



MAPLES
GROUP

THE RIGHT TO WORK REMOTELY AND THE RIGHT TO DISCONNECT IN IRELAND

IS THE HOME OFFICE HERE TO STAY?

INTRODUCTION

The National Remote Working Strategy in Ireland has just been published. Before December 2021, the Government plans to implement legislation entitling employees to request remote working on a permanent basis. In Quarter 1 of 2021, a Code of Practice is expected to be published governing workers entitlements to disconnect from work in the evenings and at weekends. The Strategy envisages enhanced tax incentives for home workers and investment in remote working hubs as well as an acceleration of the national broadband strategy. We look at what this means for employers in Ireland.

WHAT IS HAPPENING?

The Irish government published the [National Remote Working Strategy](#) on 15 January 2021. The Department of Enterprise, Trade and Employment ("DETE") is responsible for the Strategy. The Strategy outlines the key government objectives as they relate to remote working, not as a short term measure in response to the pandemic, but as a way of doing business and working in Ireland into the future and starting in 2021. A recent Irish survey recorded that 94% of workers support continued remote working after the pandemic.

The Strategy focuses on the following:

- Implementing laws to give employees the right to request remote working;
- Developing a Code of Practice governing employees' right to disconnect;
- Making home and remote working a requirement for at least 20% of the public sector;
- Reviewing the tax treatment of remote working;
- Investing in a network of remote working hubs across Ireland to revive rural areas; and
- Accelerating the provision of high-speed broadband across Ireland.

WHEN WILL THIS HAPPEN?

The Irish government plans to roll out the necessary legislation and regulation in 2021 to lay the foundations for the Strategy across the public and private sectors.

WHAT?	WHEN?	WHAT DO EMPLOYERS IN IRELAND NEED TO DO NOW?
Workplace Relations Commission ("WRC") Code of Practice on the Right to Disconnect	Q1 2021	<ul style="list-style-type: none">• Consider your current working patterns and work culture.• What changes would you need to make to your work practices and systems if the Code of Practice advises that employees should switch off after a designated time (such as 8pm) and at weekends?• Consider what exceptions may apply and how you would articulate them?• Prepare to draft and implement changes to your Working Time and Attendance policies and/or to implement a new Disconnect Policy.• Consider taking your own pulse survey and feedback to help plan for and manage remote and flexible working and periods of disconnect.• The Code of Practice may not be legally binding but it will very likely be regarded as such by the WRC in the adjudication of claims by employees and it will, as with previous Codes of Practice, be regarded as best practice.

WHAT?

Legislation to give employees the right to request remote working

WHEN?

Q3 2021

WHAT DO EMPLOYERS IN IRELAND NEED TO DO NOW?

- Consider and start planning for a future where significant numbers of employees may request remote working.
- Consider consulting with your employees so you understand what your employees want and seek their input so there is shared responsibility for making this happen.
- Start mapping your realistic requirements for on-site and off-site working, and assess what functions and tasks can be performed safely and effectively, remotely.
- Consider the factors that will influence a decision to permit remote working or to decline a request and why - transparency and reasonableness will be key.
- Consider how you currently record working hours and consider how you will record working hours in a fully remote or a blended remote and on-site work situation.
- Consider the employment and corporate tax consequences as well as the immigration consequences of remote working where the remote work location is Northern Ireland, Great Britain, another EU Member State or elsewhere.
- Start shaping what a remote working policy would look like for your business before you are compelled to do so and consider what training needs to be in place before the business pivots to remote working on a more permanent basis.
- Consider what other policies and documents require amendment including the Safety Statement which requires a risk assessment of the remote working concept and specific remote working circumstances and the Data Protection Policy to ensure that any personal data is protected where an employee is working remotely.

WHAT?**WHEN?****WHAT DO EMPLOYERS IN IRELAND NEED TO DO NOW?**

Review tax implications of remote working

Q3 2021

- Update expected at Budget 2021.
- Expected to include enhanced tax reliefs for workers using their home for remote working.

Provide employers and employees with ongoing up-to-date guidance on remote work

Ongoing

- Guidance is published and updated from time to time:
- [Health and Safety Authority – Guidance for Employers and Employees on Home Working.](#)
 - [Data Protection Commissioner.](#)
 - WRC Code of Practice on Flexible Working.
 - DETE Guidance for Remote Working during Covid-19.

WHAT HAPPENS NEXT?

The Code of Practice on the Right to Disconnect will not be issued in draft form. Typically a Code of Practice is simply published and that is planned for Quarter 1 of 2021. The legislation governing the right to request remote working will be published in draft form and that is expected to happen in Quarter 2.

Please contact your usual Maples Group Employment Team contact for further advice and assistance on planning for remote working and changes to working time policies to prepare for the implementation of the Strategy.

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