Approver Guide to Hard Stops, Risks, and Attestations in the Remote Work Agreement

This document highlights key considerations for vetting agreements prior to a decision: to approve or deny a request, or to pause for obtaining more information. The intended audience is Level 2 or higher approvers, although is available to Level 1 approvers (supervisors/time approvers) as well.

Conditions Inappropriate for Remote Work

Employees should **not** complete the Remote Work Agreement under these circumstances:

1. **When seeking workplace flexibility (see definitions in Remote Work Policy).**
   - **Why?** Because this agreement is strictly for remote work.

2. **When an employee with a disability requests remote work as an accommodation.**
   - **Why?** Because employees should contact their DDR for accommodations.
   - **Note:** Employees with disabilities can choose to request remote work under the policy without making an accommodation request if they prefer to pursue a remote work agreement without disclosing their disability. However, their request will be evaluated consistent with other remote work requests, not as an accommodation under the Americans with Disabilities Act (ADA).

3. **When attempting to work remotely from an international location without approval of business necessity from the School/College/Division (S/C/D) Dean, Director, or Vice Chancellor.**
   - **Why?** Because approval of business necessity by the S/C/D Dean, Director, or Vice Chancellor is required, per policy.
   - **Next Step:** The employee must obtain this approval before completing the agreement. Employees seeking approval should discuss with their manager/department chair who can escalate to HR.

4. **When attempting to work remotely from an E:1/E:2 embargoed country.**
   - **Why?** Because in some cases, special licenses are required from the federal government, and licenses can take several months to obtain or may be denied altogether.
   - **Next Step:** The employee must email the Offices of Export Control and Cybersecurity before completing the Remote Work Agreement.

5. **When a foreign national working at UW–Madison is requesting to work off campus.**
   - **Why?** Because immigration status may be affected in this scenario.
   - **Next Step:** The employee must contact their employing unit (local HR) and International Faculty and Staff Services (IFSS) before completing a remote work request. HR and IFSS will assess and may solicit involvement of the S/C/D’s Dean’s office. [Note: International students should contact International Student Services (ISS), not IFSS.]

Level 1 Approvers (Supervisors) are encouraged to verify the appropriateness of the Remote Work Agreement before approving it, at which point the agreement it will be routed to the Level 2 (and higher, if appropriate) Approvers appointed by the S/C/D. The ultimate decision-making rests with the highest approver level in the S/C/D.
Risk Flags

There are eleven risk flags that may be triggered by discrete answers on the Remote Work Agreement. Level 2 (or highest) Approvers are strongly encouraged to vet these flags prior to approval of the agreement, by proactively consulting with the relevant consulting offices (hyperlinked below).

Please note that seven of the 11 risk flags pertain to international agreements, and five of the 11 risk flags involve employees who intend to work remotely using employee-owned hardware. We expect that the vast majority of agreements from employees working remotely within Wisconsin and the U.S. will not be flagged.

<table>
<thead>
<tr>
<th>Risk</th>
<th>The “Why”</th>
<th>Next Step(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Business Necessity Approved? [NO]</td>
<td>This is required for International Remote Work Agreements, per policy. The S/C/D Dean, Director, or Vice Chancellor (or designee) must approve business necessity in order for the employee to be eligible to work remotely from an international location.</td>
<td>The employee must obtain this approval before completing the agreement, and if business necessity has not been approved, should discuss with their manager/department chair who can escalate to HR. The employee will not be able to submit the agreement unless business necessity is indicated as approved.</td>
</tr>
<tr>
<td>2. International Remote Work? [YES]</td>
<td>If an employee’s remote work address is international, the Offices of Cybersecurity, Compliance (Privacy), Export Control, and Risk Management must review information on the agreement to assess risk in their respective areas. For example, an employee’s specific location and type of work needs to be reviewed by Export Control and Risk Management because licenses and insurance may need to be obtained. These offices will obtain more information and make a recommendation to the highest-level approver. Licenses from the federal government can take several months to obtain or may be denied altogether.</td>
<td>Cybersecurity will send the supervisor an email for more information via OneTrust. The employee, supervisor, or HR can submit additional information as required. This will begin the assessment in the event of any flag. Cybersecurity will contact the highest-level approver to share its recommendation. Compliance will review submitted information along with information available through other sources (such as ARROW) and will reach out to an employee if needed. The highest-level approver should reach out to the Privacy Officer in the Office of Compliance to discuss the risk before approving. Export Control will obtain more information from the employee and will contact the highest-level approver to share its recommendation. Risk Management: Only on rare occasions would Risk Management need to contact the employee. For example, if the employee indicates in the Job Responsibilities/Duties section that they will use an automobile in performing remote work, but Risk Management finds that the employee has not successfully completed the UW-Madison’s driver authorization approval process, Risk Management will notify both employee and supervisor. The employee will be required to engage in the authorization process and receive driver authorization approval from Risk Management. The highest-level approver should reach out to Risk Management to discuss the risk before approving.</td>
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<tr>
<td>3. Remote work from an E1/E2 Embargoed Country? [YES]</td>
<td>All requests from employees who wish to work remotely from an E1/E2 embargoed international location must be reviewed by Export Control and Cybersecurity because of the high risk associated with these locations.</td>
<td>The highest-level approver must discuss risks with Export Control and Cybersecurity. These requests are usually denied. Licenses from the federal government are often required if the agreement is pursued, and may take several months to obtain, or may be denied altogether. Both of these offices will obtain more information from the employee and will contact the highest-level approver to share their recommendations.</td>
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<tr>
<td>4. International Remote Work with Sensitive Data, Using Employee-Owned Hardware? [YES]</td>
<td>There are especially high risks associated with this combination.</td>
<td>Cybersecurity will obtain more information (e.g., contact employee to mitigate/eliminate risk), and will contact the highest-level approver to share its recommendation.</td>
</tr>
<tr>
<td>5. International Remote Work with Restricted Data, Using Employee-Owned Hardware? [YES]</td>
<td>There are high risks associated with this combination, even if within the U.S. or WI.</td>
<td>The Offices of Cybersecurity and Compliance (Privacy) will obtain more information (e.g., contact employee to mitigate/eliminate risk). Cybersecurity will contact the highest-level approver to share its recommendation. The highest-level approver should contact the Privacy Officer in the Office of Compliance.</td>
</tr>
<tr>
<td>6. Using Employee-Owned Hardware, with Sensitive Data? [YES]</td>
<td>There are high risks associated with this combination, even if within the U.S. or WI.</td>
<td>Cybersecurity will obtain more information (e.g., contact employee to mitigate/eliminate risk), and will contact the highest-level approver to share its recommendation.</td>
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<tr>
<td>7. Using Employee-Owned Hardware, with Restricted Data? [YES]</td>
<td>There are high risks associated with this combination, even if within the U.S. or WI.</td>
<td>The Offices of Cybersecurity and Compliance (Privacy) will obtain more information (e.g., contact employee to mitigate/eliminate risk). Cybersecurity will contact the highest-level approver to share its recommendation. The highest-level approver should contact the Privacy Officer in the Office of Compliance.</td>
</tr>
<tr>
<td>8. Using Employee-Owned Hardware, with Sensitive Data, and Working with PHI? [YES]</td>
<td>There are especially high risks associated with this combination.</td>
<td>The Office of Compliance (Privacy) will obtain more information (e.g., contact employee to mitigate/eliminate risk). The highest-level approver should contact the Privacy Officer in the Office of Compliance.</td>
</tr>
</tbody>
</table>
### Risk

| 9. Working with PHI and not Limiting Access/Transfer/Storage of Data to UW–Madison Approved Tools? [YES] | There are especially high risks associated with this combination. | **Next Step(s)**

**Cybersecurity** will obtain more information (e.g., contact employee to mitigate/eliminate risk), and will contact the highest-level approver to share its recommendation. |

| 10. International Remote Work on Research Fund 133, 142,143, OR 144? [YES] | If the employee’s work involves sponsored projects overseen by Research & Sponsored Programs (RSP), and the employee is planning to work remotely from an international location, the employee must discern (in conjunction with supervisor/PI/department/division) whether they are paid on any of these funds: Fund 133, 143, or 144 (managed by RSP) or 142 (managed by CALS). | The PI/department/division is advised to [email RSP](mailto:RSP) as soon as possible, because the project sponsor may need to approve their remote work, and this approval can take a month or more. 

Research and Sponsored Programs (RSP) may obtain more information from the department and/or division and will contact the sponsor to request permission for employee to work remotely. 

The highest-level approver should check with RSP before proceeding, because remote work cannot be approved until the sponsor approves. |

| 11. International Remote Work, and a Foreign National? [YES] | This poses a tax risk. If the employee is a foreign national, the employee is required to provide the [Office of Human Resources Payroll Office](mailto:OHR) documentation to ensure that the employee is appropriately taxed when working outside the U.S., and that they receive the correct tax reporting documents at year end. See the [Foreign Source Income website](http://www.foreignsourceincome.com). | **Office of Human Resources Payroll Office** will work with the employee to collect the required documentation. 

This alone need not delay approval of the agreement but is a required follow-up for OHR Payroll and the employee. 

No action needed by highest-level approver. |

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Seven of the 11 triggers (64%) pertain to international requests.

Of the remaining four alerts: Three (27%) involve employee use of employee-owned hardware (computer, iPad, tablet) while working with Restricted data (including PHI) or Sensitive data.

The remaining one involves employee work with PHI without using [UW-approved data access/transfer/storage tools](http://www.uw-madison.edu/it/itnews/datasecurity). 

Although we can’t know until we collect baseline data across campus, we anticipate that the vast majority of remote work requests will not trigger a risk flag.
Attestations for All Employees

There are eight (8) attestations for all employees, regardless of remote work location. The employee must acknowledge/agree with all attestations in order to submit the agreement.

1. INSURANCE
   • I understand that I am responsible for all instances of loss or damage that may occur to my personally-owned property and/or equipment. I also understand that I may be liable for damages or injury to third-parties that occur at my remote work home location. I acknowledge that UW–Madison recommends I maintain personal homeowner’s/condo/renter’s insurance to provide protection to myself against these personal risks.
   • Why? Because this insurance protects employees, and not all employees may know this.

2. BUSINESS VISITORS
   • I agree that I may not host business visitors, including students and other employees, in my home while engaged in remote work. I understand that hosting business visitors in my remote work location could result in personal legal liability to me.
   • Why? Because if a business visitor (including colleagues or students) is injured while at an employee’s home during the course of remote work, the employee may be personally liable for damages or injury to business visitors.

3. WORKSPACE
   • I attest that my remote workspace is safe and functional and that I agree to:
     i. Set up my workspace per the Workspace Checklist and as needed, use the resource, Ergonomics: A Guide to Setting Up Your Computer Workstation, to make any recommended modifications.
     ii. Ensure smoke and fire detectors are installed and operating.
     iii. Make certain my remote workspace is free from recognized fall hazards.
     iv. Have a plan for seeking shelter during weather emergencies.
   • Why? Because the university has a vested interested in maintaining the health and well-being of its employees and to avoid unnecessary worker’s compensation claims due to avoidable work-related injury while employee is working remotely.

4. TECHNOLOGY ACCESS, CYBERSECURITY, AND COMPLIANCE (1/3)
   • I agree to comply with UW–Madison’s Division of Information Technology (DoIT) guidelines for securing a remote workstation; to maintain a safe and secure work environment at all times in compliance with UW–Madison’s Office of Cybersecurity and Office of Compliance policies applicable to my work; to implement good information security practices in the home-office or alternative work site setting and will check with my supervisor when cybersecurity matters arise.
   • Why? Because maintaining a secure remote workstation, work environment, and good security practices are essential protections for employees and UW–Madison.

5. TECHNOLOGY ACCESS, CYBERSECURITY, AND COMPLIANCE (2/3)
   • I agree to take all necessary precautions to secure all university equipment and to protect the privacy, security, confidentiality, and integrity of data, files and other materials handled by me in the course of my work. This includes use of VPN, anti-virus, MFA DUO, Net ID login, etc.
   • Why? Because protecting privacy and security via use of these tools are essential for protections for employees, students, research subjects, patients, and UW–Madison.

Last updated July 13, 2021
6. TECHNOLOGY ACCESS, CYBERSECURITY, AND COMPLIANCE (3/3)
   • I agree to report the loss of any personal device that I am using in the course of my remote work, per
     UW–Madison’s Incident Reporting and Response Policy.
   • Why? Because unauthorized access to restricted data and sensitive data can be detrimental to the
     affected individuals or the institution. UW–Madison has an obligation to mitigate associated risks,
     including conducting any required investigations.

7. TERMS OF AGREEMENT
   • I have read and understand the above/attached expectations related to the remote work arrangement. I
     understand that my failure to adhere to these expectations and comply with UW–Madison’s Remote
     Work Policy may result in the immediate termination of this remote work arrangement and/or discipline
     up to and including termination of employment.
   • Why? Because employees who complete a Remote Work Agreement must adhere to the Remote Work
     Policy.

8. CHANGES TO AGREEMENT
   • If anything in this agreement changes (e.g., work location, scope/type, access to different data types), I
     agree that I will complete a revised agreement.
   • Why? Because changes may change the risk factors. When changes are made, risk needs to be re-
     evaluated. See Addendum: Changes to Agreement.

Attestation for U.S. (outside WI) Remote Employees

9. TAXES OUTSIDE OF WI (FOR REMOTE WORK ELSEWHERE IN U.S.)
   • I understand that I must contact my division’s HR/Payroll office regarding payroll tax outside the State of
     Wisconsin.
   • Why? Employees working outside of Wisconsin will have tax implications. To avoid surprises, employees
     should work with their local payroll office.

Attestation for International Remote Employees

10. INTERNATIONAL TAX (FOR INTERNATIONAL WORK)
    • I acknowledge that I am responsible for providing documents to my local HR to establish and verify my
        U.S. tax status and determine appropriate payroll taxation following the procedure documented here
        (insert hyperlink to OHR Payroll Instructions).
    • Why? Employees working outside of the U.S. will have taxable foreign source income. To avoid
        surprises, employees should work with their OHR Payroll.
Other considerations:

**Where is the agreement?**

The Remote Work Agreement is located in HRS via employee self-service. The primary way employees access this information is in MyUW > Personal Information > “Update my personal information.”

The timeout period for inactivity is 30 minutes, with a warning at 28 minutes. Employees can click save to continue completing the agreement at a later time.

**What else is on the agreement?**

These sections apply to all employees who are requesting to work remotely:

1. **Employee Information & Contact** – When the employee logs on to MyUW and authenticates their ID using MFA DUO, this information is populated via HRS.
   - The employee with multiple jobs can select the correct job under “Working Title.”
   - A separate Remote Work Agreement is required for each job when working remotely.
   - Supervisor and supervisor’s email are included in contact information. If there is no supervisor listed in the “Reports To” field then the request will be assigned to the Time and Labor (TL) approver at the time the employee submits the agreement.
     - If an employee has neither a supervisor nor a time approver assigned, they will receive a message that they need to reach out to their supervisor to work with division HR to resolve this issue.
     - Either a Reports To (preferred) or a TL approver needs to be assigned in HRS before the employee can proceed.
2. **Remote Work Locations and Agreement Duration** – Here, the employee specifies:
   - Remote work location(s) – Addresses currently entered into HRS will populate here. When the employee chooses address type, the details of the address will populate based on what is listed in HRS.
   - The employee can add up to three remote work addresses, by selecting “enter additional remote location.”
   - If an employee needs to select an address that is not yet entered into HRS, they will need to contact their HR to add a new address into HRS. Once in HRS, it can be used in the Remote Work Agreement.
   - Agreement Start Date – Note: the start and actual date may differ, depending on the time to approve the agreement.
   - Agreement End/Review Date – The employee should work with supervisor who can check with HR about S/C/D-specific requirements. Supervisor should check that end/review date doesn’t exceed 365 days from intended start date. Why? Because the policy requires an annual review at minimum. There is a hard edit on the agreement preventing requests to be more for than 365 days.
3. **Schedule** – The employee will record their schedule using either Daily Chart or General Hours. All schedules should be recorded using U.S. Central Standard Time (CST).
   - The employee selects Daily Chart to specify different work hours or remote work locations depending on the day of the week.
   - The employee selects General Hours if start and end times will be consistent from day to day and employee is working from only one remote location. The employee will enter on and off campus weekly
average percentages of total time. (Percentages should total 100%, even if part time. These percentages represent “total effort.”)

4. **Required Attendance** – This is a space for the employee to add situations for which onsite work is required. The employee is advised to discuss expectations with the supervisor, and to record these situations in the space provided. **Why?** Because sometimes onsite work may be required, even when the remote work schedule would suggest otherwise.

5. **Job Responsibilities** –
   - Employees who are seeking to work remotely from an international location must enter text or upload a PVL (if they have a copy). **Why?** This is needed by various consulting offices who assess risk, for example, related to worker’s compensation.
   - The employee must also answer: “Not including commuting to/from UW–Madison (or applicable onsite work location), will you use an automobile in the performance of your remote work duties/tasks?” **Why?** Because Risk Management must mitigate risks when the employee uses a personal automobile for work outside of Wisconsin.

6. **Equipment for Workspace** – Here, the employee will enter into open text boxes what they’re using in the course of remote work, and answer one question:
   - UW–Madison-Owned Hardware (e.g., computer equipment, external drives, instruments)
   - UW–Madison-Owned Communication Resources (e.g., mobile devices, tablets)
   - Office Equipment not including computer equipment provided to employee for remote work (e.g., office chairs, standing desks)
   - Employee-Owned Hardware, Communication Resources, and Office Equipment used in Remote Work. **Why?** Use of employee-owned hardware—particularly computing hardware which stores or manipulates data (e.g., include computers and flash drives, but not routers/modems or monitors)—can be risky in combination with other factors, such as the type of data that the employee works with. Please reference Protecting Data - Technical IT Staff and Approved Tools for Exchanging and/or Storing Protected Health Information (PHI).
   - Additional equipment, if applicable
   - Reimbursable expenditures. **Why?** Expenses that are reimbursable should be negotiated up front prior to agreement. See the UW-3024 Expense Reimbursement Policy for more information.
   - Question: “Will UW need to ship anything to you in your remote work location?” **Why?** Because shipping to other countries can create risks that Export Control, for example, would need to mitigate.

7. **Technology Access, Cybersecurity, and Compliance**
   - Employee must answer: “What type(s) of data do you work with? (check all that apply - see definitions and more information).” **Why?** Because while working with public and internal data pose less risk, working with sensitive and restricted data from remote work locations can pose risk in combination with other factors, such as working remotely on employee-owned hardware, or working internationally.
     - If YES to Restricted Data, employee is asked:
       1. Are you working with Protected Health Information (PHI)? If YES, employee will see this message: “When PHI is involved, the Office of Compliance will review any prior instances of HIPAA-related concern.”
       2. Can the goals of your work in a remote location be achieved by using de-identified data? If NO: have you completed current UW-Madison HIPAA Training? **Why?** Sometimes the employee can mitigate risk by working with deidentified data. HIPAA training is critical when this is not possible.
ii. If YES to Restricted data and YES to PHI, employee is asked: Will you limit your access/transfer/storage of this data to UW approved tools? **Why?** Using non-UW approved tools creates compliance risks.

  - Employee must answer: “Are you using personally-owned hardware when accessing data?” **Why?** Using employee-owned hardware while working remotely, in concert with other factors, such as the type of data worked with, creates compliance risks.

**This section applies only to employees who are requesting to work remotely out-of-state (within U.S.):**

**Payroll Tax** – The employee will be asked to attest to the following statement:

  - I understand that I must contact my division’s HR/Payroll office regarding payroll tax outside the State of Wisconsin. **Why?** Employees working outside of Wisconsin will have tax implications. To avoid surprises, employees should work with their local payroll office.

**This section applies only to employees who are requesting to work remotely internationally:**

**International Remote Work** – The employee will be asked questions:

  - **General questions** – The employee will be asked the following:

    i. Approved by S/C/D Dean, Director, or Vice Chancellor as Business Necessity? **Why?** Without approval of business necessity, the agreement itself may not be approved.

    ii. Country of Citizenship (with up to two dropdowns for those with dual citizenship). **Why?**Because citizenship poses a greater risk in concert with other factors, such as location of work.

    iii. Did you previously work for UW-Madison while living in the U.S.? **Why?** To assess the likelihood of UW–Madison being subject to the employment laws of the foreign jurisdiction.

    iv. Do you plan to move to the U.S. while working for UW-Madison? **Why?** To assess the likelihood of UW–Madison being subject to the employment laws of the foreign jurisdiction.

  - **Export Control** – The employee will be asked the following:

    i. Is an export license required for you to conduct this work internationally? To check before answering, read [Export Control | Research](click on licenses). **Why?** Because if yes, Export Control will have to apply for a license from the federal government.

    ii. Will your remote work be conducted from an U.S. government E:1/E:2 embargoed country [Export Control E:1/E:2 countries](scroll to bottom of the page)? **Why?** Because these agreements are usually denied. If the agreement is pursued, licenses from the federal government may be required, and may take several months to obtain, or be denied altogether.

    iii. Does your job require that you access information that is Export Controlled under the [International Trafficking in Arms Regulations (ITAR)] or [Export Administration Regulations (EAR)]? **Why?** Because if yes, this poses greater risk. An export license from the federal government may be required.

    iv. The employee is notified in the agreement that if they answer YES to any of the above, they must email the Offices of Export Control and Cybersecurity before completing the Remote Work Agreement.
Research and Sponsored Programs – The employee will be asked: “Are you currently paid or will you be paid on sponsored projects, i.e., funds 133, 142,143, or 144?” Why? Because the project sponsor may have to approve the international remote work. RSP will contact the sponsor to request permission for the employee to work remotely. Level 2 (or highest) Approver must pause until sponsor approves. This may take a month or more. The PI/department/division can ensure this is in progress by emailing RSP proactively.

Foreign Source Income – Please indicate if you are a foreign national working outside of the United States. Why? Because the Office of Human Resources Payroll Office will work with the employee to collect the required documentation. This need not hold up approval but is a required follow-up for OHR Payroll and employee.

What might our consulting offices look for behind the scenes?

Some of the consulting offices do not need to be consulted prior to approval but will work to mitigate risks on the back end.

For example:

- Risk Management will pull reports of approved agreements to assess insurance and liability risk for employees working remotely out-of-state (in the U.S.) and internationally. Why? Risk Management will utilize these reports to evaluate and determine need to secure insurance coverage for out-of-state and international risks, in consultation with State of Wisconsin Department of Administration Bureau of State Risk Management, which provides insurance coverage for UW–Madison employees (as for employees of all state agencies) through the State of Wisconsin’s self-funded insurance programs.
- The Office of Legal Affairs (OLA), will help arrange outside counsel if UW–Madison or its employees (for actions in the course/scope of employment) are sued in another state for something related to their work. Why? The DOJ provides defense counsel if UW–Madison or employees (for actions in the course/scope of employment) are sued in Wisconsin, but this counsel is not available for employees who are sued in another state for something related to their work.
- The Office of Human Resources Payroll Office will respond to any wage verifications or employment verifications required by the state in which an employee is working remotely if the employee is laid off. The employee would follow standard unemployment procedures.

See additional resources:
- Remote Work: Guidance and Resources for Employees
- Remote Work: Guidance and Resources for Supervisors
- Reuniting Campus – Professional Development resources
- Remote Work Suitability Assessment for Managers (Note: Each school, college, or division (S/C/D) determines the specific procedures for evaluating and approving or denying a remote work request. This resource is intended as a general resource. The process outlined in this resource may differ based on the S/C/D.)
## Addendum: Changes to Agreement

<table>
<thead>
<tr>
<th>Content</th>
<th>Requires Revised Agreement</th>
<th>Update during Annual Review</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee information</td>
<td>x</td>
<td>x</td>
<td>Changes that occur in HRS during the year will be reflected when a new agreement is created and pulls in current employee information</td>
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<tr>
<td>Employee contact</td>
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<td>Changes that occur in HRS during the year will be reflected when a new agreement is created and pulls in current employee contact information</td>
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<td>Remote work location</td>
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<td>Remote work location may affect risk potential</td>
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<tr>
<td>Agreement start date</td>
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<tr>
<td>Agreement end/review date</td>
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<td>Schedule</td>
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<td>Required attendance</td>
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<td>Job responsibilities</td>
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<td>Equipment</td>
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<tr>
<td>Reimbursable expenditures</td>
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<td>Type of data (e.g., sensitive, restricted, PHI)</td>
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<td>x</td>
<td>Increased risk potential</td>
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<td>Personally-owned hardware</td>
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<tr>
<td>Business necessity</td>
<td>x</td>
<td>x</td>
<td>Policy requires “business necessity” determination and approval</td>
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<td>x</td>
<td>Increased risk potential</td>
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<td>Work from embargoed country</td>
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<td>x</td>
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<td>Attestations are hard stop</td>
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<td>Attestations (out-of-state and international remote work) – taxes outside of WI; international tax</td>
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