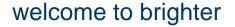


Law & Policy Group | Roundup

Employer resources on remote-working rights, trends

By Stephanie Rosseau and Fiona Webster 16 Mar 2021; revised 11 Jan 2022



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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.

Legislative/regulatory information from certain countries

Global or multicountry

- Expert guide to mobile working, multicountry (CMS)
- Avoiding discrimination claims in the changing global workplace (Seyfarth, 1 Dec 2021)
- Remote work rules in the Americas (podcast covering Canada, Mexico and Latin American countries) (Ogletree Deakins, 26 Oct 2021)
- The toughest WFH challenges are around culture, collaboration and innovation: ETIC members (The Economic Times, 11 Oct 2021)
- Remote/controlled = The new trust equation: The future of work report 2021 (Herbert Smith Freehills, 22 Sep 2021)
- We're all teleworkers now: Flexible working policies in the USA, UK, Canada and Australia (Global Government Forum, 31 Aug 2021)
- Global race to attract high earners threatens governments' tax revenues (subscription required) (Financial Times, 3 Aug 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: Towards sustainable remote working in a post COVID-19 environment</u> (OECD, 19 Jul 2021)
- Advice for companies struggling with a remote workforce (Forbes, 9 Jul 2021)
- Digital nomad visas A new definition of 'work from home?' (Harvey Law Group, 6 Jul 2021)

- Exploring how remote work could impact the way countries tax individuals (Tax Foundation, 6 Jul 2021)
- Europe: Flexibility and teleworking (Garrigues, June 2021)
- <u>Middle East Africa: Agile working and return to the workplace can your employees now work from anywhere?</u> (Clyde & Co, 22 Jun 2021)
- <u>Dreams of working from a beach risk turning into a tax nightmare</u> (Bloomberg Wealth, 15 Jun 2021)
- <u>Using artificial intelligence to track growing remote workforce and related litigation implications</u> (Lewis Brisbois, 11 Jun 2021)
- How can businesses protect their trade secrets in a hybrid working world? (CMS, 11 Jun 2021)
- HR copes with tax challenges of remote work (Accounting Today, 7 Jun 2021)
- EU: <u>Draft Council conclusions on telework</u> (Council of the European Union, 3 Jun 2021)
- The future of work: Renewal strategies for a transformed workforce (Baker McKenzie, May 2021)
- Asia: How remote working results in a rise in legal risks (HRD, 13 May 2021)
- 'Milestone' remote working agreement signed with global union federation (Mercer, 12 May 2021)
- Many countries introducing new regulations on teleworking (Willis Towers Watson, 11 May 2021)
- Flexible working policies: A firm-by-firm guide (Law.com, 8 Apr 2021)
- Informal and atypical work patterns what's happening now? (lus Laboris, 1 Apr 2021)
- It's 10 p.m. Do you know where your employees are? (Seyfarth Shaw, 30 Mar 2021)
- Inaugural report of Littler's global workplace transformation initiative (Littler, 30 Mar 2021)
- Remote work visas are transforming the future of work and travel (Forbes, 20 Mar 2021)
- Global guide to remote working (DLA Piper, 15 Mar 2021)
- Remote workers in Asia versus Latin America (Littler, 11 Mar 2021)
- Remote work needs to be regulated 'quickly,' EU presidency says (Euractiv, 10 Mar 2021)
- What to do about 'global COVID nomads' and other wandering workers who telecommute from abroad for personal reasons (Littler, 8 Feb 2021)

- Remote work: COVID-19 prompts new legislation in Latin America (Garrigues, 1 Feb 2021)
- Homeworkers need to be better protected, says the ILO (ILO, 13 Jan 2021)
- EMEA: <u>Post-COVID-19 cross-border remote working: Managing tax risks</u> (Baker McKenzie, 15 Dec 2020)
- Pandemic work-from-home arrangements have tax and employment law consequences (Pillsbury Law, 30 Nov 2020)
- Remote working abroad: 10 tips for global employers (Crowell Moring, 30 Nov 2020)
- Employees working remotely abroad? Steps to take now (DLA Piper, 10 Nov 2020)
- <u>Teleworking in Europe: European guide to support employers</u> (Andersen Global, 23 Oct 2020)
- Remote working Latin America guide (Baker McKenzie, 19 Oct 2020)
- How working 'anytime, anywhere' complicates payroll and tax issues (Ernst Young, 1 Oct 2020)
- Recording of working time, home-working and the burden of proof a lethal mix? (Bird & Bird, September 2020)
- International remote working: What employers need to know before saying 'yes' (Fisher Phillips, 17 Aug 2020)
- Zoom with caution: Potential privacy concerns associated with videoconferencing platforms (Gordon & Rees, 1 Apr 2020)
- Keep trade secret protections top of mind while you deploy remote working (Baker McKenzie, 23 Mar 2020)

Argentina

- Argentina clarifies remote working rights post COVID-19 pandemic (Mercer, 2 Feb 2021)
- Government resolution on working from home (Spanish) (Government, 14 Aug 2020)

Australia

- NSW workers compensation entitlements when working from home (Hall Payne, 8 Nov 2021)
- Working from home: Updated public health orders (People + Culture Strategies, 22 Oct 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, 17 Mar 2021)
- A guide to keeping up mental well-being while working from home (MDC legal, 2 Feb 2021)
- Refusal to provide an employee with desk to work from home did not amount to constructive dismissal (Baker McKenzie, 4 Dec 2020)
- Working from home Legal considerations for making the transition permanent (Piper Alderman, 25 Nov 2020)
- Remote work, hot-desking and telecommuting; the death knell for bricks and mortar workplaces? (Travis Schultz & Partners, 6 Sep 2020)

Austria

- Austria enacts remote working measures (Mercer, 19 May 2021)
- Home office regulations (German) (Home Office Gesetz, 1 Apr 2021)

Belgium

- <u>Belgium and Luxembourg agree to relax rule on teleworking for cross-border workers</u> (French) (Luxembourg government, 31 Aug 2021)
- Working from home, can it be done from a second home as well? (DLA Piper, 4 May 2021)
- The future is now: The new world of work in Belgium (CMS, 16 Feb 2021)
- <u>Teleworking in Belgium: The legal framework and key considerations</u> (Osborne Clarke, 19 Nov 2020)
- 'Homework' vs. 'telework' in Belgium: Why it makes a big difference for reimbursement of employees' costs (Ius Laboris, 12 Nov 2020)
- Belgian 'work from home' legislative patchwork now more complex following Supreme Court decision (Crowell Moring, 30 Oct 2020)

Brazil

Remote working during the pandemic in Brazil: What rules apply (lus Laboris, 11 Dec 2020)

Bulgaria

• The future is now: The new world of work in Bulgaria (CMS, 10 May 2021)

 Remote working in Bulgaria: A reminder of the main obligations of employers (Kinstellar, October 2020)

Canada

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

- There's no place like home: Remote work in the post-pandemic era (CCPartners, 28 Oct 2020)
- <u>Tax implications for employers whose employees work remotely from a different province</u> (McCarthy Tétrault, 3 Sep 2020)

Colombia

- Colombia: New remote work law issued (L&E Global, 29 Sep 2021)
- Remote working law Law 2088 (Spanish) (Government, 12 May 2021)

Costa Rica

Costa Rica jumps into the global competition for remote workers (NPR, 28 Dec 2021)

Croatia

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

Czech Republic

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

El Salvador

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

Finland

- Remote work from abroad questions for employers to consider (Bird & Bird, September 2021)
- <u>Guidelines for remote work</u> (Finnish Institute of Occupational Health, 29 Apr 2020)

France

- Working remotely abroad: What are the new challenges for employers and employees (CMS, 21 Jul 2021)
- <u>Legal implications of remote work arrangements: Perspectives from the US, UK and France</u> (Hogan Lovells, 28 Jun 2021)
- Telework in France: Before and after the COVID-19 pandemic (Vivien & Associates, 14 Apr 2021)

- An employee cannot unilaterally choose to telework: A new ruling from France (lus Laboris, 23 Mar 2021)
- Remote work: What is new in 2021? (K&L Gates, 19 Jan 2021)

Germany

- Home office and remote work news (podcast) (German) (K&L Gates, 1 Oct 2021)
- Mobile working in Germany New draft bill currently under discussion (JD Supra, 21 Jan 2021)
- Data protection and data security in the home office (SKW Schwarz, 3 Apr 2020)

Greece

- <u>Digital nomad visa provisions introduced in immigration</u> law (KPMG, 17 Sep 2021)
- Labor law offers flex work, family leave and remote working (Mercer, 23 Jul 2021)
- Measures in pipeline to make workplace more flexible (Ekathimerini.com, 31 Aug 2020)

Guernsey

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

Hong Kong

- Remote working from overseas: Key legal implications employers should know (Gall, 16 Mar 2021)
- Employee requests to work overseas temporarily (Baker McKenzie, 28 Jan 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, 18 Jan 2021)
- Hong Kong Privacy Commissioner issues guidance notices on work-from-home arrangements (Mayer Brown, 2 Dec 2020)
- Bespoke WFH policies to minimise risks for employers (Deacons, 14 Sep 2020)
- What a Hong Kong employer should consider before agreeing to an employee working remotely from overseas (Mayer Brown, 11 Sep 2020)

India

Tips to conduct an effective remote investigation (Induslaw, October 2021)

Work from home: Understanding the gaps in India's regulatory framework (The Times of India, 18 Mar 2021)

Ireland

- Guidance for working remotely (Department of Enterprise, Trade and Employment)
- Guidance on working from home for employers and employees (Health and Safety Authority)
- Lone workers (Health and Safety Authority)
- Remote working What's happening next? (Philip Lee, 15 Sep 2021)
- Remote working in Ireland What's changing (Littler, 30 Jul 2021)
- Remote working checklist for employers published (Arthur Cox, 27 Jul 2021)
- <u>€8.8m state funding to boost remote working hubs' capacity</u> (Irish Times, 22 Jul 2021)
- Working from home abroad: Considerations for Irish employers (lus Laboris, 30 Jun 2021)
- Remote working sparks employment law worries (Law Society Gazette, 24 May 2021)
- Hybrid working and the 'death of the office': The future of the post-pandemic workplace (A & L Goodbody, 20 May 2021)
- New code of practice on the right to disconnect (Ronan Daly Jermyn, 1 Apr 2021)
- Employer loses dismissal claim after refusing to allow remote working (Mason Hayes & Curran, 30 Mar 2021)
- Expert says remote work could trigger return to piecework pay (RTE, 26 Mar 2021)
- Cross-border workers call for home-working tax law (BBC, 14 Mar 2021)
- Key issues emerging from COVID-19 and remote working for HR practitioners (McCann Fitzgerald, 9 Mar 2021)
- Ireland update: Strategy on remote working strives to keep up (Walkers, February 2021)
- Employee monitoring and remote working (McCann Fitzgerald, 25 Feb 2021)
- Ireland launches remote work strategy, with right to disconnect (Mercer, 3 Feb 2021)
- Making remote work the Government's National Remote Work Strategy (Lewis Silken, 19 Jan 2021)

- <u>National Remote Work Strategy</u> (DLA Piper, 18 Jan 2021)
- Revenue eBrief No. 193/20: e-working and tax (Revenue, Irish tax and Customs, 22 Oct 2020)
- Working from home Tax and employment law implications (Mason Hayes & Curran, 2 Sep 2020)

Italy

- Mobility manager: Guidelines for drafting and implementing home-work commute plans approved (De Luca & Partners, 1 Sep 2021)
- Everything from COVID-19 vaccination to remote working (podcast) (IUS Laboris, 16 Feb 2021)

Japan

Revised telework guidelines (Anderson Mori & Tomotsune, June 2021)

Luxembourg

- Belgium and Luxembourg agree to relax rule on teleworking for cross-border workers (French) (Luxembourg government, 31 Aug 2021)
- Will there be a new right to disconnect in Luxembourg? (lus Laboris, 18 May 2021)
- CSSF circular on governance and security requirements (CMS, 13 Apr 2021)
- Luxembourg sets out new legal regime for teleworking (Mercer, 22 Feb 2021)

Mexico

- Mexican government on verge of imposing new teleworking obligations on employers (Baker McKenzie, 31 Jan 2021)
- Mexico enacts remote working requirements (Mercer, 26 Jan 2021)

Monaco

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

Netherlands

 Workers should have legal right not to answer work calls after hours: PvdA (NL Times, 20 May 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, 2 Sep 2020)

Norway

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

Peru

Regulation of the right to digital disconnection (Baker McKenzie, 15 Apr 2021)

Poland

- <u>Tax treatment when a Polish employee works remotely from a country other than Poland</u> (Lexology, 6 Oct 2021)
- New remote working regulations (DLA Piper, 8 Sep 2021)

Portugal

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

Romania

- <u>Digital nomad visa could soon be adopted</u> (KPMG, 4 Jun 2021)
- Romania expected to pass laws regulating remote work (CMS, 21 Apr 2021)

Russia

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

Singapore

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

Slovakia

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

South Africa

• <u>It's 'virtually' an office — remote working and employment law considerations</u> (ENSight, 21 Sep 2021)

South Korea

• COVID-19 & beyond: Employment ministry issues comprehensive employers' guide on working from home (Shin & Kim, 22 Sep 2020)

Spain

- <u>Teleworking can help to reduce absenteeism</u> (Garrigues, 7 Oct 2021)
- Companies limit teleworking to less than 30% to avoid associated expenses (Spanish) (Littler, 9 Sep 2021)
- All that glitters in telework is not gold: For 60% of employees, the lack of relationships with colleagues affect their productivity (Spanish) (Littler, 8 Sep 2021)
- New law on remote working (DLA Piper, 22 Jul 2021)
- New law 10/2021, on remote working, increases fines and includes equality measures (Garrigues, 12 Jul 2021)
- Telework crosses the Spanish border: How to hire workers that live in other countries? (Garrigues, 22 Apr 2021)
- <u>El teletrabajo traspasa fronteras: ¿cómo contratar a trabajadores que viven en otros países?</u> (Spanish) (Garrigues, 22 Apr 2021)

- Remote working measures enacted (Mercer, 16 Feb 2021)
- <u>Teleworking: The importance of a good agreement</u> (Garrigues, 30 Oct 2020)
- Royal legislative Decree 28 of 22 September 2020 on remote working (DLA Piper, September 2020)
- New regulation on remote working and its inevitable impact on companies (Baker McKenzie, 25 Sep 2020
- Spain's new decree on remote working (Squire Patton Boggs, 24 Sep 2020)

Switzerland

- Switzerland settles mutual agreements for remote working (International Tax Review, 11 Feb 2021)
- The future is now: The new world of work in Switzerland (CMS, 16 Dec 2020)
- Companies must pay share of rent for employees working from home (SwissInfo.ch, 24 May 2020)

Taiwan

- Government issues first guidelines on work from home (Baker McKenzie, 6 Aug 2021)
- Taiwan: Work from home guidelines (Herbert Smith Freehills, 30 Aug 2021)

Turkey

- The declaration of the remote workdays (Cott Group, 7 Jun 2021)
- Turkey introduces remote working scheme (CMS, 7 May 2021)
- Turkey clarifies requirements for remote working (Mercer, 15 Mar 2021)
- Remote working regulation entered into force (Esin Attorney Partnership, 11 Mar 2021)

Ukraine

- Ukraine allows remote working, home-based and flexible work (Mercer, 9 Mar 2021)
- New law on remote work entered into force in Ukraine (Asters, 2 Mar 2021)
- Telecommuting adjustments to Ukrainian labour legislation (Kinstellar, December 2020)

United Arab Emirates

• <u>UAE announces new remote working residency visa, multiple-entry tourist visas</u> (Gulf Business, 21 Mar 2021)

United Kingdom

- <u>Hybrid working</u> (Advisory Conciliation and Arbitration Service)
- Flexible working taskforce offers hybrid working advice (Personnel Today, 3 Dec 2021)
- Hybrid working (Chartered Institute of Personnel and Development, 30 Nov 2021)
- Flexible working: Remote and hybrid work (Government, 30 Nov 2021)
- Managing working from home (Advisory Conciliation and Arbitration Service, 29 Oct 2021)
- Remote and hybrid working: The FCA's expectations (Dechert LLIP, 14 Oct 2021)
- <u>Vacancies for remote roles fall from peak as companies return to the office, figures show (People Management, 5 Oct 2021)</u>
- Hybrid working arrangements in the UK: What you need to know (lus Laboris, 24 Sep 2021)
- Government launches consultation on extension of right to request flexible working (DLA Piper, 23 Sep 2021)
- <u>Two-thirds of employers do not trust their staff to work remotely, survey finds</u> (People Management, 25 Aug 2021)
- The childcare disparity: Fact or fiction? (Fox Williams, 28 Jul 2021)
- Future of work podcast the hybrid working series: 'Tax and incentives' (Osborne Clarke, 13 Jul 2021)
- <u>Legal implications of remote work arrangements: Perspectives from the US, UK and France</u> (Hogan Lovells, 28 Jun 2021)
- <u>UK should seize pandemic 'opportunity' to work more flexibly, says review chief</u> (Politico, 21 Jun 2021)
- The future of flexible work (TUC, 18 Jun 2021)
- Pressure intensifies to introduce right to disconnect policy (HR Review, 4 Jun 2021)

- Shift to working from home risks opening 'new class divide,' TUC warns (Independent, 14 May 2021)
- Employee liability claims and working from home (Willis Towers Watson, 13 May 2021)
- Dear Littler: What are the wage and hour issues with our wandering workers? (Littler, 29 Apr 2021)
- New rights on flexible working (HR News, 13 Apr 2021)
- The workplace of the future: Ensuring compliance is not a remote concept in the new normal of remote working (White & Case, 23 Mar 2021)
- <u>Psychosocial risks & potential employer liability due to remote working in a COVID-19 pandemic</u> (Appleshaw Goddard, 17 Mar 2021)
- <u>Diversity Project's SMART Working workstream: Flexible working most be seen as 'reason neutral'</u> (Investment Week, 11 Mar 2021)
- Rural offices 'could boost hybrid working' (Relocate Global, 11 Mar 2021)
- Flexible working and the changing nature of work perks (lus Laboris, 10 Mar 2021)
- Homeworking L.O.S.E.R.S (Shoosmiths, 8 Mar 2021)
- Flexible working and employee mental health (Shoosmiths, February 2021)
- <u>COVID-19 and work from home</u> <u>Can you monitor your employees under GDPR?</u> (Fox Williams, 28 Jan 2021)
- Workplace support for victims of domestic abuse: Department for Business, Energy & Industrial Strategy Report (Dentons, 22 Jan 2021)
- Flexible working: Can we go back on arrangements in future? (Personnel Today, 8 Jan 2021)
- Beware out of sight out of mind on homeworking employees (Shoosmiths, 4 Dec 2020)
- <u>Post-lockdown flexible working handling requests sooner or later</u> (Squire Patton Boggs, 13 Oct 2020)
- Remote working from overseas: Sounds idyllic but beware of legal pitfalls (Stevens & Bolton, 23 Sep 2020)
- Can I 'work from home' in another country? Views from the UK and beyond (lus Laboris, 25 Aug 2020)
- COVID-19: Expenses of working from home the tax rules (Squire Patton Boggs, 6 Jul 2020)

United States

- How to effectively and compassionately handle dismissals and layoffs in a remote workplace (Levenfield Pearlstein, 8 Dec 2021)
- Down the rabbit hole: Should companies let employees work from other states (Fredrikson, 11 Nov 2021)
- Remote workers will not have to report proof of vaccination under OSHA's new mandate (Fortune, 4 Nov 2021)
- <u>Permanent work-from-home rule proposed by US National Futures Association</u> (Mayer Brown, 2 Sep 2021)
- The legal challenges of having a hybrid workplace (Brink, 28 Jul 2021)
- Companies want remote workers in all states but 1 (The Atlantic, 28 Jul 2021)
- Workers' compensation insights for remote work (GC Capital Ideas, 27 Jul 2021)
- Some remote workers say they're being unfairly taxed and they're suing to stop it (Market Watch, 4 Jul 2021)
- <u>Legal implications of remote work arrangements: Perspectives from the US, UK and France</u> (Hogan Lovells, 28 Jun 2021)
- Louisiana: Mobile workforce Act No. 883 (Legislature)
- Pennsylvania: Telework guidance (Department of Revenue)
- Vermont: <u>Relocated and remote workers: Guidance for employers and employees</u> (Department of Taxes)
- Permanent work from home could be reasonable accommodation (Holland & Hart, 23 Jun 2021)
- The legal challenges of having a hybrid workplace (BRINK, 27 May 2021)
- <u>Biden could make flexible or remote working the norm for more federal employees post-pandemic,</u> according to a report (Insider, 24 May 2021)
- Remote workers: Tax & employment law challenges (Potomac Law Group, 19 May 2021)
- <u>Multistate compliance for employers with out-of-state remote employees</u> (Ogletree Deakins, 23 Apr 2021)
- Employees don't get to telework just because they want to (Shawe Rosenthal, 31 Mar 2021)

- Managing a remote workforce one year later: Legal lessons learned for companies (Venable, 30 Mar 2021)
- Remote work checklist for employers (McDermott Will & Emery, 25 Feb 2021)
- <u>Checklist of employer considerations for remote work policies</u> (Davis Wright Tremaine, 2 Feb 2021)
- Expense reimbursements in the era of remote working (Seyfarth Shaw, 21 Jan 2021)
- Department of Labor (DOL) publishes FLSA opinion letter related to partial telework and compensation for travel time (DOL, 31 Dec 2020)
- <u>Virtual posters New DOL guidance on federally mandated notices in a virtual workplace</u> (Ford Harrison, 30 Dec 2020)
- Department of Labor issues guidance supporting workplace flexibilities through virtual communication (DOL, 29 Dec 2020)
- Work from anywhere? Telecommuting and tax obligations for employers: Practical considerations and tips for human resources and management (National Law Review, 18 Dec 2020)
- With remote workers in different states, what about jurisdiction? (Bradley, 27 Oct 2020)
- State tax implications of remote working arrangements (K&L Gates, 2 Oct 2020)
- Pandemic telework does not create presumptive right to telework post-pandemic according to <u>EEOC</u> (Seyfarth Shaw, 15 Sep 2020)
- Reimbursing business expenses for a remote workforce (Vinson & Elkins, 9 Sep 2020)
- Trust, but verify: Department of Labor issues new guidance for tracking teleworkers' time (Sheppard Mullin, 1 Sep 2020)
- <u>Top tip: Timekeeping and telework Guidance from the US Department of Labor</u> (Shawe Rosenthal LLP, 30 Aug 2020)

Strategies, trends and viewpoints

- Workforce for the future (Marsh McLennan)
- The new shape of work is flexibility for all (Mercer)
- Preparing for a more flexible future: Five topics to discuss with your employees (Mercer)
- <u>2021 US flexible working policies and practices survey international edition</u> (Mercer)
- Remote work (Society for Human Resources Management) (some content may require a subscription)
- Methods for building a remote work organizational culture (Forbes, 10 Jan 2022)
- Working from home has entrenched inequality how can we use it to improve lives instead? (The Guardian, 9 Jan 2022)
- Have remote employees lost touch with customers' needs? (Harvard Business Review, 3 Jan 2022)
- Hybrid work: how new tech aims to shake up old practices (Financial Times (ft.com), 30 Dec 2021) (subscription required)
- Employees call for new leadership styles for hybrid working (Consultancy, 20 Dec 2021)
- If you thought hybrid working was hard, wait until 2022 (subscription required) (Financial Times, 19 Dec 2021)
- Businesses aren't ready for how remote work is changing compensation (HR Dive, 17 Dec 2021)
- COVID-19 and burnout are straining the mental health of employed parents (McKinsey, 17 Dec 2021)
- How well are we coping with hybrid working? (BRINK, 13 Dec 2021)
- Research: Behaviors that are more critical for leaders of remote employees (Forbes, 10 Dec 2021)
- Remote working: Are the positives of global mobility unravelling? (Relocate, 9 Dec 2021)

- UK: <u>BDO boss doubles down on flexible working: "Individuals are better placed to make that choice"</u> (Financial News, 2 Dec 2021)
- Remote work should be (mostly) asynchronous (Harvard Business Review, 1 Dec 2021)
- Are remote workers really plugged into company culture? (Financial Times, 1 Dec 2021)
- A CEO's perspective on managing and upskilling a remote workforce (FE News, 30 Nov 2021)
- The challenges of international remote working (BRINK, 23 Nov 2021)
- US: <u>'Out of Office' considers 'why' companies want to bring back remote employees</u> (NPR, 22 Nov 2021)
- Europe: Return-to-office plans largely on course, but concerns over hybrid (HR Director, 21 Nov 2021)
- UK: <u>54% of young staff would quit over no hybrid working</u> (Employee Benefits, 18 Nov 2021)
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Company initiatives

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- US: <u>GM's new remote work plan for employees is ambiguous, yet surprisingly simple: 'Work appropriately'</u> (CNBC, 20 Apr 2021)
- US: The pros and cons of working remotely (Fortune, 17 Apr 2021)
- Bank of Ireland switches to hybrid working to avoid 'time and money-sapping commutes' (BusinessLive, 16 Apr 2021)
- Bank of Ireland UK launches four working hubs in pivot to flexible working (City A.M., 15 Apr 2021)
- UK: <u>JP Morgan plans to have about 25,000 of its employees work from home</u> (Forbes, 13 Apr 2021)
- UK: PwC's flexible working strategy 'a step in the right direction' (Consultancy.uk, 9 Apr 2021)
- Revolut is letting employees work 60 days from 'anywhere' (AltFi, 9 Apr 2021)
- UK: <u>Thousands of HSBC and JP Morgan staff to work at home regularly</u> (The Guardian, 7 Apr 2021)
- <u>Civil servants to be offered flexible working in 'drop-in offices' across UK, report says</u> (Independent, 6 Apr 2021)
- PwC reveals flexible working 'deal' for employees (Employee Benefits, 1 Apr 2021)
- US: Google rejigs remote working as it reopens offices (BBC, 1 Apr 2021)
- US: <u>IBM's CEO predicts a hybrid remote-work model for 80% of employees post-pandemic</u> (Business Insider, 1 Apr 2021)
- Canada: <u>Uber's flexible work program: Innovative idea or deceptive design</u>? (CC Partners, 31 Mar 2021)
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- UK: Nationwide tells 13,000 staff to 'work anywhere' (BBC, 25 Mar 2021)
- Bank lobby group UK finance makes flexible working permanent (Bloomberg, 22 Mar 2021)

- <u>Iconic American automaker Ford Motor says employees can work from home 'indefinitely' with its</u> newly redesigned hybrid in-office and remote model (Forbes, 21 Mar 2021)
- Numbers commuting to work goes up despite hybrid working plans (Personnel Today, 19 Mar 2021)
- Turkish conglomerate Sabanci holding makes remote work permanent (Daily Sabah, 18 Mar 2021)
- British Airways to continue work-from-home plan after COVID (BBC, 18 Mar 2021)
- Capita to close more offices as working from home options increase (The Guardian, 17 Mar 2021)
- Goldman Sachs CEO says remote work is 'not a new normal' (Millionacres, 14 Mar 2021)
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- Goldman Sachs CEO refutes working from home is 'new normal' (HRreview, 26 Feb 2021)
- 23 companies switching to long-term remote work (Flexjobs, 19 Feb 2021)
- <u>Don't confuse flexible working with remote working</u> (Personnel Today, 16 Feb 2021)
- Société Générale adopts work-from home policy (Computer Weekly, 10 Feb 2021)
- Revolut moves to permanent flexible working (Employee Benefits, 5 Feb 2021)
- Standard Chartered signs deal to allow staff to work away from central offices in big step towards permanent flexible working at a major financial firm (This is Money, 14 Jan 2021)
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- How Okta's technology teams led the rapid shift to an entirely remote workforce (webinar) (BrightTalk, 15 Dec 2020)
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