



# Harvard University

## Frequently Asked Questions

### **Interim Payrolling Guidance During the COVID-19 Public Health Emergency – April 8, 2020**

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**How much advance notice does Global Support Services (GSS) need to set someone up in another country?**  
Schools and units should allow 6-8 weeks to set up an individual on a payroll in another country. See [Hiring for International Work](#) and [International Employment Options](#).

**How do I put someone on an external payroll?**

For US based agreements, schools and units would contract with an approved third-party entity through the [Harvard/Yoh Managed Services Program](#) (MSP) or use a preferred outside payroll/temp or staffing agency (e.g., AllSource, Randstad, etc.). For international engagements, schools should work with Global Support Services to develop international hiring options.

**What are the additional costs to put someone on an international payroll?**

The cost of an international payroll will depend on the provider (local partner, professional employer organization (PEO), or Harvard Office) and the country of placement. It will generally include service/administrative fees and a fringe rate. See [International Employment Options](#) regarding costs.

**If an employee is paid through a third-party agency, where does the individual's appointment sit?**

In all cases, the legal employer would be the third-party entity: local partner, professional employer organization, or the Harvard Office abroad. The school or unit may create an unpaid appointment in PeopleSoft for these individuals.

**Is it ok to proceed with 6/1 appointments if they already have a visa or don't need one?**

It depends on their work authorization. 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. For new employees outside of the U.S. with appointments starting between April 4 and July 1, please consult with GSS.

Individuals that will complete all of their work abroad or outside of MA **cannot** be placed on the Harvard MA payroll.

**Will I still have Massachusetts (MA) and Federal taxes withheld if I am not working in MA?**

Harvard will use the same method to pay individuals with an active, paid appointment as was used before the public health emergency. Currently all MA and federal taxes will continue to be withheld, unless subsequent state or federal guidance indicates otherwise.

For individuals working in the U.S.

- Employees federal and state tax withholding status will not change, unless further guidance indicates otherwise.



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- Harvard is treating this as a temporary relocation of the individual due to the public health emergency, but the regular permanent work location is MA.
- Individuals who do not expect to return to MA must be placed on an out-of-state payrolling agency.

## Foreign individuals working outside of the U.S.

- Generally, individuals must have already entered the U.S. and are able to complete an I-9 in order to be placed on the Harvard payroll.
- For current employees federal and state tax withholding status will not change, unless further guidance indicates otherwise.
- If an individual's paid PeopleSoft appointment was made prior to travel restrictions and the individual never entered the U.S., the hiring department may contact [nratax\\_ufs@harvard.edu](mailto:nratax_ufs@harvard.edu) for guidance regarding tax withholding.
- Employees who do not expect to return to MA must be placed on an out-of-country payroll via third-party.

## How do I process a stipend or fellowship?

See [Payroll Guidance During the COVID-19 Public Health Emergency](#)

## For individuals located in the U.S.

- For U.S. Citizens and Permanent Residents (Harvard enrolled students, post docs / research scholars) payments may be processed as normal.
- For foreign individuals that are Harvard sponsored (Harvard enrolled students, Harvard-sponsored post docs / research scholars) payments may be processed as normal.

## For individuals located outside of the U.S.

- Stipendee or external fellowship payments (post docs/research scholars) may be considered payroll or contractor payments in the country where the activity is being performed, contact GSS for additional guidance.
- Individuals working part or all of the activity outside the U.S. may require an alternate payment option.
- If GSS guidance is that the payment may be processed as a stipend/fellowship, the payment should not be processed through PeopleSoft, but instead process via the accounts payable system with language in the business purpose that the activity was completed outside of the U.S in order that no U.S. taxes are withheld.

**Additional Resources:** See [Payment Categories and Hiring Methods for Individuals Classified as an Employee](#), [Guidance Regarding independent Contractor Requirements during COVID-19 Outbreak](#), [Payroll Guidance During the COVID-19 Public Health Emergency](#), [Harvard Payroll Policy](#)