ANDERSEN

European Guide to Support Employers
Remote Work in Europe

Andersen in Europe
February 2023

Index

3 Introduction
4 Andersen Global
5 Albania
9 Austria
13 Belgium
17 Bosnia and Herzegovina
20 Bulgaria
22 Croatia
27 Czech Republic
31 Estonia
35 Finland
39 France
44 Germany
49 Greece
53 Hungary
56 Italy
61 Liechtenstein
66 Macedonia
71 Malta
76 Moldova
81 Norway
86 Poland
90 Portugal
96 Romania
100 Serbia
106 Slovakia
112 Slovenia
117 Spain
121 Sweden
126 Switzerland
130 Ukraine

Presentation

We are pleased to present this new edition of our European Guide to Support Employers which is devoted to remote work in Europe.

Remote work is a rapidly growing trend in the European job market. Although the concept goes back more than 50 years, and in some European countries the issue was first regulated by law over 20 years ago, it has become far more widespread since the pandemic. Currently, the majority of employers realize that, sooner or later, remote, tele- or hybrid- work will unavoidably need to be implemented as a permanent solution rather than as an *ad-hoc* method of work in emergency situations (or whenever office work proves impossible).

The question of how effective remote work is going to be in an organization should be answered primarily through the prism of its culture, but the legislation of each country also needs to be considered.

During the pandemic, several employers decided to develop their remote work policies, and these gradually became part of their business goals. While there are employers who are still weighing up the pros and cons of the concept, there are two arguments which definitely support remote work: the principle of work-life balance and the fact that work from home is technologically possible in an increasingly greater number of business sectors. It also provides the possibility of meeting current challenges by attracting top talents. The possibility of employing staff from the global pool is undoubtedly attractive for some companies, although it could give rise to certain risks (cross -border remote work entails risks arising from a change of jurisdiction, permanent establishment, immigration issues, etc.).

Much has changed in the last two years, not only in the job market but also in the legislation of individual countries. What is the situation today? This publication seeks to shed greater light on the legal solutions currently implemented in 25 European countries, from the types of telework and the procedures for its implementation, through the obligations imposed on employers and the rights of employees to aspects of liability.

We believe that after reading this Guide, you will be in a better position when developing a new model of remote work in your organization and answering the question as to whether the solutions proposed are viable in your country, what costs will be involved and which documents or other forms of communication with personnel are required at each stage.

Enjoy the reading.
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ALBANIA

Implementation of Remote Work

Work-from-home and teleworking are recognized by Albanian legislation as categories of employment agreements. While work-from-home is specifically regulated in detail through the Decision of the Council of Ministers Nº 255 dated 25.03.1996 "On the work-from-home contract", the Albanian Labor Code of 2015 only introduced a number of basic rules and obligations for employers implementing telework, such as the obligation to ensure equal treatment, to provide, install and maintain work tools, to prevent isolation, etc. No further amendments have been made to those employment arrangements.

Albanian legislation defines work from home and teleworking as follows:

- Work-from-home Employment Agreements provide that the employee works from home or other remote places as agreed with the employer according to the terms and conditions of the employment agreement.

- Teleworking Employment Agreements provide that the employee works from home or other places as specified in the employment agreement, using specific technology during the working time according to the terms and conditions of said employment agreement.

While both work-from-home and telework can be performed from home or from another address specified in the employment agreement, there is a difference in that the first category includes work done by hand, in an artisanal way or using other handicraft equipment, while the second category includes technological equipment and information in general.

In the case of remote work/telework, the employment agreement to be entered intodoes not include any specifics when it comes to collective agreements. The law regards both as a mode of work which is the same as the traditional one, including the same elements required in standard employment agreements, with the exception of certain specifics such as working conditions at home, technological equipment and the access to facilities to be granted by the employer.

Given that current Albanian legislation regards the employment agreement in a work- from- home/teleworking scenario in the same way as a standard employment agreement, the same rules shall apply to the introduction of remote work by the employer. In such cases, the employee must give his/her written and a new agreement should be entered into which defines all the characteristics required by law with regard to working from home/teleworking. A change in the mode of work requires the written consent of both parties and must be reflected in a new employment agreement between them.

Required involvement of employee representatives and public / immigration authorities

There is currently no mandatory requirement for remote work employees to belong to or cooperate with a union. As a general rule, Albanian legislation provides that no employer can condition the entering into or terminating of an employment agreement on whether or not the employee belongs to a union.

When a given employee is part of a union and the collective agreement entered into constitutes a remote work relationship, the employee must consult his/her union representatives before finalizing an agreement with the employer. In the event of termination of an employment agreement, the union has the right to be notified in writing by the employer.

There are currently no requirements for notifying any institutions in Albania regarding remote work employment agreements with employees. However, the employer is obliged to keep a hard copy of such agreements for any inspection that may potentially be conducted by the Authorities.

Furthermore, no immigration rules apply to such agreements provided that there is a formal agreement in place between the parties and that all the obligations towards the Albanian tax authorities are duly declared and fulfilled by the employer.

Equipment & Compensation for remote work expenses

The working conditions for employees who perform remote work/teleworking cannot be less favorable than those of other employees who perform the same or comparable work.

In such cases, the employer is obliged to ensure that all employees who work remotely are equipped with the suitable resources and IT equipment such as laptop, mobile phone, computer software, phone lines, access to internet, access to host applications, and other resources deemed necessary to allow them to perform the remote work.

This means that the employer must provide, install, and maintain the computer equipment and tools to be used by the employee to perform their work, unless the employee wishes to use his/her own equipment. In principle, any work-related expenses/ costs must be covered or reimbursed by the employer. To this end, it is useful if both parties agree on a lump sum per month and it is made clear to employees that they should seek prior approval before incurring any expenses. For example, in Albania internal policies may clearly define which costs will be covered and to what extent.

There are currently no tax rules or exceptions for employees arising from the applicable tax obligations. Nevertheless, as explained above, a deduction of expenses can be made by the employer to facilitate the work-from-home environment and to adapt it to the employee's needs.

Working time, performance and right to disconnect

Albanian legislation does not provide for any specific limitation regarding working time for remote work. The law provides that the same favorable working conditions must be applied by the employers towards all employees, including those with remote working employment agreements.

As one of the mandatory features of the employment agreement, working hours need to be determined by the employer in the employment agreement. The employee cannot change such conditions without the prior written consent of the employer. Additionally, there is no definition of the right to disconnect, but rather this should depend on the parties and the specifications of the employment agreement.

It is up to the employer to specify the method of monitoring and observing remotely employed workers (in the employment regulations) as the law does not regulate such aspects. Nevertheless, it should be noted that the employer is not allowed to enter the employees' home or monitor the latter by camera as this would constitute a violation of personal privacy.

The employer cannot change the conditions of the remote employment agreement unilaterally but requires that written consent of the employee. This means that the written consent of the employee must be obtained before the possibility of remote work can be revoked and a new agreement drafted to set out the new working conditions between the parties.

Health and safety and data protection

In cases of remote work/teleworking, the employer must ensure that the workplace of the remote employee meets the minimum occupational health and safety requirements. Minimum safety and health requirements related to the physical aspects of the workplace, such as whether the building structure is solid, fire evacuation procedures, temperature, and ventilation, may not apply in the case of remote working and therefore the employer may not be responsible for these matters in the place where the employee performs the remote work.

However, the employer must take measures to prevent risks by informing and training employees with regard to the rules to be followed during remote work, emphasizing in particular the obligation of employees to comply with these rules. The law requires that this training be provided by health and safety experts at the employee's workplace. In practice, however, it can also be provided remotely to adapt to the work -from -home environment of employees.

In cases when the job position or equipment used by the employee in order to perform remote work could cause harm of any kind, there is an implied obligation for employers to ensure that the work environment is safe for the employee and for anyone else living in the house/place where the employee will perform work. For this reason, it is recommended that the employee be informed about ergonomic requirements for the workplace and receive general information regarding physical health risks as well as psychological aspects such as creating a healthy work-life balance and dealing with the effects of isolation which may be caused by remote working.

The legislation regarding occupational health and safety does not contain provisions on how safety conditions at work during remote working should be inspected and monitored. It is therefore up to the employer to decide how to ensure that the appropriate measures have been taken, e.g. by asking the employee to complete a self-assessment questionnaire or by sending a qualified person to examine the workplace.

However, it should be noted that, due to the constitutionally protected inviolability of the home, the employer is not allowed to enter an employee's home without the employee's consent. This means that if the employer wishes to send someone to physically inspect the workplace at the employee's home, they must obtain the employee's prior approval (it is advisable to include a clause regarding these issues in the remote work agreement). Another option would be to provide private health insurance for employees who work remotely.

The Albanian Data Protection Commissionaire issued an Instruction regarding the processing of personal data during teleworking in the context of Covid-19 and this can serve as a useful tool for employers.

It is advisable that both technical measures and organizational measures (e.g. concrete instructions on data handling and secrecy measures in the context of remote work) for data protection are specified in the internal policies of the employer and notified to employees. Furthermore, data protection legislation stipulates that the employer may only monitor the employee for the purpose of monitoring remote working performance. To this end, it is advisable to request reports from the employees at regular intervals regarding the progress of their work.

Liability

Albanian legislation does not differentiate between office work and remote work with regard to liability for accidents. The regulations contained in legislation governing health and safety at work also apply to remote work.

Liability for the equipment provided by the employer for remote work falls upon the employer. Specifications must be made in the employment agreement regarding the use of such equipment and the regular maintenance thereof.

There are no specific provisions for supplementary insurance for remote work. The liability covered by a liability insurance company will depend on the contract entered into with said insurance company.

There are no specific provisions for damage to employees' or third parties' property nor for damage caused by the employee or a third party to the employer's equipment. Since remote work is a relatively new concept in Albanian legislation, little exploration has been carried out by the labor inspectorate or other authorities for the purposes of defining practice.

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AUSTRIA

Implementation of Remote Work

In Austria, remote work is only regulated by legislation regarding home office. Home office refers to the activity of the employee in his/her home. For other forms of remote work (hybrid work, telework etc.) no specific rules exist; they are subject to the general provisions of labor law. The provisions on home office shall be applied by analogy where appropriate.

So far, only a small number of collective agreements (in German, "*Kollektivverträge*"), e.g. the Collective agreement for IT services or Collective agreement for employees in trade and crafts and in the service sector, provide for regulations on remote work. They mainly contain general explanations and conditions for telework, such as the requirement for a written agreement governing the main aspects. A collective agreement authorization is not a prerequisite for the introduction of remote work.

To date, there is no general legal right to apply for remote work. This may exceptionally result from the employer's obligation to treat all employees equally in principle. Thus, if a single employee is refused permission to work remotely, without justification, but all other employees are permitted, the right of the disadvantaged employee to work remotely can be derived from this.

Remote work may only be introduced with the consent of both parties. However, if the employment contract contains a provision which entitles the employer to change the place of work, this provision, according to widespread opinion, also covers the home office. However, details should be set forth in an agreement.

In accordance with statutory provisions, the agreement on home office must be made in writing. The agreement on other forms of remote work may also be made orally, but a written agreement is recommended in order to avoid disputes and to fulfil the employer's obligations under labor protection law. The agreement should cover the duration of the remote work and/or the right to terminate remote work, compliance with regulations (occupational health and safety, working time, data protection, etc.), the obligation of employees to record working time independently and the allowance of expenses for the employee. It should give the employer the right to terminate remote work. To avoid tax and social security problems, remote work from abroad should only be allowed with the employer's consent.

Required involvement of employee representatives and public / immigration authorities

Telework and home office must be regulated in individual contracts.

The works council has no competence to introduce remote work. Employee representatives can influence the organization of remote work in the form of collective agreements or company agreements. In the case of home office, the works council

is authorized to conclude a company agreement on the framework conditions. In addition, the works council may participate within the scope of its right to consult. In particular, the introduction of remote working may constitute a transfer with regard to the place of work and this requires the consent of the works council.

Unlike in other jurisdictions, in Austria there is no obligation to inform the authorities about the introduction of remote work.

There are no special regulations for digital nomads working in Austria for an employer based in a third country. Third-country nationals usually require a residence title as well as a work permit.

Equipment & Compensation for remote work expenses

As already explained, a differentiation is made in Austria between home office and other forms of remote work. One of the main differences between home office and other forms of remote work is, that in the case of home office, the employer must provide the employee with the digital work equipment or reimburse the employee for the equivalent costs incurred. In the case of other forms of remote work, and for equipment beyond digital work tools, an agreement is required. In the absence of such an agreement, the employer must reimburse these expenses.

In connection with a legal regulation of home office, various tax benefits were also established. The provision of digital work equipment by the employer is not considered as taxable remuneration in kind for the employee. This applies even if the work equipment provided is partly used by the employee for private purposes.

Furthermore, from a tax law perspective, amounts paid by the employer to compensate for costs arising from work performed in a home office can be paid out in a non-taxable manner for a maximum of 100 days per calendar year up to 3 euros per home office day by way of a home-office lump sum.

In addition, the purchase of office furniture can be claimed by the employee as advertising expenses up to the amount of (currently) EUR 300. These regulations are initially in force until the end of 2023.

Working time, performance and right to disconnect

As far as working time is concerned, the existing regulations or agreements for the division of working hours also apply, unless otherwise agreed, to employees who work remotely. There is no obligation to be available outside the agreed working hours.

The requirements of the Working Time Act ("*Arbeitszeitgesetz*") must also be observed when working remotely. Therefore, the remote work agreement should oblige the employee to comply with the Working Time Act. Executive employees are excluded from the scope of application of the Working Hours Act.

In general, the employer is obliged to record his/her working hours, namely the beginning, end and breaks. If fixed working hours are agreed, only deviations need to be documented. The employer can oblige the employee to keep records and this is particularly useful for remote work. Employees who can largely determine the programming of their working hours and the location of their place of work, or who

perform their work predominantly in their home, only need to keep records of the duration of the daily working hours.

The time limit or termination of remote work (except home office) depends on the contractual agreement. For the termination of home office work there is a legal regulation whereby the home office can be terminated by both contracting parties for good cause with one month's notice prior to the last day of a calendar month. The home office agreement may provide for a time limit and causes for termination.

The surveillance of remote workers is only possible within narrow limits. Technical surveillance measures are only permissible under certain conditions, for example if there is a special interest on the part of the employer and the personal rights of the employee are not violated. If human dignity is affected by such measures, the use of such measures may be permissible if a works agreement or an individual agreement is entered into.

The employer is not entitled to enter the employee's home without the latter's consent.

In the event of a violation of working time, the employer may terminate the employment relationship without notice or with notice date and period. Where termination is not required, a warning may be given.

Health and safety and data protection

The employer remains responsible for the health and safety of employees who work remotely. Under the law, it makes no difference whether the worker is working on the employer's premises or remotely or in a home office. According to the Occupational Health and Safety Act ("*ArbeitnehmerInnenschutzgesetz*"), the employer must ensure that risks to the life and physical and mental health of his/her employees are prevented and that any remaining risks are kept to a minimum.

Austrian law does not lay down specific measures for remote workers (e.g. with regard to possible physical health problems or mental stress). The concrete measures depend on the risks; the workplace must be set up safely. As the employer has no legal right of access to the employee's home, the remote working agreement should contain a provision allowing access so that the employer can fulfill his/her legal obligation to comply with health and safety regulations.

Above all, the employer can indicate to the employee the need for compliance with health and safety regulations, inform them thereof or query possible non-compliance. As there is no statutory right of access to the employee's home, a provision allowing access can be considered in the remote work agreement to allow the employers to fulfill his/her legal obligation to comply with health and safety legislation.

As far as data protection rules are concerned, the same apply in the home office as in the office. Therefore, data protection aspects should also be considered in the agreement with the employee. In particular, the following should be agreed:

- Determination of responsibility under data protection law for data processing and data security in the home office, especially if work is performed using the employee's digital work equipment;
- Requirements for the storage of access data and passwords to digital devices in the home office;

- Requirements for the safekeeping of the digital device as well as data carriers and printouts;
- Secure deletion of personal data on the employee's digital devices;
- Use of external data carriers and their protection (e.g. encryption)
- Information regarding the obligation to report data breaches (data breach), which also applies in the home office, as well as liability for damages caused by such data breaches.

Liability

In the event of accidents during remote work the same rules apply in general as to an accident on the employer's premises. The employee is compensated by the statutory accident insurance, to which the employer pays contributions. Accident insurance covers all activities that are performed for the employer or are directly related to them, regardless of the location of the accident. The employer shall only be liable to pay compensation to the employee for damage caused to the employee's body as a result of an occupational accident or disease if the employer intentionally caused the occupational accident (disease). If the damage was caused intentionally or by gross negligence, the employer must compensate the social insurance for the amount paid to the employee due to the occupational accident or disease.

These regulations apply to the home office in any case. For other forms of remote work, it is still debatable whether accident insurance covers accidents that occur where the work is performed. To date, no relevant case law on this issue exists.

Regarding liability for damage to the employee's property, there are no special rules for remote workers. If an employee's property is damaged as a result of working from home, the employer is liable. It is advisable to have company liability insurance for these damages, which covers, among others, claims arising from remote work.

In the event that the employee or a third person in the household (e.g. a family member) damages the employer's property, there is a liability privilege when working from home. Accordingly, the scope of liability depends on the degree of fault and is subject to judicial moderation. In the event of damage to the employer's property, the employee is liable in full in the event of gross negligence; in the event of a minor degree of negligence, the court may reduce liability or waive it entirely. There are no specific provisions for third parties and for other forms of remote work; the general compensation rules apply.

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BELGIUM

Implementation of Remote Work

In Belgium, working from home is covered by severallegal frameworks. A distinction is made between (i) homeworking; (ii) structural telework and (iii) occasional telework. The difference between homeworking and (structural and occasional) telework is that telework is performed on an occasional (irregular) or structural (regular) basis within the framework of an employment contract, where, by using information technology, work which could be performed on the employer's premises is occasionally or structurally performed outside these premises. Homeworking is performed without direct supervision or control by the employer on premises chosen by the employee (home). Another important difference is the reimbursement of costs to the employee by the employer for each type of the abovementioned remote work. During the COVID-19 crisis, a collective bargaining agreement was created at national level to cope with mandatory or recommended telework.

In the private sector (no specific industries), structural telework is regulated by a collective bargaining agreement and occasional telework is covered by law.

As telework can only be performed on a voluntary basis – remote work is voluntary for both the employer and employee; telework is always implemented by an individual written agreement and cannot be imposed unilaterally. A debated telework policy can be implemented through a bargaining agreement at company level and through labor regulations. Both employer and employees can take initiatives to introduce remote work.

The agreements on remote work must include working time, organization of the remote work by the employee within the applicable working hours of the company, timeslots during which the employee can be reached by the employer, rules on control by the employer regarding work performed /results (this can only be done proportionally and on the condition that the employee was informed beforehand), reimbursement of costs and expenses incurred by the employee and the provision of technical equipment and support.

Required involvement of employee representatives and public / immigration authorities

In companies with employee representation (companies with more than 50 employees), the employee representatives must be informed and consulted before the introduction of remote work. In particular, the employer must inform employee representatives with regard to the social consequences of introducing remote work, the organization of work and the well-being of employees during the performance of their work. This takes place in the framework of a works council or, if no works council is in place, within the trade union delegation. This obligation does not apply to companies

with fewer than 50 employees. Moreover, the committee for prevention and protection at work must be informed of the consequences of introducing remote work with regard to the well-being of the employees.

The introduction of remote work does not necessarily require a prior collective consent at company level, but such a consent can be useful for the success of the process and offers greater guarantees that the interests of both employees and employer will be reconciled.

There is no obligation to inform the public authorities about the introduction of remote work and there are no special immigration regulations for digital nomads who wish to work remotely from Belgium. However, foreign employees (non-EU) who wish to work remotely from Belgium must obtain a residence permit and a work permit. The Flemish Region does not grant a work permit for foreign employees (non-EU) if the employer is not registered in the Flemish Region. However, a work permit can still be granted to the foreign employee (non-EU) if international or bilateral treaties exist which establish that the foreign employee falls within the scope of Belgian social security.

Equipment & Compensation for remote work expenses

The employees' working conditions must be comparable to those of employees at the employer's office. It is therefore the employer's responsibility to provide the equipment necessary for remote work and to install and maintain that equipment.

In the case of structural telework, the employer is obliged to cover the costs of communication and connection related to telework. The employer can (may) also cover additional costs, such as costs for electricity, furniture and heating. This obligation does not apply in the case of occasional telework; however the employee and the employer can mutually agree on the reimbursement of costs and expenses. In the case of homeworking, the reimbursement of costs and expenses must be stated in a written agreement. In the absence of such agreement, the employer is obliged to pay a lump sum of 10% of the salary as a reimbursement of costs (or an even higher allowance if the employee can demonstrate that his/her actual costs are higher).

Costs and expenses incurred for remote work can be deducted as professional expenses, unless they have already been reimbursed by the employer. This is not always applicable, as the Belgian tax administration accepts a relatively high lump sum for business expenses (maximum EUR 5,040 in 2022) to anyone with a professional income.

Working time, performance and right to disconnect

The employees' working conditions, including working time, must be identical to those of employees not working from home. The amount of work performed cannot be greater than that of the employees employed on the employer's premises.

The employee organizes his/her work within the framework of the usual working hours of the company. The employees' flexibility is not without limits. The written agreement regarding remote work should always contain a clause indicating how and when the employee should be reachable.

The right to disconnect was introduced recently in Belgium. Companies with at least 20 employees must ensure this right for

employees who are no longer expected to work after working hours and define the means of ensuring this right, such as the regulation of the use of digital tools and communication during and especially outside working time. This must be done either through a collective bargaining agreement at company level submitted to the public authority, or by amending the work regulations with a copy submitted to the public authority, unless a collective bargaining agreement is entered into at sectoral level or within the National Labor Council.

The freedom of monitoring and surveillance by the employer during remote work is relatively limited. With respect to technical monitoring by the employer, soft monitoring is possible such as, for example, scheduling regular or last-minute calls, or sending e-mails on a regular basis and checking the response time . However, intrusive methods of control (e.g. computer software for monitoring the activity of teleworkers, key-logging, obligatory use of a camera) are strictly governed by regulations regarding the secrecy of telecommunications and the protection of privacy, such as the General Data Protection Regulation (GDPR) or the collective bargaining agreement on the introduction of new technologies. The Belgian Criminal Code also prohibits the monitoring of telecommunications of which the employer is not a party without the consent of the employee. Nonetheless, legal exceptions are allowed, and the Belgian Data Protection Authority currently considers the power of surveillance provided by law or property law as such authorization. However, the monitoring of remote work is still a grey area under Belgian law and raises a number of questions relating to privacy. Under no circumstances can the employer access the employees' home without the latter's consent.

In the event of an abuse by the employee, the employer can apply the appropriate sanctions depending on the severity of the violation. Needless to say, the controlling employer runs a risk of criminal or administrative sanctions themself by trying to collect evidence in violation of privacy or other laws. However, according to some Belgian case law, he/she could nevertheless attempt to submit the evidence obtained illicitly. In any event, the employer cannot "play" detective.

Health and safety and data protection

The employer is fully responsible for health and safety at work. The laws and regulations on well-being at work apply in their entirety to remote workers.

Prior to taking measures to ensure health and safety at work, the employer must conduct a risk analysis to assess all possible risks. This risk analysis is mostly carried out in collaboration with a prevention adviser (external). The following aspects are usually covered: (i) psychosocial risks such as the isolation of the teleworker, exclusive electronic contact, stress, demotivation, blurring of private and professional life; and (ii) ergonomics and the health of the worker. The employer is free to determine appropriate measures on the basis of the analysis.

Evidently, the prevention adviser will need to have access to the employee's workplace at home in order to conduct a risk assessment regarding work and safety. The visit must be announced in advance and requires the consent of the employee.

The law requires that a risk analysis be carried out for screen-stations at least every five years in order to assess the risks to the well-being of the employees arising from screenwork, in

particular any risks to vision or problems of physical and mental strain, both at the level of each group of screen-workstations and at the level of the individual. In the case of telework, the screen-workstation is mostly located in the private home of the employee, or any other place agreed between the employee and the employer.

In the case of structural telework, the employer has the obligation to prevent isolation on the part of the employee performing remote work. The employer must take measures such as organizing meetings with colleagues, providing the employee with information about the company and having the employee return to the work office on a regular basis. The employer also has the legal obligation to prevent stress for the employees at work.

The employer is obliged to protect the privacy rights of the employees regarding the treatment of their personal data. In principle, the employer is authorized to process employee data in order to fulfill the former's specific rights and obligations under labor law (contractual necessity, legal necessity and company interest). For this purpose, he/she has the right to exercise authority, the right to issue orders or the obligation to ensure that the work is carried out in suitable circumstances as regards the health and safety of the employees. The processing of sensitive data is prohibited in principle, but the employer can invoke certain exceptions.

Liability

An accident which occurs while working remotely is considered as an accident at work in the framework of the execution of the employment contract. Under Belgian law, if the accident leads to an injury, there is a legal presumption of an accident at work.

An accident during teleworking is equivalent to an accident at work and thus gives rise to compensation by the employer's insurance for accidents at work.

If an accident happens while working from home, it can only be qualified as an accident at work if remote work is permitted within the company. Therefore, the introduction of remote work must be confirmed by a written document. In the absence of such written proof, the employee will only be able to benefit from coverage if he/she can provide proof that the accident is work related and occurred during the execution of the employment contract.

In terms of liability, no special rules exist for remote workers. However, the employer is not responsible for damage to the remote worker's home during the remote work, this being covered by the remote worker's own insurance. Nevertheless, the employer is liable for the equipment provided by the employer (for example, in case of loss or damage), unless the employee commits gross negligence or intentionally causes the damage. It is therefore up to the employer to take out additional insurance for the risks incurred by teleworking. In any case, it is advisable to clarify the scope of the existing insurance coverage.

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BOSNIA AND HERZEGOVINA

Implementation of Remote Work

In the labor law legislation of Republic of Srpska, there are two different regimes which apply when employees perform their duties outside the workplace – remote work and work from home. These concepts are not yet regulated in more detail by the legislator and so remote work is subject to general labor law provisions and work from home is not regulated as a separate issue but is included in the concept of work at a separate place of work that is not the employer's premises and is regulated by Art. 44 of the Labor Code. An employment relationship may be established for the performance of activities outside the employer's premises.

No collective bargaining agreements exist that contain special regulations concerning remote work.

In general, remote work abroad should only be permitted with the employer's consent. The employer can only contract work with the employee outside the business premises if the employee agrees that his/her work will be organized in this way. Considering that working outside the employer's business premises is a way of organizing work, rejecting the employer's proposal for a longer duration of the remote employment relationship does not in itself create, and cannot constitute, a justified reason for termination of the employment relationship. Issues that need to be regulated include the following:

1. Duration of working hours according to the standards of work;
2. Manner of supervision of work and the quality of work performance on the part of the employee;
3. Work equipment which the employer is obliged to procure, install and maintain;
4. Use of employee's own work equipment and compensation for such use;
5. Compensation for other costs of work and how this is determined ;
6. Other rights and obligations.

Required involvement of employee representatives and public / immigration authorities

For remote work there is no need to cooperate with a company union or employee representatives unless the employee agrees to have his/her work organized in this way. The voluntary nature of working outside the business premises presupposes that the employee agrees to work in this way, not only when establishing an employment relationship, but also at a later date, when continuing this kind of employment relationship, by adding an annex to the employment contract.

Employees' representatives do not have to be consulted when introducing home office.

Republic of Srpska has very liberal labor laws and employee representatives or trade unions play a rather subordinate role, especially in areas where remote work is possible (e.g. office jobs). Employee representatives are nonetheless concerned as surveys show that employees who work at home fear that this form of work could pave the way for more greater exploitation of employees, due to their isolation and weaker integration in the company and the risk of discrimination against employees who perform work in a standard way.

At the moment, there is no requirement to notify public authorities about remote work or work from home and there are no special immigration regulations for digital nomads.

Equipment & Compensation for remote work expenses

Generally, the employer will provide the work equipment, install it and maintain it, with the employee being obliged to make the results of the work available to the employer. Considering that the law stipulates that compensation can be established for the use the employees‘ own assets, we conclude the employee can also use his/her own equipment for work and the employer reimburses any costs incurred in connection with the use of those assets and other labor costs, including utility bills.

No special tax rules are stipulated.

Working time, performance and right to disconnect

There are no special rules on working time stipulated in the Labor Code of Republic of Srpska and therefore working hours, vacations, breaks and absences are not strictly defined. Employees usually have the possibility to coordinate working hours with other family activities in the way that suits them best.

In the case of remote work, the impossibility of immediate supervision of the employee’s work adds to this risk.

If the employee’s working hours are not clearly established by the employer, they can encompass any period of work in which the employee performs activities that are professional in nature and during which he/she completes work orders for the employer.

The employee has a right to disconnect, bearing in mind that the important issue is the work result itself and not the exact time frame in which it is performed.

The issue of monitoring the work of employees who work outside business premises is especially delicate if the work is done at home, because the inviolability of the home is strongly protected by constitutional guarantees. Therefore, the supervision of employees who work in their homes is limited to the supervision of work results instead of the usual supervision of the obligation to work.

The private and professional spheres of life become intertwined when work is organized in this way, which is why the protection of employees’ rights is an extremely sensitive issue, especially considering the fact that video cameras have been used in homes as a form

Only for the purpose of ensuring the correct application of the regulations governing health and safety at work is it necessary to contract the possibility for employer representatives to control the correct application of the regulations in this matter.

In the event of a suspected abuse of working time, the employer should initiate the procedure for determining the employee's responsibility.

Health and safety and data protection

It is necessary to contract the possibility for employer representatives to monitor the correct application of health and safety regulations in remote work.

An employer may contract jobs outside his/her premises that are not dangerous or hazardous to the health of the employees and other persons and are not hazardous to the environment.

There are no special regulations on health and safety matters, except for the general rule that the employer cannot contract jobs outside his/her premises that are dangerous or hazardous to the health of the employees or other persons, and are not hazardous to the environment.

Liability

The employer is liable for any accidents during the employee's working hours, whether they have occurred in the home office or when working remotely. Should an employee sustain injury or damage at work or in relation to work, the employer is obliged to redress such damage in accordance with the law and bylaws.

It is mandatory for the employer to provide collective insurance against the consequences of accidents, regardless of whether the accident happened in the office or when working remotely. There is no need for supplementary insurance.

If the damage occurred during working hours, through no fault of the employee or a third person, the employer is liable for the damaged property.

An employee who, at work or in connection with work, causes material damage to the employer purposely or due to gross negligence, is obliged to compensate this damage in accordance with the law.

An employee is liable for any damage they cause to the employer, at work or in relation to work, with intent or by gross negligence, in accordance with the law.

There is no necessary additional insurance for this type of damage.

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BULGARIA

Implementation of Remote Work

Bulgarian legislation recognizes homeworking/remote work and hybrid work. All three are regulated in a similar manner by the Bulgarian Labor Code. Specific regulation of remote work is not included on a national level via collective bargaining agreements.

All three forms are introduced with the consent of the employee in the individual employment contract or by means of an annex thereto.

One of the measures taken in the context of the Covid-19 pandemic introduced the possibility of the unilateral introduction of remote work during the pandemic. These measures are not in effect at the present time and the employer cannot unilaterally introduce a home/remote or hybrid work regime.

Remote work is not regulated as an entitlement on the part of the employee. The employee can propose a change in their employment to a home/remote or hybrid work regime, but the employer can refuse such a change.

The parties should agree on the organizational issues, namely the means for assigning the work, the reporting of the working hours, technical aspects (equipment provided), etc.

Required involvement of employee representatives and public / immigration authorities

The conditions of remote work can be stipulated in a collective bargaining agreement but this is not common in practice, since the remote work regime was only recently implemented widely due to the Covid-19 pandemic.

The introduction of remote work should be included in the annual declaration on the health and safety conditions at the workplace, which is submitted to the labor authorities on an annual basis by each company .

Working time, performance and right to disconnect

Employees working under a home/remote or hybrid work regime are entitled to the same number of breaks and rest periods as other employees. Nevertheless, the parties may stipulate that the employee shall determine the distribution of the working hours and breaks in such a way that the latter is available during certain periods or hours. Once the conditions have been established between the parties, the employer cannot unilaterally change the conditions of the regime, as they were introduced with the consent of the employee.

The employer shall provide at his/her own expense the equipment needed to perform the remote work, as well as the supplies,

the necessary software, maintenance and technical support, and the devices intended for communication with the employee, including Internet connectivity.

In addition to the technical aspects, the employer must provide the employee with information and requirements regarding the use and maintenance of the equipment, the rules on protecting confidential information and personal data, etc.

The parties can stipulate that the employee shall use their own equipment, in which case the parties must agree on the maintenance and repair expenses, which must be borne by the employer.

Liability

The employee is obliged to ensure that the working space meets health and safety requirements, while the employer is obliged, with the assistance of the employee, to monitor compliance with said requirements. There are no specific requirements different from those applying to work from the premises of the employer but rather they depend on the work performed. The employer is obliged to ensure that health and safety requirements are complied with and the employee is therefore obliged to provide access to the premises for verification by the employer.

There are no specific requirements regarding health and safety in the case of remote work and these depend greatly on the type of work performed and not on whether it is performed from the premises of the employer.

The rules regarding occupational injuries apply in the same way as in the case of work from the premises of the employer. If an accident is related to the work performed, the employer shall be liable before the employee for any damages. In the case of death, the employer shall be liable before the heirs. Bulgarian legislation introduces mandatory insurance for the risk of occupational injury where the work performed entails a higher risk of such injuries. This is not related to the home/remote or hybrid work regime. The employer is entitled to take out voluntary insurance for each employee.

Where damages are suffered by third parties, the employer shall be liable before them if the damages are caused in relation to the work performed, this being a matter of examination in each case.

In the event of damage to the property of the employer by the employee or a third party, they shall both be liable. The third party is fully liable in any case of damage, while in case of neglectful damage, the employee shall be liable only up to the amount of their monthly salary. If the damage is result of a crime or deliberate actions, the employee shall be fully liable.

The employer is naturally permitted to insure all of their property, but this is not mandatory. Insurance coverage is all a matter of commercial terms and negotiations.

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CROATIA

Implementation of Remote Work

The Croatian Labor Act (Official Gazette Nº 93/14, 127/17, 98/19, 151/22 hereinafter: "the Act") introduced a number of novelties which entered into force on January 1st 2023. The Act differentiates between two types of work which are not performed at the employer's premises: work at a separate workplace and remote work, whereas both can be performed permanently, temporarily or occasionally. Work at a separate workplace is defined as work performed from home or another area of similar purpose, which is determined on the basis of an agreement between the employee and the employer. On the other side, remote work is always carried out through information and communications technology, whereby the employer and the employee stipulate the employee's right to independently determine where he will work. Regulatory differences of these two types of work will be further explained below. Additionally, they can be regulated by collective bargaining agreements, as is the case, for example, in one of the national telecommunications companies, which enables remote work for up to 12 working days per month, provided that the business process allows it and the personnel management authorizes it.

To introduce work at a separate workplace or remote work, a legal basis such as the employment contract or an annex thereto is necessary. The content of the contract shall be extended as it must contain additional information concerning organization of work, recording of working hours, equipment, reimbursement of costs etc. In comparison with work at a separate workplace, remote work can be regulated more flexibly. Both types of work shall be based solely on mutual agreement between the employer and the employee, meaning that the employer cannot introduce it unilaterally. According to Article 17 of the Act work at a separate workplace can be negotiated in case of extraordinary circumstances resulting from an epidemic of disease, earthquake, flood etc. without amendments to the employment contract for 30 days at most, after the expiration of which period a conclusion of an employment contract must be offered by the employer. The employees working in employer's premises have a legal right to apply for work at a separate workplace for a fixed-term period of time, in order to balance work and personal needs, such as providing care for a child or an ill family member.

If both parties have negotiated work at a separate workplace or remote work, the following topics should also be regulated. The remuneration of an employee who works at a separate workplace or remotely cannot be lower than that of an employee engaged on the employer's premises in the same or similar tasks. Specific regulations regarding health and safety measures, working times and rest periods will be further elaborated below. Work at a separate workplace or

remote work cannot be introduced for jobs where it is not possible to protect the employee from exposure to harmful effects despite the implementation of health and safety measures.

Required involvement of employee representatives and public / immigration authorities

In accordance with Article 149 of the Act, if work at a separate workplace or remote work is introduced, the employer is obliged to inform the works council – if one exists – at least every three months as to the number of employees performing such type of work. Except for the duty to inform the works council, the employer has no other obligations towards employee representatives. Under current laws, the employee representatives cannot influence the introduction and design of work at a separate workplace or remote work. Furthermore, there is no obligation to notify public authorities about it. However, if the employer fails to inform the works council, the former will be subject to a fine, since the terms of the Act consider such an omission to be a grave misdemeanor.

Additionally, specific immigration rules apply for third-country (non-EU) digital nomads working in the Republic of Croatia and these are regulated by the Foreigners Act (Official Gazette 133/20, 114/22, 151/22). In accordance with this act, a digital nomad is a third-country national who is employed or performs work through communication technology for a company or his/her own company when that company is not registered in the Republic of Croatia and does not perform work or provide services to employers in the Republic of Croatia. They are obliged to submit an application for a temporary stay, which can be granted for up to a year and cannot be extended, though a new application for a temporary stay can be submitted 6 months after the expiry of the previously granted temporary stay of a digital nomad. For the purpose of family reunification, digital nomads can, under special conditions, be joined by close family members, such as their spouse, underage children, parents, etc.

Equipment & Compensation for remote work expenses

Employers in the Republic of Croatia are obliged to provide, install, and maintain the equipment required for work from a separate workplace, but if instead the employee's equipment is used, then the reimbursement of costs related thereto shall also be defined by the employment contract or its supplement, as well as the reimbursement of other costs incurred by the employee in relation to the performance of their work if it's permanent or lasts more than 7 working days within a month. On the contrary, such provisions are not mandatory when performing remote work which is, as previously mentioned, more flexible. Neither the Act nor any other applicable law provides for an obligation on the part of employers to specifically reimburse costs such as utilities, internet use, etc. but these can be previously mentioned "costs incurred in relation to the performance of work", depending on the nature of work. Payments made for the reimbursement of work in a separate workplace and remote work costs are taxable and there are no special tax rules in favor of employees.

Working time, performance and right to disconnect

Employees who work from a separate workplace or remotely are protected by the general provisions of the Act

concerning working hours and rest periods, unless otherwise regulated by collective agreements, internal company rules or other laws. Additionally, the workload and deadlines cannot affect the employee's entitlement to daily, weekly, and annual rest. The law obliges employers to keep records of working times, but they may assign this obligation to an employee. In this case, the employer is still obliged to control the records and is responsible if they are not kept or not kept properly.

In accordance with Article 60.a of the Act states that, working times shall be determined by laws and regulations, collective agreement, agreement between the works council and the employer, working regulations or by the employment contract. If that is not the case, working times are determined by the employer's written decision whereas the Act does not assign the same right to the employee.

The newest amendments to the Act introduced the so-called right to disconnect. Article 60.a states that while using the right to vacations and leaves, the employee and the employer must take into account the balance between private and professional life and the principle of non-availability in professional communication, unless in case of dire need, i.e. when, due to the nature of the work, communication with the employee cannot be excluded or when it's agreed so in the collective agreement or employment contract.

Since work from a separate workplace and remote work is voluntary, the parties can negotiate the duration independently. Such an agreement cannot then be unilaterally terminated by either party. However, the parties may agree on a rule to revoke the possibility of either previously mentioned type of work. Therefore, the time frame depends solely on mutual agreement between the employer and the employee.

The options employers have to monitor/observe employees are limited. Under Article 34 of the Constitution of the Republic of Croatia (Official Gazette 56/90, 135/97, 08/98, 113/00, 124/00, 28/01, 41/01, 55/01, 76/10, 85/10, 05/14) a person's home is inviolable and, as a result, the employer may not enter the employee's home without the latter's consent. Article 17.b of the Act stipulates that the employer has the right to enter the premises of the employee's home or any other premises that are not the premises of the employer, for the purpose of maintaining equipment or carrying out predetermined supervision related to the working conditions of the employee, provided it is agreed between the employee and the employer and only at the agreed time. Employers are obliged to ensure employee's privacy is protected. In addition, any kind of monitoring of employees must adhere to the principles laid down by the General Data Protection Regulation. A system of recording working hours must be established and must be defined in an employment contract. An abuse of working time, depending on the circumstances of the case, can present a just cause for terminating the employment contract.

Health and safety and data protection

Regarding health and safety, employers have different responsibilities towards employees depending on if they work in a separate workplace or work remotely. Article 17.b of the Act provides that the employer is responsible for ensuring work in a safe manner and in

a manner that doesn't endanger the safety and health of the employee working in a separate workplace, if possible, given the nature of work assessed with occupational safety and health regulations. On the other side, remote work is not considered to be performed in a workplace or a separate workplace in the sense of occupational safety and health regulations, and as a result of that the employer is only obliged to provide written instructions to the employee on how to protect his/hers health and safety during work. The employee shall comply with all safety and health measures imposed by the law.

Furthermore, Article 17 of the Occupational Safety and Health Act (Official Gazette 71/2014, 118/2014, 154/2014, 94/2018, 96/2018) stipulates that the employer is obliged to organize and implement health and safety protection at work, particularly as regards preventive measures and risk assessment. Those regulations also apply to work arrangements in a separate workplace. The employer shall take all appropriate measures to ensure the health and safety of the employee, and those measures may include the care for an employee's equipment and environment and implementing protective measures for particularly vulnerable employees (minors, pregnant women, breastfeeding women, etc.) and all other necessary measures.

As previously stated, access to the employee's home is limited and neither the Act nor any other law stipulates any further situation where the employer would have a right of access to the employee`s home for health and safety purposes. Thus, the employer will have a right to access the employee's home to verify compliance with occupational health and safety regulations only when the employee has been notified previously and has expressed their acceptance and consent.

To prevent health problems, the law establishes rules to protect employees who are exposed to certain strains. For example, the employer is obliged to ensure that employees who mostly work at a computer, regardless of whether or not they work in a separate workplace or remotely, have their vision examined before taking up employment and periodically during the employment and at the request of the employee. The cost thereof shall be borne by the employer, not the employee. Moreover, employers must perform a risk assessment and provide instructions on how to prevent, eliminate or reduce stress at work.

There are no specific provisions which regulate data protection during work in a separate workplace or remote work which means the employer must apply the general provisions on data protection. Article 29 of the Act states that personal data may be collected, processed, used and communicated to third parties only if provided for by law or when necessary to exercise rights and obligations related to the employment. The employer must determine in advance with reference to employment law regulations what information he/she will collect, process, use or transfer to third parties for this purpose.

Liability

Since the employer has the right to enter into an agreement with the insurance company, the insurance company is obliged to settle claims in the event of liability on the part of the employer. However, since the employer is liable for accidents that occur during work

in a separate workplace or remote work, it is advisable to take out supplementary insurance for accidents that occur to the employee while working outside the employer's premises.

If the employee's property is damaged during work, Article 111 of the Act provides that the employer must compensate the employee for any damage suffered by the latter during working hours, i.e. during remote working time.

In the event that the property of a third party is damaged, Article 1061 of the Civil Obligations Act (Official Gazette 35/2005, 41/2008, 125/2011, 78/2015, 29/2018, 126/2021) stipulates that the employer is liable for damage caused by an employee at work or in relation with work, unless it is proved that there are grounds for excluding the employee from liability. However, the third party also has the right to claim compensation for the damage directly from the employee if the latter caused the damage intentionally. In the event that the employee caused the damage intentionally or through gross negligence, and the employer has compensated the third party for that damage, the employer has the right to claim reimbursement from the employee within 6 months of paying said compensation. As in the case of accidents mentioned previously, additional insurance is not prescribed by law, but is nevertheless advisable.

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CZECH REPUBLIC

Implementation of Remote Work

In the Czech Republic two different options of remote work are recognized and strictly differentiated. The first option is a "true and full" remote work which is explicitly regulated by the relevant legislation (domácký zaměstnanec according to Section 317 of the Labor Code) and applies only in cases where the employee works exclusively remotely and is able to set their own working hours. This is deemed by most employers to be an impractical option and is therefore rarely utilized. The other option is often called "hybrid" remote work – this is not specifically regulated and the terms and conditions should be established by the parties within a standard employment relationship.

With regard to collective bargaining agreements, in the Czech Republic these currently only rarely contain special regulations on remote work. Some contain rather general clauses which require the parties to agree on the specifics within the broad and vague terms contained in the collective agreements. Nevertheless, it is of course necessary to review the respective collective agreement at both sector and company level.

Remote work does not currently require a specific legal basis (e.g. a separate agreement on work from home). Even a simple oral agreement or mutual consent is sufficient. However, there is a new amendment to the Labor Code in the legislative process that, if passed, will require remote work to always be based on a written agreement. In anyway case, in order to avoid any potential disputes or misunderstandings we always strongly recommend that the terms of the remote work be agreed upon in writing, either in the employment agreement or in a separate document.

It is important to underline that remote work can be implemented merely on the basis of a mutual agreement. If the remote work is not implemented as an option in the initial employment agreement, the employer cannot unilaterally introduce remote work.

Similarly, employees cannot legally demand the introduction of remote work, at least under current legislation. However, an amendment to the current Labor Code is being considered and is expected to be made into law within a few months, though possibly in modified version. This amendment would allow certain employees (specifically those who have to look after children or other relatives) to request remote work.

This amendment to the Labor Code will constitute the first major piece of legislation concerning remote work, which has - to date - been rather neglected in Czech employment law and left for the parties in

question to regulate. In practice, the parties mainly focus on the distribution of working hours from the perspective of overtime and safety in the home workplace (employer) and compensation for the use of own equipment for work purposes (employees).

Required involvement of employee representatives and public / immigration authorities

There is no requirement for employee representatives (unions, employee councils) and public authorities to be involved in the introduction of remote work policies. It is always the employer who decides whether or not to negotiate remote work with employees and the scope thereof. Furthermore, there is no requirement to notify employee representatives or public authorities of the introduction of a remote work policy or of adjustments thereto or the elimination thereof.

Furthermore, there are no special rules concerning third-country (non-EU) citizens. However, it is advisable not to use fully remote work for employees whose residency is tied to their employment, since this scenario then causes issues with their residency. The immigration authorities may revoke residency or refuse an extension based on the fact that the physical presence of the third-country citizen is no longer required due to the fact they work remotely.

Equipment & Compensation for remote work expenses

Under Czech law, one of the basic characteristics of employment is that employment is conducted at the employer's expense. This means that the employer is always obliged to provide the employee with the equipment required for the due fulfilment of the latter's work obligations.

The employer is therefore obliged to provide the employee with the "tools" for the performance of the employee's work duties; in a usual remote work scenario, this means that the employer must provide a laptop. With regard to other costs, such as chair, desk, internet connection, heating and electricity, then the employer must reimburse them, but only if the employee can sufficiently prove and calculate the exact amount. This generally places a burden on the employee and in practice they rarely demand such payment. However, in most cases the costs are paid as a fixed amount based on a mutual agreement. This solution is highly recommended as it eliminates uncertainty and the risk of future disputes over potential compensation.

It should be noted that there is currently no explicit legislation covering the reimbursement of costs. However, the pending proposal, if enacted into law, will introduce a default fixed amount of CZK 2.80 to be paid to the employee per hour of work as compensation for all the additional costs incurred in connection with remote work from home.

From the tax perspective, if the compensation to the employee is determined at a fixed rate it cannot be deducted (this view is so far based only on an official opinion issued by the Supreme Tax Authority).

Working time, performance and right to disconnect

Remote employees may only determine their own working hours if such a mechanism is agreed upon in advance, especially in the case of the rarely used "true and full" remote

work option (domácký zaměstnanec). Otherwise, the employer establishes the working hours in the standard way and these are still governed by the legal limits, in the same way as office working hours.

Czech legislation does not recognize the "right to disconnect". Nevertheless, standard rules on maximum working hours and the right to breaks apply in the same way as for on-site employees. In the event that the employer were to require non-stop accessibility to the employee, this could be considered as a de facto stand-by regime.

This regime requires minimal compensation corresponding to 10 % of salary.

On the other hand, if the parties do not agree on "true and full" remote work, the employer usually retains the right to terminate the arrangement unilaterally and require the employee to return to the office or other standard workplace.

A common issue with remote work is that employers' options for monitoring remote workers are quite limited, especially due to the protection of privacy of the employees. The employer can, for example, check if the employees are "online" (through an internally used application, for example) during the scheduled working hours. Furthermore, the employer can request that the employee provide an overview of the work performed each day. The employer cannot enter the employee's home and in the event that there is a suspicion of an abuse of working time, it is advisable for the employer to set certain easily measurable tasks. If these are not done properly then the employer may consider issuing a notification of breach of obligations on the part of the employee and inadequate performance (which can ultimately lead to termination).

Health and safety and data protection

The employer is ultimately responsible for the employee's safety during remote work or home office. The employer must ensure that the employee has been properly trained and has a first-aid kit available but, to date, no details have been implemented by legislation. There are also no special rules or requirements governing psychological stress caused by remote work.

It is nevertheless strongly recommended that the employer implements a special health and safety policy purely for remote work and home office which governs the specifics of remote work.

As mentioned above, the employer does not have the right to enter the home of an employee. This also applies in the case of health and safety compliance inspections (or for other purposes related to that matter), as the constitutional right of the employee to the privacy and security of their home prevails. In practice, employees can provide photos of the workplace to the employer's HR so that the latter can assess the suitability of the premises, especially at the start of remote work.

Data protection requires the employer to provide only secured access to third party personal data, i.e. not to allow the employee to access such data via standard, unsecured means. This usually creates an extra need for the corresponding IT solution.

As far as the employee's data are concerned, the employer should generally refrain from monitoring details of the employee´s actions during working time (e.g. checking websites visited, requiring a webcam to be turned on at all times, etc.). However, case law

regarding the acceptability of monitoring is not yet fully clear in the Czech Republic and proof obtained through monitoring can be accepted, particularly if the employee has grossly misused the employer's resources.

Liability

Accidents and injuries occurring during remote or home work are legally considered to be work-related injuries. As such, they are the liability of the employer (with certain exceptions such as employee being under the influence of alcohol or illegal substances, which in the case of remote work could be difficult to prove).

The mandatory insurance of the employer is usually used to cover for such work-related accidents.

If an employee damages his/her own property or third-party property during remote work, then the employee is liable, unless such damage was caused directly as a result of the performance of the employee's work duties.

In the event that the employer's property is damaged as a result of negligence on the part of the employee, the latter is liable, but generally only up to the amount of 4.5x their average salary. This limit does not apply to intentional damages or damages caused by the use of alcohol or illegal substances.

Damages to property are not covered by mandatory insurance and special additional insurance is recommendable.

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ESTONIA

Implementation of Remote Work

Telework is work that is (at least partly) performed outside the main office, and this can refer to any location, using information and communication technologies. All the various forms of remote work are subject to general labor law provisions, which in Estonia is the Employment Contracts Act. There are no regulatory differences between remote work, hybrid work or telework activity.

We are also not aware of any collective bargaining agreements that would contain special regulations governing remote work.

In Estonia, neither employers nor employees have a legal basis for introducing remote work unilaterally. Remote work may only be introduced with the consent of both parties. The agreement on telework must be made in writing. However, the parties may provide evidence for the agreement in another way. The parties may agree on teleworking in the employment contract or for example, in an e-mail exchange.

If there is no agreement on remote work, neither the employer nor the employee is entitled to unilaterally demand it. An employer cannot force an employee to work remotely, and an employee cannot demand to be permitted to work remotely.

When introducing remote work, the topics which are usually regulated between employer and employee are the possibility of remote work, the place of remote work (whether it is the employee´s home or elsewhere or a combination of both), how the work is to be organized by the employee, compliance with data protection and privacy, the use of specific work equipment, the working environment and safety, and applicable law.

Required involvement of employee representatives and public / immigration authorities

There are no requirements or special regulations regarding the involvement of employees´ representatives in the introduction of remote work or any special rules regarding the role of the employees´ representatives in the introduction and design of the remote work. The employees´ representatives may be included in the relevant consultation under general rules. However, since it is not mandatory to involve the employees´ representatives in the introduction of remote work, there are no consequences if the participation of the employee representatives is omitted.

Since the agreement on remote work is made between the employer and the employee, it is not mandatory to notify the introduction of remote work to specific public authorities.

There are also no special immigration rules applicable for third-country (non-EU) digital nomads when they work remotely for their third-country employer in Estonia.

Equipment & Compensation for remote work expenses

It is a general rule that an employer shall equip an employee with the necessary tools, but there is no special regulation established for remote work. The OccupationalThe Occupational Health and Safety Act provides that the workplace for teleworking is furnished by agreement of the employee and the employer. It has been further stated also that the employer shall ensure proper work equipment for performance of duties. The employee is obliged to use the equipment in accordance with the rules established by the employer. In the case of remote work, the employer can choose whether to transport the necessary work equipment (e.g. table, chair, monitor) to the employee's home or to purchase new equipment for the employee.

As a rule, employers are obliged to provide employees with the necessary work equipment and to bear the costs for this. Teleworking cannot cause a fall in income for the employee. This obligation relates to the equipping of the employee's place of work, regardless of whether it is in the home office or on company premises. However, the employer is not obliged to reimburse employees for other costs derived from working remotely.

If, by agreement with the employer, the employee buys the necessary work tools himself, the employer can reimburse on a tax-free basis only those costs (on the basis of the expense document) that are related to work, i.e. that are used for the purpose of performing the work.

Working time, performance and right to disconnect

With regard to working time, there are no special rules on working time for remote work. The existing regulations or agreements for the division of working hours also apply to employees who work remotely. The employer is obliged to record the working hours, namely the beginning, end and breaks. If fixed working hours are agreed, only deviations therefrom need to be documented.

The working hours are the same normal and regular working hours, regardless of whether the employee works remotely or on company premises. Under Estonian law, there is no special regulation regarding the employee´s right to disconnect. The employee must be available during regular working hours.

In the event that the employer wishes to introduce amendments to the teleworking agreement, he/she must reach a new agreement with the employee. The employer cannot unilaterally withdraw from the teleworking agreement unless the parties have agreed otherwise. If the employer becomes aware of any problems arising from teleworking, the employee should be notified thereof, the issues should be discussed with them, and a partial return to the office may be offered as a solution. This means that the employer can make a concrete proposal to amend the teleworking agreement.

The employer can fulfil his/her occupational safety obligations to a certain extent, i.e. by doing everything reasonably possible, in particular by identifying, in cooperation with the employee, the risks in the working environment and instructing the employee on how to mitigate those risks. Thus, to assess

the risks of the teleworking environment, the parties must agree on how the homeworking environment will be assessed, whether by using photos or video or maybe the employee will allow the working environment specialist to visit their home. However, as the inviolability of home and protection of privacy are protected by the Constitution, the employer can only enter the employee's home with the latter's consent.

In the event of a suspected abuse of working time, the employer can react to problems arising from the remote employee's absence during working time, unavailability, etc., in a similar way to problems that may arise in the office. If the employer finds that these problems are related to teleworking, the employee should be notified thereof, the issues should be discussed with them, and a partial return to the office may be offered as a solution. The employer may warn the employee about the potential termination of the employment contract due to a breach thereof on the part of the employee.

Health and safety and data protection

Considering the special nature of the remote work, both the employee and the employer are responsible for the employee's occupational health and safety during remote working.
The Occupational Health and Safety Act provides list of tasks which an employer shall follow to ensure that the working conditions are safe and appropriate. The employer can, however, require co-operation from employees in these matters, as it is challenging for employer to control all the nuances of remote work. Employers are obliged to instruct employees on health and safety matters related to remote work. For example, employees working with a display screen should take regular breaks to rest their eyes. The employees, on the other hand, have obligation to arrange a safe workplace and working conditions for teleworking based on their employer's instructions.

The employer is obliged to conduct a risk assessment of the working environment. The option to work remotely can be offered by the employer at workplaces where the risk to the employee's health is low and the employee is able to manage the environmental hazards on site in accordance with the employer's instructions. If the employee works using information and communication technology tools or simple handicraft items and works at a convenient location as agreed, the employer is not obliged to visit the teleworking environment or have a detailed overview of the environmental hazards.

If an employee performs his/her duties by teleworking at home, he/she may allow the employer to identify the risks in the working environment on site (e.g. allow a risk assessment in the home office or home workshop). As the inviolability of home and protection of privacy are protected by the Constitution, the employer can only assess the risks in the employee's home with the latter's consent.

The employer is obliged to arrange a medical examination for the teleworker in the same way as for other employees. The occupational physician will decide on the medical examinations required for the employee and assess the employee's state of health. There are no special medical examination rules for employee´s whowork remotely.

There is a general rule that psychosocial factors present in the working environment must not endanger the life or health of an

employee or that of another person in the working environment. In order to prevent damage to health arising from a psychosocial hazard, the law obliges the employer to take measures, including adapting the organization of work and the workplace to suit the employee, optimizing the employee's workload, enabling breaks to be included in the employee's working time during the working day or shift and improving the company's psychosocial working environment. No separate regulations have been adopted for remote working.

Regarding data protection during remote work, the law does not establish any particular requirements for data protection precautions in the employment relationships.

Liability

There are no separate regulations adopted for accidents that occur during remote work so the regulations in this respect are the same as those applicable to accidents that occur during work on the employer's premises. As such, they are the liability of the employer (with exceptions when the employee has breached safety measures).

In Estonia there is no requirement for the employer to take out mandatory insurance. However, employers with more hazardous work routines usually have voluntary insurance to cover occupational risks.

If an employee damages their own or third-party property during remote work, then the employee is liable, unless said damage was caused directly as a result of the performance of the employee's work duties.

In the event that the employer's property is damaged as a result of an intentional breach on the part of the employee, the latter is fully liable. If an employee has breached the employment contract due to negligence, he/she is liable for the damage caused to the employer to the extent which is determined by taking into account the employee's duties, degree of culpability, the instructions given to the employee, working conditions, risks arising from the nature of the work, the length of service with the employer, previous behavior, the employee's wages, and also the reasonably expected possibilities of the employer to limit or be insured for the damage. Compensation is reduced to the extent that the damage caused arises from a typical risk of damage relating to the activities of the employer.

As mentioned above, in Estonia there is no requirement for mandatory insurance and therefore additional insurance is recommendable to cover any damage to the property of the employee or a third party or if the company´s property is damaged by the employee or a third party during remote work.

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FINLAND

Implementation of Remote Work

Finnish labor law does not expressly recognize the concept of remote work, nor hybrid work, home-office or telework activity. However, remote work, in all its forms, is subject to general labor law provisions, in other words the Employment Contracts Act, Working Hours Act and Occupational Health and Safety Act. For this reason, there are no differences in regulation between these forms that employers need to be aware of.

There is no general information available as to how remote work is regulated in collective bargaining agreements in different fields. The possible special regulations on remote work in collective bargaining agreements should be taken into account in individual cases.

The general labor law provisions form the legal basis for all employment, including remote work. While employers must comply with these general terms and conditions established by law, companies can also regulate remote work in more detail through their company policy and individual employment contracts. The remote work policy should be reviewed as part of the cooperation procedure in accordance with the Cooperation Act, when applicable.

Employers do not have a legal right to unilaterally introduce remote work. This must always be approved by the employee or employees unless there is a reason beyond the employer's control (such as a state of emergency caused by the corona pandemic). Remote work arrangements are usually agreed mutually with the company's employees and set out in the company's policy guidelines or employment contacts.

Employees do not have a legal right to apply for remote work. This must be agreed with the employer in accordance with the company policy or employment contract. However, Akava, the Confederation of Unions for Professional and Managerial Staff in Finland, states that employees should have a statutory right to partial remote work within the limits established by the content of their work.

Usually, the topics that should be regulated between employer and employee when introducing remote work include themes such as when remote work is possible, working hours during remote work, how work results are monitored, sick leave policy, information security and possible costs and how they are distributed.

Required involvement of employee representatives and public / immigration authorities

The remote work policy should be reviewed as part of the cooperation procedure in accordance with the Cooperation Act in those companies where the Act is applicable, in other words in companies with at least twenty employees. Employee representatives are entitled to participate in the cooperation procedure. In other cases, there is no general regulation regarding the participation of employee representatives in the introduction of remote work, but this is recommended.

There are no special rules regarding the introduction and design of remote work.

The decision on remote work is made at the company level and there is no requirement to notify the public authorities of the introduction of remote work.

If there is a cooperation procedure ongoing, as mentioned above, and the employee representatives are not involved, a range of fines can be imposed on the employer.
In Finland, no special immigration rules have been regulated for third-country digital nomads.

Equipment & Compensation for remote work expenses

The employer is not legally obliged to provide equipment for remote work. As the employer is mainly responsible for acquiring the IT equipment needed for work, the same applies when work is performed remotely.

In the event that remote work is voluntary, the employer can require that the employee assumes responsibility for the provision of an adequate broadband connection and workspace. Under the Occupational Health and Safety Act, the employer must ensure that work is performed in safe and healthy conditions. This applies to all places where work is performed. By providing the same tools at home as in the office, the employer can promote the employee's well-being.

The employer is not obliged to reimburse the employee's remote work costs.

Remote work may cause expenses that are tax-deductible for the employee. These include workspace costs and expenses incurred for equipment and a data connection. In Finland, the taxpayer is automatically granted a €750 deduction for the production of income. If the expenses exceed this amount, the taxpayer can report them on their tax return as expenses for the production of income.

Working time, performance and right to disconnect

Working time in the case of remote work is regulated by the general Working Hours Act, so no special rules are applied. However, not all remote work arrangements are covered by the Working Hours Act. For example, management level and other work specified in the Act. The law stipulates that the employee is also obliged to record working hours when working from home. In principle, remote work and working time should be monitored and reported in accordance with the company's general practices.

Remote work should be performed within the normal and regular working hours and according to the company's policies. The employer may, for example, set guidelines for flexible working hours, overtime and extra work, or for the working time when the employee must be physically present.

Employees are obliged to be available during normal and regular working hours unless otherwise agreed. There are no exceptions to this while working remotely.

The employer should include terms in the company policy regarding the limitation or revocation of remote work. If the terms of remote work have been agreed in the employment contract, these aspects should also be established therein.

Employers can monitor employees through detailed working time records. The employee is responsible for arranging their work and taking adequate breaks. The employer may also conduct work supervision using technological surveillance, for example with the aid of CCTV, online monitoring, or GPS systems. The employer must respect the employee's privacy even when the latter is working remotely as remote work does not limit the employee's right to privacy protection as enshrined in law. The Protection of Privacy in Working Life Act must also be complied with in the case of remote work.

The employer does not have a general right to access the employee's home as this is also subject to privacy protection. However, the employer or the employees' representative may have a right to access the employees' remote workplace with advance notice.

The employer has the same rights in the event of a suspected abuse of working time as they would on the employer's premises. The employer should discuss the matter with the employee, and if necessary, the employer can issue a warning.

Health and safety and data protection

The employer is primarily responsible for the employee's health and safety during remote work. Under the Occupational Health and Safety Act, the employer must ensure that work is performed under safe and healthy conditions. This applies to all places where work is performed. The employer, with the cooperation of the employee , must ensure that remote work is safe and healthy, but the employee's personal responsibility for their own wellbeing is emphasized in remote work. The law also stipulates that the employer is required to provide occupational health care and statutory accident insurance for all employees.

There are no general instructions regarding the measures the employer must take to ensure the health and safety of his/her remote employees. The employer should ensure that the employee is aware of the occupational health and safety regulations so that the employee can seek to avoid the disadvantages caused by remote work. However, the Centre for Occupational Safety has published a specific form and other guidelines to assist employers in evaluating and surveying the occupational health and safety of remote worker. In addition, the employer has a right to enter the home of an employee working in a home office for the purpose of conducting a risk assessment, but this must be agreed with the employee in advance.

Apart from the above, no special rules have been established to prevent physical or psychological health problems caused by remote work.

The employer must ensure, for example, that the laptops of the employees are regularly updated and that all the necessary data security protection programs are installed.

Liability

The employer's statutory accident insurance is also covers remote work, but there are some limitations on insurance cover in this case. For example, the statutory insurance only covers accidents that occur while working, not during breaks from work. The employer can cover this with voluntary supplementary insurance. In addition, the Social Insurance Institution of Finland (KELA) can cover some accidents.

The employer should verify the insurance coverage in different remote work situations on a case -by -case basis.

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FRANCE

Implementation of Remote Work

In France, remote work is defined as any form of work organization in which work that could also have been performed on the employer's premises is performed by an employee outside these premises, on a voluntary basis, and using information and communication technologies (ICT). The teleworker is defined as any employee of the company who performs telework, either when he/she is hired or at a later date.

Remote work concerns all companies regardless of their size or whether they are in the private or public sector. However, public institutions are subject to specific rules.

Please note that telework and homeworking or home-office should not be confused. In the latter case, the worker performs his/her activity exclusively at home, is not necessarily an employee of the company and can be excluded from the conventional provisions applicable to the company.

Remote work is flexible. It can be implemented by a company-level agreement entered into with trade unions or by a policy unilaterally implemented by the employers and subject to the opinion of the works council (if any). In the absence of a company agreement or policy, it is also possible to enter into an individual agreement with the employee in question.

In any case, it is highly recommendable to establish terms and conditions in writing in order to clearly define the parties' obligations.

In principle, work from home must be done on a voluntary basis. Therefore, the employer cannot terminate the employment contract if the employee refuses to work from home. However, in case of exceptional circumstances, such as a pandemic, work from home can be imposed as a necessary measure for the continuity of business and the protection of employees' health and safety.

The employer is not obliged to permit remote work. However, when the request is based on a collective agreement or a charter, the employer must give reasons for his/her refusal and demonstrate why remote work is not possible. Reasons for refusal may have been specified in the agreement or charter (lack of eligibility, security and confidentiality requirements, the need for a physical presence, etc.). However, the employer may also invoke other reasons if they are based on objective elements. In the absence of a collective agreement or charter, although the employer is not required to justify his/her refusal, he/she may not, under any circumstances, base his/her decision on grounds which are discriminatory or abusive.

The way remote work is organized is normally established in the collective agreement or charter that instituted it. The number of days of telework (during the week or the month), the days of presence imposed, the maximum number of employees teleworking on the same day, etc. are all defined in the collective agreement or charter. The use of remote work by simple agreement between the parties remains possible in the absence of collective rules. However, it is always advisable to establish, in a written document (letter or e-mail) between employer and employee, the conditions of performance of the work, in particular the place, the hours, the periods of availability, the authorized equipment, the covering of the costs, the restrictions on the use of equipment or computer tools, the methods for evaluating time and the workload, etc.

Required involvement of employee representatives and public / immigration authorities

Prior to 2017, remote work in France had to be provided for in the employment contract or by means of a rider. This is no longer necessary. It must now be established within the framework of a collective agreement or, failing that, within the framework of a charter drawn up by the employer after consulting the works council ("CSE") if this has been set up.

Employee representatives in the framework of the negotiation of the agreement, or even at the consultation stage prior to the implementation of the charter, have the possibility to influence the conditions of implementation of remote work. In the event that there are no employee representatives in the company, said conditions will be defined and implemented unilaterally by the employer.

There is no obligation to inform official bodies about the introduction of remote work and there are no special immigration regulations for digital nomads who wish to work remotely in France. If employees wish to work remotely in France and are not citizens of an EU member state, they normally require a residence title as well as a work permit. The foreign employer of the remote worker who lives and works in France must comply with French Employment law and must declare and pay social security contributions in France.

Equipment & Compensation for remote work expenses

Work equipment can be the property of the employee or be provided by the employer.

However, when work from home is imposed by the employer, the employer must provide the employee with the necessary tools.

The French Employment Code no longer requires that the employer bear all costs directly arising from the performance of telework, including the cost of hardware, software, subscriptions, communications, and tools, as well as the maintenance thereof. However, this change does not, in our view, mean that the employer is relieved of any obligation. It is only in cases where no professional premises are available that the employee who works at home must be compensated for this hardship, in addition to the reimbursement of the expenses incurred by working from home.

An advantageous fiscal and social regime of exemption from charges and taxes may apply to the amounts thus paid to the employee.

Working time, performance and right to disconnect

As with other employees, remote workers are subject to the legislation on working hours and to the collective agreements and rules applicable to the company. They are therefore subject to the maximum daily and weekly working hours.

For employees on a daily work schedule who are not subject to any hourly calculation as to the maximum working hours and to the rules on overtime, the employer must ensure that the minimum daily and weekly rest periods are respected.

As it is more difficult to control working time when the employee is not on the company premises, the employer must establish appropriate working time control procedures, whether the working time is calculated in hours or in days. It is for the collective agreement or charter to establish these time control and workload regulation arrangements, as well as the time slots during which the employer can usually contact the remote worker (self-reporting systems (via a time management software installed on the computer), computerized monitoring systems for calculating connection time, etc.)

In the event that an employee monitoring system is implemented, it must be relevant and proportionate to the purpose. Moreover, some of these systems require, in addition to consultation with the works council (CSE, i.e. the employees' representatives) and informing employees, a declaration to the CNIL (i.e. the "Commission nationale de l'informatique et des libertés", an independent French administrative authority responsible for protecting personal data, supporting innovation and safeguarding individual liberties).

The workload of a teleworker must be equivalent to that of an employee working on the company's premises. The employer is obliged to organize a yearly interview concerning the employee's working conditions and workload.

To avoid excessive working hours and an encroachment of the professional life on the personal life of the employee, it is in the employer's interest to implement mechanisms to assess this workload and to ensure the effectiveness of the employees' right to disconnect.

Companies are obliged to negotiate the terms and conditions governing the exercise by the employee of his/her right to disconnect and the implementation of devices to regulate the use of digital tools. In the absence of an agreement, companies must draw up a charter.

Health and safety and data protection

Employers are responsible for accidents at home during remote work, just as they are on the office premises. Thus, employers must treat home offices as an extension of the company's office and address risk assessment and prevention and inform employees of any risks they might be exposed to when working from home, both physically and mentally.

As the employer's access to the employee's home office is limited, it is the responsibility of the employee to comply with the provisions and instructions relating to health and safety at work and to immediately inform the company in the event of an accident. The employer or the works council ("CSE") may have access to the home office to verify compliance with health and safety procedures provided that the employee has been notified in advance and has given his/her consent. The employee can also request an inspection visit.

While remote working has its advantages, it can also entail risks. These can result from:

- poorly designed computer workstations that can lead to musculoskeletal disorders (MSD)
- prolonged sedentary postures that can lead to a range of health problems.
- intensive use of the computer screen, which is responsible for visual fatigue.
- inadequate work organization, which can lead to the appearance of psychosocial risks.

Given the diversity of the potential effects of remote work on the health of employees, this mode of organization must be considered in the assessment of occupational risks conducted by the company ("DUERP"). The preventive actions to be implemented may relate to the organization of work, training and information for managers and employees, or the adaptation of the workstations of the persons concerned.

Employers are responsible for their employee's data security, even when it is stored in data centers over which they have no physical or legal control.

We advise the following best practices for remote workers when it comes to protecting the exchange of company and personal data at work:

- Make sure that the internet box is correctly configured
- Change passwords often and update the computer's internal software

- Activate the WPA2 or WPA3 encryption on the Wi-Fi
- Connect only to trusted networks and avoid shared access with third parties
- Favor the exchange of data through a VPN when possible
- Install an antivirus and firewall
- Avoid transmitting confidential data through consumer storage, online file sharing, collaborative editing or messaging services.

Liability

In the event of an accident at work during a remote activity, the same rules apply as for an accident at work on company premises. French social security insurance compensates the employee to the same extent as if the activity were performed at the company's headquarters.

In terms of liability, there are no special rules for employees working remotely. If an employee's property is damaged as a result of working remotely from home, the employer is liable and normally a corporate liability insurance policy will cover the loss. If necessary and possible, this insurance should be extended to cover losses resulting from the organization of remote work.

In the event that a third party (for instance a family member) damages an employer's device (e.g. the employee's child breaks the cell phone), the third party is fully liable. The company's liability insurance probably does not cover damage caused by third parties. Nevertheless, this point should also be clarified with the insurance company. The same applies if the property of a third party is damaged (e.g. if the equipment provided for remote work causes a fire in the employee's rented apartment). To reduce the economic risks, it is advisable to clarify the scope of the already existing insurance coverage. In any case, the employee must also be covered by insurance for his/her professional activity, as well as for the material and equipment provided by the company.

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GERMANY

Implementation of Remote Work

In Germany, remote work (home-office, hybrid work, telework, etc.) is yet not regulated in more detail by the legislator which means that remote work is subject to general labor law provisions. However, a new law is currently being drafted which shall give employees in suitable jobs the right to request remote work and home office from the employer. Employers shall only be able to object to such a request on the part of the employees if that request conflicts with operational concerns. Collective agreements on remote work and home office are still quite rare. Only a limited number of collective bargaining agreements contain special regulations on the technical and personal requirements for remote work, the provision of hardware and software by the employer, cost and liability issues, access rights of the employer and options for returning to the office.

Remote work may only be introduced by agreement with each individual employee or based on a collective agreement (collective bargaining agreement, works agreement). If there is no agreement on remote work, the employer cannot unilaterally introduce remote work or even force the employee to accept it. Only in an absolute emergency, for example if there is otherwise a threat of completely disproportionate damage, is it conceivable that employees can be obliged to perform individual activities from home even without a remote work agreement. However, since the integrity of the home is also protected by constitutional law, an obligation to home office on the part of the employee can only be assumed in absolutely exceptional cases. Just as the employer cannot introduce remote work without the employee's consent, there is to date no right to remote work. The employee can only work remotely with the employer's consent.

When introducing remote work, we recommend a detailed remote work agreement to avoid disputes and to comply with the employer's obligations under occupational health and safety law. The agreement should cover the duration of remote work / termination of remote work, compliance (health and safety, working time, data protection, etc.), liability issues, and the reimbursement of the employee's expenses. It should leave the right to terminate the remote work to the employer provided that employees have no legal claim to remote work. This is particularly necessary if it turns out that the employee does not provide the equivalent services as in the office. Nevertheless, the termination of remote work must be justified as the employer must always

observe the limits of reasonable discretion *(Grenze billigen Ermessens)* when exercising their right to terminate remote work. To avoid tax and social security problems, remote work abroad should only be permitted with the employer's consent.

Required involvement of employee representatives and public / immigration authorities

If remote work is to be introduced on a general level (i.e. not merely for one individual), the works council has a comprehensive right to co-determine the design of remote work. However, the question of whether remote work is introduced is not subject to co-determination by the works council. This decision falls within the scope of the entrepreneurial freedom of the employer and the works council cannot legally enforce remote work. In addition, co-determination applies to issues relating to regulations on the duration of remote work, on the beginning and end of the daily remote working time, or on the location from which remote work may be performed. Otherwise, the works council has a right of co-determination in questions regarding work safety and the use of information and communication technology (e.g. software for monitoring teleworking employees).

The introduction of remote work and the associated change in the place of work may, as an individual personnel measure, constitute a so- called transfer (*Versetzung*) of the individual employee which can be subject to the co-determination of the works council. The works council can take legal action against the employer and file an action for injunction.

There is no obligation to inform official bodies of the introduction of remote work and there are no special immigration regulations for digital nomads who wish to work remotely in Germany. If employees wish to work remotely in Germany and are not citizens of an EU member state, they normally require a residence title together with a work permit. Other requirements may apply in the case of certain activities that German law does not treat as employment.

Equipment & Compensation for remote work expenses

As a rule, employers are obliged to provide employees with the necessary work equipment and to bear the costs thereof. This obligation relates to the equipment of the employee's place of work, regardless of whether it is in the home office or on company premises. If the employee's place of work is exclusively the home office, this must therefore be equipped. While the provision of IT equipment is generally less likely to lead to disputes, the provision of a necessary desk, office chair and other furniture often does. However, this only occurs if the employee's place of work is exclusively the home office and the work space is not sufficiently equipped for that purpose.

The question of bearing costs also frequently arises in the case of current costs such as rent, telephone, electricity and heating. Increased running costs such as electricity and heating costs are eligible for compensation. The difficulty for the employee is that they must prove that the costs were incurred specifically for the home office and would not otherwise have been incurred. This is not possible in the case of internet and telephone costs and is difficult to prove in the case of electricity and heating costs.

The above principle of bearing costs is legally limited by the fact that the allocation

of costs must correspond to the interest of the parties. This means that the party which has the predominant interest in working at a particular location must also bear the costs arising therefrom. There is a presumption that the employee has a predominant interest in remote work, for example, if the workplace is only relocated there at the employee's request. Where the employer offers a workplace on company premises and the employee chooses to work remotely, an overriding interest of the employee is to be assumed. Consequently, the employer does not then have to bear the additional costs of the home office or remote work.

To avoid disputes, we advise employers to contractually stipulate a regulation regarding the distribution of costs. Insofar as the employer is to bear costs, we recommend to agree with the employee on a flat rate for these costs. There should also be an agreement as to who will pay for travel expenses in the event of a necessary activity on the employer's premises and whether the corresponding commuting is considered as working time. In the case of alternating remote work (e.g. two weekdays at home and three weekdays in the company), it is the employee who must, in principle, bear the cost of travel to the company.

If the employer is obliged to bear the costs for the home office under the conditions described above, it is possible to reimburse corresponding expenses of the employee on a tax-free basis upon presentation of the invoices. A regularly recurring lump-sum reimbursement of expenses can also remain tax-free under certain conditions. On the other hand, if the remote work is mainly in the interest of the employee and the employer nevertheless grants additional payments in connection with the remote work, the payments generally constitute taxable wages. Employees who work exclusively in a home office and do not have a workplace on their employer's premises can regularly deduct the costs for setting up a work room as income-related expenses to the amount of EUR 1,250 as part of their income tax return. Furthermore, employees have the option of claiming a "home office flat rate" of 5 euros per day of work in the home office (max. EUR 600 per year, as of 2023 EUR 1,000 per year) as income-related expenses in their tax return for remote work.

Working time, performance and right to disconnect

Employees working remotely also must ad here to the employer's specifications regarding the work schedule. For example, the employer may specify the beginning and end of working hours or a core working time (*Kernarbeitszeit*). If employers leave the distribution of working time up to their employees and have agreed to trust-based working time, the requirements of the Working Hours Act (*Arbeitszeitgesetz*) must nevertheless be observed. This means that employees can normally work up to 8, exceptionally up to 10 hours per day and a

rest period of 11 hours must be observed thereafter. Especially at home it can easily happen that the legal rest periods are not observed. For instance, employees could decide to work mainly in the morning and the evening so that the statutory rest period of 11 consecutive hours would be violated. Therefore, the remote work agreement should oblige the employee to comply with the Working Time Act. The employer should at least randomly check compliance with these requirements. A legal right to disconnect does not currently exist under German law.

Monitoring remote working employees is only possible within narrow limits due to the special constitutional protection of the personal rights of employees and data protection law. The employer may not enter the employee's home without consent. Measures for (clandestine) surveillance, such as the use of keylogger software to track the keystrokes of employees or the taking of screenshots, are only permissible if the employer has a well-founded suspicion of a crime or a serious breach of duty (e.g. working time fraud) on the part of the employee. However, to constantly monitor work performance, it is advisable to request reports from the employees at regular intervals on the progress of the work and, if necessary, partial work results. A contractual accessory obligation of the employee to provide evidence of work results is recognized by the case law. The employer also has the possibility of demanding that the employee keep and present activity records.

In the event of an abuse of working time, the employer may terminate the employment depending on the severity of the working time violation. If the violation is not sufficient for a termination, a warning (*Abmahnung*) should be issued in any case.

Health and safety and data protection

The employer is responsible for the health and safety of employees working remotely. The law does not differentiate between employees who work on the employer's premises and those who work remotely or in a home office. Under the Labor Protection Act (*Arbeitsschutzgesetz*) the employer must ensure that risks to the life or the physical and mental health of the employees are prevented and that any remaining risks are kept to a minimum.

German law does not establish any specific measures for remote working employees (e.g. regarding possible physical health problems or psychological stress). The specific measures depend on the risk assessment (*Gefährdungsbeurteilung*) which the employer is obliged to conduct. The workplace must be equipped in a safe manner. Since the employer has no legal right of access to the employee's home, we recommend to include into the remote work agreement a corresponding provision that permits the employer to have access for the purpose of ensuring compliance with occupational health and safety regulations.

In terms of data protection law, the employer must ensure appropriate data security when introducing remote work. The employer must ensure secure transmission channels and appropriate data protection-compliant handling. This also applies if the employee uses private means of telecommunication. Both technical measures (e.g. setting up a VPN client) and organizational measures (e.g. specific instructions on data handling and secrecy measures when teleworking) should be specified in the remote work agreement.

Liability

In the event of an accident at work (*Arbeitsunfall*) while working remotely, the same regulations apply as for an accident at work in the company. Public accident insurance (*Gesetzliche Unfallversicherung*) compensates the employee to the same extent as if the activity were performed at the company's place of business. Accident insurance coverage exists if the accident occurred during an activity performed in the interest of the employer.

In terms of liability, no special rules exist for remote working employees. In the event that the property of an employee is damaged as a result of remote working at home, the employer is liable and normally a company liability insurance will settle the claim. If necessary, and where possible, such insurance coverage should be extended to claims arising from the remote work arrangement.

In the event that a third person (e.g. a family member) damages a device which belongs to the employer (e.g. the employee's spouse pours water over the laptop), that third person is fully liable. The company liability insurance probably does not cover damages caused by third persons. Nevertheless, this should also be clarified with the insurance company. The same applies if the property of a third party is damaged (e.g. if the equipment made available for the remote work causes a fire in the employee's rented apartment). To reduce economic risks, it is advisable to clarify the scope of the already existing insurance coverage.

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GREECE

Implementation of Remote Work

Remote work in Greece is regulated by the provisions of Article 67 of Law 4808/2021 in addition to the National General Collective Agreement of 2006 and 2007, which incorporated the European Framework Agreement on Telework. There are no regulatory differences between remote work, home-office, hybrid work and telework in Greece. Greek law defines teleworking as the remote performance of the employee's dependent work and with the use of technology, under a full-time, part-time, rotational or other form of employment contract, which could also be performed on the employer's premises.

The law stipulates that the employee and the employer may introduce teleworking only by mutual agreement, either from the beginning of the employment contract or at a later date through an insertion clause. Therefore, when teleworking is not part of the initial job offer, either of the interested parties may propose such an amendment to the agreement, while the other party can freely accept or decline the amendment with no obligation whatsoever. Thus, a legal basis and, specifically, a supplement to the employment contract is required for the proper introduction of teleworking.

Nonetheless, there are certain exceptions. Thus, if the work can be done remotely, teleworking may be applied: a) unilaterally by decision of the employer for reasons of public health protection or b) solely at the employee's request in the case of a documented risk to his/her health, which will be prevented if he/she works remotely instead of on the employer's premises and for as long as the risk lasts. If the employer disagrees to this, the employee may request that the dispute be resolved by the Labor Inspection Authority. The decision of the Ministers of Labor and Social Affairs and Health which defines the conditions, diseases or disabilities of the employee that may substantiate the risk to his/her health was published recently.

Prior to the latest changes introduced to teleworking, there was a 3-month adjustment period in which either party could discontinue remote working at any time, without prejudice to the employment relationship and working conditions, with a notice period of fifteen (15) days. Such implementation period is no longer defined by law but may in any case be agreed by the parties.

Within eight (8) days from the start of remote work, the employer is obliged to notify the employee by any appropriate means as to the working conditions that will vary as a result of the remote work, which must cover at least the following: a) the right to disconnect;

(b) the analysis of the additional costs which are periodically borne by the employee as a result of remote work, in particular the cost of telecommunications, equipment and the maintenance thereof and how these are to be reimbursed; (c) the equipment necessary for the performance of teleworking which is available to the employee or provided by the employer and the procedures for technical support provided; (d) any restrictions on the use of the equipment or computer tools and penalties in the event of a violation thereof; (e) an agreement on telecommuting, its time limits and the employee's response deadlines; (f) the health and safety conditions of teleworking and the procedures for reporting an accident at work; and (g) the obligation to protect professional data. Any of the above information which is not specific to the individual employee may also be disclosed by means of a posting on the company intranet or other notification provided for by the relevant company policy.

Required involvement of employee representatives and public / immigration authorities

As stated above, remote work must be introduced by an agreement between the employer and the employee and therefore the involvement of employees' representatives is not required for the proper implementation. However, it should be stated that remote workers have the same collective rights as employees at the employer's premises and it must be ensured that their communication with their representatives will not be hindered in any way.

Employees' representatives are informed and consulted on the introduction of remote work in accordance with the legislative framework regarding trade unions (Act Nº 1264/1982) and employees' councils (Act Nº 1767/1988). In light of the above, employees' representatives may in fact influence the introduction and design of remote work through collective bargaining which includes making respective suggestions to the employer on the said issues, negotiating the terms thereof and even signing in the event that an agreement is reached.

According to the legislative framework currently in force, the participation of employees' representatives is not required for the proper introduction of the said working system. Nonetheless, such participation may otherwise be provided by a collective labor agreement or any other agreement between the employer and the employees' representatives (trade unions, council of employees etc.). In this context, the consequences of any lack of participation, when such participation is in fact required, will be determined on a case-by-case basis and taking into consideration the specifics of any agreement reached between the parties.

Equipment & Compensation for remote work expenses

The employer is obliged to cover the expenses arising from the services provided by the employee, namely any expenses pertaining to telecommunications. Additionally, the employment contract should stipulate the employee's remuneration for the use of his/her residence as a place of work. Furthermore, the employer must provide the employee with the necessary technical support and pay for the repairs of the equipment used by the employee or the replacement thereof, if required, including the equipment owned by the employee himself, unless otherwise agreed by the parties. In any case, the employee is expected to take

care of the equipment supplied to him and under no circumstances is he/she permitted to collect or distribute any illegal material through the internet.

By Ministerial Decision a) the minimum monthly cost of using the employee's home workplace was specified at 13 euros, b) the minimum cost of communications at 10 euros and c) the minimum cost of equipment maintenance at five (5) euros. The third cost shall not be borne by the employer if he/she provides the equipment to the employees.

Working time, performance and right to disconnect

As with other employees, remote workers are subject to the legislation on working hours and to the collective agreements and rules applicable to the company. They are therefore subject to the maximum daily and weekly working hours. Accordingly, the respective provisions of labor law regarding working time, such as overwork, overtime, break time etc. also apply to teleworkers and must be implemented by the employer.

The same law that reformed the legislative framework for teleworking also provided for the introduction of the digital work card in all companies in Greece. The digital work card records the beginning and the end of the working day. The implementation of the digital work card started in the banking and supermarket sector and will be implemented in all enterprises. It has not yet been implemented for teleworkers but this is expected in the near future.

The right to disconnect is regulated for every teleworker. Teleworkers have the right to abstain completely from the performance of their work and, in particular, not to communicate digitally nor reply to telephone calls, e-mails or any form of communication outside working hours or during their statutory leave. Any discrimination against a teleworker for having exercised the right to disconnect is prohibited. The technical and organizational means required to ensure that the teleworker is disconnected from the digital communication and work tools are mandatory terms of the teleworking contract and shall be agreed between the employer and the representatives of the employees in the company or holding.

Health and safety and data protection

The employer is responsible for health and safety measures at the teleworker's workplace. To that effect, the employer shall inform the teleworker of the company's policy on health and safety at work, which shall include in particular the specifications of the teleworking workplace, the rules for the use of visual display screens, breaks and any other necessary information. The teleworker shall be required to apply health and safety legislation at work and not to exceed his/her working hours. When a teleworker provides teleworking services, it shall be presumed that the teleworking site meets the above requirements and that the teleworker complies with the health and safety rules.

The employer is also responsible for taking the appropriate measures, notably with respect to software, to ensure the protection of data used and processed by the teleworker for professional purposes. The employer must inform the teleworker of all relevant legislation and company rules concerning data protection.

It is the teleworker's responsibility to comply with these rules. The employer informs the teleworker of any restrictions on the use of

IT equipment or tools such as the internet, as well as sanctions in the event of non- compliance.

Liability

Should any accident occur while the employee is working from home which causes an interruption of his/her work, this may be considered as an occupational accident and should be properly disclosed by the employer to the authorities in accordance with the applicable procedure. After this, the authorities will investigate the matter to establish whether the employer is in fact liable and, if so, the extent of that liability. If the accident is caused by an act or omission on the part of the employer, such as a violation of health and safety legislation, the employer shall be held liable for said accident.

Any employee who has suffered an accident at work which is deemed an occupational accident is reimbursed by the public insurance institution. Therefore, the employer is not required by law to take out private insurance to cover occupational accidents which may occur while the employee works from home. However, any employer may freely do so. Nonetheless, the need for additional private insurance should be determined on a case-by-case basis and depending on the nature of the work performed.

The employment contract should stipulate the remuneration payable to the employee for the use of his/her residence as a working place. The employer provides the employee with the necessary technical support and pays for the repairs of the equipment used by the employee or the replacement thereof, if required, including of the equipment owned by the employee him/herself, unless otherwise agreed by the parties. Unless otherwise agreed, if any property of the employee used for the performance of his/her duties is damaged, the employer is required to compensate the employee accordingly. Moreover, following the general principles of civil law, the employer bears liability for any damage caused to third-party property by a negligent act on the part of his/her employee. The extent of the liability is ultimately determined by evaluating the specifics of each case.

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HUNGARY

Implementation of Remote Work

In Hungary there are no regulatory differences between remote work, home-office, hybrid work and telework.

The Hungarian Labor Code deals with "remote work" in general, a definition which covers all cases where an employee performs their work partly or fully in a place other than the employer's premises. These regulations of the Code are very brief. Therefore, a detailed remote work agreement between the employer and employee, or employer's policy covering remote work, is strongly recommended.

When introducing remote work, it would be advisable to regulate the following main areas: duration and possible termination of remote work, compliance issues (health and safety, working time, IP and data protection etc.), liability issues and reimbursement of the expenses of the employee, if any.

Remote work may only be introduced by agreement with each individual employee or by the employee accepting the internal policy regarding remote work. It is not possible to introduce remote work based solely on the employer's right to issue instructions, neither can such a unilateral arrangement be regulated in any collective bargaining agreements or works council agreements. For the employers, there is one exception which may apply: for 44 working days per annum an employer can unilaterally "redirect" the employee to work somewhere other (including at a remote workplace) than the designated workplace.

In parallel with the above, employees do not have a legal right to demand remote work from the employer.

Required involvement of employee representatives and public / immigration authorities

In the case of employers with a works council operating, the employer must consult with the work council before introducing remote work. The works council is entitled to deliver its opinion and comments; however, the employer is not bound by such an opinion. As the works council only has a right to express its opinion, lack of participation does not affect the validity of the remote working agreement or policy.

In Hungary, there are no obligations on the part of the employer to notify the employment supervision authority, tax or social security authority or other public authorities when introducing remote work. Neither there are special immigration rules for third -country (non-EU) employees when they work remotely in Hungary for their third-country employer. Remote work by digital nomads is regulated the same way as for Hungarian employees. If a third-country employee wishes to work remotely in Hungary and he/she is not a citizen of an EU member state then he/she must apply for and obtain a residence permit for working purposes.

Equipment & Compensation for remote work expenses

As a general rule, employers are obliged to provide employees with the necessary work equipment and to bear the costs for these. This obligation applies regardless of the place of work. Therefore, unless otherwise agreed by the parties, the employer is responsible for setting up the remote working space and, in principle, also for bearing the associated costs. This does not only refer to the costs for the acquisition of the necessary equipment but also entails a contribution to bills which are related to remote work (e.g. electricity, internet etc.).

However, the Labor Code allows deviation by agreement from the above general obligation and thus the parties can limit or even exclude the obligation to equip the remote worker and reimburse the latter's remote work-related costs.

It should be noted that neither the Labor Code nor the Personal Income Tax Act ("PIT Act"), nor any other Hungarian law obliges employers to pay remote workers a fixed cost allowance. The PIT Act only states that, where the employer provides such an allowance, then this would be taxed more favourably, i.e. as an item that can be accounted for as an expense without proof.

Working time, performance and right to disconnect

The Labor Code does not contain special regulations relating to working time in the case of remote work. Therefore, the same working time regulations (breaks, maximum working hours, rest periods, recording working time, etc.) apply as for work performed on the employer's premises. Accordingly, it is for the employment contract or the additional remote work agreement (if any) to stipulate working time regulations and/or introducing flexible working time.

No specific "right to disconnect" exists for remote work and therefore the parties are bound by the general regulations covering working time.

Employers are allowed to monitor both the working time and the activity of remote employees to the extent provided for by the employment relationship. In that context, the employer may use technical means with the provision that the employer should notify the employees thereof in writing and in advance. When conducting an inspection, the employer shall only be entitled to inspect information stored on the equipment used for the performance of remote work.

Unless there is an agreement to the contrary, the employer shall determine the type of physical inspection and the shortest period between notification and commencement of the inspection if conducted at the remote workplace. The inspection may not impose unreasonable hardship on the employee or on any other person who is also using the property designated as the remote workplace.

If, in the course of monitoring, it is established that there has been an abuse of working time or any other working regulation, then the employer can impose measures which are typically applicable in cases of an infringement of the employee's obligations, such as a written warning or even the termination of the employment contract (depending on the severity of the abuse).

Health and safety and data protection

In the special case of remote work performed with an information technology or computer technology device or system, the employer is only obliged to inform the employee in writing about the rules of the safe and non-health-threatening working conditions necessary for performing the employee's work. The employee should then choose the place of work taking into account the need to comply with those rules on the basis of the information received from the employer. In this case, the employer is entitled to verify compliance with the occupational health and safety rules remotely, by using a computer technology tool, unless otherwise agreed.

With regard to data protection law, the employer must ensure appropriate data security when introducing remote work. The employer must ensure secure transmission channels and appropriate data protection-compliant handling. This also applies in the event that the employee uses private means of telecommunication. Both technical measures (e.g. setting up a VPN client) and organizational measures (e.g. instructions on data handling and confidentiality measures) should be specified in the remote work agreement/policy.

Liability

In the event that an accident occurs at the remote workplace, the same regulations apply as in the case of an accident on the employer's premises. Namely, the Hungarian social security system will provide sick leave payment in the case of accidents suffered at work. Disbursement of such payments depends on whether the accident occurred during a professional or private activity and this should be assessed on a case-by-case basis.

If employees suffer damage which is not covered by the Hungarian social security system, then they may claim compensation from the employer.

In the event that the employee or a third person (e.g. a family member) damages a device belonging to the employer, the employee and/ or the third person are fully liable. In order to reduce economic risks, it is therefore advisable (but not mandatory) to take out insurance to cover the activities of employees working remotely.

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ITALY

Implementation of Remote Work

Italian law outlines three different types of remote work: (i) telework; (ii) agile work; (iii) home manufacturing ("lavoro a domicilio").

(i) Telework consists of work performed on a regular basis outside an employer's facilities, using information technology and involving work which could also be performed on the employer's premises. Telework is usually performed from a single location (often the employee's home) with the same working time schedule as office employees. Telework is regulated by the social partners' 2002 European Framework Agreement, implemented in Italy by a 2004 Interconfederal Collective Agreement on Telework.

(ii) Agile work refers to work performed, with or without technological tools, partly on an employer's premises and partly outside them, with employees having flexibility to choose the place of work and the working time deemed more suitable, but within the maximum working hours provided for by law and by the appropriate collective agreements. Agile work is specifically regulated by statutory provisions, as well as by a general collective agreement valid for most industries (the Interconfederal Collective Agreement on Agile Work) and specific sectorial collective agreements. Collective agreements address most aspects of agile work.

(iii) Home manufacturing work ("lavoro a domicilio") consists of the performance of manufacturing activities by employees at their home or elsewhere. Home manufacturing is remunerated through piece work remuneration tariffs.

Unless specified otherwise, all the comments in this document refer to "agile work".

Agile work is voluntary (therefore, an employer may not impose it) and each side may withdraw from it by giving proper notice.

In principle, agile work must be implemented through an individual agile work agreement between the employer and the employee who is going to perform the agile work. An employee's refusal to perform agile work does not constitute grounds for dismissal for just cause or justified reason, nor does it incur disciplinary measures.

Certain categories of employees have a right of priority in the event that an employer implements agile work: parents of children under 12 or of children with disabilities;

seriously disabled employees; or employees who have caregiver responsibilities. From time to time temporary measures (extended, with amendments, multiple times) provided that under specific circumstances (and subject to certain conditions) certain employees (such as employees with fragile health) were entitled to agile work.

The individual agile work agreement has to outline the employees' rights and duties, the fixed or indefinite term of the agreement, rest periods and the technical and organizational measures to ensure the employees' right to disconnect from their tech working tools; how employers should exercise their authority to control employees; and any specific disciplinary provisions connected to agile work performance. It is also very common for individual agreements to stipulate such matters as the maximum number of days that should be worked on an agile basis (with the remaining days to be worked at the office i.e. so -called hybrid work).

Required involvement of employee representatives and public / immigration authorities

Employers have no statutory obligation to involve the unions or the works councils regarding the implementation of agile work agreements, but it is fairly common for the unions to insist and negotiate such aspects as the reimbursement of costs, the organization of agile work and other matters.

Employers are required to report the names of the employees performing agile work to the Ministry of Labor, as well as the start and termination dates of the agile work. Failure to report will result in an administrative fine of 100 to 500 euro being imposed by the Labor Inspectorate for each employee concerned.

Non-EU national digital nomads performing a highly qualified activity through the use of technological tools, for employers that are not based in Italy, need not obtain a work permit. A visa to enter Italy is sufficient, in which case they may obtain a permit of stay for up to one year (upon condition that they have health insurance cover and subject to compliance with tax and social security provisions).

Equipment & Compensation for remote work expenses

The law and the Interconfederal Collective Agreement on Agile Work do not provide a stringent obligation on employers to provide equipment to agile workers. Employers usually provide laptops and other similar devices necessary for the performance of agile work. The parties may however agree otherwise. The costs of maintaining and replacing the employer-provided tools necessary for the performance of agile work are borne by employers. Employees are obliged to immediately report any damage, loss or theft of said equipment.

There are currently no specific law provisions obliging employers to reimburse costs (such as electricity and internet bills) incurred by employees when performing agile work. However, this is a frequent request on the part of employees and unions.

Currently, there are no special tax rules in favor of employees who work remotely. However, in connection with the COVID crisis first, and the energy crisis afterwards, the caps for benefits granted by employers to their employees (i.e. not specifically to agile workers, but including energy and other utility bills) was increased for specific tax years (and such measures might be reintroduced in the future).

Working time, performance and right to disconnect

There are no special rules on working time for agile workers: they are subject to the ordinary working time rules, as well as to the ordinary recording of working time through the Libro Unico del Lavoro (in 2003 Italy implemented the EU Working Time Directive without any significant deviations therefrom).

One of the principles regulating agile work is the flexibility of working hours. Agile work may be based expressly on objectives rather than working hours. If the agile work performance is based on a due amount of working hours, agile workers may not change their required number of working hours but they may flexibly determine when they perform their work (except for any limitations agreed with their employer). In any event, agile workers may not exceed statutory limits on working hours.

Employees have a right to disconnect. The law, however, does not define how disconnection should be implemented in practice. It simply requires individual agile work agreements to define "… the technical and organizational measures necessary to ensure the disconnection of employees from technological tools." The Interconfederal Collective Agreement on Agile Work provides that individual agile agreements must identify the hours during which an employee may disconnect, as well as the technical and organizational measures necessary to enforce their right to disconnect.

With regard to teleworkers, the 2002 European Framework Agreement on Telework provides that employers may check whether the telework place complies with safety laws, including through inspections. However, when the location of the telework is an employee's home or domicile, such checks require the consent of the employee. Employees are also entitled to request inspection visits. Italian safety laws implemented such principles literally. Their wording is broad enough to also apply to agile employees (and the Interconfederal Collective Agreement on Agile Work provides for this), at least under those circumstances in which a specific recurrent external place of work can be identified.

The limitations, if any, on the timeframe of the agile work must be outlined in individual employment agreements (and/or in policies or collective agreements incorporated by reference in the individual employment agreements). Employers (as well as employees) may withdraw from individual agile work agreements by giving the notice provided by law or in the individual agile work agreement (usually no less than 30 days).

The individual agile work agreements must stipulate how employers will exercise their authority to control the employees' performance outside the employer's premises. Employers are, however, obliged to respect the privacy of employees, in accordance with the ordinary rules. Employers may not, for example, install hidden software on the employees' computers. Controls may be installed on the tools used by the employees in the performance of their duties (e.g. computers, tablets, smartphones) Such controls must, however, be used in compliance with statutory rules on controls and therefore employees must be informed as to how controls will be conducted.

In the event that there is a commitment to regular or agreed working hours and an agile employee abuses this, an employer may

initiate disciplinary proceedings against the employee in accordance with the ordinary rules governing disciplinary matters.

Health and safety and data protection

Since agile work may from time to time be performed from an employer's premises and from various unspecified locations, employers are responsible for health and safety in different ways. When employees work from an office (or from another of the employer's facilities) employers are responsible for ensuring health and safety in accordance with the ordinary rules, including ensuring that the workplace complies with all the occupational safety requirements.

However, employers cannot ensure in the same way the safety of the multiple other places from which an agile employee may work. Therefore, employers are obliged to provide agile employees annually with a written notification outlining the general and specific risks related to the way in which their work is performed. Moreover, employers are required to provide agile employees with all useful information related to the proper use of the equipment provided by their employer; an employer and an employee must agree on the safety requirements relating to the use of tools belonging to the employee. Arguably, in the event of accidents outside an employer's premises, employers are liable (including, if applicable, criminally liable) for any breach of their duty to protect employees, where the notice and the information provided to employees was inadequate. However, they will not be considered in breach in the case of accidents caused by the failure on the part of an employee to follow their employer's instructions.

In the case of teleworkers (as opposed to agile employees), employers are responsible for ensuring that the place of work complies with occupational safety rules.

In order to be as specific and focused as possible, employers may progressively refine their annual notification to agile employees regarding the general and specific risks related to the performance of agile work and may also provide such notification more frequently. Employers may also provide focused training which addresses the potential risks arising from different circumstances.

With regard to teleworkers, the 2002 European Framework Agreement on Telework provides that employers are entitled to verify whether the telework place complies with safety laws, including through inspections. However, when the telework place is an employee's home or domicile, such checks require the consent of the employee. Employees are also entitled to request inspection visits. Italian safety laws implemented such principles literally. Their wording is broad enough to also apply to agile employees (and the Interconfederal Collective Agreement on Agile Work provides for this), at least under those circumstances in which a specific recurrent external place of work can be identified

There are no special rules specifically addressing the physical health of remote employees, but the ordinary rules are sufficiently broad to also cover the risks that remote employees may face.

Employers are obliged to comply with data protection laws regarding the processing of data related to agile employees, as well as employment laws on the remote monitoring

of employees. The Interconfederal Collective Agreement on Agile Work recommends that a data processing impact assessment always be carried out and that policies be adopted concerning agile work which are consistent with the concept of security by design and which address the management of data breaches and the adoption of adequate security measures (such as cryptography and authentications systems) and provide training on the use, safekeeping and protection of remote connection tools, as well as on precautions to be adopted when performing agile work and the management of data breaches.

Liability

Employees who perform agile work are in principle entitled to the same protection against accidents as all other employees. Thus, work-related accidents suffered by agile employees are treated in the same way as any other work-related accidents. It may, however, be more difficult for agile employees to prove that an accident occurred during the performance of their work and not during their personal daily activities.

In Italy, there is a mandatory governmental insurance plan which covers accidents at work and occupational diseases (workers' compensation) which also expressly applies to occupational accidents and diseases arising from risks related to work performed outside company premises. INAIL (the governmental agency which manages said insurance scheme) must assess whether a reported injury or disease is covered by the insurance plan. Reporting occupational accidents and diseases is the obligation of the employer in accordance with the ordinary rules applicable to agile and non-agile employees.

There are no special rules regulating damages caused to employees' or employers' property, respectively, during the performance of agile work. Liability for those damages must therefore be assessed in accordance with the ordinary rules governing causation, negligence, wilful conduct and so forth. The Interconfederal Collective Agreement on Telework instead suggests that all such liability should be borne by employers, subject however to the provisions of individual agreements.

Whether or not a company liability insurance would cover damages caused to employees' and employers' property, respectively, during the performance of agile work depends on the insurance policy conditions agreed. In principle, coverage applies regardless of whether damages relate to agile performance, but contractual provisions may allocate liability in different ways.

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LIECHTENSTEIN

Implementation of Remote Work

Under the labor law legislation of Liechtenstein, remote work (home-office, hybrid word, telework, mobile work etc.) is not specifically regulated and the general labor law provisions apply. No collective bargaining agreements exist that contain special regulations concerning remote work.

Based on their authority to give instructions, it is advisable for the employer to issue specific regulations that govern the details of remote work. Such regulations should contain specifics as to the scope (duration/ termination) and principles of remote work (in particular working hours and accessibility for colleagues and clients), including details on the establishment of a workstation at home and access to the system, on cost regulation when performing remote work, on behavior in the event of malfunctions, on the right of access to the workstation at home (especially with a view to preventing unauthorized family members or third persons from gaining access to confidential information), on liability, on security measures (confidentiality and data protection) and health protection, etc. If the regulations contain areas that cannot be instructed unilaterally, the employee's consent must be obtained.

The employer's right to issue instructions is limited. In particular, they have no legal power of disposal over the employee's private rooms and, therefore, an employer does not have a legal right to unilaterally introduce remote work. Likewise, an employee is not entitled to work from home if the employer does not agree. There are, however, exceptions such as the Covid-19 pandemic, when the employee's duty of loyalty meant that they were obliged to comply with the employer's instruction to work at home, especially at the time when the Liechtenstein government issued a remote work recommendation for fields of work where this was possible. (In rural Liechtenstein, however, unlike its neighboring country Switzerland, there has never been a state-imposed remote work obligation, but merely a recommendation.) In the same way, the employer's duty of care towards the employee resulted in a claim for employees who were very much at risk from the virus to be permitted by the employer to work remotely.

A particular challenge for remote work in Liechtenstein with its only 160 square kilometers is that almost 60% of employees are commuters from neighboring countries (Switzerland, Austria, Germany). As a general rule, cross-border commuters who work more than 25 percent of their working hours in their country of residence cannot

be covered by social security in their employer's country but must be insured in their country of residence. Due to the Covid-19 pandemic and the related measures, an exemption was introduced in March 2020 which is currently valid until 30 June 2023. For employees of companies who work from home during the ongoing COVID-19 pandemic, and therefore in their country of residence and not in their employer's country, this means that the employee will continue to be insured in Liechtenstein, or in the country in which the work is normally performed, until 30 June 2023, regardless of how high the percentage of remote work he/she performs in his/her country of residence.

Required involvement of employee representatives and public / immigration authorities

It is not necessary to consult employee representatives when introducing home office. As with Switzerland, Liechtenstein has very liberal labor laws and employee representatives or trade unions play a rather subordinate role, especially in areas where remote work is possible (e.g. office jobs, where again collective labor agreements and trade unions play no role and collective labor agreements do not exist). Employee representatives are nonetheless concerned as surveys show that remote employees perform their work at home more often in the evenings or at weekends. According to those representatives, this increases the risk of self-exploitation.

No obligation exists in Liechtenstein to notify the introduction of remote work to public authorities and there are currently no special immigration regulations for digital nomads who wish to work remotely in Liechtenstein.

Equipment & Compensation for remote work expenses

According to the law, the employer is obliged to provide the necessary infrastructure for work. If employees use their own, the employer can compensate them appropriately, depending on the agreement. If the employee works predominantly at the company but has the option of remote work, practice states that the employer has thus already fulfilled his/her obligation to provide a workplace and therefore, in principle, is no longer required to reimburse any further costs for equipment.

If expenses are incurred for work-related reasons, the employer is legally obliged to reimburse them. However, if the employee works remotely out of self-interest, even though a fully-fledged workplace is provided by the employer, there is no obligation to compensate. A judicial clarification of the question as to whether remote work during the Covid-19 pandemic is to be classified as voluntary or necessary is still pending.

In fact, in April 2019, the Swiss Federal Supreme Court, whose case law is relevant in Liechtenstein as Liechtenstein adopted its labor law provisions from Switzerland, issued a ruling according to which the employer must pay part of the apartment rent if it sends the employee to work from home. The court compared the apartment rent to the use of a private vehicle for work purposes, which usually also entails compensation. However, it must also be borne in mind that, in the case before the Federal Court, the employer was unable to provide the employee with a workplace, which meant that the remote work had an involuntary character. Experts are of the opinion that partial assumption of the rent is only possible in such cases.

To date, no special tax rules in favor of employees have been implemented. With regard to the abovementioned cross-border commuters' challenge, it is still the case, at least until the end of June 2023, that remote work outside of the territory of Liechtenstein is regarded as work in Liechtenstein for tax purposes.

Working time, performance and right to disconnect

The usual rules on working time apply and they do not differ from the rules applicable for office work. The relatively and absolutely mandatory provisions of individual labor contract law, and the provisions of the labor code under public law, must be complied with in the case of remote work.

In Liechtenstein, particular labor law issues are raised by so-called (common and widespread) trust-based working time, in which the recording of working time is waived in whole or in part. This leads to difficulties with the mandatory provisions of the labor code, in particular with the rigid obligation to record working hours, which, strictly speaking, forces the employer to document the daily working time of each employee, including all breaks, without any gaps, which means that genuine trust-based working time cannot be reconciled with the current law. Even if an employee has no obligation to record his/her working time and trust-based working time is factually accepted, it is always advisable that he/she has the

right to record their working time themself using a comprehensible system (e.g. excel spreadsheet). The burden of proof for the alleged overtime work lies with the employee.

In principle, an employee is - and this is a major advantage of remote work - free to organize his/her working hours while performing remote work in such a way as to guarantee the contractually agreed response time and availability time for work colleagues and clients. At the same time, this freedom entails risks, for example, with regard to non-compliance with maximum working hours or violations of the ban on night and Sunday work. Consequently, the employer should regulate working hours as far as possible, preferably contractually.

A legal right to disconnect does not currently exist under Liechtenstein law. However, there is also no obligation for employees to continue to check their e-mails if they have already completed their daily quota of working hours even though this may in fact occur more and more frequently.

Provided that an employee has no contractual claim to a given amount of remote work, an employer may always limit or revoke the possibility of remote work and order an employee to work in the office.

Normally, the system for monitoring working time in the office or from home is identical. Time clocks are usually a thing of the past and data is recorded electronically on a computer. Trust-based working time is not recorded anyway. Teleworkers are mainly observed by monitoring their work performance and progress and the result of their work. Often, the work activity also requires the recording of the work performance in order to be able to invoice clients for it.

As a general rule, control measures must not violate the privacy or confidentiality of the employee and this includes the rights relating to his/her house. Without the consent of the employee, an employer has no right to access the employee's home (provided that such access is not justified by an exceptional situation).

An abuse of working time triggers the same consequences as for office work: warning, notice or termination without notice may be the appropriate response of the employer.

Health and safety and data protection

In Liechtenstein, the employer is legally obliged - regardless of whether work is conducted in the office or at home - to provide health and safety protection for the employee. The employer is particularly obliged to take all measures to protect the health of employees which are necessary based on experience, applicable according to the state of the art, and appropriate to the conditions of the company. The employer shall also take the necessary measures to protect the personal integrity of employees; these measures shall also include protection against sexual harassment in the workplace. However, it can be difficult for the employer to comply with this obligation in the case of remote work arrangements.

While working remotely, working hours and rest periods must be observed. The workplace at home must be ergonomic, grant sufficient daylight, cause only low noise and provide a suitable room temperature.

When working from home, increased attention must be paid to confidentiality and data protection. Both the employer and the

employee have a responsibility to maintain secrecy and data security. The employer must support the employee in ensuring that confidentiality and data protection can be technically and organizationally ensured in the home office by providing secure transmission channels and appropriate data protection software, and by giving sufficient instructions on data handling and secrecy measures when teleworking.

It is highly recommended that the employer provides a detailed and comprehensive summary of health and safety requirements in the regulations.

Liability

In the event that an employee is performing work at home and an accident occurs, the same rules apply as if the accident had occurred in the office, and there is mandatory insurance coverage.

Regardless of whether work is performed in the office or at home, the employer is liable for damage caused by his/her employee in the exercise of the latter's contractual duties. The employee must have caused the damage in the course of his/her business activities, i.e. in the performance of his/her function within the employer's work organization (functional connection). Thus, the employer is also liable for the actions of his/her employee if the employee extends or incorrectly performs tasks on his/her own initiative (exceeding competences) and the employer fails to intervene despite being aware of such activities.

The employee is liable for any damage he/she causes the employer, whether willfully or by negligence. The extent of the duty of care owed by the employee is determined by the individual employment contract, taking due account of the occupational risk, level of training and technical knowledge associated with the work, as well as the employee's aptitudes and skills of which the employer was or should have been aware. In the event that the damage is caused by a third party, they (or their third-party liability insurance) are fully liable.

Generally, the insurance of the damaging party covers the damage subject to any deductible.

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MACEDONIA

Implementation of Remote Work

Due to the fact that, until recently, this form of work was a rare occurrence in the Republic of North Macedonia, and mostly in the IT industry, remote work, hybrid work, telework, etc. are not yet regulated in more detail in the Law on Labor Relations. Work from home is only regulated in a few articles in the Law on Labor Relations.

According to the law, work from home is defined as work that the employee performs in his/her home or at premises of his/her choice that are outside the business premises of the employer. It follows that the law does not distinguish between the terms “remote work”, “hybrid work”, “telework”, etc. Also, collective agreements in the Republic of North Macedonia do not contain special regulations governing remote work. However, as a result of the pandemic, this method of working has become popular all over the world as well as in our country. In view of that, a new law is currently being prepared, and changes are foreseen in a section dedicated to employment contracts which will pay particular attention to remote work. However, the draft Law has not yet been published.

In accordance with the Law, the employee and the employer may introduce remote work only by mutual agreement, either from the beginning of the employment, through the employment contract, or afterwards with amendments thereto. Thus, in cases when remote work is not part of the initial employment agreement, both parties are free to propose amendments to the contract, and the other party is free to decide whether to accept or decline the proposal. In conclusion, a legal basis is necessary for the introduction of remote work.

The employer cannot unilaterally introduce remote work, as any such work should be mutually agreed between the parties in the employment contract or through later amendments.

However, during the Covid-19 pandemic, remote work, wherever possible, formed part of the recommendations by the Government in order to prevent the spread of the virus. The Government also issued a mandatory Decision whereby employers were obliged to enable remote work for endangered categories of employees. This decision is no longer in force.

Employees have a right to request or propose remote work to the employer, but there is no legal obligation for the employer to accept the proposal.

The Employment agreement should cover the duration of remote work (for a definite or indefinite period of time, termination of remote work, introduction of the principle of equal treatment, i.e., a prohibition on

discrimination, the right to equal treatment of the employees, protection of the privacy of the employees who work remotely, rights, obligations and responsibilities regarding the use of work equipment, protection of the health and safety of remote employees and their working conditions (working hours, breaks and holidays).

Required involvement of employee representatives and public / immigration authorities

Given the fact that remote work must be introduced by mutual agreement between the employer and the employee, there is no legal requirement for employee representatives to be involved in the entire process.

The employee's representatives can influence the introduction and design of the remote work indirectly, mostly through collective bargaining. They are free to offer suggestions, to negotiate terms and conditions, to influence the content of the collective agreement and, at the end, to sign the collective agreement reached.

After entering a contract for remote work, the employer is obliged to submit the employment contract to the labor inspector within three days from the day of signing. This obligation applies even when the introduction of remote work occurs during the employment relationship. If previously agreed remote work was later revoked by the employer or the employee, the employer is also obliged to inform the State Labor Inspectorate of the cancelation of remote work.

In accordance with the Law on Labor Relations, the employer/legal entity which fails to notify the Labor Inspectorate of the introduction of remote work will be fined 1000 EUR, the person responsible will be fined 30% of the estimated fine and, in the event that the employer is a natural person, the fine can range from 100 to 150 EUR.

North Macedonia is one of the countries that has recently introduced the digital nomad visa. The digital nomad visa for Macedonia was introduced in January 2021.This type of visa allows non-EU citizens to work remotely from this country. In North Macedonia, digital nomads can apply for C -type short-term visa or a D-type long-term visa. To apply for a digital nomad visa, applicants must have a valid passport and a clean criminal record, travel insurance, proof of income and evidence of accommodation. A temporary residence permit will be issued together with the digital nomad visa for Macedonia. In principle, the rules are the same as those for obtaining a normal visa for Macedonia. Those who wish to continue their remote business in Macedonia can apply for a business visa to enter the digital nomad program. Such a visa permits a stay of 90 days in each 180-day period. This visa can be extended upon request.

Equipment & Compensation for remote work expenses

Employers are usually obliged to provide employees with the work equipment they need to perform their remote work tasks, unless otherwise specifically provided for in the conditions of employment, a collective agreement, or company policy. The type of equipment depends on the activity and specific work tasks. It may include a laptop, computer monitors, software, telephone, internet access, headphones, access to applications and other necessary equipment. the employer is legally obliged to reimburse the work costs of remote employees. The amount of compensation is determined

by the employer and the employee in the employment contract. In North Macedonia there are no special tax rules in favor of employees who work remotely.

Working time, performance and right to disconnect

There are no special rules regulating the working time for remote work. Given that the Law provides an exception in the case of homeworking whereby the employer is not obliged to take into account the provisions of the law regarding the limitation of working hours, night work, rest daily and weekly rest, we can conclude that the working hours for remote work need to be regulated in the contract. Thus, the said contract should contain provisions as to whether it relates to full-time or part-time employment and provisions which stipulate daily or weekly regular working hours and the scheduling of working hours.

Employees who work remotely can usually organize their own working hours, but they also must adhere to the employer's specifications regarding the work schedule. This means that the employer can specify in the contract the beginning and the end of working hours or a core working time. Employment contracts frequently stipulate that employees may normally work up to 8, and exceptionally up to 10, hours per day, and that a rest period of 12 hours must be observed.

Monitoring employees who work remotely is only possible within narrow limits due to the special constitutional protection of the personal rights of employees and data protection law. The employer may not enter the employee's home without the latter's consent. Measures for surveillance are only permissible when the employer has a well-founded suspicion of a crime or a serious breach of duties on the part of the employee. However, in order to monitor work performance, it is advisable to request reports from the employees at regular intervals on the progress of their work.

In the event of an abuse of working time, the employer can implement the typical measures applying to an infringement of the employee's obligations. The employer can terminate the employment depending on the severity of the working time violation. If the violation is not sufficient to justify termination, a written or verbal warning should be issued in any case.

Health and safety and data protection

The right to protection at work is a constitutionally guaranteed right for every citizen and is exercised through a series of laws and bylaws in various fields with the sole purpose of to providing the highest possible degree of safety at work, eliminating and/or minimizing specific occupational risks and promoting health at work. The leading legal act that implemented this right of the employees is the Law on Health and Safety at Work. However, this ac does not contain any specific regulation regarding health and safety in the case of remote work. On the other hand, as explained, the Law explicitly states that the employer is obliged to provide safe conditions, and such obligation also arguably applies to remote work. Therefore, in the case of remote work, employers are responsible for health and safety measures and are obliged to conduct a concrete risk assessment and take measures based on this assessment.

The employer is legally obliged to take appropriate measures to ensure health and safety at work, including protection from occupational risks in the workplace, providing accurate and timely information related to health and safety at work, and training and coaching for work according to the risk identified in the workplace with emphasis of preventive measures, including the use of personal protective equipment and the appropriate organization of work. At the same time, the employer must adapt the work process to the abilities of the employees, and the working environment and the means of work must be safe and harmless to their health. These measures should be specifically determined in the employment contract. In addition, after the contract is submitted to the State Labor Inspectorate, the latter may find that the remote work is harmful to the employee or to the living and working environment where the work is performed, in which case the contract can be annulled.

In the absence of a specific provision and legal solution, the provisions of the Constitution, as well as the numerous international declarations and conventions on human rights which regulate the inviolability of the home apply, and these can only be limited by a court decision for the purpose of detecting or preventing crimes or protecting human health. Therefore, employers do not have a legal right to enter the home of an employee in order to conduct a risk assessment.

The Law does not prescribe any specific ergonomic safety measures for employees who work remotely. The specific measures depend on the risk assessment which the employer is obliged to conduct. The workplace must be equipped in a safe manner. Since the employer has no legal right of access an employee's home, the remote work agreement requires a corresponding provision that permits access so that the employer can meet his/her legal obligation to comply with occupational health and safety regulations.

There are no legal obligations for employers to protect employees from the psychological stresses of remote work (e.g., isolation). However, it is preferable for employers to establish mitigating measures in favor of employees who work remotely, such as scheduling meetings with other colleagues on a regular basis, as well as providing access to company information, etc.

In accordance with the Law on Personal data protection, which does not outline specific provisions regarding the use of a remote workplace, data collection should be limited to legitimate and specific purposes and data cannot be processed to achieve objectives incompatible with the purposes that initially justified it. Therefore, regardless of the implementation of remote work, the obligations of the employer as a controller remain the same. Thecontroller is obliged to implement appropriate technical and organizational measures to ensure effective compliance with the principles of personal data protection and the requirements of the abovementioned law and to ensure protection of the rights of entities to personal data. The employer, as controller, is therefore obliged to ensure appropriate data security when introducing remote work. Both technical measures and organizational measures for data protection should be specified in the Contract.

Liability

Since there are no special rules for employees who work remotely and the Law does not differentiate between employees who work from the employer's premises and employees who work remotely, employers are liable for accidents occurring during the performance of remote work. The employer's obligation to provide employees with a work environment free of recognized risks likely to cause harm, extends to employees working remotely. However, in North Macedonia there is - to date - no case law regarding this matter.

Legally, the company accident insurance extends to accidents occurring during the performance of remote work and there is no need for a supplementary insurance. However, it is important to point out that remote work is not yet clearly regulated in North Macedonia.

If company property in the home office is damaged by the employee or a third party (e.g., family members), the employee is deemed responsible for such damage. The company's liability insurance probably does not cover damages caused by third persons.

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MALTA

Implementation of Remote Work

In Malta, the term used in legislation is "telework" which is defined as a form of organizing and/or performing work using information technology in the context of an employment contract or relationship, where work which could also be performed at the employer's premises is performed away from those premises on a regular basis. However, labor laws which make reference to such an arrangement also include the term "remote work". Currently, a collective bargaining agreement which contains special regulations on remote work with regard to public service employees is in place in Malta. This consists of a Teleworking Policy and Guidelines on its Implementation, which complements the Public Service Management Code and regulates teleworking. Teleworking will be phased out by 3rd April 2023 and will be replaced by Remote Working. Remote Working is defined as a way of performing work which provides employees with full flexibility to work on a regular basis from locations other than their formal office, e.g. from home, from an alternative office closer to home, or at any other location. The policy on remote working deals with the particular rights applicable to employees such as the right to disconnect, the professional standards which must be met by such employees, the provision of equipment by the employer, and data protection issues, among others.

The policy also establishes that an individual remote working agreement is required between the employee and the Head of Department. This is also applicable with respect to employees who are not in public service. Such agreement must be in writing and shall include information such as the location where telework is to be performed and provisions related to the equipment used for telework, the amount of working time to be spent at the place of telework and at the workplace, the schedule by which the employee will perform telework, where applicable, the description of the work to be performed, the department to which the teleworker is attached, his/her immediate superiors or other persons to whom he/she can report, provisions related to monitoring, if any, notice of termination of the telework agreement and, in cases where telework is performed in the course of the employment relationship and there is no reference to teleworking in that employment contract, a reference to the right of reversibility by either party, including the right of the teleworker to return to his/her pre-telework post.

Telework may be required as a condition of employment in an employment contract or, where there is no specific reference to teleworking in the employment contract, by agreement in the course of the employment relationship. Where there is no mention of telework in the employment contract, the employee is free to accept or refuse the

offer of telework made by his/her employer, and such refusal will not constitute a good and sufficient ground for termination of employment, nor can it lead to a change in the conditions of employment. This is also applicable to the employee, i.e. in the event that an employee expresses the wish to opt for telework, the employer may accept or refuse that request, if such an option is not included in the employment contract. However, workers with children up to the age of eight years and caregivers have the right to request flexible working arrangements for caring purposes. The term "flexible working arrangements" refers to the possibility for workers to adjust their working patterns, including by means of remote working arrangements, flexible working schedules or reduced working hours. In such case, the employer is obliged to respond to such request within two weeks and, in the event that the employer refuses the request, s/he must provide reasons for that refusal.

Required involvement of employee representatives and public / immigration authorities

If remote work is introduced by the employment contract or by an agreement following the employment contract, the law does not stipulate that employee representatives need to be involved. In light of this, the potential influence by employee representatives regarding the introduction and design of the remote work is minimal.

In Malta, there is no obligation to notify the introduction of remote work to specific public authorities. However, there is an obligation to include the teleworker in the calculations for determining thresholds for the purpose of worker representation, for the purposes of information and consultation rights, and for the purpose of determining a collective redundancy, in accordance with the respective regulations of Malta.

Since the participation of the employee representatives and the notification of the remote work to public authorities are not provided for under Maltese law, there are no legal consequences if employee representatives do not participate and the public authorities are not informed.

Third-country digital nomads who work remotely in Malta for their third-country employer are not regulated by specific laws. The Maltese laws which regulate telework are applicable to any employee who performs telework, with no exclusion with respect to nationality. Naturally, third-country nationals who are not citizens of an EU member state require work and residence permits in Malta in order to be able to work here.

Equipment & Compensation for remote work expenses

Unless otherwise agreed upon by the employer and the teleworkers in the written agreement on telework, the employer is responsible for providing, installing and maintaining the equipment necessary for the performance of telework and for providing the teleworkers with an appropriate technical support facility. The teleworker is then responsible for taking good care of the equipment and data provided by the employer and is obliged not to collect or distribute illegal material via the internet.

The costs arising from loss of, damage to and misuse of the equipment and data used by the teleworker will be borne by the employer or by the teleworker in accordance

with the provisions of the law. This means that the costs shall be borne by the party responsible for the damage or loss caused. In such cases, the laws applicable to other scenarios where fault is attributed through negligence or gross misconduct are applied in order to establish the fault of each party and allocate the corresponding costs to such party.

The employer is legally obliged to compensate or cover the costs relating to communication incurred directly by telework. The law does not establish any other reimbursement which the employee is entitled to for costs incurred by remote work. Due to the generality of such provision, employers in Malta are advised to list the costs which are to be reimbursed to the employee in order to avoid any possible doubts and/or conflict. Since the law limits the reimbursement to the 'communication directly caused by telework', it may be presumed that costs incurred by the employee such as rent and electricity are not included in the list of costs which the employer is obliged to reimburse.

At this moment in time, there are no special tax rules in Malta in favor of employees who work remotely.

Working time, performance and right to disconnect

The teleworker has the same collective rights as comparable employees who work at the employer's premises. The teleworker has the right to participate in, and to stand for election to, bodies representing employees. The law does not specify other rights to which the remote employee is entitled deriving from their remote work. However, the law stipulates that the teleworker shall enjoy or continue to enjoy the same rights which would be applicable in an individual agreement or a collective agreement to comparable employees at the employer's premises. Teleworkers also have the same rights of access and right to participate in training and career development programs provided by, or on behalf of, the employer in the same manner as comparable employees at the employer's premises and be subject to the same appraisal policies as comparable employees. Maltese legislation does not specify particular rights applicable to teleworkers. However, the remote working conditions policy applicable to employees in the public sector establishes the right of remote employees to disconnect. Such employees have the right to disengage from work and refrain from engaging in work-related electronic communications, such as e-mails or other messages, during non-core and non-contact hours. This principle does not apply in cases where a contract of employment specifies otherwise, or where a worker benefits from an allowance to compensate for an irregular work schedule.

The employer must respect the privacy of the teleworker and may only implement any kind of monitoring systems if this is agreed to by both the employer and the teleworker in the written agreement on telework. In such cases, the monitoring system must be proportionate to the objective and must be implemented in accordance with established rules on health and safety requirements for work with display screen equipment. Such rules establish particular requirements which the employer must comply with in terms of the equipment provided to the employee, the environment and the operator/computer interface. The law prohibits covert monitoring and therefore the employees must be notified of any monitoring tools installed on their devices. This can be done via an employee handbook, a policy or a notice circulated internally.

The law does not specifically state whether the employer has the right to access the employee's home. However, given that the employer is under the obligation to respect the privacy of the teleworker, it is presumed that access to the employee's home by the employer would constitute an invasion of the employee's privacy and is therefore not permitted unless the employee gives his/her voluntary consent.

Where both parties agree to a telework arrangement, each party shall have the right to terminate that telework agreement and the employee shall revert to his/her pre-telework post. In such cases, notice needs to be given by either party. If the decision is made during the first two months of the telework arrangement, notice in writing must be given three days in advance. If the decision is made after the first two months of the telework arrangements, the written notice needs to be given two weeks in advance, unless otherwise specified in the written agreement on telework. If the decision is made by the employee, this shall not constitute good and sufficient grounds for the employer to terminate the employment to or change the conditions of employment of that employee.

In the event that the employer suspects, or has evidence which proves, that there is an abuse of working time on the part of the employee, the employer is entitled to apply the ordinary remedies established by law, which are applicable in cases where the employee breaches his/her contractual obligations. The custom in Malta is that a written warning is given to the employee in such cases.

Health and safety and data protection

The employer is responsible for the health and safety of the employees at all workplaces. This means that, irrespective of where the employee is performing his/her work, the employer is responsible for his/her health and safety. The employer must take preventive measures in order to ensure the health and safety of the employees, such as conducting appropriate, sufficient and systematic assessments of occupational health and safety hazards and risks, keeping copies of those assessments and updating them regularly, among other measures. These measures are not specifically related to remote working. However, they apply irrespective of where the employee's workplace is located.

It is not yet clear whether the employer may access an employee's home in order to conduct a risk assessment. However, given that the employer is under the obligation to respect the privacy of the teleworker, it is presumed that access to the employee's home by the employer would constitute an invasion of the employee's privacy and is therefore not allowed, unless the employee gives his/her voluntary consent. A Maltese employer may want to include such a provision in the agreement with the employee in order to permit access strictly for health and safety reasons and subject to the prior written approval of the employee.

Whilst Maltese law does not stipulate specific rules to prevent physical health problems in a remote work context, it does establish rules to prevent the psychological stresses of remote work. The employer is obliged to take the necessary measures to prevent the teleworkers from being isolated from the rest

of the workforce, such as giving the teleworker the opportunity to meet with colleagues and to have access to information related to his/her work.

In terms of data protection law, the employer is obliged to take the appropriate measures, particularly with regards to software, to ensure the protection of data used and processed by teleworkers in the performance of their duties. The employer must also inform the teleworkers of the provisions related to data protection and of any measures taken to ensure the protection of the data, including any restrictions on the use of IT equipment, internet or other IT tools and any sanction applicable in the event of non- compliance. The teleworker is also obliged to comply with data protection rules and the measures taken by the employer in respect of such rules.

Liability

Accidents which take place at work in the home office or during remote working are the responsibility of the employer. The laws governing occupational health and safety apply to both employer and employee, irrespective of where the workplace is. In such cases, the company accident insurance policy would need to be reviewed on a case-by -case basis in order to ensure that the policy also covers accidents which occur in the home office or the place where employees work remotely. If the company accident insurance policy does not cover places other than the company's office, it is advisable for the employer to amend the policy or to take out supplementary insurance to ensure that the home office is covered by such policy.

In the event that the property of the employee or of third parties is damaged during the home office or remote working activity, the normal rules on liability at the workplace will apply. There are no special rules in terms of liability with respect to incidents which occur during remote working. This also applies if it is the company's property which is lost or damaged. In such a case, the costs would be borne by the employer or by the teleworker, depending on whose fault such damage or loss is attributed to.

In such cases, it is unlikely that the company liability insurance policy will cover the loss or damage. However, insurance policies need to be analyzed on a case-by case basis in order to establish whether the insurance policy will cover such instances or not. To reduce economic risks, it is advisable to clarify the scope of the already existing insurance coverage.

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MOLDOVA

Implementation of Remote Work

The Moldovan Labor Code regulates both remote work and homeworking. Remote work is a broader concept than homeworking and permits the employee to perform his/her work duties in locations (not only from the employee's home) other than the workplace organized by the employer, including through the use of IT and communication resources (telework). No legal definition of hybrid work currently exists, but new provisions on flexible work arrangements (i.e. when employees combine office work with remote work or homeworking with a full or part-time schedule or a working week of less than 5 working days) have been recently added to the Moldovan Labor Code.

With the exception of certain general conditions on remote work recently included in the collective bargaining agreements in the agricultural and food industry and in the field of research and innovation, no other such agreement exists in Moldova.

As a rule, the introduction of remote work requires the written agreement of the employer and the employee (the employment contract or additional agreement thereto). The agreement between the employer and the employee which introduces remote work regulates the following topics: (i) conditions on remote work performance, including the IT and communication resources to be used therefor (e.g. computer, notebook, smartphone, e-mail, etc.); (ii) the schedule and methods available to the employer for monitoring the activity of the employee during remote work; (iii) the method of keeping track of the working hours of the employee working remotely; (iv) and reimbursement of remote work expenses.

Only in exceptional situations such as a state of emergency, siege and war or public health emergency does the employer have the legal right to unilaterally introduce remote work by changing the workplace of the employees without the legal requirement to amend their employment contract. This unilateral and temporary introduction of remote work must be based on an internal resolution issued by the employer and properly communicated to the employees concerned.

Once every six months, employees are entitled to ask for a reasonable adjustment of their work schedule, including through the introduction of remote work. The employer has 30 days to respond with a motivated decision which takes into account inter alia the costs related to the remote work and the impact on the employees' performance.

Required involvement of employee representatives and public / immigration authorities

Remote work unilaterally introduced by the employer does not involve employee representatives. The employee representatives only need to be involved in the implementation of remote work when the agreement of the employee is required. This need arises from the general obligation of the employer to inform and consult employee representatives regarding the measures by which new working conditions, technologies and occupational health and safety rules will be introduced.

Information about teleworking conditions must be provided by the employer at least 30 calendar days before the implementation thereof. Based on this information, employee representatives are entitled to formulate notes and obtain reasoned responses from the employer. They should be given the opportunity to negotiate and reach a mutual agreement with the employer regarding the main conditions of remote work before this is introduced. In the event that employee representatives disagree with the introduction or conditions of remote work, they will be able to enforce it only in court after resolving the collective employment dispute via the conciliation procedure.

Failure to duly inform and, where applicable, consult employee representatives, should not affect the validity of remote work if this is introduced by agreement between the employer and the employee, but would entitle the employees or their representatives to claim infringement of their right to information and compensation for any damages suffered by the employees in question.

The introduction of remote work does not require that the employer notify or request the authorization of the Moldovan public authorities.

No special immigration rules for digital nomads currently exist in Moldovan laws. Moldovan migration law has not yet been adapted to address the situation when foreigners are working remotely from Moldova.

Equipment & Compensation for remote work expenses

All costs related to telework are borne by the employer, unless otherwise agreed by the parties. Employees who use their own devices and equipment for telework are entitled to compensation from the employer for the wear and tear thereof. There are no specific conditions in Moldovan law regarding the reimbursement of the employee's remote work costs.

The provisions of the Moldovan Labor Code regarding remote work were enacted in May 2022 in response to the needs of the pandemic and the majority of them are merely general rules to be considered by employer and employee when implementing the remote work arrangement. Particular issues raised by this special work regime, including reimbursement of related costs, should be agreed by the parties on a case-by-case basis and stipulated in the employment contract.

From the Moldovan tax law perspective, employees working remotely are treated by the employer in the same way as those working in the office. No special tax rules apply to remote work.

Working time, performance and right to disconnect

The Moldovan Labor Code does not contain special rules on working time for remote employees. The general legal requirements (maximum working hours – no more than 48 hours per week, including overtime, breaks – at least 30 minutes per day, and rest periods – at least 42 hours of uninterrupted weekly rest) apply. The employer has the legal obligation to keep track of the working hours of all his/her employees. However, notwithstanding this legal obligation on the part of the employer, the parties are entitled to agree on a contractual obligation of the employee to keep a record of his/her own time worked, including for remote work, based on the (daily, weekly or monthly) timesheets. In all cases, the record of the working time must ensure that the legal limits on overtime are not exceeded and ensure that teleworking employees are properly remunerated for their work, including at a special rate for overtime and work performed during holidays, on rest days and night work.

In the case of flexible work arrangements, employees are entitled to determine their own working hours. The employees' right to disconnect is not regulated in Moldova but it is implicitly provided for under the legal and contractual obligation of the employees to adhere to their regular work schedule. Therefore, the employer cannot oblige employees to respond to work-related queries in their free time nor apply disciplinary sanctions for the failure to do so.

In the event that remote work is introduced unilaterally by the employer, any amendments, including the limitation and revocation thereof, are subject to his/her discretion and employees must be properly informed of this. For any changes to remote work which has been implemented on the basis of the employment contract or an amendment thereto, the written consent of the employee is required.

With regard to monitoring, the Moldovan Labor Code does not establish any specific requirements. It is up to the employer and the employee to stipulate in their agreement when and how the employer will monitor the activity of the teleworking employee. The common practice is to use TeamViewer, an external server unit, monitor e-mails,

establish clear deadlines for reports and deliverables, and conducts checks by the supervisor.

In no event may the monitoring mechanism used by the employer infringe the employees' privacy or the inviolability of his/her home and correspondence. For this purpose, any monitoring of employees must comply with certain conditions generated by relevant ECHR case law: prior and clear informing of the employee; establishing the scope of the monitoring; establishing a less intrusive system; the existence of legitimate reasons on the part of the employer to justify such monitoring; and sufficient guarantees to protect the rights of employees. Thus, the right of the employer to access the employee's home is only permitted in very lim ited cases, such as issues relating to health and safety at work (e.g. a work accident).

The Moldovan Labor Code does not specifically regulate the right of the employer in cases when his/her employees abuse working time. As a rule, employees must comply with their working conditions, including their work schedules, otherwise they can be disciplined by the employer for breach of contract. As a rule, overtime work requires the prior written consent of the employee. It must be based on a motivated internal order issued by the employer and not exceed the applicable weekly (no more than 8 hours) and annual (no more than 240 hours) limits on overtime. In order to avoid claims from employees arising from overtime work and the corresponding special rate remuneration, the employer must properly inform them that only overtime work which has been expressly authorized (requested or accepted) by the employer will qualify as such and be remunerated accordingly.

Health and safety and data protection

In accordance with the general applicable regulations, the employer is obliged to ensure the health and safety of his/her employees in all aspects related to their work, including risk assessment and mitigation, the monitoring of employees' health, and ongoing training provided to the employees. The employees, after being properly informed by the employer, must also comply with internal rules and policies on occupational health and safety related to their activity.

Additional health and safety requirements apply to the employees working in front of a screen/display. There is a mandatory level of protection which the employer is obliged to provide for such work (i.e. permissible noise and electromagnetic radiation levels, ophthalmological exams, screen and keyboard parameters, etc.). If teleworking employees are exposed to other professional risk factors due to their specific work or the place where this work is performed, the employer must implement further health and safety guarantees as regulated by the law in each particular case (e.g. psychological testing before and during employment, where necessary).

From the perspective of data protection law, the introduction of remote work will require the employer to adopt specific organizational and technical measures in order to ensure the adequate protection of personal data (of teleworking employees and/or handled by teleworking employees). In this respect, the employer will need to adapt his/her security/data protection policies to cover and protect personal data processed in the context of teleworking, as well as to ensure that employees are aware of, and trained to

comply with, these policies. Furthermore, the employer must also ensure secure and stable remote connections/access of teleworking employees to the employer's IT equipment and manage and protect both corporate and personal devices from external and internal threats.

Liability

In the event that a work-related accident occurs, the employer will be held liable, regardless of the location where the teleworking employee was performing his/her duties.

The Moldovan Labor Code obliges the employer to fully compensate the employee for any pecuniary damage and/or moral loss suffered as a consequence of the performance of his/her work or from discrimination.

Based on the mandatory social contributions made by the employer to the state budget, employees will be entitled to benefits in the event of a work accident, including one which occurs during remote work. These benefits range from an allowance for medical rehabilitation, recovery of work capacity, professional rehabilitation, temporary transfer to another job, to disability benefits and compensation for temporary incapacity to work or death. However, this state insurance does not cover the employer's pecuniary liability towards the employee in such a case, which consists of single allowance for loss of working capacity or death (calculated on the basis of the average monthly salary in the country, for each percentage of loss of work capacity, but not less than the employee's annual salary) and other damages to which the employee and his/her family members are entitled under law. The employer could, therefore, consider taking out additional insurance for this purpose.

At the other end of the scale, the employee is held liable for any loss or damage caused to the employer up to a monthly salary, except in cases where the employee has full pecuniary liability, as regulated by the Moldovan Labor Code (e.g. non-work-related damage, willful damage, etc.). In particular, if the teleworking employee uses the devices of the employer, the agreement between them should provide for the full pecuniary liability of the employee.

For any loss or damage caused by the employee to a third party while performing telework, the employer will bear the liability under the general rules of the Moldovan Civil Code. If the loss or damage is caused deliberately by the employee, the employer and the employee will be held jointly liable. The employer is entitled to pursue the employee in a recourse action, unless the employee can prove that he/she was complying exactly with the employer's instructions.

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NORWAY

Implementation of Remote Work

As a main rule, the Norwegian Working Environment Act applies even to work performed from home, unless this is covered by the scope of the more flexible regulations governing the home office (Norwegian: "Hjemmekontorforskriften"). The home office regulations were originally introduced back in 2002, but since then there have been significant social and technological changes in society. These changes, together with the consequences of, and the experiences during, the pandemic led to changes in the extent to which employees work from home and how they actually work from home. Against this background, the Norwegian government introduced updated home office regulations which came into force on 1st July 2022. The updated home office regulations state that they do not apply to work which is either brief or occasional and which is performed from the employee's home. Brief work refers to short periods of homeworking. One to two weeks of homeworking as a facilitation measure in connection with sick leave will not be covered by the regulations. Full-time homeworking for a month or more will not normally be considered short-term in the sense of the regulations. Occasional work is when the employee works from home for a few hours now and then. If the work from home has a certain scope and occurs regularly, for example one day every week, it is no longer considered occasional. However, working from home less than one day a week on average will be of such a small scale that it is considered occasional even if it occurs regularly. Each home office situation must be assessed on a case-by-case basis. The key factor is whether the homeworking is of a certain duration, firmness and scope. Employees who work exclusively in their own homes will always be covered by the specific regulations regarding home office. It is important to note that the home office regulations only apply to work performed from the employee's home. Work performed from the employee's summerhouse or cabin or when travelling from place to place is not covered by the home office regulations. However, if the employee moves to a place which constitutes the employee's home for a period of time, it will be necessary to assess whether or not the home office regulations apply.

If the employee is travelling while working for a Norwegian employer, this should be specifically agreed between the parties and it is also natural that such agreement include guidelines on how the employment relationship should work.

The employee cannot demand to work from a home office unless he/she has an agreement with the employer. This means

that the employee is obliged to attend work if the employer so requires. There is no legal rule that gives the employer the right to impose a home office regime. unless the authorities recommend or require the use of a home office to protect society's interests such as during the pandemic . In some cases, however, the employer can, by virtue of the right of management, order employees to work from home.

When the work falls within the scope of the home office regulations, a written agreement is required. The agreement must cover, among other things:

- the scope of the home office work;
- working hours;
- availability;
- expected duration;
- operation and maintenance of equipment, etc.

In accordance with the regulations on home office, an agreement must be entered into with all employees who work from home.

There is a requirement that the employee have a suitable working environment, both from the physical and the psychosocial perspective. The psychosocial working environment is particularly important where work from home lasts for some time and the employee's contact with the workplace and colleagues weakens. It may therefore be appropriate for the employee, through a self-declaration, to assure the employer that the home workplace facilitates a fully responsible working environment.

Home office/remote work is rarely regulated in collective agreements in the private sector. Currently, only a limited number of agreements contain such regulations. In the collective agreements that have included provisions on home office/remote work, the purpose of such an arrangement has initially been linked to the fact that it can prove to be an appropriate measure for facilitating the working situation of older workers or workers with reduced functional capacity. In such a situation, the use of home office can often play an important role as a supplement to attendance at the ordinary place of work.

Required involvement of employee representatives and public / immigration authorities

There are no specific rules stating that employee representatives must be involved in the introduction of remote work in itself. However, in a situation where homeworking is required following instructions or recommendations from the authorities, instead of a written agreement with each employee on home office, written information can be given to the employees about homeworking and how it should be performed. The employer must discuss this information with union representatives before it is provided. It is also worth mentioning that, in companies that regularly employ at least 50 employees, the employer must provide information concerning issues of importance for the employees' working conditions and discuss such issues with the employees' elected representatives. Remote work may be considered as an “issue of importance” to be discussed with the employees’ representatives. Please note that this only constitutes an obligation to consult with the employees’ representatives, but the latter often have strong opinions as to how things should be done.

There will be tax and social security/welfare related issues to take into consideration

when an employee is working from Norway, and the employer and employee should seek assistance to sort out questions in that relation before entering into Norway.

A non-EU citizen must either register, apply for a visitor visa or apply for a residence permit depending on the length of their stay in Norway. Tax and social security/welfare issues always need to be sorted out for both employees who are a non-EU citizen and employees who are an EU citizen.

Equipment & Compensation for remote work expenses

The regulations on home office do not stipulate who should pay for the equipment in the home office, beyond the fact that the employer is responsible for the working environment. The employer and employee must therefore agree on who will pay for any additional equipment, or whether the employee can work adequately at the kitchen table and with a laptop on the day he/she works from home. Neither are there specific rules as to whether or not the employer is obliged to equip other types of remote work.

There are no rules stating that the employer is obliged to reimburse the employee's remote work costs. This will depend on the terms of the agreement between the parties.

There are several tax consequences when the employer covers costs for home office (premises), equipment for the home office, food in the home office and travel away from the home office. For example, if the employee has a room in his/her home that is used exclusively as a home office, the employer can pay the employee an annual tax-free home office allowance of ca. NOK 1,850. The amount is determined in the annual assessment rules. As an alternative, actual costs relating to the office can be covered. However, it can be difficult to determine what proportion of electricity, insurance, rent, municipal taxes, etc. relates exclusively to home office use. A discretionary assessment may be necessary. If the amount paid is greater than the tax-free allowance or the estimated costs, the surplus must be treated as salary for tax purposes.

When employees incur home office expenses which are not covered by the employer, it may be possible to deduct these in the tax return. However, most deductions will be included in the minimum deduction. Because the minimum deduction is so high, it may not be profitable for most workers/ employees to claim deductions for actual costs above the minimum deduction.

Working time, performance and right to disconnect

According to the home office regulations, working time regulations will apply in full to cases of homeworking. In practice, this means that the working hours agreed for work performed in the office will also apply to the home office. This also means that employer and employee can enter into agreements on working hours, to the extent provided for by law. Chapter 10 of the Norwegian Working Environment Act contains extensive rules on working hours. There must be an overview showing how much the individual employee has worked. The overview must be available to the Norwegian Labor Inspection Authority and the employees' representatives. This does not apply to employees in leading or particularly independent positions who have been exempted from the rules on working hours in accordance with the Norwegian Working Environment Act. The overview makes it possible for the employer to monitor working time and breaks in order to ensure

compliance with occupational health and safety laws. It also makes it possible for the employer to talk to employees who abuse working time.

In principle, employees may not determine their own working hours if they work from home, unless they are in a leading or particularly independent position which has been exempted from the rules on working hours.

Whether or not the employer may limit the duration of remote work, or revoke the possibility thereof, depends on what was agreed with the employee in the homeworking agreement. The employer can, by virtue of the right of management, decide that the employees must be at the agreed place of work during working hours. In principle, therefore, the employer can order employees back to the office, provided that he/she has not limited the right of management through, for example, the employment contract or the collective agreement. In order to avoid limitations on the employer's right to manage the workplace, agreements for home office should only be entered into for a limited period of time. The agreement should also contain a provision that the employer can decide when the home office agreement should end.

The employer does not have the right to access the employee's home.

Health and safety and data protection

In accordance with the home office regulations, the employer must, as far as is practically possible, ensure that the working conditions are fully suitable. This applies, among other things, to ensuring that the workplace, the work equipment and the indoor environment do not cause adverse physical stress. The employer cannot access the home office without the employee's consent through a separate agreement. In practice, the employer must ensure that the employee either obtains covered equipment, or borrows equipment to take home to enable him/her to perform his/her work, for example, a laptop, monitors and keyboard. When assessing whether or not an activity causes adverse physical strain, the frequency of homeworking will also be of great importance. In order to make sure that the working environment of the home office is fully safe, the employer must ensure that the employee has the tools required to perform his/her work. The employee must also assess whether or not the indoor environment of the home is conducive to homeworking. Once this has been assessed, the employer can request a written declaration from the employee that the working conditions are fully suitable. The employer is also responsible for the psychosocial working environment and must therefore ensure that the employee has the opportunity to contact and communicate with others, and that the employee is not exposed to harassment from either managers, colleagues or clients, etc.

In accordance with the Norwegian Working Environment Act, as regards health, work environment and safety work, the employer is required to assess measures to promote physical activity among employees. This might be important for employees sitting in a home office.

Liability

All employers must take out private occupational injury insurance for their employees. This insurance must cover losses, expenses and any compensation in

connection with illness or injury sustained in the context of work. The problem is that the insurance is limited to covering occupational injuries sustained while the employee is in the home office and working. It does not cover accidents suffered when the employee is eating lunch in the kitchen, having meetings while out walking or helping his/her children with their schoolwork.

What the employee will be covered for in legislation is determined by the insurance companies and the National Social Security (NAV). To be covered, the injury must have occurred at work, at the workplace and during working hours. If the accident occurs while the employee is in his/her home office, doubts may arise as to whether the employee was actually working at the time.

Some insurance companies have solved this by giving the employer an opportunity to take out additional insurance which also covers work from the home office.

With regard to who is liable for damage to the property of the employee or a third party during home office or remote working activity, this will depend on what has been agreed with the employer and may also depend on the particular situation. The same applies for the question as to who is liable for damage to company property in the home office.

Whether or not a company liability insurance covers such damage will depend on the particular type of insurance and the specific insurance agreement.

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POLAND

Implementation of Remote Work

In Poland there are currently two different regimes which can apply when employees perform their duties outside the workplace – remote work and telework. This situation is going to change soon, as Parliament has recently completed its work on an act which will introduce new remote work provisions into the Labor Code. This legislation will enter into force in March or April 2023. Below we focus on the new rules and practice relating to remote work.

Remote work will be defined as work carried out entirely or partially (hybrid work) at the place indicated by the employee and agreed with the employer, including at the employee's home address. Employers and employees may agree on remote work either when entering into the employment contract or at a later date. Certain categories of employees, e.g. the parent of a child under 4 years old or a child with a disability, will be entitled to file an application which should be approved by the employer, unless remote work is not possible due to the nature of the work performed. In the event that remote work was agreed during the course of a previously existing employment relationship, either party may file an application to terminate remote work and restore the previous working conditions on an agreed date no later than 30 days after receipt of the application.

In addition to the regular remote work described above, Polish legislation provides for two other types. The first concerns extraordinary situations such as epidemics or a temporary impossibility of ensuring safe and healthy work conditions. In such a case, if an employee has the skills, technical facilities and premises necessary to perform his/her work properly, the employer can unilaterally order remote work.

The other non-regular type of remote work consists of occasional remote work on the part of employees who normally work on the employer's premises. Such an employee will have a right to apply to work remotely, for a maximum of 24 days in a calendar year.

Required involvement of employee representatives and public / immigration authorities

The employer, as a rule, will have to reach an agreement with the company union before remote work is introduced. If such an agreement is not reached within 30 days, the employer can issue company regulations governing remote work, taking into account the results of negotiations with the trade unions. If there is no trade union in the company, the introduction of remote work should be determined by the employer in the company regulations after prior consultation with a representative chosen by the employees. If the company's union or the employees' representatives are not involved

as required, the remote work agreement is deemed ineffective. On the other hand, it will be possible to introduce remote work on the basis of an agreement with an individual employee, without entering into agreement or conducting consultations with trade unions or other employee representatives.

There is no need to notify public authorities about remote work and there are no special immigration regulations for digital nomads.

Equipment & Compensation for remote work expenses

As a rule, the employer is obliged to provide employees working from home with the materials and tools, including technical equipment, required for remote work, and is responsible for the installation, repair and maintenance of the work tools, and will have to cover the costs related thereto. Moreover, the employer will have to cover the costs of electricity, telecommunication services and other costs directly related to remote work. This reimbursement is exempt from personal income tax and its conditions should be specified in the agreement or in company regulations governing remote work.

Working time, performance and right to disconnect

Currently, there is no special working time regime for remote work. It is, in fact, considered as normal work as regards working time, with the difference that it is performed in a place other than the employer's premises. Therefore, general provisions concerning all employees, deriving mainly from the Labor Code, apply. As a rule, the employee is only obliged to be at the disposal of the employer during his/her (scheduled) working time. During non-work time, the employee

is not obliged to maintain contact with the employer, including via electronic means. Outside working hours, the employer may, as an exception and under strict conditions specified by the law, order the employee to work overtime. In such situations, however, the employee has the right to additional remuneration provided for in the Labor Code. Another exception applies when the

employee is obliged to be on call, i.e. to be ready for work outside normal working hours (at a place designated by the employer, including at home). On-call duty must not interfere with the employee's right to daily or weekly rest. Furthermore, it should be compensated with time off or remuneration (except when the employee is on call at home).

In Poland, employers are obliged to keep records of their employees' working time. Given the specific nature of work from home, this task can be a challenge. However, it is the responsibility of the employer to establish the rules regarding who may make individual arrangements or issue the relevant regulations in this respect.

The employer also has the right to control the employees' performance while they are working remotely (regardless of the regime) and introduce work monitoring systems (dedicated IT systems). However, the employer is required to define the purpose, scope and method of application of monitoring through a collective agreement or work regulations. Employees must be informed of the introduction of monitoring and the rules governing the operation thereof.

The employer is permitted to supervise a remote employee. In addition to the work itself, the employer is permitted to inspect the workplace to ensure that it complies with workplace health and safety regulations, as well as data protection rules. The inspection must not violate the privacy of the employee or of his/her family or prevent the appropriate use of living space. The provisions on remote work do not explicitly define the way the supervision is to be conducted and this should be decided in the remote work agreement or company regulations governing remote work.

In the event of an abuse of working time, the employer may impose the typical measures applicable to an infringement of the employee's obligations, such as a reprimand or termination of the employment contract (depending on the severity of the abuse).

Health and safety and data protection

In general, the employer remains responsible for the health and safety of remote workers and is obliged to comply with the usual health and safety obligations. However, the employer is not required to provide adequate hygiene and sanitary facilities or arrange for the construction or modification of the work equipment. On the other hand, the employer must provide the remote worker with safety training and perform an occupational risk assessment related to remote work.

With regard to the obligation to protect data, the employer must establish the data protection rules for data transmitted to the remote worker and, if needed, the employer should provide instructions and training for this purpose. The employee should confirm in writing that he/she has been informed of the data protection rules established by the employer and that he/she is obliged to comply with them.

Liability

Only minor adjustments were adopted in relation to accidents. A visual inspection of the accident site will be carried out on the date agreed with the employee. Moreover, if the circumstances of the accident are not in doubt, the post-accident team may refrain from the visual inspection. Apart from that, the regulations in this respect are the same as those applicable to accidents that

occur during the performance of work on the employer's premises. The state accident insurance compensates the employee for damages if all the necessary conditions are met. The right to compensation from the state accident insurance depends on whether the accident occurred during a professional or a private activity.

There are no special rules on liability for remote workers. In accordance with the general provisions, an employee who has suffered an accident at work is entitled to compensation from the employer. He/she is also entitled to compensation for any loss or damage to his/her personal belongings or those necessary for the performance of his/her work, with the exception of loss or damage to vehicles and money.

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PORTUGAL

Implementation of Remote Work

The Portuguese Labor Code states that teleworkers have the same rights and duties as other workers in the company with the same category or identical function, namely as regards training, career promotion, limits on working hours, rest periods (including paid holidays), protection of health and safety at work, compensation for accidents at work and occupational illnesses, and access to information from employees' representative structures, including the right to:

- Receive, at least, the retribution equivalent to that which he/she would earn on a face-to-face basis, with the same category and identical function;
- Participate in person in meetings held on the company premises when called by the trade union and inter-union committees or the employees' committee, under the terms of the law;
- Be included in the number of employees of the company for all purposes relating to collective representation structures and have the right to stand for election to those structures.

The implementation of a telework regime always requires a written agreement, which may be included in the initial employment contract or be separate from it.

The Portuguese Labor Code allows for telework to be implemented on a full -time or only a part-time basis, which opens up the possibility of hybrid regimes. The teleworking agreement defines the regime of permanence or alternation of periods of distance work and face-to-face work.

The agreement should contain and define the following:

- The identification, signatures and domicile or registered office of the parties;
- The place where the employee will habitually perform his/her work, which shall be considered, for all legal purposes, to be his/her place of work;
- The normal daily and weekly work period;
- The work schedule;
- The activity contracted, indicating the corresponding category;
- The remuneration to which the employee will be entitled, including supplementary and ancillary benefits;
- The ownership of the work instruments, as well as the person responsible for the installation and maintenance thereof;
- The frequency and method of face-to-face contacts to prevent the isolation of employees working in this regime.

In order to validate the stipulations of the teleworking regime, the agreement must be in writing.

Since the implementation of the regime is based on a written agreement between the parties, even though the issue may be provided for by a collective bargaining agreement, its application always presupposes an individual agreement between the parties.

The employee must always expressly agree to the adoption of this regime and, in the event that implementation of the regime was initially suggested by the employer, the employee may refuse its implementation without the need for justification. This refusal cannot be used as grounds for dismissal or any other type of sanction on the part of the employer.

In some cases, employees have a legal right to benefit from the possibility of a telework regime, e.g. employees who are victims of appropriately documented domestic violence, provided that they leave the family home and that the employee's activity is suitable to that regime of work. Additionally, if the employee has a child under 3 years of age, he/she is also has the right to telework, provided that there is compatibility between the regime and the tasks to be performed. Furthermore, when certain requirements are met, this right may also be granted to the parents of children up to 8 years of age or when the employee is an informal non-primary caregiver and implementation is compatible with the activity in question and the employer has the means and resources to implement the telework regime.

If the employee complies with all legally established requirements for telework, the employer may not oppose its implementation, unless there are overriding needs and requirements related to the running of the business.

Required involvement of employee representatives and public / immigration authorities

There is no legal provision regarding the role of employee representatives in the conclusion of telework agreements and, therefore, there are no consequences for omitting their participation in this process.

There is no obligation to notify specific public authorities whenever a telework agreement is entered into.

Recently, in 2022, Portugal approved a new visa for digital nomads which allows them to enter and stay in the country for no longer than one year for the purpose of performing, on a remote basis, a subordinate or independent professional activity for a natural or legal person domiciled or based, respectively, outside the country. To this end, the worker must demonstrate their employment relationship or provision of services, as applicable.

Equipment & Compensation for remote work expenses

When it comes to equipping the employee for telework, it is the employer's responsibility to provide him/her with all the equipment and systems necessary to perform the work and for worker-employer interaction. The agreement must specifically stipulate who is responsible for the acquisition of these materials. In other words, whether these are directly supplied to the employee by the employer or, alternatively, if the employee is obliged to acquire them independently, subject to the employer's agreement as to their characteristics and price.

In the event that these materials are supplied by the employer, the conditions for their use beyond the essential needs of the service are those stipulated by internal regulation. This regulation is, however, not mandatory, and in cases where it does not exist or, where it exists bit does not regulate these conditions, they shall be defined by the individual telework agreement.

The application of any sanction on the employee for the use of the equipment and systems beyond the strict needs of the service, when this use is not expressly governed in internal regulations, constitutes a serious administrative offence on part of the employer.

When it comes to additional expenses, those which the employee can prove to have been incurred as a direct consequence of acquiring or using the computer or IT equipment and systems necessary for the performance of his/her work must be borne solely by the employer. This includes any additional costs for energy and the network installed at the place of work, in conditions of speed compatible with communication service requirements, as well as the maintenance costs of the aforementioned equipment and systems. These costs must be reimbursed immediately after they have been incurred by the employee.

Additional expenses are considered to be those arising from the acquisition of goods and/or services which the employee did not possess prior to the implementation of the abovementioned agreement, as well as those determined by comparison with the employee's homologous expenses in the same month of the previous year to the implementation of this agreement.

For tax purposes, these compensation payments are considered a cost to the employer and do not constitute income for the employee.

Working time, performance and right to disconnect

There are no specific rules applying to remote work as regards breaks and maximum working hours. The general rules apply. The remote worker, as with every employee, has the right to his/her privacy, to the fulfilment of his/her working hours and to rest time.

Remote workers must respect the normal daily and weekly work period and the working hours.

A legal right to disconnect exists under Portuguese law and applies to every employee, whether they work remotely or not. Under this legal obligation, the employer must refrain from contacting the employee during his/her rest period, save in situations of force majeure.

However, it is important to take into account the fact that the new right to refrain from contact does not have the effect of limiting or eliminating situations of a contractual or regulatory nature existing or to be established (exemption from working hours, overtime work, on -call work, among others), in which employees have the obligation to be contactable outside the workplace and outside working hours for situations in which this is deemed necessary.

On the other hand, the legislator did not expressly use the notion of working hours to delimit the obligation to refrain from having limited this obligation to rest periods, namely rest breaks, daily and weekly rests.

The remote work agreement may be entered into for a fixed or indefinite period. Either party may terminate the agreement during the first 30 days of implementation.

When the teleworking agreement is entered into for a fixed term period, this cannot exceed six months and will be automatically renewed for equal periods unless either of the parties opposes its renewal, in writing, up to 15 days before expiry.

On the other hand, when the agreement has an indefinite duration, either of the parties may terminate it by written notice, which shall become effective on the 60th day thereafter.

The powers of direction and monitoring of work performance in the case of remote work should preferably be exercised through the equipment, communication and information systems assigned to the worker's activity, according to procedures previously notified to the employee and compatible with respect for his/her privacy. The use of this equipment and these systems for remote monitoring of work performance (for example, the recording of working times) is permitted.

The monitoring of work performance must respect the principles of proportionality and transparency. Permanent supervision during working hours, by means of image or sound, is prohibited.

The employer has the right to access the place where the telework is usually performed. Therefore, the worker must permit access to the place where he/she works to the professionals designated by the employee. This access must take place during a previously agreed period, between 9 a.m. and 7 p.m., within working hours. When telework is performed at the employee's home, the

93

visit to the workplace requires 24 hours' notice and the agreement and presence of the worker. The visit to the worker's home must be for the sole purpose of supervising work performance and the work instruments.

In the event of an abuse of working time on the part of the employee, the employer may have the right to terminate the employment relationship. This depends on the gravity and consequences of the abuse, namely when it brings into question the subsistence of the employment relationship. Abuse of working time might be sufficient to justify the employee's dismissal, for example, in the case of a repeated failure to comply with the obligations inherent to the performance of the work he/she is assigned to perform; or in the case of unjustified absences from work that directly cause serious damage or risks to the company, or which number, in each calendar year, five days in a row or 10 interpolated days, regardless of the damage or risk.

Health and safety and data protection

The employer is obliged to implement, in specific and adequate ways, and with respect for the employee's privacy, the necessary measures for the fulfilment of the employer's responsibilities with regard to health and safety at work.

For this purpose, the employer should ensure that health examinations are carried out prior to the implementation of teleworking, and annual examinations thereafter, to assess the physical and mental fitness of the employee to perform the activity and the impact which the activity and the conditions in which it is performed have on the latter's health, as well as for the purpose of adopting any preventive measures that may be appropriate.

Whenever telework is performed at the employee's home, any visit to their workplace requires prior notification of 24 hours and the employee's consent.

Employees are required to provide access to the workplace to the professionals designated by the employer to assess and monitor health and safety conditions at work, in accordance with the law, during a previously agreed period between 9 a.m. and 7 p.m. and during working hours.

Employers are obliged to respect the employee's privacy, work schedule, rest times and the down times of their family, as well as provide adequate working conditions from both a physical and a psychological perspective.

With regard to the employee's privacy, there shall be no video or image capture, no text, sound, history or other methods of control that might affect the worker's right to privacy. Also, in accordance with the Portuguese Labor Code, the employer is obliged to ensure face-to-face contact with the frequency necessary and agreed upon by the parties to the agreement in order to prevent the isolation of the employee.

Liability

An employee in a telework regime has the same legal rights as other workers in the same category or identical functions as regards work accident compensations and professional illnesses. This means that the employer is liable to pay compensation and other costs arising from an accident at work, under the terms set out in the law governing work accidents suffered by an employee during the performance of his/her work.

94

The legal regime governing compensation for accidents at work and occupational illnesses applies to telework situations, with the place of work being considered the place chosen by the employee to habitually perform his/her activity and the working time encompassing all the time during which he/she is, demonstrably, performing work for his/her employer.

The employer is required to notify the insurance company responsible for work accident insurance of any changes in the way the activity is performed, namely the new place of work (e.g. the employee's home).

During the implementation of the telework regime, the employer is liable for any damage to the property of an employee and therefore, typically, the insurance company will bear that expense. However, for the insurance company to be liable for these expenses, the insurance policy must cover these situations, i.e. the employer must notify the insurance company that the worker is in a telework regime

In the event that a third party damages the property of the employer, the former is fully liable. Company insurance will probably not cover damages caused by third parties. The same solution is applicable in cases where the property of a third party is damaged.

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ROMANIA

Implementation of Remote Work

The Romanian labor framework enables eligible employees to perform their duties from a place other than the one organized by the employer and under two alternative regimes (work from home and telework). There are, however, several differences which have emerged given the inconsistency of the legislator who established different legal framework applicable to activities that can be performed from home. Basically, whereas "work from home" is governed by the provisions of Art. 108 – 110 of the Labor Code, in the case of "telework", the special provisions of Law Nº 81/2018 apply.

The "telework" regime governs activities that can be performed exclusively by using IT equipment (i.e. laptops, phones, tablets, any device that can work with internet etc.), whereas the "work from home" regime covers activities which entail the use of materials or other instruments (i.e. any other activity that can be performed from home without using IT equipment).

The rules for working under one of the above regimes must be reflected in the individual employment agreement signed by the parties. Specifically, teleworking can be implemented with the consent of both employer and employee, who can agree on either by signing an addendum to the individual employment contract or by agreeing on the possibility of teleworking from the beginning of the contract. During the Covid-19 pandemic, employers were able to unilaterally order telework for a certain period. However, this possibility no longer exists.

General rules on telework may also be provided under a collective bargaining agreement entered into at one of the following levels: company, group of companies or industry/sector level, as well as in the Internal Regulations or internal policies of the employer.

A novelty in the current regulations is that the employee now has the right to request the establishment of individual work programs, which incorporate a flexible way of organizing working time, including the introduction of remote work formulas. In cases where the employer refuses an employee's request in this respect, the employer is obliged to give reasons for the refusal, in writing, within 5 working days of receiving the request (for example, the failure to meet certain conditions such as having a caring role).

The Romanian legislator has laid down extensive regulations which must be observed when introducing telework. A violation of these regulations can result in a fine of up to EUR 2,000. If teleworking is agreed upon, the working time owed and supervision of the working time owed, as well as rules governing the responsibilities of the parties regarding occupational health and safety, must be contractually agreed upon.

Required involvement of employee representatives and public / immigration authorities

There is no requirement for either employee representatives or trade unions to be involved in the agreement. However, employee representatives can be involved in the development of the internal process. This usually increases the level of acceptance of such an arrangement on the part of employees.

Likewise, there is no obligation to inform public authorities of the introduction of telework. However, the employer must enter the changes in the employment contract in the general register of employees (an online database hosted by the Romanian labor authorities on which all employment contracts and any subsequent addenda thereto must be registered).

From an immigration perspective, non-EU nationals can work remotely from Romania on a temporary basis by applying for and obtaining the so-called "digital nomad visa". Beneficiaries of the digital nomad visas must be employed by a non-Romanian entity (a company with no formal presence in Romania) and must prove that they comply with legal requirements (i.e. minimum income earned, that the activities carried out can be performed remotely using IT equipment, etc.).

Equipment & Compensation for remote work expenses

The employer has a legal obligation to provide the equipment necessary for teleworking, i.e. laptops, desktop computers, monitors, phones, printers, chargers, office supplies, desks, chairs and other items, unless otherwise agreed by the parties. Moreover, the employer must install, check, and maintain all equipment used in the performance of the telework activity, unless otherwise agreed by the parties.

A mandatory clause of the individual employment agreement, or of the addendum with the telework clause, concerns the conditions under which the employer bears the expenses arising from the performance of the activity under the telework regime. The Tax Code recognizes the right of remote employees to be allocated an amount of money aimed at covering part of the expenses of electricity, internet use, heating or purchase of equipment. This amount is deductible for the company and the employees do not have to pay tax or social contributions on this amount provided it does not exceed 400 RON per month/employee. Such amounts should be paid monthly, on a pro rata basis, according to the number of days each individual employee performs his/her activity under a telework regime.

Working time, performance and right to disconnect

The general rules regarding working time apply. The working hours must be expressly stipulated in the clauses on telework included in the employment contract. In accordance with labor legislation, an employee may work an average of 48 hours per week, including overtime. If the employee works overtime, the employer must compensate for the overtime by granting an appropriate amount of time off or, if this is not possible, the employer must pay for the overtime. Failure to comply with the above obligation is sanctioned with an administrative fine of EUR 350 to EUR 650 for each identified employee who works overtime.

In Romania, the right to disconnect is not expressly provided for by law. However, employers must observe the employees' right to daily rest periods, especially considering that teleworkers have a greater tendency to work overtime or forget to take the necessary breaks from the screen. For this purpose, the employer is obliged to record the hours worked by the employee in the telework arrangement. Electronic time sheets and registration and deregistration systems may be used.

The time frame of the telework may be limited and/or revoked according to the arrangement agreed upon by the parties when concluding the employment agreement or at a later date in their employment relationship through an addendum to said employment agreement.

Romanian legislation further provides that written consent is required prior to implementing any monitoring system, through its inclusion in an individual agreement or telework addendum. The employer may thus only enter the employee's home to verify compliance with health and safety regulations if he/she has notified the employee in advance and the employee has agreed to the inspection. To monitor working time, the employer should implement a policy clearly specifying the types of monitoring the employer will undertake, i.e. recording hours worked and providing updates of the remote registration system.

In the event of a suspected abuse of working time, the employer may conduct a disciplinary investigation to look further into the employee's conduct and assess whether the employee was in breach of his/her obligations. The outcome of the disciplinary action could lead to disciplinary sanctions, including dismissal.

Health and safety and data protection

The employer is responsible for the health and safety of employees and conducts risk assessments in all work activities, including remote work. In this respect, the employer should implement a specific policy that defines the respective health and safety obligations of the parties, including guidelines for the establishment and maintenance of safe working environments. The employer should demand that the employee inspect his/her workstation for health and safety issues to verify its suitability. In addition, the employer should inform the employee of any questions or concerns regarding appropriate risk prevention, including the provision of sufficient and adequate information and training to remote employees with regard to the use of physical/display screen equipment (covering workstation, chair, working environment, etc.).

The employee has the right to be assisted by the health and safety officer in implementing those regulations. If a personal assessment is not possible for every individual employee, this may constitute a failure on the part of the employer to meet his/her health and safety obligations. Failure to comply with health and safety obligations is punishable with fines ranging from approximately EUR 550 to EUR 2,000.

Romanian legislation outlines detailed provisions to be included in the employment agreement or addendum, including the employer's obligation to provide measures to prevent remote employees from feeling isolated from the rest of the employees and to ensure the possibility of meeting up with colleagues on a regular basis.

The provisions regarding the implementation of telework also impose the obligation of confidentiality to ensure that the employee does not violate applicable data protection laws. Employers must prevent data breaches by implementing a secure information management process that includes home and remote working. To avoid any risk of an inappropriate use of IT equipment, the employer should review his/her IT and telecommunications policy to ensure that it clearly outlines the extent to which IT systems or equipment may be used privately. The employer should also consider arrangements such as passwords and encryption to protect knowledge of competitive value, such as intellectual property, documents, and customer data, and provide a secure filing cabinet and shredding container.

Such monitoring may require regular training of employees with regard to company policies and guidelines. The company should review these frequently to ensure that practices are up to date, with the goal of ensuring that employees are constantly aware of their data protection obligations.

Liability

In the event of an accident while teleworking, the competent authorities, upon notification by the employer, will investigate the case and determine whether it constitutes an accident at work. The employer may be held liable for the accident if he/she has failed to train the employee in occupational health and safety matters.

The public insurance company is liable for damages suffered by the employee during telework. Nevertheless, the employer can take out private insurance and confirm whether or not the insurance covers potential claims in the event of occupational accidents.

If the parties have agreed in the telework arrangement that the employee will use his/her own equipment when performing telework, the employer may be obliged to provide for the maintenance or replacement of and damaged equipment provided that the damage is considered to have been caused by the employee during the performance of his/her duties.

As a rule, the employer is also liable for damage caused by his/her employees to the property of third parties where the damage caused arose from the tasks assigned to him/her by the employer. However, the employer cannot be held liable if the damage was caused in connection with a non-workrelated activity and the third party was aware of this.

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99

SERBIA

Implementation of Remote Work

Employment relationship may be established for performing activities outside the employer's premises.

The employment relationship for performing activities outside the employer's premises includes remote work and work from home. Remote work and work from home may be introduced

1. by employment contract, on the occasion of establishing employment relation or
2. by an annex to employment contract in the statutory procedure that entails offer for annex and annex to employment contract.

The employment contract concluded for remote work or work from home, in addition to the mandatory elements prescribed under the law, also contains:

1. duration of working hours according to work norms;
2. the manner of supervising the work and the quality of the employee's work;
3. work equipment for performing tasks that the employer is obliged to procure, install and maintain;
4. use and utilization of employee's work equipment and reimbursement of expenses for their use;
5. compensation of other labor costs and the manner of their determination;
6. other rights and obligations. The basic salary of the employee engaged in telework may not be determined in a smaller amount than the basic salary of the employee who works on the same jobs at the employer's premises.

The provisions of the Labor Law on working hours, overtime work, redistribution of working hours, night work, vacations and absences shall also apply to the employment contract for telework, unless otherwise provided by a general act (Collective Bargaining Agreement or Employment Rules) or employment contract. The quantity and deadlines for the performance of work subject to employment contract for remote work or work from home, may not be determined in a way that prevents the employee from using the rights to rest during daily work, daily, weekly and annual leave, in accordance with law and general act. If remote work or work from home has not been agreed upon when establishing the employment relation, the employee and employer may agree that the employee spends a part of the contracted working hours working from home. If employee rejects annex to employment contract for introducing remote work or work from home (one or more days a week), the rejection cannot serve as basis of termination of employee. The Labor Law is silent on terms and conditions that apply on teleworking when employee teleworks only a period of working hours from home. In practice, the provisions governing teleworking contracted under employment contract, apply to terms and

conditions of the "partial" telework as well. Exceptionally to the rule that remote work or work from home is possible only if employer and employee agree on it under employment contract or annex to the employment contract, during the state of emergency caused by corona-pandemic, Serbian government issued a special regulation on the organization of work during the state of emergency prompted by COVID-19 (the "Decree"). The Decree imposed an obligation on the employers to enable remote work for all employees whose work can be done on a remote basis. According to the Decree, if the employer's Employment Rules (pravilnik o radu) or individual employment contracts do not regulate teleworking, the employer was required to issue individual decisions on teleworking to each affected employee. The decision had to determine (i) the duration of work hours; and (ii) the manner of supervision of the work performed remotely. In addition, the employer must keep the record of the employees working remotely. The Decision is no longer in force.

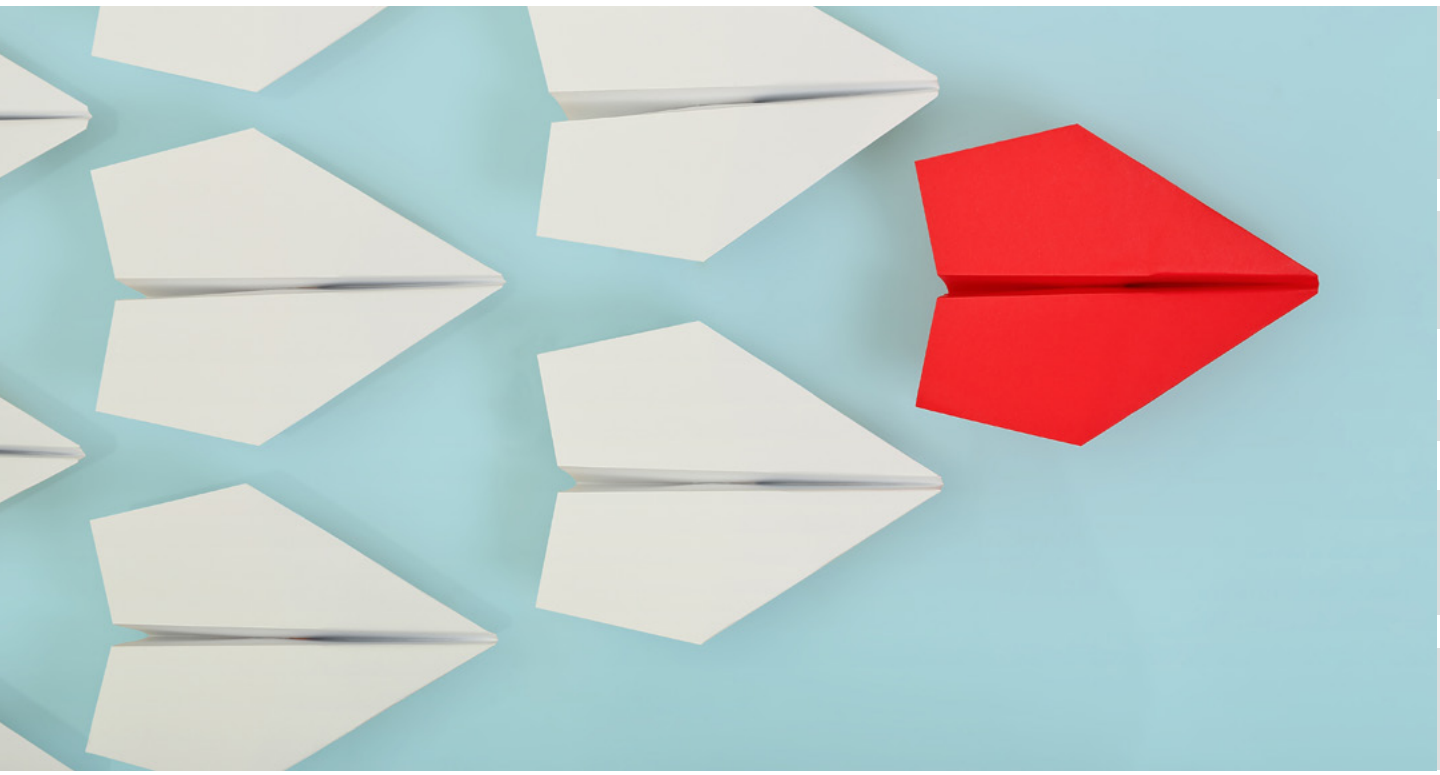
Required involvement of employee representatives and public authorities / Immigration

The representatives of the employees do not have to be involved and there is no obligation to notify any specific public authority apart from the duty to register work from home before the social security fund.

There are no special immigration rules for third-country (non-EU) digital nomads when they work remotely for their third-country employer in Serbia except that they need to obtain residence permit (and possibly work permit also). Obtaining these permits can be challenging in case when a foreigner does not reside in Serbia for purpose of working for a local employer, or educational reasons, or merging a family etc.and may require registering a foreigner as an entrepreneur in Serbian Commercial Registry or setting up a company in Serbia in order to acquire said permits.

Equipment & Compensation for remote work expenses

The employer is responsible for setting up teleworking space and, in principle, also bears the associated costs. For teleworking it is necessary that the employee has certain means of work that are provided, installed and maintained by the employer in the employee's apartment. Other working conditions for performing telework are agreed in the employment contract in accordance with the law. Therefore, in addition to the means for work to perform the work that the employer is obliged to procure, install and maintain in the employee's room where the work is done from home, the law provides for the possibility of contracting the use and utilization of funds for the work of the employee and compensation of costs for their use, as well as compensation of other labor costs and the manner of their determination. This refers to the use and utilization of means and equipment owned by the employee, which are used to perform telework on behalf of the employer, for which the employer is obliged to reimburse the costs for their use. As other labor costs that the employer is also obliged to reimburse the employee, we mean the costs based on the use of electricity, water, gas, etc. These costs are contracted by the employment contract and if it is not possible to calculate their amount based on the amount of work performed, they can be contracted in a flat monthly amount. The compensation of expenses paid by the employer to the employee who teleworks is



subject to salary tax at the rate of 10%, while social contributions are not paid since these costs do not represent salary.

Working time, performance and right to disconnect

The provisions of the Labor Law on the working hours schedule, overtime work, rescheduling of working hours, night-time work, rest periods and leaves also apply to the employment contract for remote work and work from home, unless otherwise determined by a bylaw or employment contract.

Volume of work and deadlines for completion of tasks performed under the contract for remote work and work from home may not be determined in a manner that prevents the employee to use the rest period in course of a working day, daily rest, weekly rest and annual leave, in accordance with the law and bylaw.

The applicable regulations do not govern employee's right to disconnect nor they prohibit it.

Monitoring teleworking employees is only possible within narrow limits due to the special constitutional protection of the private home and data protection law. Employment contract or annex thereto for teleworking should also govern the manner of supervising the employee's work and the quality of the employee's work the manner of supervising the work and the quality of the employee's work. The employer may not enter the employee's home without consent. To constantly monitor the work performance, it is advisable to request work reports from the employees at regular intervals on the progress of the work and, if necessary, partial work results. The employer also has the possibility to demand the keeping and presentation of activity records.

In the event of abuse (suspected abuse) of working time during remote work or work

from home, employer can initiate disciplinary procedure against employee and sanction such behavior (even with a dismissal) if the issue is regulated as breach of work duty or work discipline.

Health and safety and data protection

The employer is responsible for the health and safety in telework. There is no change in his legal obligations under the Serbian Law on Workplace Health and Safety. An employee who performs work outside the employer's premises has the right to safety and health at work provided by the employer during the organization of work and during this way of working. The employer ensures safety and health at work of employees who telework in several manners: by establishing an employment relationship for telework only for performing those jobs that are not dangerous or harmful to the health of employees and other persons; an in the manner that it will determine by a general act or collective bargaining agreement or, if it has up to ten employees, by an employment contract - the rights, obligations and responsibilities of the employer and employees in the field of safety and health at work, safety and health measures at work that must be applied to protect the lives and health of employees, then the method of ensuring - application and implementation of these measures, as well as responsibility for their implementation.

As for the special rules on working time of teleworking employees, the Labor Law prescribes that its provisions on working hours, overtime work, redistribution of working hours, night work, vacations and absences shall also apply to the employment contract for telework, unless otherwise provided by a general act (Collective Bargaining Agreement or Employment Rules) or employment contract. It also prescribes that the quantity and deadlines for the performance of work subject to employment contract for teleworking may not be determined in a way that prevents the employee from using the rights to rest during daily work, daily, weekly and annual leave, in accordance with law and general act. In our opinion, the teleworking agreement should oblige the employee to comply with the rules on working time. Further, the agreement should oblige the employees to provide a documentation of the working hours performed daily.

In terms of data protection law, the employer must ensure appropriate data security when introducing telework. The employer must ensure secure transmission channels and appropriate data protection-compliant handling. This applies if the employee uses private means of telecommunication. Both technical measures (e.g. setting up a VPN client) and organizational measures (e.g. concrete instructions on data handling and secrecy measures in the home office) should be specified in the teleworking agreement. Especially, the teleworking agreement should stipulate regulations on data handling and/or safety precautions to be observed by the employee.

Liability

In case an accident at work is given, the same regulations apply as in the case of an accident at work in the company. The employer is obliged to notify the state social security fund about the accident on a special application form. Nonetheless, it should be noted that the state social security fund could examine whether such an accident at work is given in case of telework. This depends on whether the accident occurred during a professional or private activity. For instance, if an employee fell down the stairs

and injures himself because he or she wanted to check the interrupted internet connection on the ground floor, which he or she needed for business communication, this accident would be insured. If, on the other hand, the employee fell down the stairs on the way to the kitchen for getting a coffee, this would not be an accident at work.

In terms of liability, there are no special rules for teleworking employees. In case the property of an employee is damaged due to home office work, the employer is liable so that a company liability insurance would (normally) settle the claim. The same applies if the property of a third party is damaged (e.g. if the equipment made available for the home office causes a fire in the employee's rented apartment). To reduce economic risks, it is advisable to clarify the scope of the already existing business liability insurance and, if necessary, to extend the insurance regarding activities of employees in the home office.

In case a third person (e.g. a family member) damaged a device of the employer (e.g. the employee's spouse poured water over the laptop), the third person is fully liable. The company liability insurance probably does not cover damages.

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SLOVAKIA

Implementation of Remote Work

In Slovakia, remote work (i.e. when employees perform their duties outside the regular workplace) is regulated by the Slovak Labor Code.

The legal regulations governing remote work encompass:

- homeworking;
- telework; and
- so -called home-office,

(hereinafter collectively referred to as "remote work", unless expressly stated otherwise).

The legal regulations for homeworking and telework are very similar. The main difference between homeworking and telework is that the term telework refers to work performed on a remote basis by using information technologies with regular electronic data transfer.

The common feature of homeworking and telework is that they are performed regularly within the scope of the prescribed weekly working time, or the proportional part thereof, from the employee's home.

Work performed by the employee from the employee's home occasionally or in exceptional circumstances, with the consent of the employer or in agreement with the employer, provided that the type of work performed by the employee under the employment contract permits it, is not considered as homeworking or telework (this is so-called home-office and there are significant differences between the conditions applying to home-office and the legal regulations governing homeworking and telework).

For the purposes of remote work, an employee's home is considered an agreed place of work outside the employer's workplace (the agreed place can also be a location outside Slovakia, but in this case the contracting parties must also take into account and resolve aspects relating to tax and social security).

The employer and the employee can agree on homeworking or telework in writing in the employment contract or in an addendum thereto (in this case the specific rights and obligations of the contracting parties should be described therein, for example duration and possible termination of homeworking or telework, health and safety measures, working time, data protection, liability issues and reimbursement of the expenses of the employee, if any).

Duration of the homeworking or telework is not limited by law. How long the employee will perform homeworking or telework depends only on the agreement of the contracting parties (however, some general legal limitations must be taken into account, mainly as regards respecting conditions for the fixed-term employment).

105

The employment contract may stipulate:

- that the homeworking or telework will be performed, in whole or in a part, at a place to be determined by the employee, if the nature of the work allows it;
- the scope of homeworking or telework or the minimum scope of work which will be performed by the employee at the employer's workplace, in the event that homeworking or telework is not to be performed exclusively from the employee's home;
- that the employee will schedule his/her working time over the course of the week during homeworking or telework or that the homeworking or telework will be performed within flexible working hours.

There is no requirement to negotiate with employee representatives (including unions) with regard to the implementation of remote work, but it is possible that collective agreements may regulate certain details concerning the conditions for performing remote work (for example, costs, liability, special regulations on technical and personal requirements and the provision of hardware and software by the employer).

The Slovak Labor Code was amended in response to Covid-19. There is a specific legislation which can be applied during the implementation of measures to prevent the emergence and spread of transmissible diseases or in cases of a danger to public health as ordered by the competent authority pursuant to a special regulation. In these cases:

- the employer is authorized to unilaterally order the employee to work from the employee's home, in the event that the type of work performed so permits (if these requirements are met, the employee cannot object to such an order); and/or
- the employee has the right to unilaterally choose to perform his/her work from his/her home where the type of work performed so permits and there are no serious operational reasons on the employer's side which prevent that work from being performed from the employee's home (the employer can object to such a decision on the part of the employee only in cases where the type of work performed cannot be performed from the employee's home or there are serious operational reasons on the employer's side which prevent the work from being performed from the employee's home).

In these cases, no agreement of the contracting parties is required, as it is a unilateral decision on the part of the contracting party and there is no need to change the employment contract. A unilateral notification by the employee or the employer to the other contracting party is sufficient.

In Slovakia, the state of epidemic has not yet been revoked and therefore this legislation is still applicable and will continue to apply up to 2 months after its revocation.

An employee performing remote work cannot be discriminated against or favored for this reason.

Required involvement of employee representatives and public / immigration authorities

The Slovak Labor Code does not impose an obligation to involve employee representatives (including unions) in the introduction of remote work, but it is possible that collective agreements may regulate certain details concerning the conditions for performing remote work (as mentioned above).

In general, even in the context of the remote work, employee representatives (including unions) have the right to co-determine or/and control issues relating in particular to health and safety at work and working conditions.

There is no obligation to inform official authorities (tax or social security authority or other public authorities) of the introduction of remote work.

There are also no special immigration regulations for digital nomads who wish to work remotely in Slovakia. If employees wish to work remotely in Slovakia and they are not citizens of an EU member state, they normally require a residence title together with a work permit (but we should add that there are many exceptions to this as well as the possibility of requesting a simplified process for obtaining a residence title and/or a work permit).

Equipment & Compensation for remote work expenses

As a general rule, the employer is obliged to provide the employee with the necessary work equipment and to bear the related costs. This obligation is valid regardless of the place of work. However, there are some unresolved issues, in particular concerning the employer's obligation to bear the costs if homeworking or telework is not performed solely from the employee's home (in particular, the cost of a desk, office chair and other furniture, reimbursement of rent, electricity costs, etc.). Nevertheless, the employee may use her/his own equipment with the employer's prior approval.
In addition to this general rule, in the case of homeworking or telework the employer is obliged to implement appropriate measures, especially regarding:

- the provision, installation, and regular maintenance of the technical equipment and software necessary for the performance of telework, except in cases where the employee performing telework uses, in agreement with the employer, his/her own technical equipment and software;
- ensuring the protection of data which is processed and used during telework, in particular in the case of software;
- reimbursement of demonstrably increased expenses incurred by the employee in connection with the use of his/her own tools, equipment, and other resources necessary for the performance of homeworking or telework;
- informing the employee of any restrictions on the use of hardware and software, as well as the consequences of failing to comply with those restrictions.

As mentioned above, in accordance with the Slovak Labor Code, the employer is only obliged to cover the employee's increased expenses related to the use of the employee's own tools/equipment if they are used with the employer's consent (the difficulty for the employee is that she/he must prove that the costs were incurred or increased specifically as a result of homeworking or telework), and only if a (separate) agreement has been entered into between the contracting parties or if a collective agreement covers this issue. To avoid disputes, employers are well advised to contractually stipulate a regulation regarding the reimbursement of demonstrably increased expenses incurred by the employee.

The employee performing homeworking or telework is obliged to immediately inform the employer about any technical problems associated with a malfunction of technical equipment and/or software, a malfunction of

the Internet connection or software, or other similar incidents that prevent him/her from performing his/her work.

There are no special tax rules applying to remote work.

Working time, performance and right to disconnect

Depending on the agreement between the contracting parties reflected in the employment contract or in any amendment thereto, working time during homeworking or telework may be scheduled: (i) only by the employer (in this case, the Slovak Labor Code does not contain any special regulations on working time and, therefore, the same working time regulations shall apply as in the case of work performed on the employer's premises); (ii) only by the employee (there are specific conditions which are mentioned below); or (iii) by both contracting parties (each of them to the extent specified in the employment contract, e.g. the employer may specify the beginning and the end of working hours or a core working time, while other matters may be specified by the employee).

In the event that, during homeworking or telework, the employee is entitled to schedule her/his own working hours, her/his employment relationship is be governed by the Labor Code with the following differences:

- the provisions on the schedule of specified weekly working time, continuous daily rest and continuous weekly rest do not apply;
- the provisions on downtime do not apply, except for downtime for which the employer is responsible;
- the employee is not entitled to paidwage compensation should significantin case of important personal obstacles arise at work, except for thewage compensation according to expressly stipulated in the corresponding mentioned section of the Labor Code;
- the employee is not entitled to paid compensation for overtime work, for work on holidays, for work on Saturdays or on Sundays, for night work and for performing work under difficult conditions, unless agreed otherwise.

An employee engaged in homeworking or telework shall be entitled to uninterrupted daily rest and uninterrupted weekly rest (unless oncall or if overtime work is ordered or agreed with her/him at that time), during leave, on a holiday (if the employee is not obliged to perform work) and obstacles at work. The employee in these cases is not obliged to use work equipment for homeworking or telework. The employer must not consider it as a breach of duty if the employee refuses to perform the work or comply with an instruction given within the periods specified in the previous sentences (so -called right to disconnect).

In Slovakia, employers are obliged to keep records of their employees' working time. Considering the specificity of remote work, this task can be a challenge. However, it is up to the employer to establish the rules in this regard as to who may make individual arrangements or issue the relevant regulations in this respect.

Monitoring remote work is only possible within legal limits due to the special constitutional protection of the individual personal rights of the employees and personal data protection. The employer may not enter the employee's home without previous consent. The employer can monitor the employees' performance while they are working remotely and introduce work

monitoring systems, but must comply with the specific legal conditions stipulated in according to the Labor Code (e.g. must be met justified reason based on the specific nature of the employer's activities plus the employer is obliged to negotiate with the employee representatives the scope of monitoring, the manner of performing the monitoring and its duration thereof, and is also obliged to inform the employees about above mentioned).

The employer can inspect the assigned equipment (for the purpose of inventory, maintenance, servicing, repair or installation) and ensure its compliance with workplace health and safety regulations (in the event that the inspection is to be carried out in the employee's home, it may only be carried out with the consent of the employee).

In the event of an abuse of working time, the employer can take the typical measures applicable to an infringement of the employee's obligations, such as issue a warning letter or terminate the employment contract (depending on the severity of the abuse).

Health and safety and data protection

The employer is responsible for the health and safety of employees working remotely. By law, it makes no difference whether the employee works at the employer's premises or remotely (for example, regardless of where the work is performed, the employer is responsible for ensuring compliance with regulations on working with display units, including mandatory medical examinations, as well as rules on the ergonomics of the working environment). Under the Slovak Health and Safety at Work Act, the employer must ensure that risks to the life or the physical and mental health of his/her employees are prevented and that remaining risks are kept to a minimum.

The Slovak legislation does not stipulate any specific measures for remotely working employees (e.g. about possible physical health problems or psychological stress). Generally, the specific measures depend on the risk assessment that the employer is obliged to conduct. The workplace (including also remote workplace) must be equipped in a safe manner. Since the employer has no legal right of access to the employee's home, the employment contract which includes remote work requires a corresponding provision that enable the employer to comply with his/her legal obligation regarding occupational health and safety regulations. It is highly recommended to provide a detailed and comprehensive summary of health and safety requirements in the internal regulations of the employer and/or employment contract which permits remote work.

In terms of data protection law, and in relation to Labor Code, the employer is obliged to ensure appropriate data security when introducing remote work (the mandatory documentation prepared according to the GDPR Regulation must also cover cases of remote work and the related transfer and protection of personal data). The employer must ensure especially secure transmission channels and appropriate data protection-compliant handling. Both technical measures and organizational measures should be specified in the employment contract which allows remote work or in the internal regulations/GDPR documentation of the employer. The employer must support the employee in ensuring that confidentiality and data protection can be technically and organizationally guaranteed by giving

sufficient instructions/training on data handling and secure measures when teleworking.

In accordance with the Slovak Labor Code, in the case of homeworking or telework the employer is obliged to take appropriate measures to prevent the employee performing homeworking or telework from becoming isolated from other employees and allow him/her to enter the employer's workplace, if possible, in order to meet other employees.

Liability

There is no special legal regulation on liability for damage in connection with remote work. However, these general rules are also valid in the case of remote work:

- the employer shall provide such working conditions for its employees which enable them to perform their work tasks properly, without risk to their life, health or property. An employer shall be liable to an employee for any damage incurred to the employee arising from a breach of the employer's legal obligations or intentional conduct against good morals in the performance of his/her work tasks or in direct connection therewith. Where the employee has suffered damage to health or a fatal (occupational) injury during the performance of work tasks or in direct connection therewith, the resulting loss shall be the liability of the employer by whom the employee was employed at the time of the occupational injury;
- the employee is obliged to behave in such a manner as to prevent any risk to life or health, or of damage to or destruction of property, or unjust enrichment. The employee is liable to the employer for any damage caused by her/him to the employer arising from a culpable breach of the former's obligations with regard to the performance of his/her work or in direct connection therewith.

In accordance with the general provisions, any employee who has suffered an accident at work is entitled to compensation from the employer for any loss or damage in connection with his/her:

- health (covered by mandatory public social insurance);
- personal belongings or those necessary for the performance of work or other property, excluding some specific object such as a car (damage to personal belongings or other property is not covered by public social insurance, so employers should take out private insurance to cover their liability for this type of damage).

In the event of an accident during remote work, the same regulations apply as in the case of an accident at work on the premises of the employer. The mandatory public accident insurance compensates the employee to the same extent as if the activities were performed at the registered office of the employer (the right to compensation from the public accident insurance, and the extent depends on whether the accident occurred during a professional or private activity and that must be judged on a case-to-case basis).

The public health insurance company covers the costs of treating injuries sustained by employees in the course of their work; there are no specific legal provisions governing remote work. However, the public health insurance company may claim reimbursement from the employer of the medical expenses

110

incurred to the extent that the employer is responsible for the employee's accident.

Should the employee suffer damage which is not covered by the mandatory public social insurance, then he/she may claim compensation from the employer.

In the event that a third person (e.g. a family member) or employee damages a device or other property of the employer, the employee and/or third person will be fully liable (if the statutory conditions are met, joint or shared liability may also arise with the employee who has breached his/her duties to protect the employer's property). The same applies if the property of a third party is damaged (e.g. if the employer's equipment provided for the remote work causes a fire in the employee's apartment).

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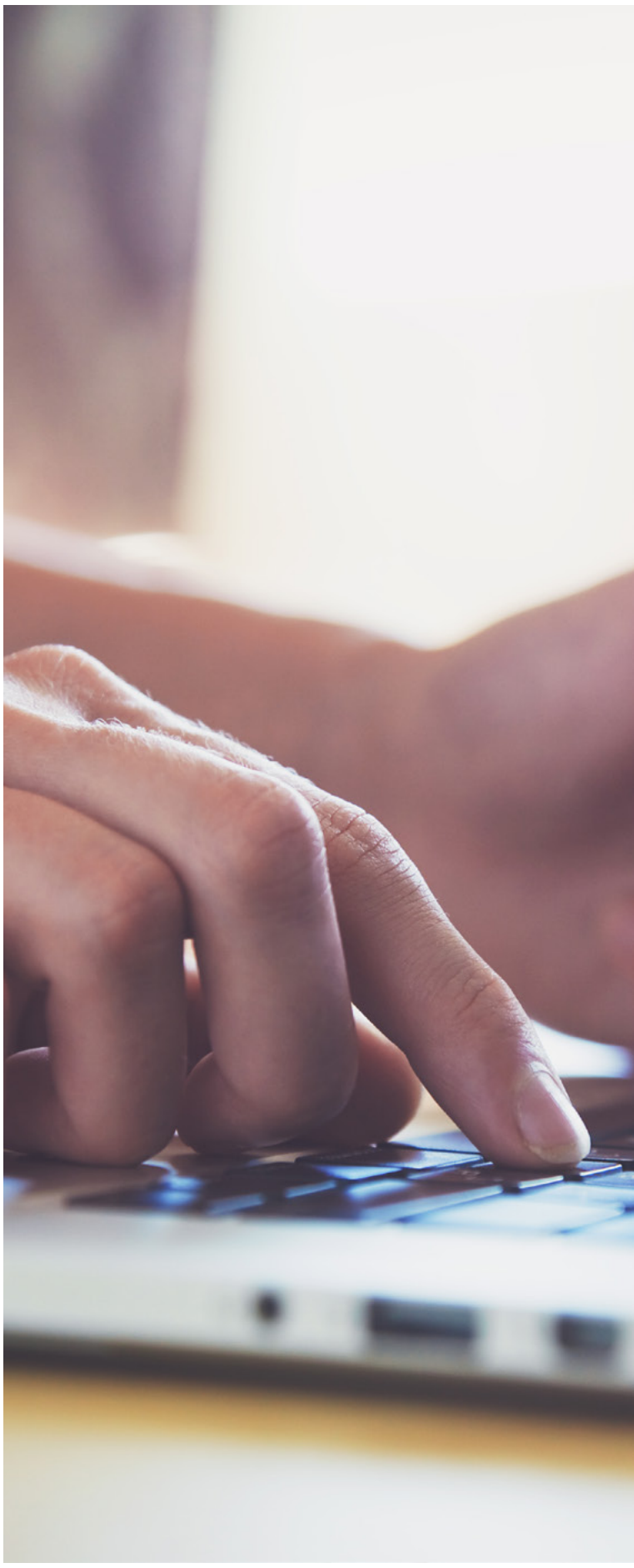

SLOVENIA

Implementation of Remote Work

In Slovenia, only homeworking is regulated, this being defined as work performed at the employee's home or at a location chosen by the employee away from the employer's premises. As such, homeworking also covers teleworking performed by the employee using information technology. Employees who work remotely and regular employees both share the status of employee and enter into an employment contract which establishes the same rights and obligations, with some specific features for remote employees.

There are several collective agreements that regulate telework for various sectors, e.g. in the postal and courier sector, education and training, real estate, etc. What they all have in common is that they mainly regulate compensation to employees for the use of their own resources, the provision of safe conditions, the rights and obligations of the employee, and the form of the telework agreement. In the event that the abovementioned provisions are not regulated in the collective agreement, employers shall adopt those provisions by means of internal regulations.

Telework must be established in the employment contract, which means that telework generally requires the consent of both parties.

Under Slovenian legislation, teleworking may be introduced on two legal bases, either contractually or unilaterally ordered by the employer, but only under exceptional circumstances. On a contractual basis, telework may be introduced with an agreement based on the employee's consent, i.e. by a new employment contract entered into specifically for telework, where the current employment agreement did not already include such provision. Any agreement should include obligatory provisions related to telework, i.e. which areas of the employee's home are considered as working areas, remuneration for the use of his/her own equipment and resources, if not provided by the employer, and working hours. Telework may also be introduced on a unilateral basis in the event of natural or other disasters, if such an event is foreseen or in other exceptional circumstances that endanger human life and health or the property of the employer. In that case, the place of work specified in the employment contract may be temporarily changed without the consent of the employee, but only for as long as such circumstances persist.

Required involvement of employee representatives and public / immigration authorities

The Slovenian teleworking rules do not impose an obligation to involve employee representatives in the introduction of remote work, as it is up to the employer and the employee to determine this. However, the employer must notify the Labor Inspectorate prior to the introduction of telework for each employee. Failure to

inform the Labor Inspectorate regarding the intended organization of telework prior to the commencement of said telework is subject to a fine ranging from 750 to 2,000 EUR.

There are no specific immigration regulations for digital nomads who wish to work remotely in Slovenia. In order to work remotely in Slovenia, employees need a single work and residence permit.

Equipment & Compensation for remote work expenses

The employer's obligation to provide the employee with all the necessary resources and working materials to enable the employee to perform his/her duties applies to all employment relationships in general, and there are no specific regulations regarding teleworking.

When working from home, the employee is entitled to the reimbursement of food costs during work time and compensation for the use of his/her own resources. When an employee works from home, it is important that employer and employee agree on who will provide the materials and work equipment to perform the work at home. The Slovenian Employment Relationship Act does not specify which costs related to homeworking are to be borne by the employer. Based on the agreement or arrangement between the employer and the employee as to who will provide the resources and equipment for work, the employee may be entitled to compensation for the use of his/her own resources.

The Employment Relationships Act does not specify the amount of compensation to be paid. The amount can either be stipulated in an industry/company collective agreement or in the employment contract. The criteria for the determination of compensation may also be established in the employer's internal regulations. However, the Personal Income Tax Act determines the highest untaxed amount of compensation for an employee´s remote work expenses, as explained below.

The Personal Income Tax Act stipulates that the tax base of income arising from employment does not include compensation for the cost of working at home under the following conditions: the material and working resources that are necessary for performing work at home are determined by special regulations, the collective agreement or the internal regulations of the employer; the resources are typical, necessary and customary for the performance of a particular job; the highest amount of compensation which is not taxed is determined on the basis of real costs, but it may not exceed 5% of the employee's monthly salary, on the condition that it does not exceed 5% of the average monthly salary in Slovenia.

Working time, performance and right to disconnect

With regard to working hours, night work, breaks and daily and weekly rest, teleworking is exempted from statutory provisions if working hours cannot be planned in advance or if the employee can plan his/her own working hours, under the condition that the health and safety at work of the employee are ensured.

There are no exceptions for telework in the area of working time record-keeping. Thus, the employer must keep a daily record of the employee's working hours. However, there is an option for a simplified arrangement whereby the employee only reports the actual number of working hours if it differs from 8 hours. The employee and the employer can

also agree in the employment contract on how to report on the results of the work.

A legal right to disconnect is not yet regulated under Slovenian law. Nevertheless, standard rules on maximum working hours and the right to enjoy breaks apply in the same way as for on-site employees.

An employers' options for monitoring remote workers are quite limited, especially due to the protection of privacy of the employees. If an employer chooses to use apps to monitor the employee (e.g. time and attendance registration with clock-in and clock-out via a mobile device), he/she may only collect the personal data of employees which are necessary, appropriate and proportionate for the purpose of monitoring homeworking. Measures for surveillance, such as the use of keylogger software or the taking of screenshots, are not yet regulated.

An employer's entry into an employee's home without the latter's consent constitutes an infringement of the employee's right to spatial privacy, which is constitutionally protected. The enforcement of working time rules may be supervised by the authority responsible for labor inspection. If the employee refuses to allow entry to his/her home, the labor inspector must obtain a prior judicial authorization. In the event of an abuse of working time, the employer can impose the typical measures applicable in cases of an infringement of the employee's obligations. The employer can issue a warning or terminate the employment contract, depending on the severity of the abuse.

Health and safety and data protection

The employer is responsible for the health and safety of the employee during telework. Under the Slovenian Employment Relationships Act, the employer is expressly obliged to ensure and provide safe conditions for teleworking, meaning that the employer has the same level of responsibility in the case of teleworking as when the employee is working on the employer's premises, while taking special consideration of the working environment, working equipment, stress and mental wellbeing, the fact that the employee is working alone (in the event of an accident) and other risks arising from teleworking (manual lifting of burdens, danger of electric shock, etc.).

Therefore, the employer must take measures to ensure health and safety at the workplace. These include the prevention, elimination and containment of risks at work, informing and training the employees, adjusting and organizing the work process accordingly, and providing the necessary resources.

Slovene legislation governing health and safety at work does not contain any provision on how to enforce and monitor whether the conditions for health and safety in teleworking have been complied with. Therefore, it is the employer's responsibility to decide how to ensure that adequate measures are being implemented (e.g. by sending a qualified person to review and examine the work station or by having the employee fill out a questionnaire). If the employer chooses to send an expert to review the workstation at the employee's home, the employer will need to obtain the prior consent of the employee to access his/her home.

With regard to working hours and breaks, teleworking is exempted from statutory provisions if working hours cannot be planned in advance or if the employee is permitted to plan his/her own working hours, under the condition that the health and safety at work of the employee are ensured. In this respect, the employer must organize teleworking in such a way as to ensure regular short and long breaks during the working day (10-15 min breaks after every hour of continuous work with a computer or, if that is not possible, then at least 1-2 minutes of break once or twice per hour). The employer is also obliged to keep daily records of the working hours performed by each employee. To comply with this obligation, it is advisable that either the employment agreement or the employer's internal regulations oblige the employee to report on his/her daily working hours.

In the case of personal data handling, the employer must ensure appropriate data security when introducing telework. The employer must ensure secure transmission channels and appropriate data protection-compliant handling. Both technical and organizational measures should be specified either in the teleworking agreement or in the employer's internal regulations, including the regulations on data handling and/or safety precautions to be observed by the employee.

Liability

The employer is liable for compensation for accidents arising from or in connection with work, regardless of whether the employee works on the employer's premises or at home. If the performance of the work constitutes a dangerous activity, the employer is liable for any injury sustained by the employee under the rules of strict liability (which means that he/she can still claim the employee's contribution to the damage or injury) but

115

otherwise the rules of vicarious liability apply, i.e. only if the employer is found to be at fault for the damage or injury.

All employees are compulsorily insured for work-related injuries. The Health Insurance Institute of Slovenia covers the costs of treating injuries sustained by employees in the course of their work. There are no specific legal provisions regarding telework. However, the Health Insurance Institute may claim reimbursement of the medical expenses incurred by the employer to the extent that the employer is responsible for the employee's accident. The Health Insurance Institute also reimburses employers, to a certain extent or under certain conditions, for the costs of wage compensation paid to employees for periods of absence from work due to injuries sustained at work.

Due to the increasing use of recourse claims by the Health Insurance Institute against employers for the reimbursement of medical expenses and wage compensation, employers are increasingly forced to take out insurance contracts to cover their liability in the event of injuries to employees at work. Employees are often also additionally covered by collective supplementary accident insurance in the event of injuries.

Slovenian law does not specifically regulate liability for damage caused by teleworking. Under the general rules, employers are liable to third parties for damage caused by their employees to third-party property. Employers can, however, claim compensation for damage caused by the employee in the context of a recourse procedure in the event that the employee caused the damage intentionally or by gross negligence. Furthermore, in the event of damage to the employee's own assets in connection with teleworking, the employer is consequently liable to compensate the employee for damage to the latter's property, unless the employee has caused such damage intentionally or by gross negligence. In the event that a third person causes loss or damage to the employer, that third person is fully liable.

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SPAIN

Implementation of Remote Work

There are two (2) different regimes covering employees who perform their duties outside the workplace: remote work and telework. They are regulated jointly by Law 10/2021 of 9th July 2021, on Remote Work. Specifically, the term "telework" is a subtype of "remote work" and is used when the work is performed through the exclusive or predominant use of computer, telematic and telecommunication means and systems. In fact, the provisions applicable to one regime are applicable to the other. Therefore, the terms are used indistinctly in this document. It should be noted that not all remote work is covered by Law 10/2021, but only "regular" remote work. Remote work is deemed to be regular if, within a three-month reference period, at least thirty percent (30%) of the work hours, or the equivalent proportional percentage depending on the duration of the employment contract, is performed remotely.

In addition to the above general regulations, at the present time only certain collective bargaining agreements contain special regulations on remote work, including technical and personal requirements for remote work, the provisions of equipment by the employee, the employees'/employer's right to introduce and cancel remote work, and the reimbursement of expenses arising from remote work.

As a general rule, the agreement to work remotely must be formalized in writing, and the applicable collective bargaining agreement may establish further formal requirements. The agreement may be incorporated into the employment contract or entered into at a later stage, but it must be formalized before the remote work commences. A copy of this agreement must be provided to employee representatives.

Remote work is voluntary for both the employee and the employer. Thus, neither the employee nor the employer can unilaterally introduce remote work, meaning that employees have the right to apply for remote work, but permission to do so may not be granted.

Without prejudice to the relevant regulations contained in the applicable collective bargaining agreements, the written agreement regulating remote work must cover the following matters: duration of the remote work, the inventory of the necessary equipment and tools required, a list of the expenses that the employee may incur, as well as the corresponding compensation that the employer must pay, the employee's work schedule (including the percentage of remote work in the event of hybrid work), the employer's work center to which the employee is assigned, the place chosen by the employee to work remotely, notice periods for exercising reversibility, control of the activity by the company, the procedure

to be followed in the event of technical difficulties, and instructions regarding data protection and information security.

Required involvement of employee representatives and public / immigration authorities

A copy of all remote work agreements between the employer and the employees (and any amendments thereto) must be provided to the employee representatives. In addition, the employee representatives must be involved in a number of matters concerning remote work, such as their active participation in the drafting of the instructions on data protection provided by the employer, as well as the internal policy on digital disconnection and information security.

The employer and the employee representatives can negotiate specific conditions that apply to remote work in addition to general regulations and other regulations included in the applicable collective bargaining agreements.

A copy of all remote work agreements between the employer and the employees must be submitted to the labor authority.

A failure to formalize the remote work agreement in writing, or not to formalize it in accordance with the applicable regulations, is considered a serious administrative infringement, subject to fines ranging from Euro 751 to Euro 1,500.

Spain seeks to attract digital nomads and the Spanish Government has recently passed legislation that officially recognizes this status, as it includes a new visa for remote working in Spain.

Equipment & Compensation for remote work expenses

Remote employees are entitled to the provision and adequate maintenance by the company of all the resources, equipment, and tools necessary for the performance of remote work, in accordance with the inventory included in the remote work agreement and the regulations of the applicable collective bargaining agreement.

Expenses incurred by the employee as a result of remote work must be reimbursed by the employer. Therefore, the employee is not permitted to bear the expenses related to equipment, tools, and resources linked to remote work. Collective bargaining agreements may establish the mechanism for determining, reimbursing or paying these expenses.

A case-by-case study of compensation paid by the company to remote employees is necessary for the purpose of confirming the tax treatment applicable to said compensation.

Working time, performance and right to disconnect

At present, there are no special working time rules for remote work. Thus, general regulations governing working hours (including regulations on digital disconnection, as explained below), mainly covered by the Spanish Labor Act and collective bargaining agreements, apply to remote employees.

Moreover, please note that in Spain, employers must implement a system for recording working time on a daily basis, including the specific start time and end time for each employee. This system must show the effective working time performed

by employees (including remote employees), recording entry and exit times, breaks and effective working time performed by employees outside of the company's offices.

Additionally, all employees have the right to digital disconnection during non-working hours. The employer, in collaboration with the employee representatives, is required to draw up an internal policy covering certain aspects on this matter (e.g. methods for exercising the right to disconnection or the training of employees to prevent the risk of computer fatigue).

In addition to the mandatory system for recording working time, the employer has the right to monitor the employees' activity while they are working remotely and introduce work monitoring systems. However, the purpose, scope, and method of application of monitoring must be defined in a company policy or in a collective agreement between the employer and the employee representatives. Collective bargaining agreements can also include regulations in this regard. Employees must be informed of the existence of monitoring systems and how they operate. Monitoring activities must comply with the principle of proportionality, otherwise the employer could be considered to in violation of the fundamental rights of the employee.

In any event, the employer does not have a right to access the employee's home, and the employee's consent is mandatory even for occupational health and safety purposes.

In the event that the employee breaches his/her working time obligations, the employer can take disciplinary action against him/her, including the termination of employment in the event of serious and culpable breaches.

Health and safety and data protection

Employers are responsible for health and safety at the workplace (home office or remote work), and remote employees are entitled to the same protection as other employees. Employers have broad statutory obligations to guarantee a safe working environment and any breach of this obligation may result in serious liabilities.

It is common practice in Spain for employers to contract specialized health and safety evaluation companies. The employer's basic obligations include evaluation and awareness of the risks at the workplace, understanding how these risks can affect or are affecting employees, and planning and implementing measures to prevent or minimize said risks. These measures include providing information and training to employees, as well as the proper resources and tools.

In the case of remote employees, the risk assessment and the prevention activity must take into consideration the specific characteristics of remote work. Furthermore, this assessment must only cover the work area and may not be extended to other areas of the employee's home or the place where the employee performs his/her work. When it is necessary to visit the employee's home to obtain this information, a written report justifying this circumstance must be issued and provided to the employee and the health and safety delegates. This visit requires the employee's consent or, in the absence of this consent, the employer's health and safety obligations must be based on the risks arising from the information provided by the employee in accordance with the instructions of the health and safety service provider.

The risk assessment must consider specific factors, such as psychological, ergonomic and organizational factors, and the accessibility of the actual working environment. In addition, the distribution of working hours, availability times and the guarantee of break periods and disconnection during work hours must be taken into account.

The employer is required to implement a wide range of precautions to avoid breaches of data protection regulations regarding data security and data transmission. The Spanish Data Protection Agency recommends the following: defining an information protection policy for remote work situations, choosing reliable and guaranteed solutions and service providers, restricting access to information, periodically configuring the equipment and devices used in remote work, monitoring external access to the corporate network, and rationally managing data protection and security.

Liability

The Spanish Social Security System protects the situation of an employee on sick leave. For this purpose, it is required that a Social Security doctor determines the beginning and duration of the sick leave, which can be based on an occupational illness or accident. The sick leave process and coverage is regulated in detail by the Spanish Social Security regulations and also by certain collective bargaining agreements. Lastly, please note that it is presumed that accidents that take place at the workplace and during working time are work related.

An occupational illness or accident resulting from insufficient safety measures can lead to a range of liabilities and penalties for the employer, including administrative fines and surcharges, compensation for damages and even, under specific circumstances, criminal liability.

Although in practice it may be difficult to prove that any damage is caused by the remote work, if such were the case, the employer would be liable for compensating the employee (or even a third party) for damages.

The employee could be found liable in the event of an inappropriate use of the work resources and tools provided by the employer.

Lastly, an insurance policy can cover contingencies such as damage to company property at home by the employee or his/her family members. Remote agreements sometimes include the existence of said policies.

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SWEDEN

Implementation of Remote Work

In Swedish legislation there is no legal definition of what remote work is. Thus, even though it is common knowledge that remote work usually means that the employee works to a greater extent at a specific location other than the employer's office or equivalent (usually the employee's home), there are no regulatory differences between the different types of remote work in Sweden.

Employer and employee representatives in the Swedish Labor Market have entered into a central agreement which seeks to comply with the European Framework on Remote Work. This agreement, which is formally not a collective bargaining agreement, establishes that remote work shall be of a voluntary nature. This means that, unless otherwise agreed in the original job description, the employee has the right to reject an offer to work from a remote location. Up until now, collective bargaining agreements have been quite rare and usually entered into between an employer and the local union. Such local collective bargaining agreements usually contain provisions on the technical and personal requirements of the employee, the employer's obligation to provide working tools, cost and liability issues, and responsibility for the working environment.

There are no requirements that remote work has to be subject to an agreement between the parties. However, due to the fact that all employers are obliged to provide information regarding the employee´s workplace, and to prevent any disputes regarding the content of the arrangement, it is our considered opinion that the introduction of remote work should be subject to regulation in a supplement and/or a policy which includes the terms agreed.

The employer cannot, through a unilateral order, implement a permanent change which obliges the employee to work from home or from another remote location. A permanent arrangement of remote work may be considered to constitute such a significant change to the employment relationship that the employer must apply the principles of re-regulation of employment contracts in order to implement the remote work. If no agreement can be reached regarding re-regulation (i.e. the proposed introduction of remote work) with the employee, it is legally possible for the employer to enforce the introduction through a redundancy procedure in which the employee is given the

121

alternative between accepting the transfer to a new position which includes remote work or having their employment terminated on the grounds of redundancy. Although it is legal to enforce remote work through a redundancy, it is our considered opinion that this measure should be reserved for situations where the employer does not have any other reasonable options. Unilateral decisions without the employee's prior consent can only be taken in situations of force majeure, such as during the pandemic when the authorities recommended to all employers that work should be performed from home.

There is no mandatory legislation in Sweden that obliges employers to allow employees to work from a remote location.

We recommend that the agreement and/or the policy regarding remote work should regulate the following conditions:

- the scope of remote work;
- routines for notification and reporting to the employer and a regulation which establishes how remote work can be terminated;
- the practical issue of insurance cover with regard to both personal injury and property damage;
- IT security and confidentiality;
- responsibility for the work environment; and
- issues relating to working time, where it should be stated whether trust-based working time or some other form of working time is to be applied.

Required involvement of employee representatives and public / immigration authorities

There is no obligation to inform public authorities about the introduction of remote work. However, prior to any major decisions regarding the introduction of remote work, the employer must negotiate with the union representatives to which he/she is bound by collective bargaining agreement. If the employer is not bound by a collective bargaining agreement and the decision constitutes a major change for an individual employee who is a member of a union, the employer is obliged to enter into consultations with that union.

The idea behind union consultations is that the union is given the possibility of influencing the decision before any final decision is taken. However, it is important to note that the parties are not under any obligation to reach an agreement and that unions do not have any right of veto against the decision.

Failure to comply with the requirement to consult with the union does not make the decision void. However, it gives rise to liability for general damages.

In the event that a foreigner wishes to work remotely in Sweden and he/she is not a citizen of an EU member state, he/she will normally need a residence title together with a work permit. Sweden has not enacted any special immigration rules for (non-EU) digital nomads.

Equipment & Compensation for remote work expenses

There are no mandatory explicit rules that an employer shall provide certain equipment for employees who work from a remote location. However, the greater the requirement that the employer places on the employee to work remotely, the greater the requirement is to provide work equipment such as a computer, desk, chair and lighting.

If an employer makes a contribution to an employee's private purchase of, for example, an office chair or a height-adjustable desk, the contribution is considered taxable as income from employment. The same applies if the employer is involved in financing an employee's private purchases of equipment of various kinds, such as headsets, webcams, printers and computer screens. The employee is thus taxed on the reimbursement and the employer must pay employer contributions. This scenario assumes that the equipment thus purchased is the private property of the employee. If, on the other hand, the employer is responsible for the purchase itself, the assessment may be different. The employer then makes the purchase directly or reimburses the employee against the submission of a receipt. The expense receipt must then be used as verification in the employer's accounting. Equipping an office for an employee who works from home with suitable office furniture does not normally give rise to any tax consequences. Of course, this presupposes that what is purchased can be justified on the basis of the employee's work situation. The employer must be able to argue that he/she is not bearing any of the employee's private living costs. Otherwise, a taxable benefit arises for the employee.

Unless otherwise agreed by the parties, there is no obligation to reimburse the employee's remote work costs.

Working time, performance and right to disconnect

No special rules have been enacted in Sweden regarding work that is performed from home or other remote location. Thus, the employer is obliged to comply with the mandatory legislation in the Swedish Working Hours Act or, in the event that the employer is party to a collective bargaining agreement, with the corresponding framework of the agreement.

Unless the parties have agreed that the employee shall determine his/her own working hours, it is up to the employer to decide and determine the allocation of working hours.

Sweden has not enacted any special legislation regarding the employee's right to disconnect. Thus, in the absence of mandatory legislation, it falls to the parties in the labor market to agree whether the employee of a particular employer or in a certain sector shall have the right to disconnect.

Usually, the individual agreement or internal policy includes detailed information about which rules (if any) the employer needs to follow if the duration of the remote work is to be changed or if the remote work is to be revoked. In the event that an employee refuses to give up the right to remote work, it is possible for the employer to enforce such a change by using the principles of re-regulation of employment contracts which means that the employee may be given the alternative between a termination of employment on the grounds of redundancy or accepting the new proposed terms.

Monitoring remote working employees is only possible within narrow limits due to the special constitutional protection of the individual rights of the employees and data protection law. The employer cannot enter the employee's home without consent. Measures for surveillance, such as the use of keylogger software to track the keystrokes of employees or the taking of screenshots, are only permissible if the employer has a

123

well-founded suspicion of a crime or a serious breach of duty (e.g., working time fraud) on the part of the employee. However, to constantly monitor work performance, it is advisable to request reports from the employees at regular intervals on the progress of the work and, if necessary, partial work results.

Even if the employer is ultimately responsible for the work environment, this does not mean that the employer has a legal right to access the employee's home.

In the event of an abuse of working time, the employer can impose the typical measures applicable in the case of an infringement of the employee's obligations, such as verbal and written reprimands and, in serious cases, termination of the employment agreement.

Health and safety and data protection

It is the employer who is responsible for the work environment, regardless of whether the employee is working from his/her home or from another remote location.

In order to achieve a healthy working situation at home, positive cooperation and regular dialogue between the employer and the employees are necessary. In a situation where an employer has many employees working from home, it is important to keep track of their work environment routines, such as conducting investigations and risk assessments and implementing measures and action plans. Furthermore, it is important for employers to update the personnel handbook/policies with guidelines for work from home/remote work. For instance, if the work environment at the remote workplace is not considered to be satisfactory during a follow-up inspection by the employer, the company policy may state that the employee must work from the main workplace.

As mentioned above, the employee does not have a legal right to enter the employee´s home to conduct a risk assessment. The starting principle is that everything which can lead to ill health or accidents must be addressed in order to eliminate the risk of such ill health or accidents. The employer must consider the risk of ill health and accidents that may result from the employee performing work alone. While it is not always possible to completely eliminate the risk of ill health or accidents, the employer must in any case take measures to reduce such risk.

The Swedish Work Environment Authority has issued provisions and general recommendations regarding ergonomics for the prevention of musculoskeletal disorders and work-related stress resulting from screen work.

When planning and organizing solitary work, the employee's opportunities for contact with other people must be considered. Particular attention must be paid to ensuring that the employee has sufficient training, information and instructions to perform the work alone. Special consideration must also be given to the employee's physical and mental conditions for work.

In terms of data protection law, the employer must ensure appropriate data security when introducing remote work.

Liability

The employer is liable for work-related accidents and must report the work-related injury to the Swedish Social Insurance

Agency (Sw. Försäkringskassan) and, in serious cases, also to the Swedish Work Environment Authority (Sw. Arbetsmiljöverket). The same applies when employees are working from home or are working remotely. Furthermore, the employer is responsible for taking all necessary measures to prevent the employee from being exposed to ill health or accidents.

In Sweden, all employees are covered by statutory workers' compensation insurance. All employees of an employer who is bound by a collective bargaining agreement are covered by safety insurance in case of work injury (Sw. TFA or Trygghetsförsäkring vid arbetsskada). TFA is an insurance solution which is also available for those employers who are not bound by a collective bargaining agreement. Generally, TFA covers accidents related to work. However, since it can sometimes be difficult to assess whether an injury is work related or not, many employers purchase additional insurance to cover all incidents that might occur when the employee works at home or remotely at another location.

Employers may be liable for property damages which occur during the home office or remote working activity. However, some difficulties of demarcation and proof may arise as to whether the accident was directly connected with the work that the employee performs. The same problems apply to TFA insurance. Supplementary insurance options are available for employers who wish to extend the protection of their remote working employees.

The general rule is that the employee is responsible for company property, unless the employee can show that the damage was not caused by his/her (or a family member's) negligence. In most cases, employers will have insurance to cover company property and the employees will have home insurance to cover damages occurring in the home. However, some property insurance sometimes include requirements on caution regarding company property and its use when the employee works from home. The right to compensation can be reduced or lost in the event that the employee has been negligent by, for example, leaving the work computer in his/her car. Employers who provide equipment for remote work should inform their employees of the company's insurance policies and what they do and do not cover.

Employers who provide equipment for remote work should consider extending the company's insurance to apply outside the workplace, regardless of whether the accident occurred in relation to a work-related activity or not and, if possible, also exclude negligence.

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SWITZERLAND

Implementation of Remote Work

In Switzerland, remote work (hybrid work, telework, home-office, etc.) is not regulated and is therefore subject to general labor law provisions.

Consequently, even collective bargaining agreements containing special regulations on remote work do not exist. If they do, they are very rare and the rules are general (i.e. they regulate the possibility to perform remote work on voluntary basis).

However, when introducing remote work, it is advisable to create an agreement or a supplementary instruction which complements the employment agreement. The State Secretariat for Economic Affairs (SECO) issued a brochure which provides helpful guidelines for employers; in any case, the same rules established by Swiss labor law and the Swiss Code of Obligations apply to teleworking.

Without a specific agreement between the parties, the employer has no legal right to unilaterally introduce remote work and, at the same time, the employee has no legal right to work remotely. However, the employer can oblige the employee to telework in two specific cases: 1) when the place of work is not stipulated in the employment agreement; and 2) when the need to telework prevails in the face of temporary special circumstances (e.g. the current Covid-19 situation).

The remote work agreement or supplementary regulation should especially cover the following points: duration (hours/ days per week), availability period and response time, recording of working time, prohibition on working on Sundays and at night (between 23:00 and 6:00), instructions for the set-up of the working location and, in the event of technical problems, reimbursement of devices and expenses, data protection and liability.

Required involvement of employee representatives and public / immigration authorities

On the one hand, employee representatives have the right to be informed timely and thoroughly about all the issues that are crucial in order for them to carry out their tasks correctly. The employer must inform them, at least once a year, about the consequences of the company's business on employment and on the employees themselves.

On the other hand, the employee representatives cannot influence the introduction of telework or any other company decision, except in the following areas: safety, company transfer, mass redundancies and pension fund affiliation.

There is no obligation to inform public authorities about the introduction of remote work.

In any case, the introduction of remote work beyond emergency situations

entails an amendment to the employment conditions, and this needs to be agreed in reasonable advance by the parties (employee representatives or the employees themselves, as applicable).

Self-employed people who work remotely for a foreign employer without a direct connection to the Swiss labor market, and without contact with clients in Switzerland, are considered as persons without a gainful activity, and therefore they will only require a residence permit.

Equipment & Compensation for remote work expenses

Unless otherwise established by agreement or custom, the employer is obliged to provide the employee with the tools, technical equipment and materials required for the performance of the work; where the employee him/herself supplies such tools and materials with the employer's consent, he/she is entitled to the appropriate compensation.

The employer must reimburse the employee for all the expenses incurred in the performance of the work and for his/her necessary living expenses if the work is done off the employer's premises. Any agreement whereby the employee must bear all or part of such expenses is void.

The above-mentioned rules are applicable to teleworking. This means that the employer is responsible for setting up the teleworking space and, in principle, also bears the associated costs.

Depending on the employee's Canton of residence, there may be the possibility of deducting some professional expenses related to remote work in the personal tax return. Therefore, it will be necessary to check the corresponding guidance on a Canton-by-Canton basis.

Working time, performance and right to disconnect

Regardless of the place of work, the rules governing working time and rest periods are unchanged. The working week cannot exceed 45 hours for office work, and the same applies in the case of telework. The minimum rest period between two working days must be at least 11 hours. As already mentioned, it is forbidden to work on Sundays or at night (23:00-6:00) without a special authorization.

There is an obligation to record working and rest time on a regular basis. Upon agreement between the parties, it is possible to introduce a simplified method of recording this or, under specific conditions, to waive such recording. A legal right to disconnect does not currently exist in Switzerland.

It is forbidden to introduce surveillance systems to monitor the employee's behavior in the workplace (on or outside the company's premises). However, upon agreement with the employee, it is possible to organize inspections to verify that the safety instructions and the quality/productivity criteria are being complied with. In this respect, the employer can also demand that the employee keep and present activity records.

In the event of an abuse of working time and, depending on the severity thereof, the employer can either give a warning to the employee or terminate his/her employment.

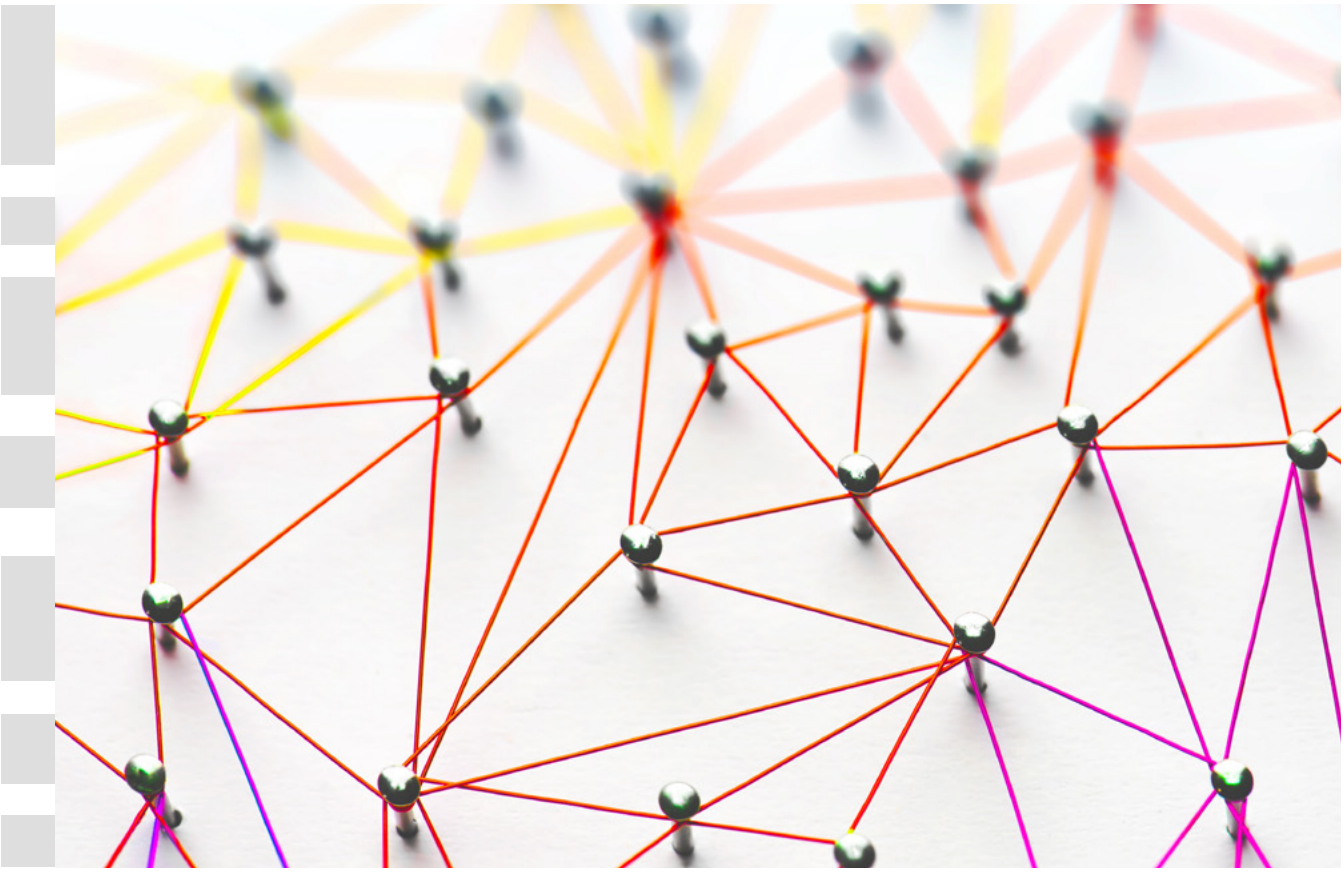
Health and safety and data protection

There are no special rules to prevent certain physical health problems arising from remote working but merely guidelines. However, the employer is still responsible for the health and safety of the employees who work remotely. There is no change in these legal obligations under the Swiss Labor Law. The employer must ensure that risks to the life and to the physical and mental health of their employees are prevented and that the remaining risks are kept to a minimum.

Therefore, the workplace must be equipped in a safe manner and the employer must organize work in such a way as to protect employees from health risks. The employer will require the cooperation of the employees in order to safeguard their health in the best possible way.

Since teleworkers spend most of their working time sitting in front of their computers, they tend to adopt an posture which is incorrect from an ergonomic point of view. Therefore, it is very important that the employer informs the employees about the risks related to this kind of work and provides them with instructions and tips on how to set up a suitable workplace (e.g. adjustable chair, sufficient space around the desk, good illumination, an outside view). Furthermore, there is also the risk that the employees will tend to work more hours when working from home. The employer might try to prevent this risk by giving the following advice: plan the working activities in advance, plan work time (work tranches, breaks), set a beginning and end hour for work.

As mentioned above, the employer is still responsible for protecting the health of his/her employees and therefore he/she should also try to protect them from the



psychological stresses of remote work. There are no specific rules that the employer is required to comply with but merely guidelines. For example, it is suggested that employers organize weekly regular video calls or meetings at the office with the entire staff to maintain social relationships.

The employer is still liable for appropriate data treatment and protection when introducing telework. The employer must ensure secure transmission channels and appropriate data protection-compliant handling. Both technical measures and organizational measures should be specified in the teleworking agreement, for instance: automatic screen lock, safekeeping of confidential paper documents, rules for the destruction of documents, VPN to ensure encrypted data transfer.

Liability

In the event of an accident at the home office or while an employee is working remotely, the same regulations apply as in the case of an accident at work on company premises.

The employer's accident insurance compensates the employee for the health expenses incurred (e.g. drugs) and compensates the employer with an accident indemnity covering at least 80% of the salary. There is no need for supplementary insurance in the case of teleworking.

In the event that the property of the employee or a third party is damaged during home office or remote working activities, the person who causes the damage is fully liable.

Employees are not only obliged to exercise due care when performing their work but are also liable for any damages caused to company property. In the case of remote work, this kind of damage could include data loss or breach. It is recommended that the employer inform the employees about the consequences of such damages, e.g. by adding a specific section to the remote work regulations. In the event that a thirdparty damages company property in the home office, the third party is fully liable.

It is necessary to check the company liability insurance to verify if this kind of damage is covered or if the company needs to take out additional insurance.

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UKRAINE

Implementation of Remote Work

Ukrainian labor laws recognize the following specific regimes of work:

- telework - a way of organizing work whereby work is performed by an employee outside of an employer's premises/territory, in any location chosen by the employee and using information-telecommunication technologies;
- homeworking - a form of organizing work whereby work is performed by an employee at his/her home or some other specifically determined location (other than the employer's premises/ territory) and the employee is equipped with all equipment and other resources necessary for the production of goods/ provision of services;
- combined work – a combination of telework with work at the employee's workplace on the employer's premises/ territory.

There are some regulatory differences between the above regimes, mainly related to particularities of the performance of work under each of such regimes. However, the general principle is that all of them shall be introduced on the basis of the mutual consent of employee and employer and shall be regulated by a written employment agreement on teleworking (which may contain provisions on combined work) or homeworking, entered into according to the standard form agreement approved by the state regulator. A standard form agreement may not be amended by the parties but may only be completed with working conditions of the individual employee concerned.

However, in cases of emergency, such as a pandemic or military aggression, teleworking may be introduced by the employer on a unilateral basis by issuing the relevant internal order, in which case it is not mandatory to enter into a written employment agreement on teleworking/homeworking. An employee must be notified of such and order within in two days of its issuance and in any event prior to the introduction of teleworking/ homeworking.

Certain categories of employees (such as pregnant women, employees with children) can request that the employer permit them to work remotely/at home, if such work is technically/technologically feasible.

Required involvement of employee representatives and public / immigration authorities

There is no obligation to involve employee representatives in the introduction of telework, as it is introduced either upon the mutual consent of the employee and the employer through a written employment agreement or by the order of an employer (in the event of a pandemic / epidemic / military aggression).

However, the employee has the right to seek assistance from employee representatives (if any), when negotiating with the employer on the conditions of the telework.

There is also no obligation to inform state authorities about the introduction of telework.

There are no special immigration rules for third-party digital nomads.

Equipment & Compensation for remote work expenses

Conditions on the provision of necessary equipment, software, data protection means, reimbursement by the employer of the employee's expenses in connection with the use of his/her own equipment, software, data protection means or other expenses incurred by the employee in connection with teleworking, may be stipulated in in the written employment agreement on teleworking. There are no statutory rules to be followed by the employee and the employer in this regard.

If the written employment agreement is silent on the above matters, it shall be presumed that the employer is responsible for providing the employee with all equipment, software and other resources necessary for teleworking, as well as reimbursing the relevant expenses incurred by the employee in connection with the use thereof.

There are no specific tax rules in connection with teleworking.

Working time, performance and right to disconnect

Teleworking employees can decide at what time to perform their work, unless otherwise stipulated in the written employment agreement on teleworking but are always subject to applicable statutory working time standards.

Teleworking employees shall have a clearly determined rest period, during which they are permitted to disconnect from the employer's network and such disconnection shall not be considered a disciplinary offense.

Health and safety and data protection

The employee is responsible for ensuring safe and non-harmful working conditions at his/her teleworking place of work. The employer is not required to verify the employee's compliance with the statutory measures applicable to working conditions.

The employer is responsible for the safety and proper technical condition of all equipment which he/she provides to the employee. The employer shall conduct regular training sessions on the use of the equipment so provided.

There are no other specific statutory provisions regarding occupational safety, psychological stress or data protection in connection with teleworking.

Liability

Accidents during teleworking are not specifically regulated. According to the general rules, the employer is liable for accidents that occur during the performance of work tasks. That principle also applies to telework.

The labor laws permit the employer to enter into a full material liability agreement with a teleworking employee which provides for the

full liability of the employee for any material damage caused to equipment provided to the employee by the employer. If no such agreement is entered into, the employee shall be liable for the direct real damage caused by his/her guilty action/omission within the amount of his/her average monthly salary.

The laws do not require the employer to take out any specific insurance in connection with teleworking.

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This guide provides an overview of the termination procedures of remote work by each country as it relates to Employment and Labor Law provisions regulations by local governments. This guide includes information as it pertains to specific countries on general Employment measures, in specific countries as provided by the member and collaborating firms of Andersen Global.