

AWS POLICY APPENDIX A:

Work from Home and Mobile Work Information and Guidelines

Work from Home is an alternative workplace arrangement which provides employees the opportunity to work at a place other than the regularly assigned office location such as their residence or an alternate location approved by the employee's supervisor/manager. Employees who utilize this AWS arrangement will be assigned their residence (or alternate approved location) as their official work station for the days he or she works away from the office. The employee's official work station will remain as designated by the agency, as employees may be required to report to this office location as requested by management for meetings, etc.

Mobile Work is an alternative workplace arrangement for employees who spend a significant amount of the work day "in the field" or away from the office, often traveling to and from various indefinite locations in order to best serve the needs of their customers.

The following guidelines are provided to facilitate the administration of Work from Home and Mobile Work alternative workplace arrangements.

Work Schedules

Work from Home schedules, and Mobile Work schedules, when practicable, should specify the days and times an employee will work in his/her regularly assigned office location and also specify the days and times he/she will work in the remote or approved alternative work site away from the office. An employee's work schedules should be consistent with the core work day of the agency unless a variation is approved by the supervisor, which will be determined on a case-by-case basis. Work from Home employees should typically work from their primary residence or an approved alternate location a minimum of three (3) days per week or an agreed upon schedule between the supervisor and employee. Work from Home employees are prohibited from providing dependent care while working from home.

Incidental travel from Home to Office and vice versa

Work from Home employees and Mobile Work employees shall not receive mileage for incidental travel to their regularly assigned office location from home or vice versa that is based on job requirements, such as reporting to a meeting, etc.

Facilities

- Home Office Space. Employees working from home should have a designated work space or work station and will be required to certify safe working conditions. Requirements will vary, depending on the nature of the work and the equipment needed to perform the work.
- Home Utility Expenses. Incremental home utility costs associated with working at home will **not** be paid by the State/Agency.
- Miscellaneous Expenses. Costs associated with the copying of work-related materials, facsimile charges, express mail, etc., may be reimbursed by the Agency, if employee received prior approval to incur said expenses. Reasonable efforts should be made to

minimize such expenses by the employee's use of state resources during the time they are in their regularly assigned office location.

- An Employee's Workplace May Not Be a State-owned/leased facility. While the Agency may own some of the equipment and materials used by the employee in the remote work site, the primary remote/approved alternative site must not be a state owned/leased facility. Costs of safeguarding, insuring, and maintaining the home workplace/approved location and the State property therein are the sole responsibility of the employee.

Equipment

The Agency may provide the employee all or a portion of equipment necessary to perform the job at a remote work site, subject to availability and budgetary restrictions. While the use of non-State owned equipment is permissible, employees working remotely and their agencies should be in compliance with STS guidelines, included as **Appendix C**.

- Telephone. An agency may provide an employee with a state-issued cell phone if the supervisor and agency administrators deem necessary for the employee's job responsibilities.
- Computers, Agency Owned Equipment, etc. The State may provide equipment (including laptops, tablets, etc.) and materials (office supplies, etc.) needed by employees to effectively perform their duties. Employees may be authorized to use their own equipment, with the approval of the Agency and STS.
- State Owned or Issued Equipment.
 - State owned or issued equipment may be used for authorized State purposes by authorized employees only.
 - Employees are responsible for protecting State owned equipment from negligent use, theft, damage, and unauthorized use.
- Maintenance.
 - State owned equipment used in the normal course of employment will be maintained, serviced, and repaired by the State.
 - Agency guidelines should include a point of contact for all equipment-related issues, including reservations, installations, and troubleshooting.
 - When employees are authorized to use their own equipment, agencies will not assume responsibility for the cost of equipment, repair, or service.

Records Management

State employees are required to comply with the following guidelines on using records or duplicating records when working at remote locations. During an investigation, all relevant records must be made available to investigators and auditors.

- Any work documents, including official records removed by Work from Home or mobile employees, remains the property of the State. Additionally, any official record that is generated by Work from Home or Mobile Work employees becomes the property of the State.
- An employee should get written approval from his/her supervisor prior to taking official records to a remote work site. This approval will be valid for a defined period of time. All official records that are moved from an office location to a remote work site will be

documented in accordance with applicable procedures or requirements, e.g., charge-out procedures, check-out cards, sign-out sheets, etc., as determined by the agency.

- The removal of sensitive information from the regularly assigned office location by Work at Home employees is subject to supervisory approval. When such records are used by agency employees at a remote site, care must be taken to ensure that information is not disclosed to anyone except those who are authorized to access the information in order to perform their duties. Appropriate administrative, technical, and physical safeguards should be taken to ensure the security and confidentiality of these records.
- At the conclusion of the approved charge-out time of the documents, or upon termination of employment, the employee must return the official record to the supervisor. If the employee needs this record in the future for work-related purposes, he/she must again get written approval from the supervisor, prior to removal of the record from the office.
- Confidential business information may not be removed from State offices except as permitted and authorized by established State and agency procedures. This information should be included in each agency's respective agency guidelines.

Liability Issues

Questions related to claims for personal property damage or loss or personal injury arising out of an employee's performance of official duties should be directed to the Agency's Human Resources Office, employee's supervisor, Agency AWS Coordinator, and other appropriate persons as determined by the Agency. The Agency should address issues of employee or Agency liability in accordance with the specific facts of each case and under the provisions of the State Board of Claims, where appropriate.

Tax Issues

Generally, a federal tax deduction is allowable for a home office or workspace if it meets certain criteria as outlined by the IRS, including whether it is the employee's principal place of business on a regular basis and other factors. Work from Home employees may be entitled to a tax deduction based on home office or work space, depreciation of employee owned personal computers and related equipment, a portion of utility costs, etc., if the IRS requirements are met. Employees should review Publication 587 of the Internal Revenue Service which provides guidance on how to compute and claim the deduction for business use of an employee's home.

Inclement Weather/Equipment Issues

In instances of inclement weather, employees must continue to work. However, if an employee is unable to work due to issues beyond his/her control (i.e. power outage, equipment failure, etc.), the employee must report the issue to the supervisor immediately or as soon as practicable. Depending on the amount of time remaining in the work day, the supervisor may either allow the employee to take leave (if requested) or may request that the employee report to the office, if practicable.

AWS POLICY APPENDIX B: WORKSPACE INFORMATION & GUIDELINES

Free Address is an AWS arrangement which may be suitable for employees whose primary place to conduct state business is in their assigned office location, as well as mobile workers and employees who work from home when they are in the office. This arrangement includes employees utilizing unassigned, non-permanent workstations as needed. Agencies may require employees to reserve the workspace in advance, or the workspaces may be used on a first-come first-serve basis.

Below are several options for implementation of the free address concept:

Open Office: Open Office is the most frequently used AWS concept whereby employees use non-dedicated, non-permanent workspaces assigned on a first-come, first-serve basis. This arrangement may be appropriate for mobile workers, and/or employees whose total time in the main office is such that it does not warrant having a permanent, assigned desk for each individual. This arrangement may also be appropriate for employees whose job responsibilities include a multitude of different tasks and who frequently collaborate with different groups.

Virtual Office Workplace: This is a work environment in which employees work cooperatively from different locations using a computer network (in lieu of a single building or other single physical location). As opposed to a single location where workers are housed, the virtual office is typically a collaborative communications medium, such as a computer network, where workers gather electronically to collaborate and/or carry out other work activities. The actual physical locations of the employees working in a virtual office can be temporary or permanent and can be nearly anywhere, such as their homes, satellite offices, hotel rooms, corporate offices (shared work space), airports, airplanes, or automobiles. Agencies electing to utilize this concept would need to set out specifics for this concept in their agency guidelines as well as ensure that all participating employees are notified of OIR guidelines.

Ad Hoc Arrangements: Agencies are encouraged to think creatively about AWS arrangements and to consider tailoring AWS concepts to best serve the agency, its employees, its customers, and the general public. When adopting an AWS concept that differs in substance from those set forth in this Policy, contact the Tennessee Department of Human Resources, Office of General Counsel to request approval of the arrangement. An ad hoc arrangement should also be included in agency guidelines.

AWS POLICY
APPENDIX C –STS Guidelines