



# Working from Home (Management, Tax & Legal Issues)

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# I. Management Issues



## A. Generational Divide

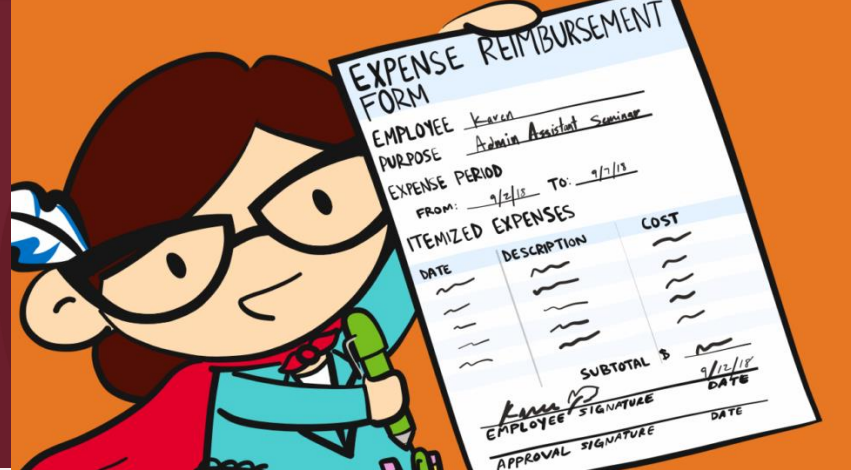
1. Technology
  - a. VPN
  - b. Mac/PC
  - c. Firewalls
2. Distractions
  - a. At Work
  - b. At Home
  - c. Commute

## B. Hourly Workers

1. Log-in Time
2. Trust

## C. All Workers

1. Productivity Measures
2. Promotions
3. On Boarding
4. Zoom Fatigue
5. Part of a Group?



#### D. Space Requirements

1. Is it permanent?
2. Smaller footprint?
3. Hoteling Offices?
4. Parking - Metro

#### E. Reimbursements

1. Technology
2. Printer, Ink
3. Paper
4. Internet
5. Legal Requirements?

# II. Tax Considerations

## A. Tax Issues for Company, Employees Located in Different Jurisdictions

1. Doing Business
2. Permanent Establishment
3. Income Tax/Unemployment Tax Withholding

## B. Tax Issue for Employees

1. Company Headquarters
2. Place where employee lives/works

## C. Commuting Expenses



## III. Legal Issues

### A. Which State Laws Apply For

1. Leave requirements (sick leave, family leave)
2. Special Accommodations
3. Minimum Wage
4. Overtime
5. Meal Reimbursements

B. Discrimination – Some employees permitted to WFH others not?

A background image showing a person in a light-colored suit jacket and a blue patterned shirt. Their hands are clasped together in front of them. The image is slightly blurred and has a warm, golden-brown tint. There are faint, decorative circular patterns overlaid on the image.

## C. Safety Standards

1. Enforceable at Home?
2. Injuries covered by Worker's Compensation Insurance?

## D. WFH Written Policies?