



Dublin Chamber Submission on Remote Working Consultation to the Department of Business, Enterprise, and Innovation

August 2020

Executive Summary

Dublin Chamber is supportive of remote working policy and urges Government to address barriers to its success by providing employers with guidelines around Health & Safety, liability, communications infrastructure, and digital security. Government also needs to approach remote working policy as part of broader policy and support for flexible working practices, noting that research shows employees lean towards a blended option of remote and office based working. Further to ensuring its success is readying the business community for the accelerated take up of remote working by supporting access to digital upskilling, providing best practice guidelines on internal communications, and ensuring there are not negative impacts on female labour participation and career trajectory by improving affordability and accessibility to childcare.

Detailed below are Dublin Chamber's recommendations and priorities for Government's approach to supporting remote and flexible working:

- *Approach remote working in the broader context of flexible and remote working policy to support greater wellbeing and work-life balance;*
- *Provide clear guidelines for businesses around health and safety and insurance liability for remote working,*
- *Review and update Working Time legislation and promote Internal Business Communications Guidelines;*
- *Supports business to retain the right to offer remote and flexible working options at their discretion;*
- *Invest in broadband infrastructure and in upskilling for a digitised economy, and;*
- *Address childcare affordability and access.*

Introduction

Dublin Chamber is the representative body for businesses in the Greater Dublin Area. Its cross-sectoral membership base spans the spectrum from small start-ups to major multinationals, representative of the sectoral mix in the region.

The Chamber has been a consistently strong advocate for improving quality of life in Dublin, as without it, the city region will not attract and retain the talent that will drive growth. Working life is a key determinant of quality of life. In support of both remote and flexible working practices, we developed a guide for businesses in March 2020, just as many firms were thrust into fulltime, largescale remote working. ¹

¹ Dublin Chamber Smarter Working Guide <https://www.dublinchamber.ie/getattachment/Business-Agenda/Smarter-Working-Guide/Dublin-Chamber-Smarter-Working-Guide.pdf?lang=en-IE>

Due to the Covid-19 crisis, the requirement for all businesses where possible to work from home, and the acceleration of businesses into remote working, the gaps in Government policy and available guidance for businesses implementing remote working became more acute.

In response to business concerns and data showing a likelihood of a long-term turn to a level of remote working, Dublin Chamber developed and submitted a position paper on remote and flexible working to Government in April. The June Programme for Government places a strong emphasis on remote and flexible working. The Department for Business, Enterprise and Innovation engagement in a public consultation on remote working is very welcome.

Dublin Chamber highlights the need for clear guidelines around employer liability and health and safety particularly, as well as the continued right for employers to set terms for the level of remote work that employees can avail of. Dublin Chamber also urges that Government address issues around communications infrastructure to facilitate remote working.

Covid-19 Context and Impact

The 'Future of Work' is a term that has been used for the last decade as a catch all to encompass possible or encroaching change resulting from digitalisation, new technologies, and changing expectations from the labour force. The Covid-19 crisis has required businesses to quickly adopt remote working, in spite of varying stages of readiness to do so. For many, the experience of remote working has encouraged them to provide remote working options on a more permanent basis.

During the Covid-19 crisis, from initial lockdown stages onward, Dublin Chamber engaged in frequent surveying with its members in order to gauge business sentiment, monitor concerns, and provide feedback to Government. Surveys carried out between the 9th and 25th March showed the rapid progression of remote working among businesses. In our initial survey we asked businesses how prepared they were to implement remote/flexible working at short notice. Over 70% of businesses had a plan in place and just over 16% were in the process of putting a plan in place. Two weeks later, the vast majority of companies (93.5%) had implemented remote working to some degree, with two thirds of businesses working almost entirely remotely. Just one company reported that it was still working on implementing remote working and about 5% reported that it was not possible for their business.²

However, qualitative feedback indicates that while businesses had implemented remote working, experiences of this had been mixed. Some reported that without the necessary policies in place, working from home was proving difficult; others reported concern around some employees struggling to adapt and feelings of isolation; and others appreciated remote working but felt it would not be suitable full time. Despite this, more than a third of respondents that had implemented remote working said that they would be continuing with remote working policies after Covid-19 social distancing rules are lifted.

² Dublin Chamber *Covid-19 Survey Report* March 2020
https://www.dublinchamber.ie/DublinChamberofCommerce/media/banners/Dublin-Chamber_Covid-19-Survey-Report.pdf

In data collected after another month in lockdown, over the period 23rd April to 1st May, sentiment towards flexible working remained consistent. Having been in lockdown and forced remote working for over a month, 41% new to remote working stated that they will continue with some form of remote working post Covid-19 and just 9% that were new to remote working stated that they would not continue with any form of remote work post crisis. ³

The guidance webpage on remote working during Covid-19 developed by DBEI provides a good set of signposting in relation to some very valuable, and necessary, resources - particularly those in relation to cyber security and GDPR. However, the existing information on working time, employer liability, health and safety, and general supporting information on the merits of flexible working as a part of the modern working environment for both employers and employees needs to be established at national Government level. Establishment of such guidelines will ensure that employees and employers will have a good grounding for how remote working can be made functional and the expectations and responsibilities from both sides. It will also act as a support to the practice as it will show a level of endorsement for this way of working at a State level.

Flexible Working and Remote Working

Flexible working (e.g. core working hours, time in lieu, remote working) offers a number of different ways to improve employee wellbeing through work-life balance and enabling family caring duties. This in turn benefits the employer in attracting and retaining key talent and in widening the labour pool. Lastly, flexible working practices can contribute to making a city more liveable by reducing pressure on transport infrastructure at peak times.

In recent years, a number of specialised recruitment firms have emerged in recognition of the demand for more flexible work.

The demand for flexible working is clear, and the maintained productivity of those who are set up for home working long term has been proven. However, the demand for full-time remote working remains a niche area, most employers and employees still placing value on in person interaction for team work, well-being etc. For many, the flexibility to work remotely for a number of days a week, either from their home in the city or from a regional hub, would be of significant benefit. A blended flexible working approach may also be more beneficial as it enables the fostering of team dynamics and the effective communication necessary for successful business outputs.

A recent study shows that fully remote employees cite communications/collaboration as one of their biggest obstacles.⁴ There are examples of high profile businesses in the United States, which had been initially lauded as being at the forefront of remote working, but eventually retracted their policies, calling

³ Dublin Chamber Business Outlook Q2 2020

https://www.dublinchamber.ie/DublinChamberofCommerce/media/banners/Business-Outlook-Survey-Q2-2020_1.pdf

⁴ Buffer *State of Remote Work* 2019, <https://buffer.com/state-of-remote-work-2019>

all home workers back to the office. This further informs Dublin Chamber's position in favour of full flexible working policies as opposed to a focus on moving to full remote working for a larger than appropriate cohort of the labour force.

Dublin Chamber is an advocate for smarter, more flexible ways of working that are more suitable for the changing nature of work and to facilitating a strong labour market participation rate; this includes remote working. We encourage businesses to become more flexible and facilitate remote working where possible, and in doing so to benefit the employer, employee, and Dublin as a vibrant city that is ready for a more modern way of structuring the working week.

In addition to Dublin Chamber research, there have been numerous data sets collected on the outlook for remote working practices post Covid-19.⁵ Data show that the majority of Irish workers are eager to retain an element of remote working but do not want to work remotely full time. AIB's Sustainability Index shows that over 70% would prefer a blend of working from home and in the office, while just 15% would like to return to full time office work, and just 14% would prefer near full time remote working.

Dublin Chamber recommends that Government policy for remote and flexible working be broad and inclusive, instead of simply focusing on working from home. This policy should include, for example details on core working hours, staggered working times, and time in lieu. ⁶

Remote working policy from Government should not be limited to 'home' working, national and local government should support remote working options such as Remote Working Hubs in local areas, suburbs, or commuter towns for a number of days a week. Enterprise Ireland has a promising initiative in this space detailed as part of Government's Future Jobs strategy.⁷ Not only will such an initiative offer a valuable remote working option, it would also offer a new dimension to different boroughs of the city, as well as its suburbs, and commuter towns, thus contributing to the sustainability and resilience of our urban areas.

Female Participation Rate and Childcare

Dublin Chamber urges Government to consider the impact of the Covid-19 lockdown and remote working experience on the participation rate of women in the labour force. While it is clear that the impact of the Covid-19 crisis has had an almost universally catastrophic impact on Irish business and the economy, there are more nuanced impacts and side effects that must be considered in Government's policy response to the economic and social fallout. One such impact is the potential for a long-term increase in Ireland's female labour participation gap. When compared internationally, Ireland's rate of female participation in the labour force is low. Compared to the EU widely, Ireland's

⁵ RTE.ie <https://www.rte.ie/news/business/2020/0713/1152954-aib-sustainability-index/>
Silicon Republic <https://www.siliconrepublic.com/careers/hybrid-working-after-covid-19>

⁶ Dublin Chamber Smarter Working Guide <https://www.dublinchamber.ie/getattachment/Business-Agenda/Smarter-Working-Guide/Dublin-Chamber-Smarter-Working-Guide.pdf?lang=en-IE>

⁷ Remote Work in Ireland- Future Jobs 2019 <https://dbei.gov.ie/en/Publications/Publication-files/Remote-Work-in-Ireland.pdf> P28

participation rate of 63.7% is not too far behind the EUs average of 64.2%, however Ireland falls far below the more competitive economies in the union. Germany, for example, has a participation rate of over 72%.⁸ Interestingly, these figures show that Ireland also has a comparatively high differential of more than 10% between male and female participation rates. Meanwhile, women are more likely to have a third level qualification than men.

There is strong international indication that the periods of lockdown may have a long-term impact on female participation rates. Much of this reflects a resurgence in traditional unpaid labour and caring duties inequality.⁹ The UN, as well as a number of international studies, have highlighted that during various countries' periods of economic and social lockdown, women have shouldered the brunt of home and caring duties. In fact the UN states that globally, women three times as many hours as men in unpaid care and domestic duties.¹⁰ If childcare facilities continue to function at low capacity, there is a risk of long-term reduction in female participation in the labour-force. Reopening business without addressing shortfalls in childcare may have a negative impact on female return to work as traditional division of labour issues again come to the fore. This risk will continue in remote working contexts if childcare accessibility and affordability is not addressed.

Childcare costs in Ireland are among the highest in the EU, and considering the relatively low level of entry to the higher tax bracket, this seems like poor value for money for working parents.¹¹ Surveying shows that approximately half of working mothers have considered leaving the work force due to childcare costs.¹² Meanwhile the early childcare sector is struggling. Despite the high cost to parents, early childcare workers are low paid, and, insurance and overhead costs are high. Reports show that the impact of the Covid-19 lockdown has meant the closure of many crèches across the country, with more closures likely without Government support.¹³ In the medium to long term view, the current system is not fit for purpose and greater state intervention in the sector is necessary to provide a steady supply of affordable, quality childcare.

⁸ CSO <https://www.cso.ie/en/releasesandpublications/ep/p-wamii/womenandmeninireland2019/work/>

⁹ The Atlantic <https://www.theatlantic.com/international/archive/2020/05/france-women-workplace-coronavirus-pandemic/612136/>

BBC <https://www.bbc.com/worklife/article/20200630-how-covid-19-is-changing-womens-lives>

¹⁰ UN The Impact of Covid-19 on Women p13

¹¹ European Commission https://eacea.ec.europa.eu/national-policies/eurydice/sites/eurydice/files/infoecec_final.pdf

Independent.ie <https://www.independent.ie/business/personal-finance/latest-news/childcare-costs-here-among-the-most-expensive-in-europe-38290772.html>

¹² Irish Times <https://www.irishtimes.com/news/social-affairs/half-of-working-mothers-consider-giving-up-work-over-childcare-costs-1.4189580>

¹³ Independent.ie <https://www.independent.ie/world-news/coronavirus/creche-owners-predict-total-implosion-of-sector-without-state-cash-boost-39369149.html>

CSO data on the social impact of Covid-19 indicates that the stresses around caring duties fell disproportionately on the female population, with concerns around health, maintaining social ties, and missed education impacting to a greater extent.¹⁴

Remote and flexible working options have the potential to enable better labour force participation by easing issues around work-life balance for parents – for example the co-ordination of childcare and school drop-offs. However, as has been reported widely by Dublin Chamber members during the Covid-19 crisis, remote working while taking care of children is not a long-term solution. Remote and flexible working cannot be viewed as a means to ameliorate the childcare affordability problem and we strongly discourage Government from considering it as such. Remote working and flexible working can only support an increase in the female participation rate if childcare is made significantly more affordable. Remote working itself can only be successful if it is afforded the necessary support at Government level.

Vitaly, in order to ensure that remote working does not become an option that side-lines working mothers, flexible working needs to be supported by businesses at a top level and business leaders of all genders need to lead by example by utilising flexible working practices.

While flexible and remote working has a strong potential to aid in improving the female participation rate, this can only be effective if it is in conjunction with improved affordability and access to childcare and increased uptake of paternity leave and parental leave by fathers.

Liability and Health & Safety

During the Covid-19 crisis, the decision to introduce remote working was largely forced upon businesses. In light of this, the Health and Safety Authority (HSA) issued advice for employers and employees to answer basic health and safety concerns.¹⁵ The Citizens Information Board similarly responded to the unprecedented and sudden shift required by businesses. The Board advised that when staff are working from home, the employer's responsibility when it comes to health and safety covers the need to manage work activities to ensure the health and safety of employees "as far as reasonably practicable".¹⁶

Dublin Chamber argues that while such advice was very welcome in the Covid-19 context, it is a guideline that is not applicable in a non-crisis context, and, would need to be strengthened considerably in order to protect both the employer and the employee in non-crisis times. In relation to Health & Safety, insurance, and employer liability, greater detail and guidance needs to be provided for employers. Ideally, businesses would need a specific set of Government guidelines and clear examples on how or

¹⁴ CSO Social Impact of Covid-19 on Women and Men
<https://www.cso.ie/en/releasesandpublications/er/sic19wm/socialimpactofcovid-19onwomenandmenapril2020/>

¹⁵ Health and Safety Authority
https://www.hsa.ie/eng/news_events_media/news/news_and_articles/faq%E2%80%99s_for_employers_and_employees_in_relation_to_home-working_on_a_temporary_basis_covid-19.html

¹⁶ Citizens Information Board,
https://www.citizensinformation.ie/en/employment/employment_rights_and_conditions/health_and_safety/working_at_home.html

if Risk Assessments can or should be completed, keeping in mind the resourcing capabilities of micro businesses and SMEs.

It is very positive that many businesses will facilitate remote working in some shape or form following the experience of the Covid-19 crisis, but it is a concern that there are no clear Government guidelines in place surrounding the responsibility of the employer for implementation post-crisis. Dublin Chamber recommends that Government develop clear guidelines for employers in regards to health and safety, and obligations on the employer to provide any form of equipment, aside from the necessary technology i.e. computer and software, to employees that are remotely working. We suggest that Government guidelines include a level of tailoring for large to small firms, including a simple checklist option for smaller firms.

Areas that require further clarification include whether a home office will be technically considered a 'place of work' if an employee is working from home. This could potentially cause issues around home owners insurance and causes further confusion for employer liability.

If these clarifications and guidelines are not developed by the relevant Government department, it is likely that costly disputes will occur in businesses, and that the remote working movement will see a regression as a result.

Considering the strong emphasis on remote working, work-life balance, and wellbeing in the new Programme for Government, Dublin Chamber argues that the first step is to ensure that the practice of remote working is set up for success by protecting employers and employees from ambiguities or legal issues that result in a pull back from the practice.

The Organisation of Work Time Act & Right to Disconnect

The EU Work Life Balance Directive, which came into effect in August 2019, aims to improve the labour participation rate of those with caring duties by strengthening parental leave and access to flexible working options.¹⁷ In order to comply with this Directive, Government will be required to address flexible working access and how it may be in contradiction with the Organisation of Working Time Act (1997).

International consideration for implementing the Right to Disconnect has been mixed. France implemented Right to Disconnect legislation in 2017 and Spain began its implementation in 2019.¹⁸ In the case of both countries, the Right to Disconnect was established in a package of legislation relating to the workplace.

In the Irish context, the Right to Disconnect is present across existing workplace relations legislation and particularly the Working Time Act. Despite this there are aspects of the Act that while pertinent in 1997, are now outdated for application to the modern working world. This has become more acute with

¹⁷ European Commission

<https://ec.europa.eu/social/main.jsp?catId=89&furtherNews=yes&langId=en&newsId=9438>

¹⁸ BBC <https://www.bbc.com/news/world-europe-38479439>

the acceleration of remote working practices. The new Programme for Government champions a better work life balance, in order for this to be achieved, employers need to be reassured that enabling their employees to be flexible with working hours and/or working in a more agile format where the focus is on goals and tasks as opposed to hours worked.

Dublin Chamber recommends that Government review the Organisation of Working Time Act as a whole, updating it to reflect the modern realities of both business requirements and of lifestyle and caring duties.

Further to this, we recommend that Government engage with the business community to highlight the importance of establishing a working culture that does not put undue pressure on employees to engage with emails and work messages outside of agreed hours.

Dublin Chamber recognises that 'Digital Burnout' is something to be aware of. However, over regulation could have the potential to negate the positive work-life balance impacts that flexible working can provide. We recommend that in order to address the possibility of unreasonable or unlawful expectations for employees to remain engaged in work related communications outside of regular working hours, that the Government provide a workplace communications set of guidelines and engage in a campaign with the business community to establish and enforce best practice norms that are suitable for a more digitised economy and way of working.

Dublin Chamber recommends that a best practice communications protocol for remote working is made available to businesses. The Dublin Chamber *Smarter Working Guide* gives a level of guidance on best practice around maintaining communications and respecting the right to dis-engage from work messages, however, State guidance would provide a solid base for enterprises, especially for SMEs. We argue that this positive approach to supporting work-life balance would be more appropriate than the over-regulation approach of a 'Right to Disconnect' option.

Unlike many other EU States and the UK, Ireland does not have any legislation to afford the right to request flexible work arrangements.¹⁹ Considering the positive natural progression and widespread support for remote working from the private sector, Dublin Chamber urges Government not to overregulate and to support businesses to retain the right for a flexible and remote working option to be at their discretion.

Skills Requirements for Remote Working in a Digitised Economy

The EU has clearly indicated that its focus over the next number of years will be in digitisation, as well as, the green economy. The EU Green Deal recognises the role of digitisation in the process to a low carbon economy. In light of this, Dublin Chamber recommends that Government views the remote working surge as a further catalyst to improve digital upskilling.

¹⁹ Ronan Jermyn Daly https://www.rdj.ie/insights/the-juggling-act?_af=0.81061020495

In July 2020, Dublin Chamber, in partnership with the Digital Marketing Institute, launched an initiative for members to gain access to digital marketing training courses.²⁰ Within two hours of its announcement, nearly 150 members had signed up. This directly reflects the acceleration of the digitisation of Ireland's economy and the requirement for businesses and employees to upskill in response. This upskilling in digital skills needs to be extended to the improved tech skills needed in a world where elements of remote working are the norm.

Further to this, SME management skills broadly were cited as an impediment to productivity, this lack in management skills can only be exacerbated by a remotely working staff. While the communications methods, HR, and digital capabilities may be more accessible for larger businesses, it is nevertheless essential that for businesses of all sizes, from SME to MNC that upskilling in digital platforms and facilitation takes place, and, that the management skills for communications methods suitable for remote working are established.

Urban Density

It is essential for Ireland to have a thriving capital city. As the economic engine of the country, Dublin should be world renowned for its liveability, and as a place in which to study, work, do business, and visit.

Urbanisation is a trend that now sees more than half of the world's population living in urban settings; it is projected that by 2050 that proportion will be 68%.²¹

Urban density improves the functionality of a city whilst also facilitating its environmental sustainability through the concentration of use of key infrastructure, particularly public transport. Conversely, urban sprawl results in longer commutes, congestion, and impacts on overall quality of life. Dublin Chamber has long campaigned to improve Dublin's density through housing density and public transport measures.

Dublin Chamber recommends that remote working be promoted as a core element of the flexible working movement for a dynamic working world more suited to modern life. Flexible and remote work is a means of improving the work-life balance of employees whilst also reducing pressure on city infrastructure. A number of flexible working options, including remote working and core working hours for example, being availed of by many businesses would reduce pressure on commuter times in a thriving city. However, remote working should not be promoted as a means of moving business, or dispersing it, outside of the Greater Dublin Area. In recent decades, the clustering of key industries and

²⁰ Dublin Chamber's new DMI Link Up Opens Digital Doors for Dublin Firms. Press Release 9.7.20

<https://www.dublinchamber.ie/media/news/july-2020/chamber%E2%80%99s-new-dmi-link-up-opens-digital-doors-for>

²¹ UN *World Urbanisation Prospects* 2018, <https://population.un.org/wup/Publications/Files/WUP2018-KeyFacts.pdf>

innovation centres in the capital has been essential for the economy, and Dublin Chamber argues that this clustering needs to be supported.

There are international examples of remote working being used as a tool to attract workers to relocate to cities. They are, however, in their infancy. In recent years two areas in the US have introduced schemes to encourage remote workers to relocate; the state of Vermont through its Remote Worker Programme and the city of Tulsa, Oklahoma through its George Kaiser Foundation have both subsidised workers to move to their small cities.²² These schemes, however, involved heavy subsidisation of the worker at the expense of either the State or a foundation. In the Irish context, decentralisation schemes, such as those of the 1980s, have not proven successful.

The public sector and a remote working option should not be used as a means for de-centralisation, this runs the risk not just of departments being removed from the Capital, but to essential departments and functions being spread so widely across the country that any centrality, and the functionality that cross-functional team working brings, would be lost.

Dublin Chamber argues that investment in essential public transport infrastructure and city planning for housing density should remain the focus of policymakers as opposed to revisiting any policies reminiscent of decentralisation.

Dublin Chamber recommends that Government supports and incentivises initiatives to develop more localised Hubs for remote working within city suburbs and within the commuter towns particularly, this will further enable a remote and office working blend whilst also promoting urban density, reducing commuting hours, and contributing to employee well-being. Such Hubs would also contribute to the vibrancy and overall sustainability of the entire Greater Dublin Area.

Broadband and Digital Security

In order to retain day to day business functions during the Covid-19 crisis, businesses went through an accelerated digitisation, utilising a variety of platforms to facilitate internal communications, conference meetings, and online events/webinars. Platforms like Zoom and Microsoft Teams suddenly became essentials. Zoom specifically went from having a maximum number of 10 million daily meetings worldwide before March, to now having upward of 200 million daily.²³ The platform's significant increase in popularity in fact made it a target for cyber-crime, an unwelcome trend that may result from increased numbers remote working. The guidance that has now been provided by the National Cyber Security Centre on cyber security for home working is a very welcome response to the concerns that had been raised by businesses newly remote working.²⁴

²² Quartz *Remote Workers are the Solution to Urban Crowding*, <https://qz.com/work/1641664/remote-workers-are-the-solution-to-urban-crowding/>

²³ RTE.ie, *Zoom stops product development to fix security issues* March 2020
<https://www.rte.ie/news/coronavirus/2020/0402/1128050-zoom-meetings/>

²⁴ National Cyber Security Centre <https://www.ncsc.gov.ie/pdfs/WFH-Advisory.pdf>

In the post-Covid 19 working world, many more businesses are likely to continue to use these online platforms and in far greater frequency. In this context, it is essential that cyber-security is given greater prominence as a business issue. Dublin Chamber recommends that a marketing and information campaign to communicate the work of the National Cyber Security Centre to the business community is implemented.

Importantly, the reliability of broadband infrastructure will be crucial for the success of remote working in Ireland. During the Covid-19 crisis, WiFi-black spots within the Greater Dublin Area, coupled with increased pressure on broadband causing slowing and connection outages, contributed to difficulties for people working from home. According to a survey carried out by the Commission for Communications Regulation (ComReg) 77% of broadband users have seen an increase in the usage of their home broadband service since Covid-19 restrictions were introduced. The survey also highlighted that before the Covid-19 crisis 29% of workers had worked from home to some extent, this increased to a significant 61% during the pandemic.²⁵ Largely the telecommunications networks have been able to cope with the additional demand but long-term, this is something that needs to be addressed through infrastructure investment to enable employees throughout the Dublin region to remote work effectively.

Without being able to connect into the office virtually, working from home will not be possible. Access to high-speed broadband is also particularly an issue for more rural areas as we see a significant increase in video conferencing and other programmes that demand high-speed internet. The rollout of a number of gigabit hubs in rural areas has been a significant success in towns such as Skibbereen, Cavan, Drogheda and Sligo.²⁶ Significant towns within the Greater Dublin Area should also look to such innovative solutions.

While there are ways to ensure that a business and its employees remain GDPR compliant when utilising remote working, businesses need reassurance and guidance from Government on this. The Office of the Data Commissioner should make specific guidelines on GDPR compliance for remote working available.

Enabling Employers and Employees through Tax

The current tax structure for home working needs to be strengthened considering the significant acceleration in its use. At present, persons working from home may make an individual tax rebate claim against 10% of the costs of home working (including electricity, broadband, and heating) at their marginal tax rate at the end of the year. The rebate is very modest. For example, if tax is claimed back on expenses worth €100 (10% of annual bills amounting to €1000) by someone on the lower income

²⁵ National Broadband Ireland, ComReg Survey, <https://nbi.ie/news/latest/2020/07/10/survey-highlights-the-growing-reliance-on-telecommunications-as-77-say-usage-has-increased-due-to-covid-19/>

²⁶ Irish Times, *Employees working remotely due to coronavirus may face online congestion*, March 2020 <https://www.irishtimes.com/business/technology/employees-working-remotely-due-to-coronavirus-may-face-online-congestion-1.4199740>

tax rate of 20%, only €20 would be received. During Covid-19, much of the labour force was working full time from home five days a week, for a traditional 9am-5 30pm workday, this should equate to more than just 10% of electricity, broadband, and heating costs.²⁷ The Government should examine means of making this structure more attractive, and Dublin Chamber suggests that consideration could be given to a higher percentage of allowable expenses, e.g. 50%.

Consideration should also be afforded to promoting the uptake of available tax measures to enable employees to remote work.²⁸ It is also advisable to ensure the system is simple and flexible, allowing for ad-hoc and part time home working.

Conclusion and Recommendations

In summary, Dublin Chamber is supportive of remote working practices as one element of the overall flexible working movement which has the potential to greatly improve work-life balance and labour participation rates. We urge Government to take the opportunity to approach remote working and flexible working as one policy priority.

In order for remote and flexible working practices to be supported in the Irish context, Dublin Chamber recommends that Government remove barriers to remote working success, including the lack of clarity around Health & Safety and employer liability. Also required for the success of remote and flexible working practice is to set out clearly that remote and flexible working options and the terms under which they are offered must remain at the discretion of the employer. Not all businesses operate in the same way, and business function and growth must remain the priority.

Policymakers also need to remain cognisant of unintended consequences of remote and flexible working, this is particularly pertinent for the participation gap. Childcare and female participation rate in the labour force are linked and need to be considered when developing remote working policy.

Finally, in consideration of the data showing employee preferences, it is essential that remote working as a blended flexible option, allowing an element of remote/home working alongside working in an office setting is kept at the forefront of policy as the preferred option by most workers. It is a positive well-being progression that will add to urban life by aiding to reduce congestion.

In order to ensure the success of remote working policy Dublin Chamber recommends that Government:

- Approach remote working in the broader context of flexible and remote working policy to support greater wellbeing and work-life balance;

²⁷ Citizens Information

https://www.citizensinformation.ie/en/money_and_tax/tax/income_tax_credits_and_reliefs/eworking_and_tax_relief.html

²⁸ Revenue.ie <https://www.revenue.ie/en/employing-people/employee-expenses/e-working-and-home-workers/index.aspx>

- Provide clear guidelines for businesses around health and safety and insurance liability for remote working;
- Develop and engage in a campaign around best practice Internal Business Communications Guidelines;
- Review and update Working Time legislation to reflect modern, flexible working practices;
- Supports business to retain the right to offer remote and flexible working options at their discretion;
- Continue to invest in broadband infrastructure;
- Maintain and invest in upskilling for a digitised economy, including general management skills, and;
- Ensure that remote working does not become a gendered option by addressing childcare accessibility and affordability and promoting a top down take up of flexible working by business leaders.