Office of State Uniform Payroll

State of Louisiana

Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

March 14, 2022

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2022-41

TO: LaGov HCM Paid Agency Human Resources

and Employee Administration Staff

FROM: Andrea P. Hubbard

Director

SUBJECT: Teleworking: Employees Living and/or Working in A State Other Than

Louisiana

On March 4, 2022, State Civil Service provided requirements on the reporting of telework in <u>General Circular 2022-010</u>. This included two options for LaGov agencies: 1) the ZTEL Attendance Code and 2) the Telecommute Status on the Planned Working Time Infotype (IT0007).

As a reminder, as agencies are preparing their telework policies and making decisions on how to record/report this information in LaGov, agencies are responsible for timely notifying the Office of State Uniform Payroll if they employ or are about to employ someone who lives and/or works in a state other than Louisiana. This includes employees who telework and perform some of their duties from an alternate location in a state other than Louisiana. If the applicable state is not configured in LaGov, OSUP must register with the state, and LaGov system changes must be made to accurately withhold and report state taxes. **BEFORE** hiring/allowing an employee to perform work in another country, agencies MUST contact OSUP. Research must be completed to determine tax and legal implications. This may require the agency to seek guidance from a tax attorney and tax accountant.

Per OSUP policy, agencies are required to use the Telecommuter Indicator on the Planned Working Time Infotype (IT0007) for all employees who work full-time or telework outside the state of Louisiana. OSUP will use this information along with ZTEL data to identify teleworking employees and determine if taxes are being withheld for the appropriate state(s). Refer to the revised Employees Living and/or Working in Another State or Country procedure on the OSUP Procedures page for additional

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information on agency requirements. If agencies do not comply with the reporting and notification requirements, they will be responsible for any liabilities, fines, and/or penalties assessed for failure to properly withhold and report taxes.

Direct LaGov system entry questions to the <u>LaGov HCM Help Desk</u>. Direct any other questions to a member of the OSUP Wage and Tax Administration Unit at <u>DOA-OSUP-WTA@LA.GOV</u> or (225):

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APH/MGC:mfr