

# Let's Compare Notes: Tax Challenges Under the New Normal

*Higher Education Taxation Institute Summer Series  
June 8, 2020*

**Moderator**

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**Panelists**

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# Employees Working Remotely due to COVID-19

- Faculty, Staff, Teaching Assistants, Research Assistants
- Working abroad
  - Permanent establishment
  - Tax withholding
  - Social taxes
  - Labor law
  - Export controls
- Working in another state
  - Tax withholding
  - Sales tax nexus
  - Unemployment
  - Other considerations
  - Temporary Relief
    - [District of Columbia, Georgia, Indiana, Maryland, Massachusetts, Minnesota, Mississippi, New Jersey, North Dakota, Pennsylvania, South Carolina](#)

# Students Studying Remotely Due to COVID-19

- Enrollment
  - Value added tax
- Payments
  - Continued payment of non-qualified scholarships
  - Salary payments for students continuing to work (RA/TA)
  - COVID-19 related payments

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First appeared as part of the conference materials for the  
2020 Higher Education Taxation Institute - Summer Series session  
"Let's Compare Notes: Tax Challenges under the New Normal"