email** this form to your direct supervisor.

Section 2: Agency Division Recommendations

The number of Level 1 Certifications and Recommendations will depend on the size of the agency. A minimum of Employee Supervisor and Assistant Director/Designee or agency equivalent are required.

Employee Supervisor

- **Indicate** your recommendation to Approve or Deny the Request to Work Outside of Arizona.
- **Sign** using a digital signature.
- **Email** this form to the upline manager for review and recommendation.

Manager

- **Indicate** your recommendation to Approve or Deny the Request to Work Outside of Arizona.
- **Sign** using a digital signature.
- **Email** this form to the upline manager for review and recommendation.

Assistant Director

- **Indicate** your recommendation to Approve or Deny the Request to Work Outside of Arizona.
- **Sign** using a digital signature.
- **Email** this form to the Agency Chief Human Resources Officer (CHRO) or agency equivalent for evaluation.

Agency CHRO or Equivalent

- Email this form to OutsideAZWork@azdoa.gov for consultation with ADOA.

Instructions: Continued

Section 3: Agency & Arizona Department of Administration Consultation (Required)

Each locale (city, county and/or state) where an employee performs work has its own employment, finance and payroll law considerations. To ensure State compliance and mitigate risks, every Agency must evaluate each topic listed and consult with ADOA to gain understanding before recommending final approval of the Employee Request to Work Outside Arizona.

- Research each item from the list of Items of Consideration (see last page for resources).
- Record findings of applicable requirements, guidance, laws, concerns of the locale requested, especially those that are different from Arizona.
- ADOA GAO will email a Financial/Payroll considerations Report by Employee, Location and Date to the Agency CHRO (or equivalent) as supporting documentation.
- The Agency CHRO should share and discuss the ADOA Report(s) with the CFO.
- Agency CHRO recommends Approval or Denial and signs using a digital signature.
- Agency CFO/Budget Manager recommends Approval or Denial, signs using a digital signature, and populates the Report Received date.
- Agency CHRO & CFO/Budget Manager must discuss with the Agency Director/Deputy Director.

Section 4: Agency Director/Deputy Director Final Approval (after consultation with ADOA)

- Discuss ADOA Report(s) and Agency research with Agency CHRO, CFO/Budget Manager.
- **Read** the certification.
- Director or Deputy Director indicate Approval or Denial of the request and sign using a digital signature.
 - Denial: Form/Notification is given to the employee
 - Approval: Signed Form GAO-75 is emailed to OutsideAZWork@azdoa.gov by Agency CHRO

Section 5: ADOA Director Approval (for work outside the United States)

- Requests to perform work outside of the United States require the review and approval of the ADOA Director.
- Agency must document all items of considerations for the location for ADOA Director review.
- ADOA Director will read the certification and indicate to Approve or Deny the request for this employee to work outside of the United States.
- Sign using a digital signature.
- Email this form for approved or denied requests to OutsideAZWork@azdoa.gov. The request may be emailed by a delegate.
- OutsideAZWork@azdoa.gov will notify the Agency of the final decision.

ARIZONA

DEPARTMENT OF ADMINISTRATION
GENERAL ACCOUNTING

Request to Work Outside of Arizona

Section 1: Employee Request

Agency:	
Employee Name:	Start Date*:
Employee EIN:	End Date (if applicable):
Position Title:	

FLSA Status Non-Exempt Exempt

I am scheduled to work more than 8 hours on one or more days during a pay period. Yes No

I am requesting approval to perform virtual work outside of Arizona. My work will be physically performed at the following virtual location:

Street Address:		
Street Address 2:		
City:	State:	Zip:
County:	Country:	

I understand that this approval is specific to the virtual location requested above. Prior to any changes to the location, I understand that I must complete a new request form and obtain approval prior to making any changes.

I understand that I may also have a secondary or temporary duty post at my agency or another State location. My Agency determines my duty post. My duty post may effect my eligibility to be reimbursed for travel or other expenses. If I am required to report to my State duty post (State building location) I will report to:

Street Address:		
Street Address 2:		
City:	State:	Zip:
County:	Country: USA	

I understand that I may need to report to my secondary or temporary duty post (State location). This may be considered commuting and would not be eligible for reimbursement. If the State is going to pay for or reimburse my travel costs, a written request (Form GAO-509) must be requested and approved prior to travel.

I understand it is my responsibility to consult my personal tax advisor regarding the requirements for any state, county, local, or other required tax payments or reporting.

I will comply with all of the residency requirements where I reside and, if applicable, I will comply with any nonresident requirements if I work in a state other than where I reside.

If I physically perform any services in Arizona for my State Agency for sixty (60) days or more in a calendar year, or if I worked in Arizona less than sixty (60) days and I elect to have Arizona taxes withheld, I will immediately notify my Agency Human Resource and Payroll Offices and provide the required Arizona Withholding Tax Form.

Request to Work Outside of Arizona

Section 3: Agency & Arizona Department of Administration Consultation (Required)

Agency CHRO Name _____ Email _____ EIN _____

Agency CFO/Budget Manager Name _____ Email _____ EIN _____ Report Received _____

Email the request to OutsideAZWork@azdoa.gov. (see last page for Items of Consideration)

Consultation report(s) given to the Agency by ADOA is not legal or financial advice. The consultation report(s) are provided for the particular location requested and the point in time created and must be retained as support for the Agency's final approval or denial.

For employees performing work outside of the United States, the Agency must provide an analysis of the international location considerations to assist the ADOA Director in providing the final approval or denial and indicating the Agency's understanding of the additional requirements.

Approve Deny

Agency CHRO* Signature _____ EIN _____ Date _____

Agency CFO/Budget Manager Signature _____ EIN _____ Date _____

* Agency CHRO is either the Agency ADOA CHRO or the Agency Human Resources Director, Administrator, Manager or equivalent.

Section 4: Agency Director/Deputy Director Final Approval (after consultation with ADOA)

I, _____ have discussed with the Chief Human Resources Officer (CHRO) and the Chief Finance Officer (CFO)/Budget Manager the potential employment and financial risks of allowing this employee to work outside the State of Arizona. I reviewed the considerations listed, and I accept that any violations of the legal residency requirements, employment law, or tax law of the work location are the liability of the Agency. The Agency will accept all the current and future requirements for this employee at this location. It is fiscally responsible and in the best interest of the State of Arizona to approve this request for this employee to work outside of the State of Arizona.

Approve Deny

Agency Director/Deputy Director Signature _____ EIN _____ Date _____

If the Agency Director/Deputy Director denies the request, the request is returned to the employee and/or employee is notified.

If the Agency Director/Deputy Director approves the request, Agency CHRO emails the signed, completed request to OutsideAZWork@azdoa.gov and provides a final copy to the employee w/ Out-of-State Information Packet & Forms.

Section 5: ADOA Final Approval for Work Outside the United States (if applicable)

Request for work outside the United States requires approval of the ADOA Director.

I, _____ have discussed with the Agency Director/Deputy Director the potential employment and financial risks with allowing this Agency Director/Deputy Director regarding allowing this employee to work outside the United States. I have suggested the Agency contact the Attorney General's Office regarding International Employment Laws. I have notified the Agency that any international law violations are the liability of the Agency. I believe it is fiscally responsible and in the best interest of the State of Arizona to approve this request for this employee to work outside of the United States.

Approve Deny

ADOA Director Signature _____ EIN _____ Date _____

Request to Work Outside of Arizona

Items of Consideration (Section 3): Agency & Arizona Department of Administration Consultation

ADOA GAO will review the Finance/Payroll considerations and provide a report to the Agency related to the virtual work location. HR considerations must be researched by the Agency using US Department of Labor - State Labor Laws, Employment Law Handbook, NOLO.com, SHRM Multi-State Law comparison tool (SHRM membership required), and/or any other applicable resources. Background and FAQ's is published in the GAO Agency Payroll Guide (APG).

Remote and virtual office employees must be monitored for performance, but also, attention must be given as to where the employee is performing work. There are a number of federal, state, and local laws that apply to employment as it pertains to taxes, leave accrual benefits, workers' compensation, unemployment, etc. for the location and classification. Non-compliance with some of these laws could result in criminal charges and/or financial penalties that will be the responsibility of the approving Agency.

Most of these laws apply based on where the employee performs the work, not where the employee lives, or where the employer is located. These laws can apply as soon as the first day first day of work is performed in that location, or after a defined period of time. As a result, the State of Arizona has a responsibility to know where all of its employees are performing their work on a daily basis and complying with the applicable employment and payroll laws in the locations where work is performed. Additionally, the laws and regulations may be based on the classification or other particulars of the individual and position.

Finance/Payroll Considerations:

1. Income tax and withholding requirements
2. Workers' compensation insurance
3. Unemployment insurance
4. State, local, and other taxes (e.g., transportation, etc.)
5. Convenience rule for taxation
6. Payroll card provisions and consents
7. Electronic pay stub consent
8. Deductions from final paycheck of separating employee
9. Overtime calculations and eligibility
10. Requirements for termination of employment and timing of final paycheck
11. Other required reimbursements, such as reimbursement for internet, phones, utilities, etc. as required by law (this can also vary depending upon if the remote work is for the convenience of the employee or the employer)
12. Additional costs for obtaining, returning equipment, travel, etc.
13. Duty post designation and impact on travel status
14. Other

Human Resources Considerations:

15. Sick leave, family leave, unpaid leave of absences, and other leave
16. Minimum wage
17. Exemption status - FLSA status/definition/classification of exempt and non-exempt/overtime provisions
18. Employee's employment rights notifications (e.g. employment posters, shift changes) in employee's preferred language
19. Rest, meal, and/or lactation breaks and days of rest
20. Anti-harassment and anti-discrimination laws
21. Home occupation permits, other permits, and licensing requirements
22. Safety requirements and laws (beyond standard OSHA laws)
23. Non-discrimination laws, including pay equity, disability accommodation, pregnancy accommodation, etc.
24. Handling time-zone differences - address shift premium, working hours and scheduling
25. Privacy laws (beyond the standard data disclosure agreement, HIPAA rules, etc.)
26. Hiring in regard to a candidate's criminal record
27. Employment/onboarding paperwork
28. Drug testing, notification requirements, rights, etc.
29. Required employment benefits
30. I-9 verification (must be conducted in person, not virtually)
31. Considerations for employees with visas that may expire
32. Other