

# Policies



**Subject:** Employee work location  
**Section:** Human Resources  
**Approved by:** Marissa Madrigal, Chief Operating Officer  
**Approved on:** Sept. 16, 2024  
**Replaces:** Not applicable, new

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## PURPOSE

This policy outlines the expectations for where Metro employees are required to work. As a local government serving diverse cities and counties across the region, Metro believes it is important for employees to live and work within the region. Local residency enhances employee responsiveness and accessibility, and the ability to provide more effective engagement and build stronger relationships with the communities they serve. Further, living in the region enables employees to contribute to the local economy through spending, taxes, and participation in community activities, thereby supporting regional development. This policy also supports compliance with state and local regulations, including those related to compensation, leave, worker's compensation and labor laws.

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## APPLICABLE TO

This policy is applicable to all Metro employees including regular status, limited duration, variable hour, and paid interns where the nature of the position allows for a telework option and where a request for an alternate and temporary work location is approved by their supervisor and department director.

## DEFINITIONS

- a. Telework: A work arrangement in which an employee performs the duties and responsibilities of their job from an approved location other than their primary work site.
- b. Hybrid work: A work arrangement where an employee works some of their time at their primary worksite (a Metro location) and some of their time at a telework location (usually their home).
- c. Remote work: A work arrangement where an employee works the majority of their time at a telework location.

- d. Primary worksite: An employee's assigned place of work or duty station at a Metro location (the place where the employee would normally work absent telework arrangements).
- e. Time-limited work location: A location outside of Oregon or Washington (but within the United States) where an employee has been approved to work for no more than 80 hours in a calendar year.

## **GUIDELINES**

1. Metro employees must be residents of and live full-time in the states of either Oregon or Washington.
2. Employees eligible for a telework must comply with Metro's Telework Policy (see [oregonmetro.gov/employeeolicies](http://oregonmetro.gov/employeeolicies)).
3. Employees must perform all work within the states of Oregon and Washington, except for the following circumstances.
4. Time-limited requests
  - a) Employees who have been approved to telework may be allowed to work outside of Oregon or Washington on a limited basis.
  - b) A manager or supervisor, with the approval of their department director, may allow an employee to work outside of Oregon or Washington for up to 80 hours at a time and for no more than 80 hours in a calendar year.
  - c) These time-limited requests are intended to support employees when they are faced with extenuating circumstances necessitating them to work temporarily in another state. Examples include caring for or providing support to a family member in another state, or unexpectedly needing to engage in work while on personal leave.
  - d) Time-limited requests are not intended to, and will not be approved, to extend employee vacations in other states.
  - e) Employees should make every attempt to provide 30 days of notice for all time-limited requests.
  - f) Supervisors are accountable to ensure compliance within this rule. Failure to accurately account for employees' time may be subject to discipline, up to and including termination.
5. Newly hired employees from out of state:
  - a) Relocation into Oregon or Washington for new hires is expected to occur within 90 days of acceptance of an employment offer. During that 90-day period, the employee may be allowed to go back and forth between Oregon or Washington

and their former place of residence but are not permitted to work outside of Oregon or Washington for more than four weeks during that 90-day period.

- b) There may be rare or unique circumstances where a new hire is unable to relocate within 90 days. In those cases, the hiring Department Director should work with Human Resources.
  - c) No permanent exceptions to this rule are allowed.
6. Exceptions allowed for in this policy do not apply to working anywhere outside of the United States. Working outside of the United States is prohibited (unless temporarily working internationally is directly tied to a job requirement and for Metro business).
  7. The restrictions in this policy do not apply to employees working on behalf of Metro while they are attending Metro business-related conferences outside of Oregon or Washington.

## **PROCEDURES**

Telework policy, see [oregonmetro.gov/employeeolicies](http://oregonmetro.gov/employeeolicies).

## **RESPONSIBILITIES**

### **Employees**

- Eligible employees are expected to adhere to the requirement that they not work outside of Oregon or Washington for more than 80 hours at a time and for no more than 80 hours in a calendar year. Failing to comply with this requirement is subject to discipline, up to and including termination.
- When temporarily working outside of Oregon or Washington, employees should adjust schedules as necessary to effectively coordinate work activities during required Metro hours and our Pacific Standard Time zone.
- Employees who work outside of Oregon or Washington are responsible for reporting any applicable personal, state income tax filings. Refer to Appendix A of this document for basic information on individual state filing requirements.

### **Supervisors:**

- Excluding the exceptions outlined in this policy, ensure eligible employees only work within Oregon or Washington.
- When reviewing employee requests to work outside of Oregon or Washington assess whether work performed by the requesting employee can be fully and satisfactorily performed in the location requested.

**Department Directors**

- When reviewing employee requests to work outside of Oregon or Washington assess whether work performed by the requesting employee can be fully and satisfactorily performed in the location requested.
- Ensure supervisors and employees are aware of and comply with the requirements of this policy.

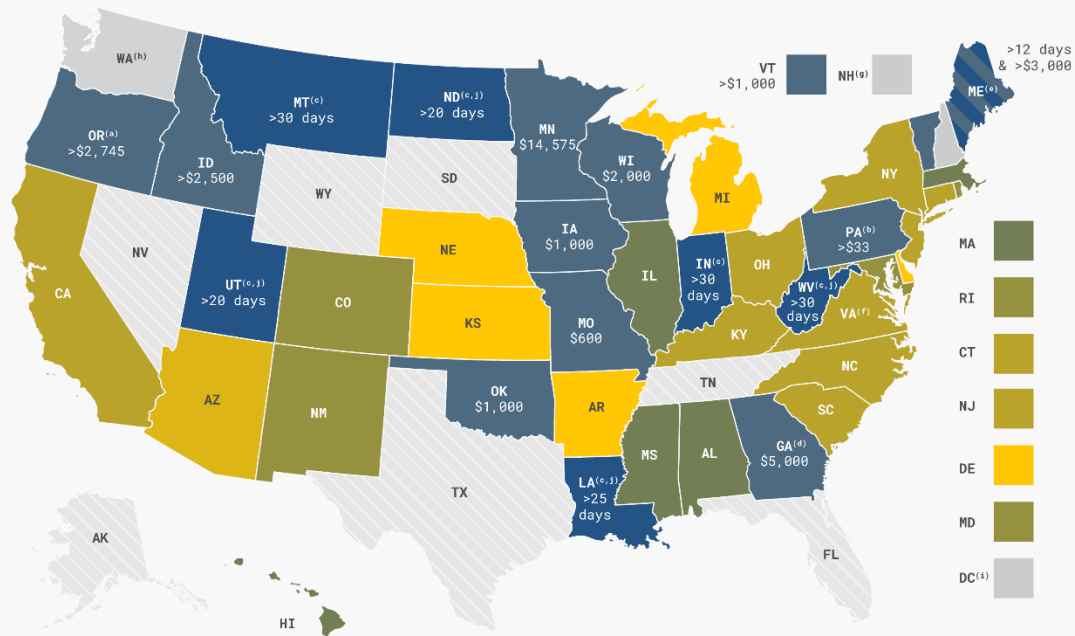
## APPENDIX: Non-resident income tax filing requirements by state

Employees working outside of Oregon or Washington are responsible for complying with any associated state and local tax filing requirements. Below is basic information on individual state filing requirements.

Non-resident income tax filing requirements. Tax Foundation. Retrieved Sept. 16, 2024 from <https://taxfoundation.org/data/all/state/nonresident-income-tax-filing-laws/>

### Most States Require Nonresidents to File Income Taxes After Single Day of Work

Nonresident Individual Income Tax Filing Thresholds by State (as of January 1, 2024)



**Notes:**

- Nonresident individual income tax filing thresholds are shown. In some states, employer withholding thresholds differ from individual taxpayer filing thresholds. For the sake of simplicity, this map makes some generalizations. 'Global income' refers to a taxpayer's total income from all sources, such as federal AGI. See state statutes, forms, and instructions for complete nonresident income tax filing rules. This map is for informational purposes only and does not constitute tax advice.
  - a. Filing threshold amount varies by filing status; single filer threshold amount is shown.
  - b. Amount shown is for tax year 2023.
  - c. Certain taxpayers are excluded from relief under the day threshold, including professional athletes and entertainers. In Montana, North Dakota, and Utah, "key employees" are ineligible for filing relief.
  - d. In Georgia, nonresident filing is required if the employee earns \$5,000, or 5 percent of their total wages, in Georgia, whichever is less.
  - e. Maine requires that both the 12-day and \$3,000 thresholds be exceeded before filing is necessary.
  - f. Nonresident filing is required if modified federal income exceeds specified state amount and taxpayer is required to file a federal return.
  - g. New Hampshire's tax on interest and dividends income applies only to residents.
  - h. Washington taxes capital gains income only.
  - i. Federal law prohibits the District of Columbia from imposing individual income taxes on nonresidents.
  - j. Day-based exclusion is available only to nonresidents whose state of residence provides a "substantially similar exclusion" or does not levy an individual income tax.
- Sources: State statutes, forms, and instructions; Bloomberg Tax.

**Nonresidents Must File If...**

- Receive any income sourced to state
- Receive any income sourced to state and global income exceeds prorated state deduction/exemption/threshold amount
- Receive any income sourced to state and global income exceeds specified state amount
- Receive any income sourced to state and required to file federal return
- Income sourced to state exceeds prorated state standard deduction/personal exemption/threshold amount
- Income sourced to state exceeds specified dollar threshold
- Work in state for more than a specified number of days
- n.a.
- No individual income tax