Remote work, also known as telework, has become more common and popular with the rapid growth and reliability of technology to connect employees, employers, and business contacts in any part of the world. It is a pre-determined arrangement between an employer and employee, outlining specifics of an alternative or temporary work schedule, including modified hours, work days, and assignments. In basic terms, remote work is the elimination of a commute by the employee to a central place of work (e.g., an office building other than a home office). Employees in all employment sectors – public, private and nonprofit – participate as remote workers, though details of each arrangement will vary depending on many factors.

According to the Telework Research Network (TRN), an independent research and advisory firm specializing in teleworking, almost 65% of nonprofit organizations in the United States offer a remote work arrangement for at least one day per week and about 45% offer full-time remote work opportunities. Nonprofit organizations benefit from having remote work employees. The more full-time or occasional remote workers, the more organizations can reduce their need for office space and thus reduce operation costs. Certain organizations fully function without a central office because all of their work can be relayed digitally. Meetings are completed over the phone, through video chat, or at borrowed or rented space. Additionally, many employees consider working remotely to be one of the most important factors for considering a job. It

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1 Please note: This resource is intended to provide information to help you understand some of the important legal issues involved in working remotely, but it is not intended to provide legal advice. Any legal information provided is not the same as legal advice -- the application of law to an individual's specific circumstances. Although we go to great lengths to make sure our information is accurate and useful, we recommend you consult a lawyer if you want professional assurance that our information, and your interpretation of it, is appropriate to your particular situation.

2 In this document, the terms remote work, telework, and telecommuting are considered synonymous. They all stipulate that the employee works from an alternate location and does not commute to a central workplace.

provides employees the benefit of working at home or at another location and allows them to reclaim hours otherwise dedicated to commuting. A study conducted by the TRN illustrates that between 2005 and 2009, the population of remote workers who work at home grew more than 70% in the nonprofit sector alone. In order to attract or retain good employees, nonprofit organizations may want to consider implementing their own policy on remote work.

Remote work covers a broad range of possibilities because it can be loosely defined as working outside of the central workplace. The term can include different positions, situational allowances, and varied time commitments. The following is a list of some tasks that employees could complete outside of the central workplace:

- Drafting grant proposals;
- Contacting or meeting current and prospective donors either through phone, web communication, or off-site (i.e., outside of the central workplace);
- Scheduling appointments with current and prospective donors or members through phone, email, or other form of web communication;
- Planning or organizing fundraising events with occasional off-site and on-site meetings;
- Developing and updating websites or social media accounts (e.g., Facebook page and Twitter);
- Compiling research information for a new policy proposal; and
- Providing technical support through phone, email, or other forms of web communication.

Remote work encompasses various types of employees, jobs, and circumstances. When developing its own remote work policy, a nonprofit organization will want to consider the following:

- Definition and scope of remote work;
- Misconceptions about remote work;
- Potential benefits, drawbacks and concerns;
- Criteria for eligibility;
- Special circumstances for eligibility;
- Roles and responsibilities of both the employer and employee;
- Health and safety requirements;
- Legal implications; and
- Suggested components of a remote work policy.

**Definition and Scope of Remote Work**

Working remotely is generally defined as working from home or outside of the traditional office or workplace. Remote workers frequently utilize communication devices to facilitate their remote work. Typically, this means that communication and assignments become more electronically based. For example, submission of a grant proposal can be achieved directly through email or web storage application such as Dropbox.com. Many other types of work
performed outside a central workplace fall under the category of remote work, including work
done in the home or in public libraries, through a variety of supports, including computer and
internet access, landline, and mobile phones.

There are four dimensions to this definition:\(^4\)

- **Work location**—any location outside of the central workplace used for working;
- **Usage of information and communication technologies (ICTs)**—the use of technical
  assistance for remote work;
- **Time distribution**—the number of working hours or days spent at the central workplaces
  and/or at the remote work locations; and
- **Relationship between employer and employee**—the employment status of the employee
  (e.g., contractual, part-time, or full-time). Some employees are paid on a contractual basis
  (i.e., compensated based on the assignment or project rather than on an hourly wage or
  salary).

Generally, there exist three types of remote workers:

- **Full-time remote workers** (also known as nomad or web workers)—individuals who
  communicate via mobile communications technology (e.g., laptops, mobile phone, iPad,
  etc.). These employees strictly work remotely at locations outside of the central office
  such as coffee shops, home, or at a remote office using equipment that is provided by the
  organization;
- **Occasional remote workers**—individuals who occasionally work remotely but not
  necessarily at home. These employees divide their work week between the central office
  and a designated remote work location; and
- **Ad hoc remote workers**—individuals who work an average of one day per month outside
  of the central workplace. Employers permit these remote workers to work outside of the
  central workplace under special circumstance or for special assignments.

**Misconceptions About Remote Work**

There are several myths about remote work that must be dispelled before an employer or an
employee considers consenting to a remote work agreement.

- **Remote work is always a full-time commitment**—Many employers are reluctant to allow
  remote work because they fear there will not be enough face-to-face interaction for
  feedback or orientation to new projects. The truth, however, is that employers dictate the

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\(^4\) Garrett, R. Kelly. “Which telework? Defining and testing a taxonomy of technology-mediated work at a distance.”
number of hours and days that an employee can work remotely. On average, a typical remote worker works about 18.6 hours a week remotely or 2.4 days a week remotely.\footnote{Lister, Kate and Harnish, Tom. The State of Telework in the US: How Individuals, Businesses and Government Benefit (June 2011) http://www.scirp.org/(S(i43dyn45teexjx455qlt3d2q))/reference/ReferencesPapers.aspx?ReferenceID=833963}

- Remote work will replace an employee’s dependent or elder care—Some employees seek a remote work schedule as a replacement for dependent or elder care. However, all remote work policies should stipulate that, inherent in the definition of remote work, employees must concentrate on business-related material while working. Employees are generally not permitted to work while simultaneously caring for their children, or other persons.

- All jobs and employees qualify for remote work—Some employers fear that, once a policy exists, they must offer it to every employee. Again, dictate the specifics of the policy. Not everyone can work remotely and there are employer-created criteria for eligibility. Criteria may include, among other things, flexibility of jobs and employee performance level.

Potential Benefits, Drawbacks and Concerns

Before accepting a remote work agreement, both employers and employees should explore the advantages and disadvantages of working remotely. Everyone involved must understand and predict the impact that this agreement will have on the productivity of both the employee and the organization.

- Employer Benefits
  - Retention and recruitment of employees—76% of remote workers reported feeling more loyal to their company as a result of remote work programs,\footnote{PGi. “Telework Week Survey Reveals that Telecommuting is Here to Stay.” https://www.pgi.com/blog/2014/03/telework-week-survey/?_ga=2.247199939.659135.1568128664-1810362647.1568128664. (2014)} and a Stanford University report from 2015 found that job attrition rates fell by over 50%.\footnote{Nicholas Bloom et. al. “Does Working From Home Work? Evidence From A Chinese Experiment,” The Quarterly Journal of Economics (2015), 165-218.}
  - Economization of office space and a reduction of real estate costs;
  - Decreased absenteeism—remote workers often take fewer sick days. According to a survey conducted by PGi in 2014, 69% of remote workers reported lower absenteeism.\footnote{PGi. “Telework Week Survey Reveals that Telecommuting is Here to Stay.” https://www.pgi.com/blog/2014/03/telework-week-survey/?_ga=2.247199939.659135.1568128664-1810362647.1568128664. (2014)}
  - Increased productivity of employees—certain employees function better without daily office distractions. A report by the Society for Human Resources

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\end{itemize}
Management demonstrates a 32% increase in productivity amongst remote workers; and

- Improved relations between supervisor and employee—the effectiveness of remote work depends on the constant communication and mutual trust between the two.

Employee Benefits

- Reduced commute and related travel expenses—eliminating the commute reduces the employee’s work expenses and gives the employee more time in the day for other pursuits;
- Increased flexibility to complete projects;
- Reduced-stress environment;
- Fewer workplace distractions—some employees cannot concentrate with other people walking around or having conversations in the workplace; and
- Balance between professional and personal obligations.

Employer Drawbacks and Concerns

- Information security—it can be difficult for employers to guarantee the confidentiality of business information when a remote worker takes business materials outside of the office;
- Lack of oversight—it can be difficult to remotely assess productivity of remote workers especially when performance cannot be assessed quantitatively; and
- Legal concerns—these can be related to local zoning laws, federal workplace regulations, and employer liability.10

Employee Drawbacks and Concerns

- Diminished interpersonal relations—the more hours spent away from the central office means the fewer hours spent conversing and interacting with supervisors and co-workers;
- Remote work distractions—this may include any children, visitors, household chores, or televisions that can limit the employee’s focus on work-related tasks; and
- Double taxation—income taxes may be dependent on both where an employee works remotely and the location of the central workplace.11

Criteria for Eligibility

Nonprofit organizations should not consider an employee for remote work unless his/her position is deemed suitable. Certain jobs require constant face-to-face interaction and greater presence at

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10 Further explanation of legal concerns can be found in the legal implications section of this guide.

11 Further explanation of double taxation is available in the legal implications section of this guide.
the central workplace. Therefore, any employee whose position is not eligible for remote work should not be offered a regular remote work arrangement. Additionally, the employer should evaluate whether the employee demonstrates the ability to work remotely at regular intervals.

☐ Criteria for Remote Work Positions

- Few hours are needed at the central workplace to complete work assignments. Such positions may involve field work or require less face-to-face interaction with supervisors and co-workers.
- Communication and submission of assignments can be effectively mediated through technology (e.g., fax, email, or web-based efforts).
- Work-related assignments can be completed remotely without the use of special equipment that the organization cannot provide. For example, if 100% of an employee’s work requires highly specialized science equipment and the organization cannot provide the equipment outside of the central workplace, such an employee would not qualify to work remotely.
- Examples of eligible positions:
  - An employee who frequently attends meetings outside of the office could be eligible.
  - Administrative and support staff such as technical support who do not generally receive clients could be eligible. People in these positions can receive and send calls and emails from a remote location and submit materials via forms of mobile communication.

☐ Criteria for Employee

- Performance—an employee review or supervisor must indicate that the employee has performed average or above average without issue within a specified period of time. The employee should demonstrate the following:
  - Discipline;
  - Self-motivation;
  - Knowledge and comfort with job requirements;
  - Effective communication;
  - Reliability;
  - Responsibility;
  - Trustworthiness;
  - Time management and organization;
  - Comfort working with required technology; and
  - Ability to complete tasks with minimum onsite supervision.
- Appropriate remote work office and schedule—the employee has a dedicated work area and work schedule that meets the demands of the position. An

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12 Many nonprofit organizations suggest at least within a 12-month time frame. Depending on the circumstances, supervisors can still recommend an employee for telecommuting if the employee illustrates significant improvement in performance.

13 The work schedule can be very rigid or very flexible depending on the requirements of the position.
appropriate remote work office will have amenities such as high-speed internet access, access to business servers and email, computer, phone, printer, and other required resources such as computer software that are necessary to the employee’s position.

- Employee tenure—employers have discretion to require a minimum length of employment with the organization (often 6 months or a year) before negotiating a remote work arrangement. Additionally, employers can choose to hire new employees as full-time remote workers at the outset of their employment with the organization.

Roles and Responsibilities

Employers and employees must be aware of their own roles and responsibilities. These guidelines will ensure that both employers and employees maximize productivity with the remote work arrangement and that the terms of employment are upheld.

☐ Employer

- Continue to evaluate employee performance annually and provide ongoing feedback in a timely fashion.
- Ensure that the remote work location meets safety requirements for the workplace. The employer has a right to visit and inspect the location.\(^\text{14}\)
- Provide equipment necessary for a dedicated workplace or require employees to pay for their own equipment and/or amenities (e.g., high-speed internet access, desk chairs, fax machines, printers, etc.).
- Provide technical and networking support.
- Convene remote and non-remote employees by utilizing online tools so that everyone can hear and be heard.
- Foster an inclusive organizational culture by ensuring the ability of all workers to participate in community.
- Reimburse employee for necessary travel expenses not including travel to a designated office location unless offered by the employer.
- Provide employees notice of termination of the remote work agreement.\(^\text{15}\)

☐ Employee

- Completes and submits a Remote Work Location checklist (see Attachment B for an example).
- Adheres to a pre-approved work schedule.

\(^{14}\) Under certain circumstances, an employer may be physically unable to travel to the remote work location and therefore does not have to make a personal inspection. The employer may still reserve the right to inspect the location if necessary and especially if there is a liability issue.

\(^{15}\) Most organizations will give at least 30 days’ notice to a remote employee so he/she may make the necessary arrangements before returning to a regular work schedule at the central workplace.
- An employee must remain at the remote work location for the entire duration of work hours unless attending an off-site meeting. Again, work hours can be flexible depending on the arrangement between the employer and employee.
- Any changes to the schedule must be pre-approved by employer.
  - Maintains frequent communication via email or phone with supervisor and co-workers (i.e., following up on assignments as necessary).
  - Demonstrates average or above average work performance and appropriate employee conduct as stipulated in the employee handbook.
  - Keeps all work-related files, documents, and other materials in a safe and secure location.
  - Adheres to the terms and conditions for employment.
  - Provides employer notice of termination of the remote work arrangement.\(^\text{16}\)

Employers should have a formal remote work policy in place before employees begin working remotely.

**Special Circumstances**

*There are special circumstances in which an employee may be eligible to commute without strictly following the criteria offered in this guideline. These circumstances will depend on the employee’s personal needs and the organization’s needs.*

- Family and medical leave—under the Family and Medical Leave Act of 1993, employees of “covered employers” (employers with more than 50 employees) are entitled to unpaid, job-protected time off (up to 12 work weeks) if they have a serious medical condition; a newborn child or adoptive or foster child; a relative such as a child, spouse, or parent with a serious medical condition; or some “exigency” related to a family member serving in active military duty. This time is granted to qualifying employees (who have worked for the employer for more than 12 months, for at least 1,250 hours within the last 12 months) so that the employee may treat his/her own condition or provide care for a relative. Although an employer cannot require an employee to work during this time, he/she can offer an employee a remote work arrangement. Under such an arrangement, an employee can choose to work remotely in whatever capacity he or she is able. Such remote work would not count towards the employee’s sick days or leave of absence.
- Natural disasters or other unsafe weather conditions—it may be hazardous for an employee to commute to the central workplace in certain weather conditions such as icy

\(^{16}\) Most organizations will require at least two weeks’ notice for termination of the arrangement. The employee should discuss with his/her supervisor about an appropriate date to resume a regular work schedule at the central workplace.
roads or tornado warnings. Under these circumstances or during natural disasters when even the local government closes its offices, an employer may allow an employee to work from home or from other remote location for a few days or as long as the unsafe weather conditions persist. Under this arrangement, employees should still obtain authorization from a supervisor to ensure that remote work is appropriate for the situation. Additionally, the organization can make it a policy to allow employees to work remotely in these situations.

- Working off-site—sometimes a project such as a fundraiser or a conference, may require an employee to travel off-site to coordinate. If such a situation arises, an employer can authorize the employee to work remotely on an ad hoc basis. Under an ad hoc remote work agreement, the termination date and hours of the arrangement are dependent on the demands of the project and cannot be strictly defined like a full-time or occasional remote work arrangement. Additionally, the remote work location may not be a standard office space but rather a hotel room or other offsite location.

**Travel and Mileage Reimbursements**

In some cases, reimbursements for travel expenses for employees working remotely may be appropriate. Reimbursement is typically appropriate when remote workers are travelling on official business away from their official worksite or regular place of business.

- Permanent Remote Workers
  *For permanent remote workers, defined as employees who are not regularly scheduled to be at the central work site at least twice per each biweekly pay period, their official worksite should be reassigned to their remote work location.*

- Permanent Remote Workers whose work location varies regularly
  *So long as they regularly work at least twice per biweekly y pay period in the same locality as the central worksite, their official worksite remains the organization’s central location.*

Methods for Reimbursement (the nonprofit can determine the most appropriate reimbursement model for its organization and employees): Certain expenses may not be reimbursed.

- Per Diem Allowance
  *Employees are permitted a predetermined daily allowance for travel expenses*

- Case-By-Case Reimbursement
  *Employees are reimbursed for individual expenses of official travel up to a designated amount*

- Privately Owned Vehicle (POV) Mileage
  *Employees are reimbursed based on mileage incurred during official travel according to a predetermined rate per mile*
Employers should clearly define allowable travel reimbursement (if any) in an employee’s remote work agreement.

Health and Safety Requirements

The arranged remote work location(s) should comply with regular workplace standards. If the employee works from a location such as home where health and safety standards are not properly maintained, then both the employee and employer must work towards eliminating hazards.

- Occupational Safety Hazards Act (OSHA)
  
  A remote work location falls under the category of a workplace. Therefore, it must meet the minimum requirements stipulated under OSHA.
  
  - Working smoke detector
  - Working fire extinguisher
  - Clear, unobstructed exits
  - Adequate electrical circuitry
  - Appropriate furniture
  - Area clear of hazards especially those that could cause falls

- Americans with Disabilities Act
  
  If remote work is offered to a handicapped employee, then the Americans with Disabilities Act requires that the employer guarantee that the remote work location adequately accommodates for the employee.
  
  - Equal opportunity for employees with disabilities
    Employers are not legally required by the American with Disabilities Act to offer remote work arrangements; however, if remote work arrangements are offered, then employers must extend this offer to employees with disabilities who are eligible.
  
  - Reasonable accommodations
    If a wheelchair bound employee chooses to work remotely from home then the employer or employee must certify entrance accessibility (i.e., free of steps or ramp access).
  
  - Medical certification of the employee’s ability to perform in remote work location.
    In some scenarios, a central workplace may be a more conducive work environment because of its amenities.

Legal Implications

Currently, few laws strictly define and regulate remote work policies, but employers and employees should be aware of legal concerns associated with working remotely.

- Federal and State Employment Laws
The employer and all employees -- including those working remotely -- must comply with federal and state laws. Additionally, when selecting eligible employees for remote work, the employer must adhere to federal anti-discrimination laws. All employees must be given the same consideration for remote work if their positions qualify. Employers are not allowed to offer or limit the option of remote work solely based on gender, race, nationality, age, and/or disability.

- **State Remote Work Laws**
  
  *Some states may have remote work policies and guidelines in place. Some states, like Virginia, offer a corporate income tax credit for employers who allow employees to work remotely.*

- **Income Taxes**
  
  *If an employee works remotely in a state different from the location of the central workplace, the employee may be subject to additional income taxes. Currently, there is no federal law dictating which income taxes an out-of-state employee must pay. Some states, such as Maryland will not apply their own state income taxes to nonresident employees. Some states such as New York, Pennsylvania, Nebraska, Delaware, and New Jersey will tax wages and salaries of nonresidents if remote work is performed out of convenience rather than necessity. Therefore, if any employee works remotely from New Jersey and his/her central workplace is in New York, he/she may be subjected to incomes taxes from both states.*

- **Unemployment Benefits/Workers Compensation**
  
  *Some states have ruled remote workers ineligible for unemployment benefits or workers compensation where the employer is located in one state and the employer in another.*

- **Overtime Policy**
  
  *Remote work employees are subject to the same overtime policies as regular employees who work strictly at the central office. All applicable state and federal laws, including Fair Labor Standards Act (FLSA), apply to remote workers, and therefore, the same standards regarding overtime wages and exempt v. nonexempt status should be regarded.*

- **Zoning Laws**
  
  *Local zoning laws may restrict the operation of businesses in homes and this may include a remote office. An employee seeking to work remotely should contact the local government about any restrictions and exceptions to these laws.*

- **Tort Liability**
  
  *The employer may be responsible for injuries, theft, or loss incurred at the remote work location during or outside of scheduled work hours. In some cases, neither the employee’s home insurance nor the employer’s workplace insurance will cover damages within remote work locations.*

- **Confidential Materials**
  
  *All materials, files and documents that an employee takes outside of the organization’s office space are the property of the organization and use of that materials should be kept inside a secure location with the use of locks or secure passwords. Additionally, any materials written, developed, received, or compiled during the performance of work*
duties are considered intellectual property of the organization and use of that materials should follow company policy.\textsuperscript{17} Employers should ensure that employee’s networks and devices are securely protected against viruses or other technical issues that could result in the loss or transfer of intellectual property.

☐ Privacy Concerns

An employee who works remotely still reserves his right to privacy, but employers do have the right to conduct a search of company-owned devices such as laptops and mobile phones in order to monitor their use.

Additional Suggested Components of a Remote Work Policy

This guide outlines possible risks involved with remote work arrangements. In order to avoid or reduce risks, organizations should consider including the following in their own written policy:

☐ Trial Period

Employers should conduct a trial period for each remote work employee (a week, 30 days, or longer) to assess whether the arrangement is suitable and conducive to efficiency. The employer may modify or discontinue the remote work arrangement at any time based on employee performance.

☐ Inspection of and Insurance for Remote Work Location

To protect against possible tort liability or property damage at remote work locations, employers should consider mandating an official inspection of remote offices, if possible, and should consider requiring employees to purchase a home insurance plan that will cover remote work injuries, theft, and losses.

☐ Procedure or Mechanism to Monitor Hours

Employers should consider creating an online system to track employee hours. An example includes an online website or program for employees to log in and log off. At the very least, employers should require the use of timesheets for employees working remotely.

Resources

The following resources were consulted for this guide to remote work:

☐ DIA. “ABC Telecommuting Policy – Horsham.”

☐ Erickson, Robin. “Telecommuting and Flexible Work Arrangements-- Do Them Right.”

https://blueavocado.org/community-and-culture/telecommuting-and-flexible-work-arrangements-do-them-right/


\textsuperscript{17} Consult your organization’s own employee handbook about ownership of material in case there are exceptions to the rule.


☐ Venable, LLP. “Telecommuting Employees-- How Nonprofits Can Avoid the Legal Pitfalls” (September 2011). https://www.venable.com/files/Event/e2c159c1-7d2a-4412-8a1e-2eb74a3be85f/Preview/EventAttachment/9f4ebb3b-7bbd-4390-acb1-0d1a5e735356/Telecommuting_Employees_How_Nonprofits_Can_Avoid_the_Legal_Pitfalls_9_14_11.pdf
Attachment A

XYZ Nonprofit Remote Work Policy
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What Is Remote Work?
Remote work is a work arrangement for employees to perform some work duties at home or an alternate worksite away from the office. It is a voluntary work practice that combines flexibility in the workplace and working hours with appropriate technology and may be utilized on a regular schedule or periodically with approval. It is not a substitute for child or elder care. Participation will be subject to meeting certain eligibility and selection criteria as set forth in this policy.

What Is XYZ Nonprofit’s View on Remote Work?
XYZ Nonprofit's program permits certain job functions to be performed outside the XYZ Nonprofit office. Work performed remotely must be of the same quality away from the office as that done in the office. Workers must possess the skills, experience, work habits, and environment to enable them to carry out job tasks with limited direct supervision. The location of the workplace does not change the job; it changes the environment in which the job is performed. The program does not supersede other existing policies, practices, and procedures established by XYZ Nonprofit.

Who Is Eligible?
The following eligibility requirements for remote work must be met before an employee can be considered for remote work:

- Employee tenure – Employees must complete a minimum of six (6) calendar months of continuous employment with XYZ Nonprofit unless otherwise agreed in writing at the time of hire.
- Employee performance – Employees must have a history of satisfactory performance or better and must demonstrate appropriate employee conduct as stipulated in the employee handbook.
- Flexibility of the job – The tasks required of the employee’s position should not depend on where the job is performed. Employees with jobs that require specialized equipment or employee presence in the office are not eligible to work remotely.
- Home office, alternate location, and schedule – Employees must have a dedicated work area at home or other suitable location that meets the requirements of the remote work agreement, with a secure internet connection, and adhere to agreed upon work hours.

An employee must meet the following additional criteria in order to be considered for the program:

- Disciplined, self-motivated, and able to self-manage
- Comfortable with his/her job requirements; knowledgeable about necessary procedures
- Effective communicator, both in person and in writing

18 A secure internet connection as being a wireless internet connection that is encrypted in one or more ways (password-protected, etc.) to ensure the security of data and information.
☐ Possesses strong time management, organizational, and technological skills
☐ Able to complete the job with a minimum of face-to-face communication
☐ Able to complete the job utilizing virtual meeting technology in order to facilitate job related communications with internal and external colleagues

Each position and candidate will be considered on a case-by-case basis. XYZ Nonprofit’s CEO will make the final decision on whether a position is eligible for remote work and whether an employee can continue in this capacity. Every employee starts with a 90-day remote work provisional period to ensure that job performance meets both the employee's and XYZ Nonprofit’s needs. XYZ Nonprofit reserves the right to terminate the agreement after this period or at any other time and have the employee perform their work at the XYZ Nonprofit office.

**How Does It Work?**

**Work Schedule**
Eligible employees are responsible for setting their work hours, getting supervisor approval and adhering to the agreed upon schedule. Routine remote work must occur on the pre-approved days and times. Irregular remote work which occurs episodically must be approved by your supervisor.

Designated work from home days may not be exchanged or moved without prior approval of the supervisor. If an employee must come in on a day he/she would normally work from home to satisfy a business need, the employee will resume the remote work schedule the following week/or may exchange the remote work day for another day with supervisor approval.

**Remote Work Location Requirements**
Success as a remote worker requires having an appropriate workspace or office in the home or other suitable location that meets the requirements of the remote work agreement. As a candidate for remote work, you must honestly assess the location where you plan to work. If you cannot identify an adequate space in your home or other suitable location, you may not be a good candidate for remote work.

XYZ Nonprofit requires employees working remotely to have a dedicated work area that provides adequate space, lighting, telephone service, internet access, and power and temperature control. The designated work location should meet OSHA safety rules for the workplace including the following-- a working smoke detector, a working fire extinguisher, clear, unobstructed exits, adequate electrical circuitry, appropriate furniture, and an area clear of hazards that could cause falls. As part of the application process, the employee must complete the *Home Office Checklist*.

**Equipment and Software**
Employees working remotely are expected to maintain and secure XYZ Nonprofit equipment and software as they would in the office. Software used by an employee is subject to the same restrictions on duplication and unauthorized use as software used in the office.

Employees working remotely should have no expectation of privacy, and XYZ Nonprofit reserves the right to monitor the use and activities of the remote worker regarding XYZ Nonprofit hardware, software, and work done by the employee. Remote workers are subject to
XYZ Nonprofit computer and software policies are the same as those of an employee working at the central office location. Employees are allowed to utilize personal devices while working remotely only so long as they abide by the policies, practices, and procedures for acceptable use as outlined by XYZ Nonprofit. Employees are responsible for safeguarding and securing all property being used at home or on business travel.

Computer data files produced in the course of your work are the property of XYZ Nonprofit. They should be organized and maintained in a manner that facilitates retrieval by others in the event such access is needed. All files should be stored on a XYZ Nonprofit’s file server (local or cloud-based) for ready access by other staff.

**Expenses and Reimbursement**

In order to establish the communication link with XYZ Nonprofit, appropriate communications devices must be available, including at a minimum, a secure internet connection. The following policy related to remote work expenses are the responsibility of the remote worker and will not be reimbursed:

- Initial installation and subsequent reinstallations of communication links from their home to XYZ Nonprofit
- Monthly connectivity fees for data, voice, and internet for remote workers
- Rental of space or utility costs within the employee's residence
- Modifications or renovations to the home, workspace, or furniture acquisition
- Employee home utility costs increased due to working remotely

**Roles and Responsibilities**

**Remote Worker Responsibilities**

The primary responsibility of the remote worker does not differ from that of any other employee-to perform the work for which the employee is qualified and was hired to do. Remote workers are responsible for the following:

- Completing the Home Office Checklist and updating it annually
- Completing the Remote Work Agreement annually and Summary of Work to be Completed as required by the employee’s supervisor. Employees that have regular approved work schedules must only update the Remote Work Agreement if any schedule changes are approved and are not required to use the Summary of Work to be Completed
- Maintaining close communication with supervisors and office members, including posting their schedule on their online calendar accessible to XYZ staff
- Cooperating with electronic monitoring of work when necessary
- Maintaining a separate workspace at home
- Protecting XYZ Nonprofit’s intellectual property, proprietary information and all work performed within the scope of their employment
- Reviewing accomplished work with his/her supervisor after each occurrence of remote work

**Supervisor Responsibilities**

The relationship between the remote worker and supervisor is a key element of the program's success. While individual reporting procedures may vary, the most important element of the supervisory relationship is mutual understanding and agreement of the job's requirements, expectations, and accomplishments. Both the employee and the supervisor are responsible for
maintaining a professional relationship that includes good supervision, high productivity, and shared expectations. Regular and consistent feedback is necessary to meet and achieve those expectations. Supervisors must approve work to be completed in advance and review work accomplished with the remote worker. Communication between the remote worker and the supervisor must be maintained at the highest level.

Supervisors are also responsible for maintaining inclusivity and connectivity between or among employees that work remotely and employees that do not. Supervisors should prepare for video-based meetings to accommodate remote workers and encourage the use of online tools to facilitate communication and maintain connectivity.

**Monitoring**
The employee working remotely is held to the same standard of performance as employees who work in the office. Indicators of performance and productivity are established as a part of the *Remote Work Agreement*. Criteria for performance monitoring should include the following--

- How much work is completed
- Quality of the work completed
- Whether deadlines are met
- Fulfilling requirements, i.e., what work must be carried out to complete the project
- Hours of work

**Intellectual Property and Proprietary and Confidential Information**
As described in the XYZ Nonprofit’s Employee Handbook, all work prepared by the remote worker in any form is the sole and exclusive property of XYZ Nonprofit. Further, for the remote worker to effectively fulfill his/her responsibilities, it may be necessary for them to have access to XYZ Nonprofit confidential and other proprietary information. All information and materials created or provided to the remote worker are critical and valuable organizational resources, and constitute the intellectual property of XYZ, including but not limited to databases, publications, business information, all electronic communications, and all information on the XYZ Nonprofit website and servers (local or cloud-based). The remote worker must respect and protect these materials and exercise the same appropriate care in their use as if they were working in the XYZ Nonprofit central office(s).

**Taxes**
The XYZ Nonprofit Remote Work Program does not fit the IRS description of a personal business, a small business, or an entrepreneurial endeavor. Further, working at home may not be eligible for home office deduction. Employees working remotely simply perform XYZ Nonprofit’s work at home. Consequently, remote workers should have no zoning or tax implications, which typically confront individuals who operate a personally-owned business from their residence.

However, because of the variety of jurisdictions where XYZ Nonprofit employees live, remote workers are encouraged to consult their own tax advisors for specific questions they may have. Those who live in condominiums, apartments or neighborhoods with homeowner associations should check their resident association rules for any restrictions. The remote worker is responsible for any additional tax consequences associated with working remotely.

**Health and Safety**
Employees working remotely assume personal responsibility for maintaining a home working environment that takes into consideration both personal health and safety of equipment. They are responsible for having appropriate furniture and space for their work and equipment. Remote workers must ensure that their workstations comply with applicable electrical codes for the equipment provided and observe appropriate safety measures in using electrical power sources (adequate wiring; cables in good condition, positioned out of traffic and spill areas; the use of surge protectors; etc.). Remote workers must complete the Home Office Checklist as part of the application process and obtain approval of their manager/supervisor and CEO or COO. The checklist will be kept in the employee’s personnel file.

NOTE: YOUR NONPROFIT MAY DELETE THE POINT ABOUT WORKING FOR AT LEAST 6 MONTHS (OR CHANGE THE PERIOD OF TIME TO 3 MONTHS, 9 MONTHS, ETC.) BEFORE REMOTE WORK IS APPROVED. SOME POSITIONS ARE ADVERTISED AS POSITIONS THAT INCLUDE A REMOTE WORK OPPORTUNITY AT THE OUTSET.

YOU SHOULD ALSO CHECK YOUR STATE(S) LAWS REGARDING REMIBURSEMENT OF BUSINESS-RELATED EXPENSES, LIKE THOSE DESCRIBED IN THIS POLICY. SOME STATES, LIKE CALIFORNIA, MAY REQUIRE SUCH REIMBURSEMENT.

NONPROFITS WHO HAVE EMPLOYEES WHO REGULARLY WORK REMOTELY AS THEIR PRIMARY WORK WILL WANT TO EXAMINE THEIR BUSINESS INSURANCE AS THEIR INSURANCE MAY REQUIRE THEM TO ADD THE ADDRESSES OF THOSE EMPLOYEES ON THEIR ACCOUNTS FOR WORKERS COMPENSATION.

NONPROFITS SHOULD CONFIRM WHETHER EMPLOYEES ARE SUBJECT TO SPECIFIC STATE LAWS BASED ON THEIR WORK LOCATION THAT MAY DIFFER FROM THE STATE LAWS OF THE HEADQUARTERS OF THE ORGANIZATION. BENEFITS MAY BE DIFFERENT FOR THE EMPLOYER AND/OR THE EMPLOYEE BASED UPON WHERE THE WORK IS COMPLETED.
Remote Working Summary of Work to be Completed

Date(s) to work at home or alternative location-- ________________________________

Work to be accomplished--

Employee-- Date--

Approval--
  Supervisor-- Date--

Acknowledgement of Work Completed

Employee-- Date--

Approval--
  Supervisor-- Date--

Comments--

Submit completed form to Department of Human Resources

NOTE: THIS FORM MAY BE MORE USEFUL WITH NON-EXEMPT EMPLOYEES AS EXEMPT EMPLOYEES ARE EXPECTED TO MANAGE THEIR WORKLOAD WHETHER WORKING IN A CENTRAL LOCATION OR WORKING REMOTELY
# Attachment B

## XYZ Nonprofit’s Remote Work Application

### Home Office Checklist

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<table>
<thead>
<tr>
<th>Name:</th>
<th>Date of Inspection:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Remote work site address:</td>
<td></td>
</tr>
<tr>
<td>Description of work area:</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Checklist Items</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Is the workspace free from excessive noise?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Is the work area private and free of intrusion?</td>
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<td></td>
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<tr>
<td>3. Are there appropriate communications devices available for business use?</td>
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</tr>
<tr>
<td>4. Is there reliable and secure Internet access?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Is adequate lighting provided in the workspace?</td>
<td></td>
<td></td>
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<tr>
<td>6. Is electrical equipment free of recognized hazards (e.g., exposed or frayed wires, overloaded or ungrounded outlets)?</td>
<td></td>
<td></td>
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<tr>
<td>7. Is electrical system adequate for office equipment?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Will XYZ Nonprofit’s equipment be plugged into surge protectors that are properly installed?</td>
<td></td>
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<tr>
<td>9. Are phone lines, electrical wires and extension cords secured under a desk or along a baseboard?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Are hallways, doorways, and floors free of objects that could obstruct visibility or movement?</td>
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</tr>
<tr>
<td>11. Is there a clear and unobstructed exit?</td>
<td></td>
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<tr>
<td>12. Is the area clear of hazards that could cause falls?</td>
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<tr>
<td>13. Is the workspace neat and clean?</td>
<td></td>
<td></td>
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<tr>
<td>14. Are working smoke detectors installed at the work site?</td>
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<tr>
<td>15. Is there a working fire extinguisher?</td>
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<td></td>
</tr>
<tr>
<td>16. Are work materials and equipment in a secure place that can be protected from damage or misuse?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Employee’s signature: ___________________________ Date: ___________________________

Supervisor’s signature: ___________________________ Date: ___________________________

CEO or COO’s signature: ___________________________ Date: ___________________________
Attachment C

Remote Work Agreement Form for XYZ Nonprofit
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1. Employee's Name and Title
_________________________________________________________________________

2. Remote Work Schedule

<table>
<thead>
<tr>
<th>Remote Work Days</th>
<th>Home Office or Alternative Location Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
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</tbody>
</table>

3. The opportunity to work remotely on the day(s) and time(s) listed above has been provided to me by XYZ Nonprofit. The organization can revoke this privilege at any time, and employment at this organization is on an at-will basis. By signing below, I agree to the following:

A. Bear all costs related to the establishment and maintenance of my home workstation or alternate work site, including but not limited to--

- High speed secure internet access
- Ensure that your computer has antivirus protection whether provided by the employer or employee
- Printer (if required for the work)
- Phone

B. Ensure that my home workstation is safe, secure, and free from distraction. Abide by all safety protocols set forth by the organization. To ensure that safe work conditions exist and that other policies are followed. I know that I must allow organizational representatives to inspect my designated workplace at any time during my regular working hours on any scheduled workday.

C. Arrange for care by a third party for children or other household members who require supervision.

D. Be available by phone and email during the times agreed upon by me and my supervisor while working remotely. All employees must comply with office policy about reporting time. A non-exempt employee who works remotely must also take and log his or her required breaks and must obtain pre-approval to work any overtime in accordance with XYZ Nonprofit’s policy.
E. Check phone and email messages regularly while working remotely, no less frequently than every two hours, unless I am attending an offsite meeting on behalf of the organization or have prior approval from my supervisor. My work phone will be forwarded to a phone where I am available to answer it (either home or cell phone). I will answer the phone in a professional manner as I would in the office, ensuring that there is no background noise around me that would distract either myself or the caller. If I am not able to answer the phone, my message will be professional and identify me by name and XYZ Nonprofit.

F. Agree that no third-party business meetings will occur at the remote work location. All meetings will occur at the organization's office(s), the other party's office or location, or other public location.

G. Promptly return all organizational paper files taken home on remote work days and keep all confidential files in a secure location at my workstation while they are in my possession.

H. Follow all XYZ Nonprofit policies, including the policies for prevention and reporting of safety concerns and prohibited harassment. Agree that all XYZ Nonprofit policies (including our policy on proper use of electronic communications which allows employer access to all electronic communications) apply equally to communications made from a home computer.

I hereby agree to the terms of the remote work agreement.

______________________________  _________________________
Employee’s signature:                  Date:

______________________________  _________________________
Supervisor’s signature:                Date:

______________________________  _________________________
CEO or COO’s signature:                 Date:

NOTE: THE LAWS OF SOME STATES, SUCH AS CALIFORNIA, MAY REQUIRE REIMBURSEMENT OF ANY EXPENSES INCURRED FOR BUSINESS PURPOSES, INCLUDING REMOTE WORK SET-UP EXPENSES. CHECK STATE LAW TO ENSURE COMPLIANCE.