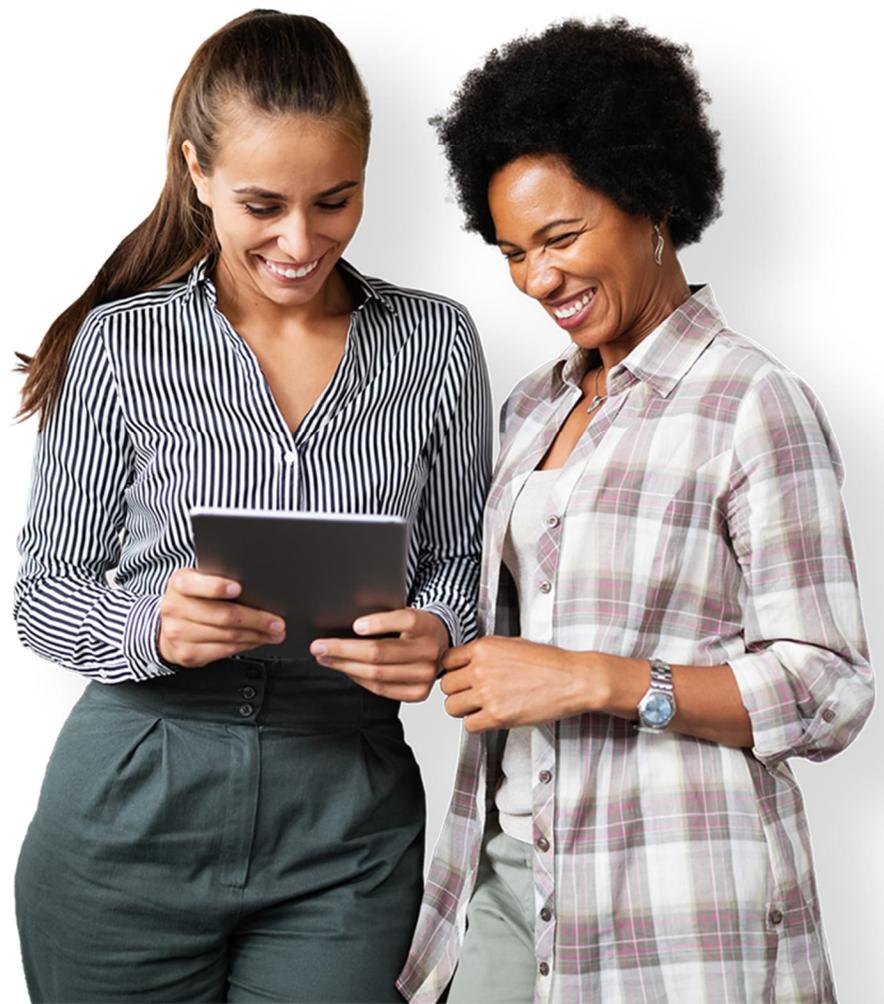


Law & Policy Group

# Roundup: Employer resources on remote-working rights/trends

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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 \(CMS.law\)](#)
- [New remote working legislation around the world \(Lockton, 15 March 2023\)](#)
- [Risks grown in 'home working' from abroad \(Relocate Magazine, 6 March 2023\)](#)
- [Remote working around the world \(Charles Russell Speechlys, 28 February 2023\)](#)
- [Remote work via digital nomad visas in Latin America and Spain: Key employer considerations \(Seyfarth Shaw, 28 December 2022\)](#)
- [EU — remote working and corporate taxation \(KPMG, 3 November 2022\)](#)
- [Rise in EU population working from home \(Eurostat, 8 November 2022\)](#)
- [EMEA: Cross-border remote working: Lessons learnt, real life case studies \(Baker McKenzie, 3 November 2022\)](#)
- [Updates in cross-border remote working \(France, South Africa, Spain, and UK\) \(Baker McKenzie, 2 November 2022\)](#)
- [Digital nomad and remote work visa options \(KPMG, 31 October 2022\)](#)
- [Remote working 2022: global trends \(McDermott Will & Emery, 27 October 2022\)](#)
- [Cross-border telecommuting and employee benefits: What employers need to know \(Lockton Global Benefits, 29 September 2022\)](#)
- [The future of hybrid working: Full steam ahead or a screeching U-turn? \(Seyfarth, 5 July 2022\)](#)
- [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 \(Lockton Global Benefits, 5 May 2022\)](#)
- [Navigating remote work and vaccine mandates in Latin America: A road map for the region \(Morgan Lewis, 4 February 2022\)](#)
- [Healthy and safe telework: Technical brief \(World Health Organization, 2 February 2022\)](#)
- [Avoiding discrimination claims in the changing global workplace \(Seyfarth, 1 December 2021\)](#)

- [Remote work rules in the Americas](#) (podcast covering Canada, Mexico and Latin American countries) (Ogletree Deakins, 26 October 2021)
- [The toughest WFH challenges are around culture, collaboration and innovation: ETIC members](#) (The Economic Times, 11 October 2021)
- [Remote/controlled = The new trust equation: The future of work report 2021](#) (Herbert Smith Freehills, 22 September 2021)
- [Global race to attract high earners threatens governments' tax revenues](#) (subscription required) (Financial Times, 3 August 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)
- [Tax administration: Toward sustainable remote working in a post COVID-19 environment](#) (Organisation for Economic Co-operation and Development (OECD), 19 July 2021)
- [Advice for companies struggling with a remote workforce](#) (Forbes, 9 July 2021)
- [Digital nomad visas — a new definition of 'work from home?'](#) (Harvey Law Group, 6 July 2021)
- [Exploring how remote work could impact the way countries tax individuals](#) (Tax Foundation, 6 July 2021)
- [European Employment Law Update: Flexibility and teleworking](#) (Garrigues, June 2021)
- [Middle East and Africa: Agile working and return to the workplace — can your employees now work from anywhere?](#) (Clyde & Co, 22 June 2021)
- [Dreams of working from a beach risk turning into a tax nightmare](#) (Bloomberg Wealth, 15 June 2021)
- [Using artificial intelligence to track growing remote workforce and related litigation implications](#) (Lewis Brisbois, 11 June 2021)
- [How can businesses protect their trade secrets in a hybrid working world?](#) (CMS, 11 June 2021)
- [HR copes with tax challenges of remote work](#) (Accounting Today, 7 June 2021)
- EU: [Draft council conclusions on telework](#) (Council of the European Union, 3 June 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](#) (Human Resource Director, 13 May 2021)

- [‘Milestone’ remote working agreement signed with global union federation](#) (Mercer, 12 May 2021)
- [Flexible working policies: A firm-by-firm guide](#) (Law.com, 8 April 2021)
- [Informal and atypical work patterns — what’s happening now?](#) (Ius Laboris, 1 April 2021)
- [Inaugural report of Littler’s global workplace transformation initiative](#) (Littler, 30 March 2021)
- [Remote work visas are transforming the future of work and travel](#) (Forbes, 20 March 2021)
- [Global guide to remote working](#) (DLA Piper, 15 March 2021)
- [Remote workers in Asia versus Latin America](#) (Littler, 11 March 2021)
- [Remote work: COVID-19 prompts new legislation in Latin America](#) (Garrigues, 1 February 2021)
- [Homeworkers need to be better protected, says the ILO](#) (International Labour Organization (ILO), 13 January 2021)
- [EMEA: Post-COVID-19 cross-border remote working: Managing tax risks](#) (Baker McKenzie, 15 December 2020)
- [Pandemic work-from-home arrangements have tax and employment law consequences](#) (Pillsbury Law, 30 November 2020)
- [Employees working remotely abroad? Steps to take now](#) (DLA Piper, 10 November 2020)
- [Teleworking in Europe: European guide to support employers](#) (Andersen Global, 23 October 2020)
- [Remote working Latin America guide](#) (Baker McKenzie, 19 October 2020)
- [How working ‘anytime, anywhere’ complicates payroll and tax issues](#) (Ernst Young, 1 October 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 August 2020)
- [Zoom with caution: Potential privacy concerns associated with videoconferencing platforms](#) (Gordon & Rees, 1 April 2020)
- [Keep trade secret protections top of mind while you deploy remote working](#) (Baker McKenzie, 23 March 2020)

## Angola

- [New remote working legislation around the world](#) (Lockton, 3 March 2022)

## Argentina

- [New telework register](#) (L&E Global, 27 October 2022)
- [Digital nomad visa announced](#) (KPMG, 12 May 2022)
- [Argentina clarifies remote working rights post COVID-19 pandemic](#) (Mercer, 2 February 2021)

## Australia

- [Juggling it all — home schooling options for employers and employees](#) (Mellor Olsson, 1 February 2022)
- [NSW workers compensation entitlements when working from home](#) (Hall Payne, 8 November 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 March 2021)
- [A guide to keeping up mental well-being while working from home](#) (MDC legal, 2 February 2021)
- [Refusal to provide an employee with desk to work from home did not amount to constructive dismissal](#) (Baker McKenzie, 4 December 2020)
- [Working from home — Legal considerations for making the transition permanent](#) (Piper Alderman, 25 November 2020)
- [Remote work, hot-desking and telecommuting; the death knell for bricks and mortar workplaces?](#) (Travis Schultz & Partners, 6 September 2020)

## Austria

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

## Belgium

- [Telework templates for the post-pandemic era](#) (Baker McKenzie, 13 September 2022)
- [Updates regarding the telework cost compensation](#) (L&E Global, 28 June 2022)

- [Belgium and Luxembourg agree to relax rule on teleworking for cross-border workers](#) (French) (Luxembourg government, 31 August 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](#) (CMSlegal.com, 16 February 2021)
- [Teleworking in Belgium: The legal framework and key considerations](#) (Osborne Clarke, 19 November 2020)

## Brazil

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

## Bulgaria

- [The future is now: The new world of work in Bulgaria](#) (CMS Law-Now, 10 May 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)
- [Ontario announces changes to mass termination rules for remote employees](#) (Blakes, 17 March 2023)
- [Employees injured while working from home could be entitled to workers' compensation](#) (Devry Smith Frank, 4 May 2022)
- [Teleworking: Can a fall outside the home be considered a workplace accident?](#) (Fasken, 24 February 2022)
- [Arbitrator finds no obligation to reimburse expenses in transition to remote work](#) (BLG, 29 October 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 October 2021)
- [Remote working from outside of the jurisdiction: The pandemic and beyond](#) (Baker McKenzie, 21 September 2021)

- [Hiring remote workers in other provinces? Legal considerations for employers](#) (Filion Wakely Thorup Angeletti, 29 June 2021)
- [The risk of long-term remote work arrangements](#) (Rudner Law, 8 June 2021)
- [Thinking about a permanent move to working at home? What employers need to know](#) (Cassels, 1 June 2021)
- [Unexpected tax implications of remote working abroad](#) (Dentons, 18 May 2021)
- [Tax issues with employees working remotely in Canada](#) (TaxEd International, 29 April 2021)
- [Does the Ontario Employment Standards Act, 2000 apply? The implications of employees relocating to work remotely in another jurisdiction](#) (Ogletree Deakins, 22 April 2021)
- [Howard Levitt: Can an employer track your location while you are working remotely?](#) (Financial Post, 20 April 2021)
- [Can companies permit some employees to work remotely but not others? Your WFH questions answered](#) (Financial Post, 6 April 2021)
- [Global remote working — What employers need to know](#) (McMillan, 29 March 2021)
- [Remote from other jurisdictions: What employers need to know](#) (MLT Aikens, 17 March 2021)
- [‘Smile, you’re on camera’: Toward an increased use of employee monitoring tools for teleworking?](#) (Robinson Sheppard Shapiro, 15 March 2021)
- [Why being allowed to work from home doesn’t mean staff can work from anywhere](#) (Financial Post, 19 January 2021)
- [There’s no place like home: Remote work in the post-pandemic era](#) (CCPartners, 28 October 2020)
- [Tax implications for employers whose employees work remotely from a different province](#) (McCarthy Tétrault, 3 September 2020)

## China

- [Digital nomads swap big city offices for remote work in backpacker havens](#) (Bloomberg, 23 September 2022)

## Colombia

- [Reshaping the implementation and regulation of teleworking modality](#) (L&E Global, 19 August 2022)
- [Digital nomad visa introduced, processing time increased](#) (KPMG, 3 August 2022)

- [La Corte Constitucional de Colombia respalda la Ley de trabajo en casa y el Ministerio de Trabajo prepara modificaciones a la regulación del teletrabajo](#) (Spanish) (Garrigues, 22 June 2022)
- [New remote working legislation around the world](#) (Lockton Global Benefits, 1 June 2022)
- [Colombia: New remote work law issued](#) (L&E Global, 29 September 2021)
- [2021 Law No.2088, Remote working law](#) (Spanish) (Government, 12 May 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, 28 December 2021)

## Croatia

- [The future is now: The new world of work in Croatia](#) (CMS, 3 February 2021)

## Czech Republic

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

## Denmark

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

## 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 July 2020)

## Finland

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

## France

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

## Germany

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

## Greece

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

## Guernsey

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

## Hong Kong

- [Remote working from overseas: Key legal implications employers should know](#) (Gall, 16 March 2021)
- [Employee requests to work overseas temporarily](#) (Baker McKenzie, 28 January 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 January 2021)

- [Hong Kong Privacy Commissioner issues guidance notices on work-from-home arrangements](#) (Mayer Brown, 2 December 2020)
- [Bespoke WFH policies to minimise risks for employers](#) (Deacons, 14 September 2020)
- [What a Hong Kong employer should consider before agreeing to an employee working remotely from overseas](#) (Mayer Brown, 11 September 2020)

## India

- [Work from home allowed in Special Economic Zone Units](#) (Obhan & Associates, 27 July 2022)
- [Changing work from home rules — what employers in Special Economic Zones should know](#) (BTG Legal, 26 July 2022)
- [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 March 2021)

## Indonesia

- [Indonesia woos digital nomads with 5-year remote working visa, and promotes spiritual getaways, to bring in longer-staying visitors](#) (SCMP, 6 June 2022)

## 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: New law making swift progress](#) (A&L Goodbody, 20 December 2022)
- [How to do hybrid right — Key learnings for employers so far](#) (Matheson, 23 November 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, 9 November 2022)
- [Remote working overseas — legal considerations for flexible working arrangements](#) (Lewis Silkin, 28 July 2022)
- [Government announces free 'hot desks' for remote workers](#) (RTE, 8 Jun 2022)
- [Our rural future: Minister Humphreys announces series of new initiatives to support remote working](#) (Government, 8 June 2022)
- [Remote working brings record number of women into labour force](#) (Irish Times, 24 May 2022)

- [Business leaders split on remote working](#) (RTE, 12 Apr 2022)
- [Calls for major changes to proposed remote work laws](#) (Irish Examiner, 3 March 2022)
- [Remote working bill panned by employers and trade unions as 'fatally flawed'](#) (The Independent, 2 March 2022)
- [Ibec claims cost of new remote work bill will be 'prohibitive' for many employers](#) (Business Post, 28 February 2022)
- [Firms should hold 'right to review' remote-work setups](#) (Law Society Gazette, 23 February 2022)
- [Right to Request Remote Working Bill 2022: What does it mean for employers?](#) (William Fry, 7 February 2022)
- [Right to Request Remote Work Bill 2021](#) (Government, 25 January 2022)
- [Remote working: Bill will require employers to have written policy on working from home](#) (Irish Times, 24 January 2022)
- [Strong demand for remote working after restrictions are lifted](#) (Irish Examiner, 18 January 2022)
- [Remote working — What's happening next?](#) (Philip Lee, 15 September 2021)
- [Remote working in Ireland — What's changing](#) (Littler, 30 July 2021)
- [Remote working checklist for employers published](#) (Arthur Cox, 27 July 2021)
- [€8.8m state funding to boost remote working hubs' capacity](#) (Irish Times, 22 July 2021)
- [Working from home abroad: Considerations for Irish employers](#) (Ius Laboris, 30 June 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 April 2021)
- [Employer loses dismissal claim after refusing to allow remote working](#) (Mason Hayes & Curran, 30 March 2021)
- [Expert says remote work could trigger return to piecework pay](#) (RTE, 26 March 2021)
- [Cross-border workers call for home-working tax law](#) (BBC, 14 March 2021)
- [Key issues emerging from COVID-19 and remote working for HR practitioners](#) (McCann Fitzgerald, 9 March 2021)
- [Ireland update: Strategy on remote working strives to keep up](#) (Walkers, February 2021)

- [Employee monitoring and remote working](#) (McCann Fitzgerald, 25 February 2021)
- [Ireland launches remote work strategy, with right to disconnect](#) (Mercer, 3 February 2021)
- [Making remote work — the Government’s National Remote Work Strategy](#) (Lewis Silken, 19 January 2021)
- [National remote work strategy](#) (DLA Piper, 18 January 2021)
- [Revenue eBrief No. 193/20: e-working and tax](#) (Revenue, Irish tax and Customs, 22 October 2020)
- [Working from home — tax and employment law implications](#) (Mason Hayes & Curran, 2 September 2020)

## Israel

- [Do employees have a right to work remotely?](#) (Ius Laboris, 13 September 2022)

## Italy

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

## Japan

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

## Latvia

- [Digital nomad visa introduced, applications being accepted](#) (KPMG, October 2022)

## Luxembourg

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

## Mexico

- [Official Mexican Standard issues new provision that requires employers to mitigate health and safety risks for teleworkers](#) (Baker McKenzie, 6 August 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, 14 June 2022)
- [Mexican government on verge of imposing new teleworking obligations on employers](#) (Baker McKenzie, 31 January 2021)
- [Mexico enacts remote working requirements](#) (Mercer, 26 January 2021)

## Monaco

- [The future is now: The new world of work in Monaco](#) (CMS, 12 January 2021)

## Namibia

- [A look at the digital nomad visa — Namibian perspective](#) (ENSAfrica, 8 November 2022)
- [Remote work visa introduced](#) (Envoy, 17 October 2022)

## Netherlands

- [The bill 'work where you want' \(Wet werken waar je wilt\) pending with the Dutch Senate](#) (Van Doorne, 1 March 2023)
- [Update on 'work where you want' draft bill](#) (DLA Piper, 27 October 2022)
- [Dutch remote working legislation: Could the UK follow suit?](#) (People Management, 8 July 2022)

- [Work from home might become a legal right in the Netherlands](#) (Deseret News, 14 July 2022)
- [Netherlands poised to make work-from-home a legal right](#) (subscription required) (Wall Street Journal, 7 July 2022)
- [Remote working in the Netherlands: Challenges and limitations](#) (Ius Laboris, 11 February 2022)
- [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 September 2020)

## Norway

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

## Peru

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

## Philippines

- [Department of Labor and Employment issues guidelines on telecommuting and other flexible work arrangements](#) (Baker McKenzie, 26 September 2022)
- [Teleworking rules](#) (Government, 16 September 2022)

## Poland

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

## Portugal

- [Remote work visa plans announced](#) (Envoy, 23 September 2022)

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

## Romania

- [Six-month digital nomad visa introduced](#) (KPMG, 2 February 2022)
- [Digital nomad visa, minimum wage, vocational training and workplace bullying](#) (DLA Piper, 10 January 2022)
- [Digital nomad visa could soon be adopted](#) (KPMG, 4 June 2021)
- [Romania expected to pass laws regulating remote work](#) (CMS, 21 April 2021)

## Russia

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

## Serbia

- [How to implement flexible work arrangements in Serbia in the post-COVID-19 era](#) (Schoenherr, 16 September 2022)

## Singapore

- [More scrutiny by tax authority to concessions](#) (KPMG, 25 August 2021)
- [The future is now: The new world of work in Singapore](#) (webinar) (CMS, 9 March 2021)
- [Tripartite advisory on flexible work arrangements](#) (Ministry of Manpower, 7 November 2014)

## Slovakia

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

## South Africa

- [The remote working era — remote tax risks or beach office adventure](#) (Baker McKenzie, 15 September 2022)
- [It's 'virtually' an office — remote working and employment law considerations](#) (ENSight, 21 September 2021)

## South Korea

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## Section 4

# Company initiatives

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