

hen employers shifted to remote work during the pandemic, many employees relocated to be closer to family, take advantage of a lower cost of living, accommodate a spouse's job, or access a unique quality of living.

As employers consider new policies for remote and hybrid work, and lawyers continue to desire the flexibility of working remotely, they may be caught off guard by a variety of licensing, tax, and other logistical implications if they reside in a different jurisdiction from where their employer is located.

The choice to reside in a different state or country from an employer may pose a risk to both the employee and the organization. Before your students or lawyers decide to relocate, encourage them to investigate the potential consequences and



Considerations for Lawyers Who Work in **Different Jurisdictions** from Their Employers

by Susanne Aronowitz, Sarah Hadjimarkos and Diana Mercer (5) min read

communicate with their employers as early and as transparently as possible to explore any legal and tax responsibilities to both parties that may result from the proposed change in location.

To help them explore the implications of working remotely, here is a list of considerations to share with your law students and lawyers:

Bar License Considerations

- What do state bars (for the state in which you're licensed and the state into which you're relocating) require?
- What's the time limit for you to work in the new jurisdiction without becoming a member of that bar?
- What are the state bar rules for lawyers who practice law in the state, but do not hold that state's license?
 - Does the state you're relocating to ban soliciting clients in a state in which you're not licensed?
 - Does the state you're relocating to provide exceptions for registered in-house counsel?
 - What if you only plan to practice federal law (e.g., immigration, bankruptcy, etc.)?

- Which jurisdiction's ethics rules apply? Under which circumstances? (See this recent guidance from the ABA.)
- Assuming you need to get admitted to the bar of your new location, how much does admission cost? Will your employer pay, or will you carry this responsibility?
- Are you eligible to waive into the new jurisdiction, or will you need to study for and take the bar exam? Will your employer give you (paid or unpaid) leave to do that?
- What is your employer's bar admission policy? If you fail the bar exam in your new jurisdiction more than once, can you stay employed?

Tax Implications

- In which jurisdictions will you have income tax liability?
- Is your employer set up to pay taxes and register its business in the jurisdiction where you plan to live?

Employment Law Considerations

- Which jurisdiction's laws apply to your conditions of employment?
- Which jurisdiction applies for purposes of unemployment insurance, disability leave, etc.?



Accessibility to Office

- Will you be able to easily travel to the office when needed? How logistically challenging is travel from the new proposed location?
- Do you handle matters that require onsite, in-person participation (e.g., court hearings)?
- What is the financial cost of traveling to the closest office, and are you prepared to cover it?

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Benefits and Insurance Considerations

- Does your employer offer benefits in the state/country where you're relocating?
- Is your employer knowledgeable about state-based benefits in the state where you're headed (e.g., do they know about leave benefits, short-term disability benefits, etc.)?
- To what extent is your (or your employer's) professional liability insurance policy impacted by working in a different jurisdiction?

Impact on Your Career

- What are your long-term goals at your employer? Does your employer typically advance those who work remotely?
- If you're working at a firm, does that firm make remote lawyers' partner?
- How will you develop a meaningful business case as a remote lawyer?
- What will you do to ensure that you receive the same work and social opportunities as co-workers physically present in the office?

 How will you contribute to your employer's culture and community from your new location (e.g., mentoring, pro bono work, etc.)?

Time Zone Implications

 Are you headed to a location with a different time zone than your employer's offices? How will that impact your work schedule? How will that impact your accessibility to colleagues, clients, and legal proceedings?

Potential Loss of Support

• Will you be able to receive immediate IT support where you're headed (e.g., what will you do if your laptop conks out)?

- Will you have readily available support for filings, mailings, etc., and who bears the cost of providing that support?
- Who will assist you in tracking your CLE requirements if you're licensed in a state in which your employer does not have an office?

Additional Considerations for **Employees Living Outside of the U.S.** while working for a U.S. Organization

• What do you need to do to establish eligibility to work outside of the U.S.? What time and other limitations will you be subject to?



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- What technological security is required for the country in which you wish to work?
- What are the tax implications of working outside the country?
- How are any of these questions impacted by going to work for a non-US employer?

While working remotely may be attractive, we encourage law students and lawyers to fully explore these considerations and communicate directly with their employer to ensure that remote work is right for all involved. +

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