



# Faculty Professional Leave Application Frequently Asked Questions

## **Why are there new requirements related to providing work location status when completing the Application for Faculty Professional Leave (FPL)?**

- Post-pandemic tax laws require Ohio State (and the faculty member) to know and comply with the employment and tax laws of those states and countries where a faculty member is physically working. The university is responsible for accurately withholding your state and/or local income tax based on your actual work location(s). It is your responsibility, in partnership with your college, to ensure your work location(s) on record is accurate and up to date. More information is available in the [Flexible Work guidance](#) on the Human Resources website. While short term presence (i.e., 30 days or less) out of state for formal research/teaching are rarely an issue, when faculty work outside of Ohio, Ohio State must comply with employment laws, as well as regulatory and tax requirements of the relevant state in which the employee performs work.

## **Why do I have to provide anticipated dates of my work in a specific state or country?**

- An individual's total number of days in the state or country counts towards tax resident status and may require Ohio State to remit taxes to that work location. Ohio State must comply with employment laws, as well as regulatory and tax requirements of the relevant state in which the employee performs work.

## **Why is it important that I provide information about whether I am appointed by a foreign educational institution to perform research or teaching activities?**

- Such information provides Ohio State with knowledge as to whether a faculty member can claim a scholarly tax treaty exception for income, as well as spend a longer amount of time in the country.

## **What does it mean to have a work authorization from the country where I will be located for my FPL?**

- Some countries require faculty to have authorization to conduct work. The request for information about your physical location for your FPL will help Ohio State confirm that you have legal permission to work in the country and have obtained proper temporary work authorization (an FPL is not a tourist visa situation in some countries). When traveling with a formal research or teaching invitation, the local institution often assists faculty with local work authorization.