Due to the COVID-19 public health emergency, some Harvard employees have had to leave their on-campus work locations and establish a remote worksite outside Massachusetts (MA) or outside the U.S. Other new employees had planned to relocate to Massachusetts to work on campus are no longer able to do so during the public health emergency. To minimize disruption to operations during what we expect to be a temporary situation, please follow the guidance below. See “Notes” section for additional details and guidance on sponsored funding. This guidance will be revised as additional federal, state and country guidance is made available. See Payrolling Guidance FAQ for additional information.

Note that individuals who reside in MA are eligible to be paid on Harvard’s payroll during remote operations, although deferral of start dates is encouraged. Please refer to your local human resources office for guidance on current hiring policies.

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Employees with an active, paid PeopleSoft appointment who have already started work in MA</td>
<td>Pay as planned through Harvard’s payroll during remote operations</td>
<td>Pay as planned through Harvard’s payroll during remote operations following any time entry and reporting requirements</td>
</tr>
<tr>
<td>Individuals who accept an offer of employment on or before 4/10/2020 but have not yet started work</td>
<td>This is with the understanding that the employee will relocate to MA and work on campus once normal operations resume</td>
<td>If the appointment and international presence extends past 6/30/2020, please contact your Global Support Services consultant or Global Support Services in advance to determine appropriate transition options</td>
</tr>
<tr>
<td>Stipendee or External Post Docs / Research Scholars (not employees) with an active appointment in PeopleSoft</td>
<td>Re-evaluate at 6/30/2020 or when normal operations resume, whichever comes first</td>
<td></td>
</tr>
<tr>
<td>Individuals who accept a job offer after 4/10/2020 but are scheduled to start work before 7/1/2020</td>
<td>Defer employment start dates if possible.</td>
<td>Defer employment start dates if possible</td>
</tr>
<tr>
<td></td>
<td>Individuals who will be working outside of MA cannot be put on a Harvard payroll until they are in MA</td>
<td>Individuals who will be working outside of the U.S. cannot be put on a Harvard payroll until they are in MA</td>
</tr>
<tr>
<td></td>
<td>Use an alternate hiring option until normal operations resume:</td>
<td>Use an alternate hiring option until normal operations resume:</td>
</tr>
<tr>
<td></td>
<td>o Work with a local partner to pay/hire the individual</td>
<td>o Partner with an established organization to pay/hire the individual</td>
</tr>
</tbody>
</table>

1 Individuals outside the U.S. who have accepted an offer of employment with the expectation of traveling to the United States cannot be placed on a Harvard Payroll if they are unable to meet the I-9 requirements. Contact your Global Support Services consultant or Global Support Services for additional guidance. See Guidance Regarding Independent Contractor Policy Requirements During COVID-19 Outbreak.
|---------------|---------------------------------------------------------------------|----------------------------------------------------------|
|               | o Hire via a Preferred Temporary Agency, or participating schools can hire through the Contingent Workforce Project  
• Contact your local Human Resources Office for additional information. | o Work with Global Support Services to hire the individual through a Harvard office or an in-country professional employer organization (PEO)  
• Contact your Global Support Services consultant or Global Support Services for additional guidance |
|               | • Individuals who accept a job offer after 4/10/2020 but are scheduled to start work after 7/1/2020 | • Defer employment start dates if possible.  
• If start date cannot be deferred, use an alternate hiring option until normal operations resume and employee can work on campus.  
  o Work with a local partner to pay/hire the individual  
  o Hire via a Preferred Temporary Agency, or participating schools can hire through the Contingent Workforce Project |
|               | • Stipendee (MST)  
• External Post Doc / Research Scholar Fellowship (MEP)  
(Note that Internal Post Docs “MIP” are considered employees) | • Defer employment start dates if possible.  
• If start date cannot be deferred, use an alternate hiring option until normal operations resume and employee can work on campus.  
  o Partner with an established organization to pay/hire the individual  
  o Work with Global Support Services to hire the individual through a Harvard office or an in-country professional employer organization (PEO) |
|               | U.S. Citizens or Permanent Residents  
• Payments may be processed as normal regardless of start date.  
• Appointments follow current set-up and tax reporting processes and requirements.  
Nonresident Aliens  
• Harvard enrolled students may be processed as normal regardless of start date  
• Post Docs / Research Scholars must be Harvard sponsored and may be processed as normal regardless of start date  
• Appointments follow current set-up and tax withholding processes and requirements. | • Stipendee or external fellowship payments may be considered employee or contractor payments in the country where the activity is being performed.  
• Individuals who will perform part or all of the activity outside the U.S. may require an alternate hiring option. Contact your Global Support Services consultant or Global Support Services for additional guidance. |
Notes:

- In all cases, schools and units should defer hiring start dates if at all possible. Please contact your local hiring office for guidance about exigent circumstances.
- Individuals on a Harvard payroll working outside the MA or the U.S. will still have MA and federal taxes withheld and may be responsible for individual tax liabilities in the state or country where they work.
- All employees on a Harvard payroll must continue to comply with Harvard HR policies, including remote work policies.
- Individuals being paid with sponsored funding may have additional restrictions around working outside of the United States. Please contact your Financial Dean and/or Sponsored Research Office for guidance. See OSP for FAQs and additional details and restrictions.
  - If an individual is working under a participation agreement or intends to take any equipment with them to another country, please contact your school’s HR or faculty affairs office.
  - The University’s Office of the Vice Provost of Research has also noted that continuation of research projects requiring physical experimentation at a home during the University wind-down is prohibited. Allowed remote research includes using computers for data-driven analytics, social behavior-type studies that can be conducted by audio/video conferencing, etc.
- For questions not addressed above, please contact your local Human Resources Office or Global Support Services for additional guidance.