

COVID-19

Homeworking – The Future?

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Introduction

- Today's session will focus on homeworking
- Discussion on:
 - Will permanent homeworking become the new normal?
 - The legal and practical issues including:
 - Contractual changes
 - Data protection issues
 - Health and safety issues
 - Efficiency and supervision
 - Diversity and inclusion
 - Tax implications
 - How to handle potentially difficult areas
- Questions

Current position – a quick recap

- Anyone that can work from home should continue to do so for the ‘foreseeable future’
- Unprecedented number of employees currently working from home
- Not currently anticipated that employees will return to old working arrangements
- Pandemic has shown that working from home is possible for many
- Will place of work ever be the same?

Contractual Changes

- What do your current contracts say re place of work?
- What changes to contracts have you made already?
- What contractual changes do you need to make if you want your homeworking arrangements to be made permanent?
- How much flexibility do you need?
- Who is leading the change – employer vs employee?

Data Protection Issues

- The ICO has issued guidance on homeworking and how employees can work from home securely: [Working Securely From Home](#)
- Tips for secure homeworking:
 - Encourage employees to follow your organisation's policies, procedures and guidance
 - Allow employees to only use approved technology for handling personal data
 - Emphasise the importance of having confidential conversations away from other family members or use a protective screen
 - Take care with print outs –consider requiring all print outs to be brought into the office once it has re-opened to be securely disposed of

Data Protection Issues

- Tips for secure homeworking (continued):
 - Avoid mixing company data with the employee's personal data
 - Lock company equipment and print-outs away, if possible
 - Encourage staff to be extra vigilant about opening weblinks and attachments in emails or other messages
 - Encourage employees to use strong passwords and ensure different passwords are used for different services
 - Communicate securely – consider password-protecting confidential documents
 - Keep software used by employees up to date

Health & Safety Issues

- Where do employers' health & safety obligations arise from?
 - Health & Safety at Work Act 1974

Every employer has a duty so far as is reasonably practicable, to protect the health, safety and welfare at work of all their employees

Note: this includes the systems of work used by employees
 - Management of Health & Safety at Work Regulations 1999

Employers have a duty to conduct risk assessments to identify risks to the health & safety of employees whilst they are at work, a duty to review such risk assessments and a duty to implement measures to minimise those risks

Health & Safety Issues

- Risk Assessments
 - Employees can conduct risk assessments on their own home workstations but it is good practice for employers to be involved e.g. the employee could conduct the first stage of the risk assessment with the employer checking and reviewing the assessment
 - The HSE provides some useful guidance on the assessment of the workstation which can be found [here](#)
 - Chartered Institute of Ergonomics – Infographic can be found [here](#)
 - Employers are only expected to take reasonably practicable steps in the circumstances
 - Ensure evidence is maintained of the risks assessed, steps considered and why certain actions were not taken e.g. short term lack of available resource

Managing Efficiency and Supervision

- How staff who work from home are managed will influence whether homeworking will be a success
- ACAS suggests 4 key ingredients for managing productive homeworking
 - Building trust between staff who work from home and their manager
 - Homeworking can be a challenge for managers who prefer to have employees in sight and supervise face-to-face
 - Managers can question whether staff who cannot be seen are committed and productive

Managing Efficiency and Supervision

- Agreeing how work performance will be supervised and measured
 - The employer should make sure the homeworker, those they co-operate and liaise with and report to all fully understand what is expected of them in their roles and how they are expected to work together
- Communicating effectively
 - Research has found that office-based managers tend to communicate more frequently with office-based staff rather than home-based staff
 - Consider scheduling daily team calls to organise and prioritise work and workloads
- Training

Tax implications

- HMRC has clarified the rules governing working from home expenses cover employees working from home due to COVID-19 because:
 - Their workplace has closed
 - They are following advice to self-isolate
- Key points to be aware of:
 - Mobile phone and SIM cards without restriction on private use are non-taxable (one per employee only)
 - If employee already pays for broadband no additional expenses can be claimed BUT if a broadband internet connection is needed to work from home and one not already available then the broadband fee can be reimbursed by employer and is non-taxable (private use must be limited)

Tax implications

- Key points to be aware of (continued):
 - Laptops, tablets, computers, and office supplies used mainly for business purposes and without significant private use are non-taxable
 - If employer reimburses expenses incurred by employee on buying office equipment this is most likely taxable
 - Good practice to ensure there is a written homeworking agreement in place detailing: the homeworking arrangements; the equipment and supplies to be provided by the employer; any expenses that will be met
 - Ensure the written agreement is signed to confirm employee's consent to the arrangements

Diversity & Inclusion

- Research shows homeworking can have potential implications on diversity and inclusion and place minority groups at a disadvantage
- E.g. challenges such as broadband access, the availability (or lack) of home-office space, childcare and home-schooling duties may put women and minority groups at a disadvantage
- Employers need to consider how to address these challenges

Tricky issues

- What should employers do when:
 - Too many employees want to work from home
 - Disagreements arise about whether work can be done from home
 - Employee's home set up does not allow for home working

Useful links

- ACAS – Homeworking – a guide for employers and employees
<https://archive.acas.org.uk/media/3905/Homeworking---a-guide-for-employers-and-employees/pdf/Homeworking-a-guide-for-employers-and-employees.pdf>
- ICO - How do I work from home securely?
<https://ico.org.uk/for-organisations/working-from-home/how-do-i-work-from-home-securely/>
- HMRC - Check which expenses are taxable if your employee works from home due to coronavirus (COVID-19)
<https://www.gov.uk/guidance/check-which-expenses-are-taxable-if-your-employee-works-from-home-due-to-coronavirus-covid-19>

Questions

Visit the shoosmiths coronavirus covid-19 hub

<https://www.shoosmiths.co.uk/expertise/resources/coronavirus-covid-19-hub>

Get in touch

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