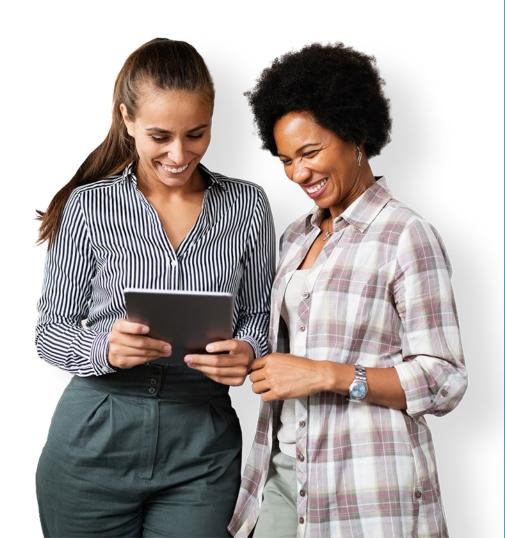


Law & Policy Group

Roundup: Employer resources on remote-working rights/trends

By Stephanie Rosseau and Fiona Webster March 16, 2021; updated July 6, 2023



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Section 1 Introduction

Remote working has become more of a permanent feature of the workplace for many employees and employers around the world — driven by measures introduced in many countries to address the effects of the COVID-19 pandemic. Remote working poses challenges and considerations for employers when devising or adjusting their policies. Issues include defining remote work and eligibility criteria, hybrid working arrangements, employee engagement, performance, cybersecurity, health and safety, the right to disconnect, employees who want to relocate to a different country or state, and returning remote workers to the workplace post-pandemic. Several jurisdictions have introduced remote-working legislative measures to clarify employer and employee requirements after the pandemic, and others are expected to follow suit.

To help employers consider the issues connected with remote working, this roundup provides links to general information about ongoing remote-working rights and trends in some countries. Sources include Marsh McLennan, organizations, government websites, third-party resources and news articles. Content in each section is organized in reverse chronological order. Information specific to working remotely during the COVID-19 pandemic is available in our Roundup: Coronavirus (COVID-19) updated resources for employers.

Section 2

Legislative/regulatory information

Global or multicountry

- Expert guide to mobile working (CMS.law)
- <u>Teleworking in the EU: New Framework Agreement on the way</u> (IUS Laboris, June 30, 2023)
- New remote working legislation around the world (Lockton, June 28, 2023)
- EU: <u>Framework Agreement for cross border teleworking</u> (Deloitte, May 17, 2023)
- The end of the waiting game: A social security agreement on EU cross-border telework?
 (Deloitte, April 6, 2023)
- Risks grown in 'home working' from abroad (Relocate Magazine, March 6, 2023)
- Remote working around the world (Charles Russell Speechlys, Feb. 28, 2023)
- Remote work via digital nomad visas in Latin America and Spain: Key employer considerations (Seyfarth Shaw, Dec. 28, 2022)
- EU remote working and corporate taxation (KPMG, Nov. 3, 2022)
- Rise in EU population working from home (Eurostat, Nov. 8, 2022)
- EMEA: <u>Cross-border remote working: Lessons learnt, real life case studies</u> (Baker McKenzie, Nov. 3, 2022)
- <u>Updates in cross-border remote working</u> (France, South Africa, Spain, and UK) (Baker McKenzie, Nov. 2, 2022)
- <u>Digital nomad and remote work visa options</u> (KPMG, Oct. 31, 2022)
- Remote working 2022: global trends (McDermott Will & Emery, Oct. 27, 2022)
- Cross-border telecommuting and employee benefits: What employers need to know (Lockton Global Benefits, Sept. 29, 2022)
- The future of hybrid working: Full steam ahead or a screeching U-turn? (Seyfarth, July 5, 2022)
- Guide to remote working in APAC (DLA Piper, May 2022)
- Evolution of work: New ways of working across jurisdictions (Evershed Sutherlands, May 2022)
- New remote working legislation around the world (Lockton Global Benefits, May 5, 2022)

- Navigating remote work and vaccine mandates in Latin America: A road map for the region (Morgan Lewis, Feb. 4, 2022)
- Healthy and safe telework: Technical brief (World Health Organization, Feb. 2, 2022)
- Avoiding discrimination claims in the changing global workplace (Seyfarth, Dec. 1, 2021)
- Remote work rules in the Americas (podcast covering Canada, Mexico and Latin American countries) (Ogletree Deakins, Oct. 26, 2021)
- The toughest WFH challenges are around culture, collaboration and innovation: ETIC members (The Economic Times, Oct. 11, 2021)
- Remote/controlled = The new trust equation: The future of work report 2021 (Herbert Smith Freehills, Sept. 22, 2021)
- Global race to attract high earners threatens governments' tax revenues (subscription required) (Financial Times, Aug. 3, 2021)
- Tread carefully: Global pay and employee benefits traps for the unwary (Eversheds Sutherland, July 2021)
- Remote working across international borders: Key risks and issues (Covington, July 2021)
- <u>Tax administration: Toward sustainable remote working in a post COVID-19 environment</u> (Organisation for Economic Co-operation and Development (OECD), July 19, 2021)
- Advice for companies struggling with a remote workforce (Forbes, July 9, 2021)
- <u>Digital nomad visas</u> a new definition of 'work from home?' (Harvey Law Group, July 6, 2021)
- Exploring how remote work could impact the way countries tax individuals (Tax Foundation, July 6, 2021)
- European Employment Law Update: Flexibility and teleworking (Garrigues, June 2021)
- <u>Middle East and Africa: Agile working and return to the workplace can your employees now work from anywhere?</u> (Clyde & Co, June 22, 2021)
- <u>Dreams of working from a beach risk turning into a tax nightmare</u> (Bloomberg Wealth, June 15, 2021)
- <u>Using artificial intelligence to track growing remote workforce and related litigation</u> implications (Lewis Brisbois, June 11, 2021)
- How can businesses protect their trade secrets in a hybrid working world? (CMS, June 11, 2021)
- HR copes with tax challenges of remote work (Accounting Today, June 7, 2021)
- EU: Draft council conclusions on telework (Council of the European Union, June 3, 2021)

- The future of work: Renewal strategies for a transformed workforce (Baker McKenzie, May 2021)
- Asia: <u>How remote working results in a rise in legal risks</u> (Human Resource Director, May 2021)
- <u>'Milestone' remote working agreement signed with global union federation</u> (Mercer, May 2021)
- Flexible working policies: A firm-by-firm guide (Law.com, April 2021)
- Informal and atypical work patterns what's happening now? (Ius Laboris, April 2021)
- <u>Inaugural report of Littler's global workplace transformation initiative</u> (Littler, March 2021)
- Remote work visas are transforming the future of work and travel (Forbes, March 2021)
- Global guide to remote working (DLA Piper, March 2021)
- Remote workers in Asia versus Latin America (Littler, March 11, 2021)
- Remote work: COVID-19 prompts new legislation in Latin America (Garrigues, Feb. 1, 2021)
- Homeworkers need to be better protected, says the ILO (International Labour Organization (ILO), Jan. 13, 2021)
- EMEA: Post-COVID-19 cross-border remote working: Managing tax risks (Baker McKenzie, Dec. 15, 2020)
- Pandemic work-from-home arrangements have tax and employment law consequences (Pillsbury Law, Nov. 30, 2020)
- Employees working remotely abroad? Steps to take now (DLA Piper, Nov. 10, 2020)
- <u>Teleworking in Europe: European guide to support employers</u> (Andersen Global, Oct. 23, 2020)
- Remote working Latin America guide (Baker McKenzie, Oct. 19, 2020)
- How working 'anytime, anywhere' complicates payroll and tax issues (Ernst Young, Oct. 1, 2020)
- Recording of working time, home-working and the burden of proof a lethal mix? (Bird & Bird, September 2020)
- <u>International remote working: What employers need to know before saying 'yes'</u> (Fisher Phillips, Aug. 17, 2020)
- Zoom with caution: Potential privacy concerns associated with videoconferencing platforms (Gordon & Rees, April 1, 2020)

 Keep trade secret protections top of mind while you deploy remote working (Baker McKenzie, March 23, 2020)

Angola

New remote working legislation around the world (Lockton, March 3, 2022)

Argentina

- New telework register (L&E Global, Oct. 27, 2022)
- <u>Digital nomad visa announced</u> (KPMG, May 12, 2022)
- Argentina clarifies remote working rights post COVID-19 pandemic (Mercer, Feb. 2, 2021)

Australia

- <u>Juggling it all home schooling options for employers and employees</u> (Mellor Olsson, Feb. 1, 2022)
- NSW workers compensation entitlements when working from home (Hall Payne, November 8, 2021)
- Working remotely overseas Cross border issues (Baker McKenzie, September 2021)
- Workers compensation entitlements in a COVID-19 and post-COVID-19 world (Minter Ellison, March 17, 2021)
- A guide to keeping up mental well-being while working from home (MDC legal, Feb. 2, 2021)
- Refusal to provide an employee with desk to work from home did not amount to constructive dismissal (Baker McKenzie, Dec. 4, 2020)
- Working from home Legal considerations for making the transition permanent (Piper Alderman, Nov. 25, 2020)
- Remote work, hot-desking and telecommuting; the death knell for bricks and mortar workplaces? (Travis Schultz & Partners, Sept. 6, 2020)

Austria

- Remote working from abroad: What employers need to know (Walderwyss, June 2022)
- Austria enacts remote working measures (Mercer, May 19, 2021)
- Home office regulations (German) (Home Office Gesetz, April 1, 2021)

Belgium

• Telework templates for the post-pandemic era (Baker McKenzie, Sept. 13, 2022)

- <u>Updates regarding the telework cost compensation</u> (L&E Global, June 28, 2022)
- Belgium and Luxembourg agree to relax rule on teleworking for cross-border workers (French) (Luxembourg government, August 31, 2021)
- Working from home, can it be done from a second home as well? (DLA Piper, May 4, 2021)
- The future is now: The new world of work in Belgium (CMSlegal.com, Feb. 16, 2021)
- <u>Teleworking in Belgium: The legal framework and key considerations</u> (Osborne Clarke, Nov. 19, 2020)

Brazil

- Brazil regulates teleworking and meal allowance rules (Mercer, Sept. 22, 2022)
- Executive order changes the current legislation regarding the country's remote work system (L&E Global, April 21, 2022)
- New legal developments in Brazil on remote work (Littler, April 1, 2022)
- Brazil authorizes remote work visas (Travel Pulse, Feb. 8, 2022)
- Brazil just announced new digital nomads and remote workers visa (web work travel, Feb. 1, 2022)

Bulgaria

- The future is now: The new world of work in Bulgaria (CMS Law-Now, May 10, 2021)
- Remote working in Bulgaria: A reminder of the main obligations of employers (Kinstellar, October 2020)

Canada

- Telework/telecommuting (Canadian Centre for Occupational Health and Safety)
- <u>Digital nomads: Canada has launched a new remote work scheme. Here's what you</u> need to know (Euronews, July 3, 2023)
- Three options for non-Canadian employers hiring remote employees in Canada (Ogletree Deakins, June 22, 2023)
- Ontario announces changes to mass termination rules for remote employees (Blakes, March 17, 2023)
- Employees injured while working from home could be entitled to workers' compensation (Devry Smith Frank, May 4, 2022)
- Teleworking: Can a fall outside the home be considered a workplace accident? (Fasken, Feb. 24, 2022)

- Arbitrator finds no obligation to reimburse expenses in transition to remote work (BLG, Oct. 29, 2021)
- Employers be warned: If you aren't careful, remote work could become a permanent feature of your staff's employment terms (Financial Post, Oct. 8, 2021)
- Remote working from outside of the jurisdiction: The pandemic and beyond (Baker McKenzie, Sept. 21, 2021)
- Hiring remote workers in other provinces? Legal considerations for employers (Filion Wakely Thorup Angeletti, June 29, 2021)
- The risk of long-term remote work arrangements (Rudner Law, June 8, 2021)
- Thinking about a permanent move to working at home? What employers need to know (Cassels, June 1, 2021)
- Unexpected tax implications of remote working abroad (Dentons, May 18, 2021)
- <u>Tax issues with employees working remotely in Canada</u> (TaxEd International, April 29, 2021)
- Does the Ontario Employment Standards Act, 2000 apply? The implications of employees relocating to work remotely in another jurisdiction (Ogletree Deakins, April 22, 2021)
- Howard Levitt: Can an employer track your location while you are working remotely? (Financial Post, April 20, 2021)
- Can companies permit some employees to work remotely but not others? Your WFH questions answered (Financial Post, April 6, 2021)
- Global remote working What employers need to know (McMillan, March 28, 2021)
- Remote from other jurisdictions: What employers need to know (MLT Aikens, March 17, 2021)
- <u>'Smile, you're on camera': Toward an increased use of employee monitoring tools for teleworking?</u> (Robinson Sheppard Shapiro, March 15, 2021)
- Why being allowed to work from home doesn't mean staff can work from anywhere (Financial Post, Jan. 19, 2021)
- There's no place like home: Remote work in the post-pandemic era (CCPartners, Oct. 28, 2020)
- Tax implications for employers whose employees work remotely from a different province (McCarthy Tétrault, Sept. 3, 2020)

China

 <u>Digital nomads swap big city offices for remote work in backpacker havens</u> (Bloomberg, Sept. 23, 2022)

Colombia

- Reshaping the implementation and regulation of teleworking modality (L&E Global, August 19, 2022)
- <u>Digital nomad visa introduced, processing time increased</u> (KPMG, August 3, 2022)
- <u>La Corte Constitucional de Colombia respalda la Ley de trabajo en casa y el Ministerio de Trabajo prepara modificaciones a la regulación del teletrabajo</u> (Spanish) (Garrigues, June 22, 2022)
- New remote working legislation around the world (Lockton Global Benefits, June 1, 2022)
- Colombia: New remote work law issued (L&E Global, Sept. 29, 2021)
- 2021 Law No.2088, Remote working law (Spanish) (Government, May 12, 2021)

Costa Rica

- New foreign digital nomad residency in Costa Rica in force (Arias, August 2022)
- Costa Rica jumps into the global competition for remote workers (NPR, Dec. 28, 2021)

Croatia

• The future is now: The new world of work in Croatia (CMS, Feb. 3, 2021)

Czech Republic

Home working — Missing regulation entails risks for employers (CMS Law-Now, June 29, 2021)

Denmark

- New rules on remote work: Occupational accidents can also occur at the home workplace (Norrbom Vinding, June 22, 2022)
- Remote working, well-being, safety and accidents (lus Laboris, June 1, 2022)
- <u>Tax office rules that home office in Denmark may constitute permanent establishment</u> (Danish) (Government, May 12, 2022)
- New guidelines from the Danish working environment authority (WEA) on home work stations (Bird & Bird, May 12, 2022)

El Salvador

- Application of the law of regulation work in El Salvador (Latin Alliance, May 20, 2021)
- El Salvador passes its first working from home legislation (Littler, July 23, 2020)

Finland

- Remote work abroad Employer, consider these points! (Nordia, Jan. 31, 2023)
- Remote work from abroad questions for employers to consider (Bird & Bird, September 2021)
- Guidelines for remote work (Finnish Institute of Occupational Health, May 3, 2021)

France

- Remote work mandatory again in January 2022 for at least 3 days per week (Bird & Bird, January 2022)
- <u>Legal implications of remote work arrangements: Perspectives from the US, UK and</u> France (Hogan Lovells, June 28, 2021)
- <u>Telework in France: before and after the COVID-19 pandemic</u> (Vivien & Associates, April 14, 2021)
- An employee cannot unilaterally choose to telework: A new ruling from France (lus Laboris, March 23, 2021)

Germany

- Do's and don'ts for mobile work in Germany (lus Laboris, May 20, 2022)
- German court rules occupational accidents at home may be covered by statutory accident insurance (Ogletree Deakins, February 9, 2022)
- Plans for a German mobile work law pick up speed (Littler, Jan. 14, 2022)
- Home office and remote work news (podcast) (German) (K&L Gates, Oct. 1, 2021)
- <u>Mobile working in Germany New draft bill currently under discussion</u> (JD Supra, Jan. 21, 2021)
- Data protection and data security in the home office (SKW Schwarz, April 3, 2020)

Greece

- The new legal framework for teleworking in Greece (lus Laboris, April 4, 2022)
- Digital nomad visa provisions introduced in immigration law (KPMG, Sept. 17, 2021)
- Labor law offers flex work, family leave and remote working (Mercer, July 23, 2021)

Guernsey

• Working from home in a post-pandemic world (Ferbrache & Farrell, June 28, 2021)

Hong Kong

- Remote working from overseas: Key legal implications employers should know (Gall, March 16, 2021)
- Employee requests to work overseas temporarily (Baker McKenzie, Jan. 28, 2021)
- Working from home The Hong Kong Privacy Commissioner's practical guidance for employers and employees on data security and personal data protection (Eversheds Sutherland, Jan. 18, 2021)
- Hong Kong Privacy Commissioner issues guidance notices on work-from-home arrangements (Mayer Brown, Dec. 2, 2020)
- Bespoke WFH policies to minimise risks for employers (Deacons, Sept. 14, 2020)
- What a Hong Kong employer should consider before agreeing to an employee working remotely from overseas (Mayer Brown, Sept. 11, 2020)

India

- Work from home allowed in Special Economic Zone Units (Obhan & Associates, July 27, 2022)
- Changing work from home rules what employers in Special Economic Zones should know (BTG Legal, July 26, 2022)
- <u>Tips to conduct an effective remote investigation</u> (Induslaw, October 2021)
- Work from home: Understanding the gaps in India's regulatory framework (The Times of India, March 18, 2021)

Indonesia

• <u>Indonesia woos digital nomads with 5-year remote working visa, and promotes spiritual</u> getaways, to bring in longer-staying visitors (SCMP, June 6, 2022)

Ireland

- Guidance for working remotely (Department of Enterprise, Trade and Employment)
- <u>Guidance on working from home for employers and employees</u> (Health and Safety Authority)
- Lone workers (Health and Safety Authority)
- Remote working: New law making swift progress (A&L Goodbody, Dec. 20, 2022)
- How to do hybrid right Key learnings for employers so far (Matheson, Nov. 23, 2022)
- Right to request remote work for all workers to be introduced through the DCEDIY Work Life Balance Bill (Department of Enterprise, Trade and Employment, Nov. 9, 2022)

- Remote working overseas legal considerations for flexible working arrangements (Lewis Silkin, July 28, 2022)
- Government announces free 'hot desks' for remote workers (RTE, June 8, 2022)
- Our rural future: Minister Humphreys announces series of new initiatives to support remote working (Government, June 8, 2022)
- Remote working brings record number of women into labour force (Irish Times, May 24, 2022)
- Business leaders split on remote working (RTE, Apr 12, 2022)
- Calls for major changes to proposed remote work laws (Irish Examiner, March 3, 2022)
- Remote working bill panned by employers and trade unions as 'fatally flawed' (The Independent, March 2, 2022)
- <u>Ibec claims cost of new remote work bill will be 'prohibitive' for many employers</u> (Business Post, Feb. 28, 2022)
- <u>Firms should hold 'right to review' remote-work setups</u> (Law Society Gazette, Feb. 28, 2022)
- Right to Request Remote Working Bill 2022: What does it mean for employers? (William Fry, Feb. 7, 2022)
- Right to Request Remote Work Bill 2021 (Government, Jan. 25, 2022)
- Remote working: Bill will require employers to have written policy on working from home (Irish Times, Jan. 24, 2022)
- Strong demand for remote working after restrictions are lifted (Irish Examiner, Jan. 18, 2022)
- Remote working What's happening next? (Philip Lee, Sept. 15, 2021)
- Remote working in Ireland What's changing (Littler, July 30, 2021)
- Remote working checklist for employers published (Arthur Cox, July 27, 2021)
- <u>€8.8m state funding to boost remote working hubs' capacity</u> (Irish Times, July 22, 2021)
- Working from home abroad: Considerations for Irish employers (Ius Laboris, June 30, 2021)
- Remote working sparks employment law worries (Law Society Gazette, May 24, 2021)
- Hybrid working and the 'death of the office': The future of the post-pandemic workplace (A & L Goodbody, May 20, 2021)
- New code of practice on the right to disconnect (Ronan Daly Jermyn, April 2021)

- Employer loses dismissal claim after refusing to allow remote working (Mason Hayes & Curran, March 2021)
- Expert says remote work could trigger return to piecework pay (RTE, March 26, 2021)
- Cross-border workers call for home-working tax law (BBC, March 14, 2021)
- Key issues emerging from COVID-19 and remote working for HR practitioners (McCann Fitzgerald, March 2021)
- <u>Ireland update: Strategy on remote working strives to keep up</u> (Walkers, February 2021)
- Employee monitoring and remote working (McCann Fitzgerald, Feb. 25, 2021)
- <u>Ireland launches remote work strategy, with right to disconnect</u> (Mercer, Feb. 3, 2021)
- Making remote work the Government's National Remote Work Strategy (Lewis Silken, Jan. 19, 2021)
- National remote work strategy (DLA Piper, Jan. 18, 2021)
- Revenue eBrief No. 193/20: e-working and tax (Revenue, Irish tax and Customs, October 22. 2020)
- Working from home tax and employment law implications (Mason Hayes & Curran, Sept. 2, 2020)

Israel

- When may an employer monitor employees working remotely? (Barnea, June 5, 2023)
- Do employees have a right to work remotely? (Ius Laboris, Sept. 13, 2022)

Italy

- <u>Did you know that ... the right to remote working has been extended/renewed for some categories of workers?</u> (De Luca & Partners, March 1, 2023)
- Remote work new provisions in force and other aspects to keep in mind when using this type of work (Baker McKenzie, Sept. 1, 2022)
- A new remote working regulation applies from today (De Luca & Partners, Sept. 1, 2022)
- Remote work in Italy: Where are we now? (Seyfarth Shaw, Aug. 3, 2022)
- Procedure for digital nomads introduced (KPMG, May 2, 2022)
- <u>Mobility manager: Guidelines for drafting and implementing home-work commute plans</u> approved (De Luca & Partners, Sept. 1, 2021)
- Everything from COVID-19 vaccination to remote working (podcast) (IUS Laboris, Feb. 16, 2021)

Japan

- Half of Tokyo companies still offering employees remote work option (Nippon, Dec. 26, 2022)
- Back to the office: Over 70% of Japanese companies no longer implementing remote work (Nippon, July 5, 2022)
- Revised telework guidelines (Anderson Mori & Tomotsune, June 2021)

Latvia

<u>Digital nomad visa introduced, applications being accepted</u> (KPMG, October 2022)

Luxembourg

- Staff delegation involvement in teleworking matters (Arendt, April 13, 2022)
- Belgium and Luxembourg agree to relax rule on teleworking for cross-border workers (French) (Luxembourg government, Aug. 31, 2021)
- Will there be a new right to disconnect in Luxembourg? (lus Laboris, May 18, 2021)
- CSSF circular on governance and security requirements (CMS Law-Now, April 13, 2021)
- Luxembourg sets out new legal regime for teleworking (Mercer, February 22, 2021)

Mexico

- NOM-037-STPS-2023 Telehealth-work safety and health conditions (EY Law Flash, June 13, 2023)
- Mexico publishes new standard for telework safety and health conditions (Littler, June 13, 2023)
- Approved NOM-037-STPS-2023 on Telework: What requirements must companies comply with for home office in Mexico? (ECIJA, June 13, 2023)
- Official Mexican Standard issues new provision that requires employers to mitigate health and safety risks for teleworkers (Baker McKenzie, Aug. 6, 2022)
- Mexico publishes NOM-037, draft health and safety conditions for teleworking (GreenbergTraurig, July 2022)
- The right to disconnect under Mexico's telework regulations what does it mean for employers? (Ogletree Deakins, June 14, 2022)
- <u>Mexican government on verge of imposing new teleworking obligations on employers</u> (Baker McKenzie, Jan. 31, 2021)
- Mexico enacts remote working requirements (Mercer, Jan. 26, 2021)

Monaco

• The future is now: The new world of work in Monaco (CMS, Jan. 12, 2021)

Namibia

- A look at the digital nomad visa Namibian perspective (ENSafrica, Nov. 8, 2022)
- Remote work visa introduced (Envoy, Oct. 17, 2022)

Netherlands

- The bill 'work where you want' (Wet weken waar je wilt) pending with the Dutch Senate (Van Doorne, March 1, 2023)
- Update on 'work where you want' draft bill (DLA Piper, Oct. 27, 2022)
- <u>Dutch remote working legislation: Could the UK follow suit?</u> (People Management, July 8, 2022)
- Work from home might become a legal right in the Netherlands (Deseret News, July 14, 2022)
- <u>Netherlands poised to make work-from-home a legal right</u> (subscription required) (Wall Street Journal, July 7, 2022)
- Remote working in the Netherlands: Challenges and limitations (lus Laboris, Feb. 11, 2022)
- Workers should have legal right not to answer work calls after hours: PvdA (NL Times, May 20, 2021)

Nigeria

 The new face of work in a phased-virtual world of work: Restructuring Nigeria's employment landscape after the COVID-19 pandemic (WWL, Sept. 2, 2020)

Norway

 Proposed amendments to home office regulations published for consultation (registration may be required) (International Law Office, May 19, 2021)

Peru

- Draft regulation of the teleworking law (Law 31572) (Baker McKenzie, Dec. 28, 2022)
- Regulation of the right to digital disconnection (Baker McKenzie, April 15, 2021)

Philippines

 Department of Labor and Employment issues guidelines on telecommuting and other flexible work arrangements (Baker McKenzie, Sept. 26, 2022)

<u>Teleworking rules</u> (Government, Sept. 16, 2022)

Poland

- No work permit required for remote work in Poland (HRlaw.pl, March 21, 2023)
- New regulations on remote working passed (DLA Piper, Jan. 30, 2023)
- Polish president signs remote-work bill into law (PolskiRadio, Jan. 30, 2023)
- Poland introduces remote work into labour code (The first News, Jan. 30, 2023)
- <u>Tax treatment when a Polish employee works remotely from a country other than Poland</u> (Lexology, Oct. 6, 2021)

Portugal

- Remote work visa plans announced (Envoy, Sept. 23, 2022)
- The new telework regime in Portugal: 50 questions and answers (Littler, Jan. 5, 2022)
- <u>'Right to rest': Inside Portugal's bold bid to regulate remote working</u> (The Week, Nov. 15, 2021)
- Portugal makes it illegal for your boss to text you after work in 'game changer' remote work law (Euro News, Nov. 11, 2021)

Romania

- Six-month digital nomad visa introduced (KPMG, Feb. 2, 2022)
- <u>Digital nomad visa, minimum wage, vocational training and workplace bullying</u> (DLA Piper, Jan. 10, 2022)
- Digital nomad visa could soon be adopted (KPMG, June 4, 2021)
- Romania expected to pass laws regulating remote work (CMS, April 21, 2021)

Russia

- How have the courts in Russia approached remote work disputes? (Ius Laboris, July 21, 2021)
- The future is now: The new world of work in Russia (webinar) (CMS, March 2, 2021)
- Revised labor code allows for remote working options (Mercer, Jan. 14, 2021)
- New rules on remote work (Baker McKenzie, Jan. 11, 2021)

Serbia

• How to implement flexible work arrangements in Serbia in the post-COVID-19 era (Schoenherr, Sept. 16, 2022)

Singapore

- More scrutiny by tax authority to concessions (KPMG, Aug. 25, 2021)
- The future is now: The new world of work in Singapore (webinar) (CMS, March 9, 2021)
- <u>Tripartite advisory on flexible work arrangements</u> (Ministry of Manpower, Nov. 7, 2014)

Slovakia

- The new world of work in Slovakia (CMS, March 30, 2021)
- Dividing line drawn between remote work and homework (IFLR, March 22, 2021)
- Slovakia's amended labor code includes remote working measures (Mercer, March 5, 2021)

South Africa

- The remote working era remote tax risks or beach office adventure (Baker McKenzie, Sept. 15, 2022)
- <u>It's 'virtually' an office remote working and employment law considerations</u> (ENSight, Sept. 21, 2021)

South Korea

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Section 3

Strategies, trends and viewpoints

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- The new shape of work is flexibility for all (Mercer)
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Section 4

Company initiatives

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