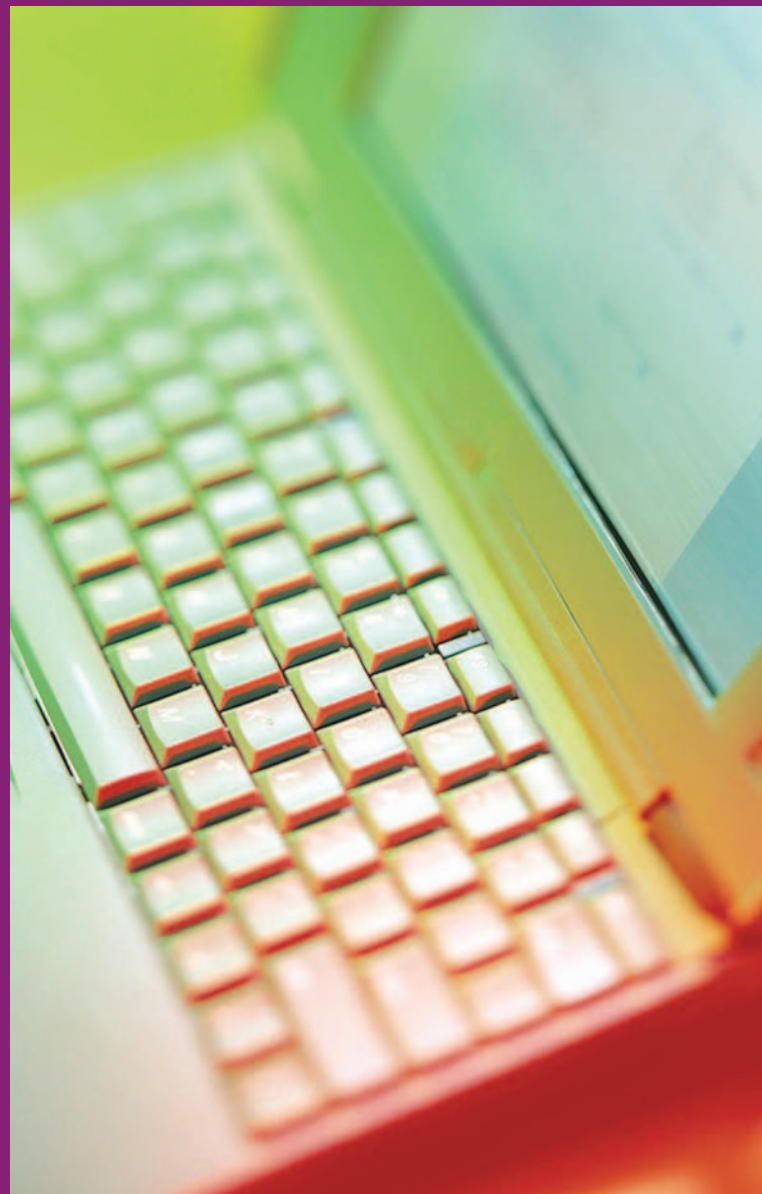


An Employer's Guide to eWorking

A support handbook on managing the remote employee

New Ways of Working
on behalf of Equality through eWork



An Employer's Guide to eWorking was developed for Southside Partnership's Equality through eWork programme by Riona Carroll of New Ways of Working.

Equality through eWork was a three-year programme aimed at assisting people with disabilities and lone parents in returning to the workforce, either by working from home or by setting up their own businesses. The programme was part-funded by the European Social Fund through the EQUAL Community Initiative and was managed by a Development Partnership, including Disability Interest Group, One Family, the Local Employment Service, Dun Laoghaire-Rathdown County Council, the Department of Social and Family Affairs and many others. For more information on the Equality through eWork project, please visit our website at www.eqew.ie

Southside Partnership is one of 38 Area Partnership Companies which have been set up to tackle socioeconomic disadvantage and social exclusion. These Partnership Companies work within communities and with groups who are experiencing particularly high levels of disadvantage and exclusion. The work of Area Partnership Companies is clearly focused on people and on communities who require assistance, advice and/or support to enable them to play a fuller and more participative role in modern Irish society. Since 1996, Southside Partnership has been spearheading new initiatives aimed at improving peoples lives. For more information on Southside Partnership, please visit our website at www.southsidepartnership.ie

New Ways of Working provides training, consultancy and advisory services in the field of eWorking. The organisation is led by Riona Carroll. Riona is a former Executive of Development of Telework Ireland, a member of the Irish Government's National Advisory Council on Teleworking (NACT) and subsequently, the Irish Government's eWork Action Forum. New Ways of Working has worked with a number of government departments and agencies in eWork Project Management and Evaluation, as well as assisting many e-lancers and small businesses in the field of e-business development. Visit our website at www.www-org.com

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Section I

An Introduction to eWork

What is eWork?

eWorking is working at any location outside the office and at a distance from colleagues, using Information and Communications Technology (ICT) to access and deliver work. E-working is also known as home-based working, telecommuting or teleworking.

Whereas some jobs must by their nature be done outside the office – for example, site inspections – the focus of the present materials which are produced as part of the Equality through eWork project, is on eWorking from a home base.

ICT is increasingly key to the concept of eWorking with team members and colleagues, in some cases eWorkers simply bring work home e.g. on a CD or memory stick, process the work at home, and return it to the office when completed.

It should be noted that it is uncommon for a job to be completely eWorked, though this does occasionally occur. The reality is that it is common for certain tasks within a job to be eWorked with the worker also attending the office on a regular basis. Three days per week out of the office and two days in the office is a popular eWorking arrangement.

eWorking - The Basics

From a contractual point of view, eWorking can take two basic forms:

- i. employees working at a distance from the traditional work place
- ii. self-employed contractors (also known as e-lancers or telecontractors) supplying services to the organisation from a remote base

Whilst eWorking methods are used in both scenarios, it is important that employers do not to confuse the two in terms of contractual issues. Accessing the services of an employee and those of an independent contractor differ fundamentally in terms of the rights and responsibilities of the employer and eWorker. This area is further explored in Section 4 - Legal and Taxation Issues.

The Benefits of eWorking to Your Business:

eWork Policy for Employees

Correctly managed, the many benefits of eWorking include the potential to:

- retain skilled staff who may no longer be in a position to commute on a daily basis, thus avoiding recruitment costs and recurring training costs, as well as providing continuity of service
- increase staff productivity - research consistently shows that eWork increases workers' productivity by an average of 15%
- decrease and/or contain fixed overheads - taking on new staff does not necessarily mean providing more office space
- provide the business with a non-cash recruitment tool
- offer workers a more flexible working style, thus attracting a wider range of potential employees

Accessing the Services of Telecontractors/E-lancers

The importance and visibility of this sector was recognised as long ago as 1999 in the Irish Government's National Advisory Council's "E-Working in Ireland, Code of Practice" which was endorsed by Government and the Social Partners.

The benefits to the business of accessing services in this way are obvious and include:

- having access to specialist skills when required, without incurring fixed overheads
- avoidance of capital outlay, such as the provision of work space, equipment and software

On the other hand, managers do not have the same level of control over a self-employed person as they have over employees, and the telecontractor may not always be available when required.

What Sort of Work is eWorked?

Template 1 appended to this section will assist the employer/manager to assess the suitability of specific work types for eWorking. However, it should be noted that the characteristics of eWorked tasks may vary significantly, depending on the status of the worker and/or the type of task within the organisation. For example, at management or senior level, eWorked tasks might include report writing/review, strategy development and planning, which have a strong qualitative aspect. At junior level, eWorked tasks are usually quantifiable and the results measurable.

For example:

-
- book keeping
 - database entry/cleansing
 - telesales
 - telephone surveys

The SMART work principle can generally be applied where tasks can be described as:

- **S**pecific
- **M**easurable
- **A**chievable
- **R**ealistic
- **T**ime bound

Of course, there is also the middle ground, where tasks which can not easily be quantified feature. Such tasks include:

- online research
- website management
- development and update of internal or technical documentation
- meeting and event management

In such cases, the proven performance of staff members and the judgement of their manager will be key to deciding whether or not such work can be eWorked.

Template 1:

eWork – Task Analysis Guidelines

Characteristic	A lot	Moderate	Little	None	Varies
<i>The job may be suited to eWorking if it involves a lot of:</i>					
Computer-based tasks					
Data entry					
Telephone contact with public					
Web-based research					
Allocating/handling tasks which are in digital format					
<i>A job may not be suited to eWorking if involves a lot of:</i>					
Face-to-face contact with public					
Physical supervision of team					
Ad hoc meetings					

Additional factors which may require consideration:
Would ad hoc meetings benefit from being planned?
Can the proposed eWorker attend the office in emergencies?
How long is the commute?
Is special equipment required at the home office?
Are there licensing implications?
Is broadband necessary and available?
Is intranet access required?
What are the security implications of a proposed remote-working arrangement, and how are they addressed?

Section 2

eWork Implementation

The following is an outline of the steps which are recommended when considering the introduction of an eWork policy. Obviously, flexibility may be required in order to take into account the individual needs and requirements of the organisation involved. These steps are applicable only in the case of eWorkers who are employees, as the relationship with self-employed telecontractors is fundamentally different and will be subject to separate contract.

If you are considering introducing an eWork policy, it is recommended that implementation and eWork management be first tested on a pilot basis. The pilot should be run for a period of at least six months. In fact, a 12-month period is preferable to allow for a settling in phase by all involved.

1. Identify Objectives

Owners/managers will have needs which they hope eWork will meet. Objectives might include:

- retaining the services of specific staff members
- controlling loss of productivity due to external factors like traffic congestion or weather conditions
- facilitating experienced and valued staff members

2. Discuss with Management Team

Experience shows that if a potential eWorker’s supervisor does not understand or support the eWork programme, it is likely to fail. Doubts and concerns should be discussed and considered. An induction programme for managers should be arranged, if this is deemed appropriate.

3. Estimate and Budget for Costs

Set-up and recurring costs will vary significantly in different situations. Bear in mind that the benefits to be derived from eWorking – staff retention, productivity increases, savings on fixed overheads – should be taken into account in considering a cost-benefit analysis.

A sample cost-benefit analysis is provided in Template 2 which follows this section.

4. Discuss the Initiative with Staff Members

Explain the objectives and potential of the initiative to staff members, as appropriate. Make it clear that the programme is being initiated for commercial purposes and in order to meet specific objectives, as well as for qualitative reasons. Explain the implications for potential eWorkers and their family. They will need to have a workspace in the home, which frequently means using a room within the home as an office. Explain also that eWorking may facilitate childcare, but it does not replace it.

It must be established at the outset that eWorking by employees is not a right, but an arrangement which can be withdrawn if it is not working satisfactorily. Remember that no staff member who has been contracted to work from the traditional base can be forced to eWork. An eWorking arrangement involves agreement by both parties and should be subject to a specific eWork contract.

A sample contract is provided in Template 3 at the end of this section.

5. Assess Suitability for eWorking

Suitability should be assessed in terms of:

- the individual
- the function
- overall compatibility with the objectives of the initiative
- practical issues, such as having a suitable place to work in the home and availability of suitable telecommunications

The profile of the successful eWorker is likely to be:

- professionally competent
- capable of working alone
- requires minimum supervision
- good at meeting deadlines
- a good communicator
- independent on the social aspect of the workplace to a significant degree

Guidelines for assessing the suitability of employees to eWorking is available in Template 4 at the end of this section.

6. Select Staff for Participation in Pilot

Initial selection may be on the basis of the results of 5 above, followed by an interview process.

It is advisable to keep the numbers involved in the pilot scheme small. Most large organisations (250+ employees) start off with less than 10 employees in the pilot, so that the programme remains manageable during this transition and trial period. It is also recommended that, where possible, participation should represent different functions within the organisation, so that the effectiveness of an eWork policy can be tested throughout the organisation.

7. Assess and Provide Necessary Training

As potential eWorkers will normally be very competent in the work that they do, training usually applies to ancillary functions. For example, training may relate to troubleshooting and hardware. Don't forget, the lone eWorker will not have immediate access to the formal or casual support available in the office situation. If the printer refuses to print, they should be able to deal with the most common faults.

Non-eWorking staff may also benefit from a familiarisation process as regards the newly adopted situation. They must understand how the eWorker continues to fit into the team, how and when they can contact the eWorker and the objectives of the programme. Anticipate some resentment from staff who wish to eWork, but who have not been selected for participation in the scheme. Make it clear that eWorking is a not a right, but a privilege and that its wider implementation within the organisation depends on its success and effectiveness. This depends on the co-operation of all involved.

8. Arrange for Support to be Available

Even the most competent of workers will need support from fellow workers from time to time. Support mechanisms can be as simple as agreeing that the eWorker has a contact point with the hardware or software guru within the office, or has a specific contact with whom to discuss issues relating to the job itself. A lot of time can be wasted and frustration created if an eWorker does not have access to, or does not feel comfortable about, seeking such assistance or advice.

9. Make Arrangements Regarding Practical Details such as Office Supplies

Decide how best to ensure that the eWorker has the supplies which he/she needs to do the job. This might involve the eWorker simply bringing supplies of paper, toner and other necessities home at the outset and picking up supplies on visits to the office, or it may involve setting up an account with a local supplier. Direct billing to the organisation should be arranged for accountancy purposes and VAT reclaims.

10. The Home Office

Home office fit out is explored in detail in Section 4. However, it is important that the employer be aware that the Safety, Health and Welfare at Work Act (1989) and the subsequent General Application Regulations (1993) both apply to eWorkers, and that the normal risk assessment and reporting requirements apply to both parties.

Risk assessment should include such items as:

- equipment
- electrical safety
- heating, lighting and ventilation
- fire safety
- furniture
- accident reporting procedures

The employer's health & safety officer should assess the suitability of the proposed home office space, and regular pre-arranged inspections by the health & safety officer are recommended. However, self-certification to agreed standards by the eWorker may be more practical and the preferred option in some cases.

11. Insurance cover and service agreements

Ensure that insurance cover for equipment owned by the business extends to the home office site and that equipment is insured in transit. Similarly, service contracts should be extended to cover the home office, if appropriate. It is recommended also that the e-worker notify his/her insurer that equipment which belongs to the employer is installed in the home premises.

12. Communicate

At this critical phase, and within the eWorking scenario in general, it is essential that communication between eWorker and manager be regular and unambiguous.

A sample Communications Agreement is provided in Template 5. Communication is a very important aspect of eWorking and eWork management, and it is important that the Communications Agreement be honed to suit the needs of the specific organisation.

eWork pilot contracts will be replaced by long-term eWorking contracts, if applicable, and the policy formalised with a clear statement of the objectives of the programme. Continuous reviews should be implemented to ensure that objectives are being met, and that the company continues to benefit from the programme.

13. Agree eWork Contract

For the purposes of clarity and the avoidance of ambiguity, agreeing a contract which is specific to the eWorking arrangement is very important.

A sample contract is provided in Template 3. This should be adapted to suit the specific needs of your organisation.

14. Evaluate the Pilot

To be of value to the organisation, developments within the pilot should be carefully monitored. Possible improvements will almost inevitably be identified and appropriate changes should be implemented.

15. Implement eWork policy?

Depending on the outcomes of the pilot, eWork may be introduced as policy, following appropriate assessment and development planning.

Template 2:

Sample eWorking Cost-Benefit Analysis

	Once off (Capital)	Recurring	Notes
Direct Costs			
Selection process			
Training			
Office set up, including inspection			
Telecommunications provision			
Insurance			
IT Equipment and software			
Additional licensing costs (if relevant)			
Mentoring & evaluation process			
HR input			
IT input			
IT support			

Benefits

Increased productivity			
Decreased absenteeism			
Decreased turnover of staff			
Reduced parking needs			
Reduced office space requirements			
Increased attractiveness as employer			

All Costs/Benefits to be considered and agreed.

Template 3:

Sample Home-based eWorking Contract for Employees

Home-based eWorking contract between [name of home-based worker]

and

[Employer]

This contract will be valid from signature for a period of [insert period] following the commencement of home-based working.

It is the aim of this contract to ensure that home-based working is effective and mutually beneficial to both the home-based worker and the employer. The home-based worker will retain full employee status. Pay and conditions of employment will remain unchanged. The normal sick leave and annual leave notification, procedures and entitlements will apply.

Home-based Working Location

The location of the home-based workplace will be [address].

Home-based worker's home office telephone number will be [number].

Working Hours and Attendance Requirements

Core hours of work will be agreed by the line manager and home-based worker.

The home-based worker may be required to attend in the employer's offices on a regular basis, as agreed with his/her line manager, and on other occasions as necessary for training and other eventualities. Travel and other expenses associated with such attendance will be the responsibility of the home-based worker. The home-based worker will continue to be provided with facilities at the office for the days s/he is not working from home. This may be shared with one or more other employees.

Records of hours worked (both at home and in the office) must be kept and presented to the home-based worker's line manager at the end of each month, or on request.

The home-based worker agrees not to engage in any form of conflicting work or home activity during home-based working hours.

Home Office Equipment and Costs

It is a condition of this agreement that the home-based worker provides a suitable designated office space in the home, which is free from distractions for the working period. The employer will provide the following for the duration of the home-based working contract:

[For example]

Computer, including modem, printer, other necessary hardware and software.

Dedicated telephone line or lines as appropriate

Telephone

Office furnishings and equipment if not already in place, including desk, office chair, desk lamp, secure storage, shredder bin, desktop document holder

Electrical inspection and modifications to sockets/wiring as necessary

Smoke alarm

Fire extinguisher

Ownership and Use of Equipment

All equipment supplied will be owned by the employer who will be responsible for its insurance and its maintenance. This equipment should be used solely for work purposes and is for use only by the home-based worker.

The home-based worker must not permit any other person to gain access to his/her system password.

Equipment will be returned to the employer's office, when either maintenance or servicing is required, if necessary by courier service. The employer will be responsible for direct expenses involved.

In the event of termination of the home-based working agreement, the home-based worker will return all equipment to the employer. The employer will be responsible for direct expenses involved. In these circumstances and by agreement, it may be possible for the home-based worker to purchase non-IT-related equipment from the employer at its current commercial value.

Supply of Equipment

The employer will supply IT and ancillary equipment direct to the home-based worker and will be directly responsible for the installation of additional telecommunications equipment.

Stationery or other work-related materials and consumables required should be collected by the home-based worker while working in the office.

Training

The home-based worker must complete the employer's home-based working training programme prior to the commencement of home-based working, and may be required to participate in further training during the course of their home-based working.

Access to Home Office

The employer will perform a safety inspection of the home office prior to the commencement of home-based working. Further inspections may be carried out. The employer will give appropriate notice to the home-based worker.

The home-based worker will operate in accordance with the employer's safety statement.

Confidentiality

The Data Protection Act (1988) places responsibility on individuals, as well as on companies, regarding the processing of information. All employer information is confidential, and any disclosure can leave individuals liable under the Act. Computer printouts must be treated in the same way as on-screen information with regard to confidentiality.

Insurance

The employer is responsible for insuring all employer-owned equipment in compliance with its normal policy. The employer is also responsible for employer's liability cover for that area where work is carried out and for the period of hours of work. The home workplace must not be used for work-related meetings, or be accessible to the public for employer's business. The employer will not provide public liability insurance.

The home-based worker must inform his/her insurance company of the home-based working arrangement. If there are any additional insurance costs associated with working from home these will be paid by the employer.

Mortgage/Leasing Arrangements

The home-based worker must inform his/her mortgage company or landlord/lessor of the home-based working arrangement and ensure that working from home is not contrary to the terms and conditions of the mortgage agreement or lease.

Communications

Appropriate methods of communication will be agreed between the manager and the home-based worker.

Evaluation of Home-based Working

To ensure the success of home-based working within the organisation, it is intended that the programme will be continuously evaluated and the home-based worker is required to attend meetings and provide feedback.

Termination

The home-based working agreement is voluntary, and both the home-based worker and the employer have the option to return to onsite working arrangements with two weeks' notice on either side.

The home-based worker is subject to performance management objectives. Lack of progress in achieving these targets shall be grounds for immediate termination of this contract and return of the home-based worker to normal office-based working.

The home-based worker will be eligible to apply for any staff vacancies as they arise. If the home-based worker applies for another job and is successful, the home-based working agreement may be terminated, depending on the nature of the new position and the requirements of the employer.

Template 4:

Criteria for assessing staff suitability to eWorking – Sample Interview Scoring Formula

Name of Employee: _____

Supervisor: _____ Job Title/Type: _____

Item	Very Good 5	Good 4	Average 3	Poor 2	Very Poor 1	Comments
Job skills						
Job-related experience						
Professional competence						
Formal qualifications (compliance with specific requirements)						
Time-management skills						
Organisational skills						
Ability to work autonomously						
Reliability						
Initiative						
Problem-solving skills						
Motivation to succeed as eWorker						
Technical skills						
Hardware						
Software						
Internet						
Intranet						
Communication skills						
Telephone						
Written						
Ability to express problems						
Practical issues						
Suitable work space						
Suitable telecommunication provision						
Childcare/other care arrangements in place						
Ability to separate professional and personal life						

Comments: _____ Sign off: _____

Template 5:

Sample Communications Agreement

Manager: _____

eWorker: _____

Days to be eWorked under normal circumstances: _____

Call divert procedure: _____

Core hours: _____

Procedure for agreeing variation from core hours above: _____

Procedure for notifying absence due to illness: _____

When eWorker will check voicemail: _____

When eWorker will check email: _____

When eWorker will check faxes: _____

How and when eWorker will report on progress: _____

How and when eWorker will be briefed on developments within ongoing projects: _____

How and when eWorker will be briefed on tasks: _____

How urgent correspondence will be forwarded from office:

How urgent information will be forwarded from office:

How non-urgent correspondence will be handled:

How access to hard-copy files will be handled:

How access to shared hard-copy files will be handled:

How access to electronic files not available remotely will be handled:

How and when meetings will be scheduled:

How and when manager and eWorker will discuss problems arising:

How will supplies be delivered to/maintained at home office:

eWorker's key contact in office:

Contact details of key contact:

Details of second contact person in office:

Section 3 -

The Home Office

When considering an employee's eligibility for home-based eWorking, it is essential to establish that a suitable work space is available in or adjoining the home.

The home office should be:

private Passers by or casual callers should not be able to view business documents.

adequately large There are no hard and fast rules about size, but a minimum of 8.5 square metres is recommended.

permanent It is impractical to consider removing and setting up equipment and paperwork on a daily basis, though such an arrangement may be adequate where home working takes place on an occasional basis.

In addition, the work space should have:

suitable lighting There must be adequate levels of lighting, avoiding dark spots and glare.

a proper heating system Open bar heaters and gas heaters are to be avoided, as they are unsafe, tend to stifle the atmosphere and are a fire hazard. Recommended temperature is 20 - 24C.

suitable electrical supply Adequate power points must be available. The requirements of the home office greatly exceed those of the typical domestic situation. Equipment requiring power supply will typically include some or all of the following: PC or laptop, printer, scanner, photocopier, desk lamp, shredder and possibly a heater and/or fan.

electrical cable system It is important also that an effective cable management system be put in place. Trailing leads are a health and safety hazard, as well as potentially causing damage to equipment and data losses. Cable management systems are inexpensive and are available from most builders' providers stores.

good ventilation This is important for the well being and efficiency of the worker and for the good maintenance of equipment and supplies.

humidity levels This requires attention for the well being of the worker, equipment and supplies. The recommended level is 40 - 60% Rh. Humidity levels can be monitored by the performance of a water-loving plant such as a peace lily in the office!

Section 4 -

Legal and Taxation Issues

The information supplied is for guidance purposes only and the legal and regulatory provisions referred to herein specifically refer to those of the Republic of Ireland. Advice on specific situations should be sought from a relevant professional.

We have already distinguished between eWorkers who are employees of the organisation and telecontractors who supply services to the organisation on a contract basis. In both cases, there is a contractual relationship between the parties, but it is important that the distinction between the employee and a self-employed contractor be clear. Obviously, the duties and responsibilities of an organisation vis à vis an employee is very different to its relationship with a supplier.

Employee or Self-Employed?

All commercial relationships, whether they are between an employer and employee or a employer and a contractor, are governed by contract. A contract in this context does not simply mean a written agreement, but includes all of the terms that regulate the relationship, whether they are in writing or not. It is important that there is a clear agreement which deals with the terms on which eWorkers are providing their services, how and when they are to be paid and what they are being paid for. The client may also require the independent telecontractor to have professional indemnity insurance in respect of services supplied.

It is equally important that the agreement deals clearly with the question of the status of the worker. Simply saying that a particular individual is self-employed, in writing or otherwise, is not enough. Legally, the question of whether an individual is employed by you or is an independent contractor is a question of fact to be determined from an analysis of the particular relationship. Significant issues such as the liability for employees' PRSI contributions, accountability for tax and their rights under employees' protection legislation depend on the issue and, because of this, is essential that the relationship is clear from the outset.

If there is a contract of employment between the employer and the eWorker, the eWorker is clearly an employee. The normal employer's duties and responsibilities towards employees – such as PRSI accountability, parental leave, employee protection legislation and health and safety legislation obviously apply to the eWorker. However, as indicated above, the issue may not be as simple when it comes to service providers who are classified as contractors or independent contractors.

The traditional test as to whether or not one is an employee has been stated as one of control. It is said that where a person can not only tell another what to do, but how to do it, he/she is an employer, whereas when he/she can dictate only what has to be done, he/she is contracting for services. This simplistic test has merit, but a more elaborate investigation is essential.

In 1997, the Irish Supreme Court ruled that "...The degree of control exercised over how the work is performed, although a factor to be taken into account is not decisive. The inference that the person is engaged in business on his or her own account can be more readily drawn where he or she provides the necessary premises or equipment or some other form of investment, where he or she employs others to assist in the business and where the profit which he or she derives from the business is dependent on the efficiency with which it is conducted by him or her..."¹

One can conclude from the above that when an eWorker, whether described as self-employed or not, receives payment of a fixed sum for services to a business over a given period, regardless of how efficiently or otherwise he/she supplies those services, he/she may be deemed to be employed by the business. This situation can arise particularly when an employee of an organisation begins to eWork or has been eWorking for some time, and the employer and employee agree that the worker will become self-employed, but continue to work for the organisation. The situation must comply with the tests outlined to support self-employment, as compared to employed status.

Health and Safety Legislation

The Safety, Health and Welfare at Work Act, 1989, as well imposing new obligations on the self-employed, imposes a duty on employers to ensure, as far as is reasonably practicable, the safety, health and welfare at work of all their employees. This overriding duty can cause particular concern among employers in relation to eWorkers who work remotely and in premises controlled by the employee and not the employer.

However, an initial and regular inspection of the home office by the organisation's safety officer is recommended. Alternatively, the prudent employer will provide safety information, advice and training to the eWorking employee and request that they sign a safety statement in respect of the home office. Procedures should also be put in place for reporting faults or hazards which may arise from time to time.

However, no more than employers are required to inspect every premises which a sales or service person visits in the course of their work to ensure the safety of the employee, so the employer would not appear to be under an obligation to police safety in an employee's own home office. If the employer does not have the contractual right of entry for such an inspection, then such would not be practicable. If the employer has such a right as part of a policy of safety, then so much the better.

It is clear that where the duty relates to the condition of premises, it applies to premises which are under the employer's control.

¹ Henry Denny & Sons (Ireland) Ltd. Trading as Kerry Food -v- The Minister for Social Welfare (Unreported Supreme Court, 1 December 1997)

Planning Issues

Planning issues relating to eWorking are primarily a matter for the eWorker. However, it will be useful for the employer considering introducing eWorking into the organisation to have some insight into the regulations relating to same.

Basically, having a study or office space within a dwelling house is commonplace, and using this space for one's full-time work is not a problem. However, before undertaking to work from home, eWorkers should check the wording on the deeds under which they hold their home and the terms of their mortgage or lease to make sure that there is nothing prohibiting them from using part of their home as a work space.

As a general rule, one must get planning permission for anything that is *development* within the meaning of the Local Government (Planning and Development) Act, 1963. *Development* in this context includes building, making changes to the structure of a building or making any material change in the use being made of the building. Making changes to the internal structure of a building that do not affect its appearance is exempted development and does not require permission.

In the case of the self-employed telecontractor, planning issues may arise if use of the existing premises for business purposes represents a material change of use and impacts on the surrounding neighbourhood. For example, continuous traffic to and from the house or regular deliveries or collections may affect planning status, and when an employee is taken on to work from the premises a change-of-use is implied. In addition, where grant applications are made, it is normally necessary to show compliance with planning law requirements.

Taxation Issues

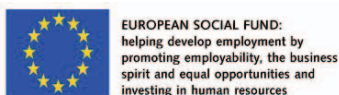
Taxation issues in relation to e-working in Ireland are addressed in the Revenue Commissioners' Guidelines "eWorking and Tax, IT69", issued April 2004. The current version of the guidelines will be available to download from <http://www.revenue.ie/leaflets/it69.pdf>

Notes

Notes



The Employer's Guide to eWorking was written as part of the Equality through eWork project at Southside Partnership, which was managed by WRC on behalf of the Department of Enterprise, Trade and Employment and part-funded by the European Social Fund through the EQUAL Community Initiative.



This course manual is intended as a guide only and does not purport to be a legal interpretation of the relevant legislation. While care has been taken in its production, no responsibility is taken by its authors or any of the organisations involved in its production for any errors or omissions. If you have any questions regarding legal issues raised in this guide, it is recommended that you consult a solicitor.