

AWS POLICY APPENDICES

APPENDIX A: Work from Home and Mobile Work Information and Guidelines

Work from Home is an alternative workplace arrangement which provides employees the opportunity to work at a place other than the regularly assigned office location such as their residence or an alternate location approved by the employee's supervisor/manager. Employees who utilize this AWS arrangement will be assigned their residence (or alternate approved location) as their official workstation for the days he or she works away from the office. The employee's official workstation will remain as designated by the agency, as employees may be required to report to this office location as requested by management for meetings, etc.

Mobile Work is an alternative workplace arrangement for employees who spend a significant amount of the workday "in the field" or away from the office, often traveling to and from various indefinite locations in order to best serve the needs of their customers.

The following guidelines are provided to facilitate the administration of Work from Home and Mobile Work alternative workplace arrangements.

Work Schedules

Work from Home schedules, and Mobile Work schedules, when practicable, should specify the days and times an employee will work in his/her regularly assigned office location and also specify the days and times he/she will work in the remote or approved alternative work site away from the office. An employee's work schedule should be consistent with the core workday of the agency unless a variation is approved by the supervisor, which will be determined on a case-by-case basis. Work from Home employees should typically work from their primary residence or an approved alternate location pursuant to an agreed upon schedule between the supervisor and employee. Work from Home employees are permitted to provide dependent care while working from home; however, employees must ensure such care does not negatively affect performance. Additionally, Work from Home employees must notify their direct supervisor of such a situation at the earliest opportunity.

Incidental travel from Home to Office and vice versa

Work from Home employees and Mobile Work employees shall not receive mileage for incidental travel to their regularly assigned office location from home or vice versa that is based on job requirements, such as reporting to a meeting, etc.

Facilities

- Home Office Space. Employees working from home should have a designated workspace or workstation and will be required to certify safe working conditions. Requirements will vary, depending on the nature of the work and the equipment needed to perform the work.
- Home Utility Expenses. Incremental home utility costs associated with working from home will **not** be paid by the State/Agency.

- Miscellaneous Expenses. Costs associated with the copying of work-related materials, facsimile charges, express mail, etc., may be reimbursed by the Agency, if employee received prior approval to incur said expenses. Reasonable efforts should be made to minimize such expenses by the employee's use of State resources during the time they are in their regularly assigned office location.
- An Employee's Workplace May Not Be a State-Owned/leased facility. While the Agency may own some of the equipment and materials used by the employee in the remote work site, the primary remote/approved alternative site must not be a State owned/leased facility. Costs of safeguarding, insuring, and maintaining the home workplace/approved location and the State property therein are the sole responsibility of the employee.

Equipment

The Agency may provide the employee all or a portion of equipment necessary to perform the job at a remote work site, subject to availability and budgetary restrictions. While the use of non-State-owned equipment is permissible, employees working remotely and their agencies should be in compliance with STS guidelines, included as **Appendix C.**

- Telephone. An agency may provide an employee with a State-issued cell phone if the supervisor and agency administrators deem it necessary for the employee's job responsibilities.
- Computers, Agency-Owned Equipment, etc. The State may provide equipment (including laptops, tablets, etc.) and materials (office supplies, etc.) needed by employees to effectively perform their duties. Employees may be authorized to use their own equipment, with the approval of the Agency and STS.
- State Owned or Issued Equipment.
 - State owned or issued equipment may be used for authorized State purposes by authorized employees only.
 - Employees are responsible for protecting State owned equipment from negligent use, theft, damage, and unauthorized use.
- Maintenance.
 - State owned equipment used in the normal course of employment will be maintained, serviced, and repaired by the State.
 - Agency guidelines should include a point of contact for all equipment-related issues, including reservations, installations, and troubleshooting.
 - When employees are authorized to use their own equipment, agencies will not assume responsibility for the cost of equipment, repair, or service.

Upon separation, the employee shall return any state property to his or her supervisor, including work documents, official records, sensitive information, and/or state equipment in accordance with agency directives.

Records Management

State employees are required to comply with the following guidelines on using records or duplicating records when working at remote locations.

- During an investigation, all relevant records must be made available to investigators and/or auditors.
- Any work documents, including official records removed by Work from Home or Mobile

Work employees, remains the property of the State. Additionally, any official record that is generated by Work from Home or Mobile Work employees becomes the property of the State.

- An employee should get written approval from his/her supervisor prior to taking official records to a remote work site. This approval will be valid for a defined period of time. All official records that are moved from an office location to a remote work site will be documented in accordance with applicable procedures or requirements, e.g., charge-out procedures, check-out cards, sign-out sheets, etc., as determined by the agency.
- The removal of sensitive information from the regularly assigned office location by Work at Home employees is subject to supervisory approval. When such records are used by agency employees at a remote site, care must be taken to ensure that information is not disclosed to anyone except those who are authorized to access the information in order to perform their duties. Appropriate administrative, technical, and physical safeguards should be taken to ensure the security and confidentiality of these records.
- In the event a Work at Home employee needs to destroy hard copy records of documents, the employee must contact the agency's respective records officer or designee to obtain permission and procedures. The records officer shall maintain a log of records destroyed in accordance with applicable laws, rules, and policies.
- At the conclusion of the approved charge-out time of the documents, or upon termination of employment, the employee must return the official record to the supervisor. If the employee needs this record in the future for work-related purposes, he/she must again get written approval from the supervisor, prior to removal of the record from the office.
- Confidential business information may not be removed from State offices except as permitted and authorized by established State and agency procedures. This information should be included in each agency's respective agency guidelines.

Liability Issues

Questions related to claims for personal property damage or loss or personal injury arising out of an employee's performance of official duties should be directed to the Agency's Human Resources Office, employee's supervisor, Agency AWS Coordinator, and other appropriate persons as determined by the Agency. The Agency should address issues of employee or Agency liability in accordance with the specific facts of each case and under the provisions of the State Board of Claims, where appropriate.

Tax Issues

Generally, a federal tax deduction is allowable for a home office or workspace if it meets certain criteria as outlined by the IRS, including whether it is the employee's principal place of business on a regular basis and other factors. Work from Home employees may be entitled to a tax deduction based on home office or work space, depreciation of employee owned personal computers and related equipment, a portion of utility costs, etc., if the IRS requirements are met. Employees should review Publication 587 of the Internal Revenue Service which provides guidance on how to compute and claim the deduction for business use of an employee's home:

Direct Link: <https://www.irs.gov/pub/irs-pdf/p587.pdf>

Inclement Weather/Equipment Issues

In instances of inclement weather, employees must continue to work. However, if an employee is unable to work due to issues beyond his/her control (i.e. power outage, equipment failure, etc.), the employee must report the issue to the supervisor immediately or as soon as practicable. Depending

on the amount of time remaining in the work day, the supervisor may either allow the employee to take leave (if requested) or may request that the employee report to the office, if practicable.

APPENDIX B: Workspace Information & Guidelines

Free Address is an AWS arrangement which may be suitable for employees whose primary place to conduct State business is in their assigned office location, as well as mobile workers and employees who work from home when they are in the office. This arrangement includes employees utilizing unassigned, non-permanent workstations as needed. Agencies may require employees to reserve the workspace in advance, or the workspaces may be used on a first-come, first-serve basis.

Below are several options for implementation of the free address concept:

Open Office: Open Office is the most frequently used AWS concept whereby employees use non-dedicated, non-permanent workspaces assigned on a first-come, first-serve basis. This arrangement may be appropriate for mobile workers, and/or employees whose total time in the main office is such that it does not warrant having a permanent, assigned desk for each individual. This arrangement may also be appropriate for employees whose job responsibilities include a multitude of different tasks and who frequently collaborate with different groups.

Virtual Office Workplace: This is a work environment in which employees work cooperatively from different locations using a computer network (in lieu of a single building or other single physical location). As opposed to a single location where workers are housed, the virtual office is typically a collaborative communications medium, such as a computer network, where workers gather electronically to collaborate and/or carry out other work activities. The actual physical locations of the employees working in a virtual office can be temporary or permanent and can be nearly anywhere, such as their homes, satellite offices, hotel rooms, corporate offices (shared workspace), airports, airplanes, or automobiles. Agencies electing to utilize this concept would need to set out specifics for this concept in their agency guidelines as well as ensure that all participating employees are notified of OIR guidelines.

Ad Hoc Arrangements: Agencies are encouraged to think creatively about AWS arrangements and to consider tailoring AWS concepts to best serve the agency, its employees, its customers, and the general public. When adopting an AWS concept that differs in substance from those set forth in this Policy, contact the Tennessee Department of Human Resources, Office of General Counsel to request approval of the arrangement. An ad hoc arrangement should also be included in agency guidelines.

APPENDIX C:

State of Tennessee

VIRTUAL MEETING CONNECTION GUIDE

BASICS



The State of Tennessee virtual connection platforms include Webex and Microsoft Teams. Identify the platform that will host the meeting.



Meeting hosts should identify the connection platform and invite the appropriate attendees by including the purpose and agenda in the meeting appointment.



Please mute your line when not in use to prevent background noises.



Participants are encouraged to share their video. If bandwidth is low, turning off video may improve connection.

FORMAT



Explain what the meeting format will be. Unlike in-person meetings, it is important to clarify guidance for unmuting lines and asking questions in a virtual setting.



Provide the amount of time that will be left at the meeting end for open questions and dialogue.



To begin all virtual meetings *on time*, join a few minutes early to connect.

HOW TO GET THE MOST OUT OF YOUR ONLINE EXPERIENCE



For optimum sound, use the “Call Me” or the “I Will Call In” options in Webex where possible instead of using “Call Using Computer” (computer audio).



Ensure a strong internet connection prior to joining (<http://speedtest.tn.gov/>).



If you have trouble or need assistance, please use the chat feature to chat the meeting host or appropriate team member.

To access State of Tennessee Alternative Workplace Solutions (AWS) policies and required training, please visit TeamTN.gov/AWS.

VIRTUAL MEETING

Virtual Etiquette Guide

DRESS APPROPRIATELY

to be camera-ready, and in the right headspace for a productive meeting.



BE AWARE OF YOUR SURROUNDINGS



select a work location to minimize distractions from others and pets

JOIN EARLY



to ensure camera and microphone are working

MUTE YOUR MICROPHONE WHEN NOT SPEAKING



to avoid echoes

BE PATIENT

Barks, doorbells, and lost connection may happen. Be kind to team members in WFH environments.



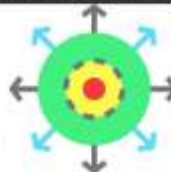
RECAP THE MEETING

Review action items to be completed and deliverables from the meeting when wrapping up



EXTERNAL CUSTOMERS

You reflect the State of TN Brand. Exhibit a heightened commitment to virtual etiquette and professionalism when meeting with external customers



APPENDIX D: Permanent Out of State Employees Guidance and Awareness Statement

At the onset of the COVID-19 pandemic, a substantial portion of the State's workforce began working exclusively remote. Many agencies continue to do so with an eye toward continuing remote work on a more permanent basis. As a result, many agencies and/or employees may be considering working from another state or location on a permanent basis.

As an overview, regular, long term work by employees outside of Tennessee could subject the State to adverse tax, insurance, workers' compensation, and employment law obligations in other states and countries. To the extent possible, the performance of duties outside the State of Tennessee is discouraged, absent compelling business reasons, or critical skill-based needs. The long-term performance of duties (beyond 30 days) outside the state of Tennessee requires review, consultation and approval from the commissioners of Departments of Human Resources and Finance and Administration. Although an employee may be approved to perform work duties outside of the State of Tennessee, the official work location will be the State of Tennessee. In no circumstance is an agency allowed to hire an employee who performs work exclusively outside of the country.

A number of factors must be accessed when considering the long-term possibility of performing duties outside of the state of Tennessee. These factors range from workers' compensation to unemployment insurance to income tax withholdings. Unfortunately, there is no standard answer as the assessment will depend on the state the employee performs the majority of his/her work, the duration of the performance of those duties, the essential functions of the position, along with a host of other factors. Where possible, agencies should strive to hire citizens of Tennessee in order to optimize organizational performance and productivity.

Below is guidance relating to the main areas of concern. In addition to reviewing this document and completing the awareness statement below, employees approved to perform remote work out-of-state are strongly encouraged to review resources offered from their domicile state's revenue authority and contact these entities for any further questions they may have. Also note that guidance on these areas of concern continue to evolve rapidly, so agencies and employees should continue to closely monitor this guidance.

Tax Implications

Agencies/employees must consider any possible tax implications of an employee working out of state. If an employee is working for the State of Tennessee but is residing and working from another state on a long-term basis, it creates a physical nexus, subjecting the agency/employee to tax requirements. Employees should consult with a licensed tax professional or their domicile state's revenue authority

regarding their personal tax requirements.

Workers' Compensation/Unemployment Insurance

Generally, the employer is required to obtain unemployment and workers' compensation insurance in the state where the work is performed. If the employee is permanently working outside of the State of Tennessee, this create additional responsibilities for the agency, and the State. Similar to guidance under DOHR's AWS Policy, the employer may be liable for injuries sustained during the performance of official duties.

Protected Leave

States differ significantly on the amount of parental leave or protected leave allowances. Agency's may have to comply with the state, county and/or municipal employment and labor laws where the employee is working. Considerations may include wage and hour, meal and rest breaks, paid jury duty leave, non-compete agreements, sick leave, family medical leave, and disciplinary action rules.

Compliance with Current AWS Policy Requirements

Agencies must ensure that employees are maintaining the same standards of performance and availability as working physically in an office. Agencies shall clearly communicate the standards of hours, availability, and work product. Additionally, employees must consider any possible time differences between their residing state and the State of Tennessee and make necessary arrangements to work their schedules consistent with the time zones of the applicable work location. Further, employees must comply with any notification requirements for leave (annual and sick). Finally, employees must safeguard any sensitive/confidential information and ensure it is not accessed by unauthorized personnel, consistent with [DOHR Policy 14-001](#).

AWS POLICY APPENDIX D
Permanent Out of State Employees
Guidance and Awareness Statement

Employee Awareness Statement:

I acknowledge that I have considered the above-stated issues as a State of Tennessee employee permanently residing and working out of state. I acknowledge that any and all tax implications that I may be subject to are my sole responsibility apart from taxes collected against my employer. I agree to comply with all standards of performance and availability. I agree to remain in constant contact with my employer about any changes in residency and will inform of said changes within reasonable amount of time after becoming aware of said changes.

Name of Employee

Name of Supervisor

Signature of Employee

Signature of Supervisor

Date

Date