The debate over working from home continues, reaching a high point in 2013 when Marissa Mayer, then CEO of Yahoo, sought to curb the practice. However, as the Coronavirus continues to spread across the U.S., more companies are instructing their employees to work-from-home as a social distancing technique to help contain the spread and remain productive. No doubt advances in technology and widespread availability of broadband access have made it possible for most to carry out their employment duties from anywhere.

But, of course, remote work is not available for everyone. Restaurant workers, retail store employees, delivery drivers, and other occupations cannot telecommute.
However, when work can be performed from home, there are a range of issues for businesses to consider as the workplace expands.

By no means an exhaustive list of the all of the issues that may arise, here are some items to consider when implementing a work-from-home policy.

- **Making the decision**
  - Review existing resources, applicable policies, and customer agreements to determine if remote work is feasible, prudent, and contractually permissible.
  - Have a plan for resources, communications, expense reimbursement, etc.
  - Review insurance policies (e.g., employee benefits, workers compensation, cyber, etc.) to ensure coverage.
  - Stay on top of developments and plans may need to be changed.

- **Confirm the IT infrastructure can support remote work.**
  - Be ready to address systems and equipment needs of employees who may not be set up to work from home.
  - Beef up staffing, including help desk capacity to support workers not use to remote work.
  - Ensure data privacy and security (see below).

- **Communicate clearly and consistently.**
  - Ensure critical lines of communication between management are open.
  - In the course of developing communications to employees, examine existing policies closely, such as confidentiality, written information security programs, business continuity, bring your own device (BYOD), etc. Companies without these policies or a comprehensive telework policy, should consider putting them in place. In general, all existing company policies should apply whether an employee is working at the office or at home.
  - A localized approach may be warranted based on local conditions. But, be sure managers are on the same page to avoid inconsistent application of policy.
  - Provide employees system access instructions and where to go for help.
  - Outline best practices for maintaining a safe “workspace.”
  - Be understanding and solution-oriented
• Ensure data privacy and security.
  ◦ Implement the work-from-home arrangement consistent with company’s written information security program to ensure the access, transmission, and storage of confidential business and personal information is safeguarded. Some key safeguards include:
    ▪ Permit access only through VPN or similar connection.
    ▪ Require two-factor authentication.
    ▪ Supply employees with secure laptops.
  ◦ Communicate critical reminders for employees, such as
    ▪ Elements of confidential business and personal information that warrant protection.
    ▪ Minimum necessary rule – basically, only use confidential and personal information as needed to complete the employee’s assigned tasks.
    ▪ Being aware of phishing attacks, which are a particularly concern now as threat actors are using the coronavirus as part of their attacks.
    ▪ Knowing where to report a data incident.
    ▪ Following instructions for system updates and security patches.
    ▪ Saving company data only on the network, and not personal devices.
    ▪ Not permitting others to access the company’s systems, including the personal device that has access to the company’s systems.
    ▪ Setting devices to lock automatically for periods of nonuse.
    ▪ Avoid printing sensitive corporate materials unless the reason to do so outweighs the risk.
    ▪ Not sending sensitive corporate data to personal email or cloud accounts.

• Obtain employees’ agreement to conditions for remote work. Items to cover in the agreement might include:
  ◦ Continuing requirement to complete of work assignments.
  ◦ Maintaining availability during normal business hours.
  ◦ Adherence to company’s data privacy, security, and confidentiality policies.
• Maintaining safe conditions and safety habits at the home office as established at company facilities.

• Ensure all work time is recorded.

• **Consider tax issues associated with employees working from home, including those out of state, and reimbursement for costs related to equipment and service-related costs needed to perform work duties.**