

## 8031.2 Remote Work Administrative Regulations

Effective Date: July 1, 2023

The Remote Work Policy and its Administrative Regulations provide guidelines and procedures for employees who work remotely, also known as telecommuting, teleworking, or working from home. The policy and administrative regulations apply to any employee approved to work from any place outside the school's physical school campuses or office work sites. Additionally, these administrative regulations establish basic requirements for designating a staff employee's remote work location and considerations for working outside of California State.

Remote work can be either a permanent or temporary arrangement between an employee and Julian Charter School (the School) where the employee is permitted to perform work fully from a space outside of one of our physical locations and will effectively accomplish all of their regular job duties. Employees who work outside of California and whose official work location is their personal residence, whether in California or another state, are designated remote employees. The employee's remote work location is their "official duty station" for the purposes of travel, reimbursement, and compensation and is appropriate only when all the employee's work occurs remotely. Employees who work onsite at JCS, Inc. owned or operated work sites in California are not designated as remote.

**Eligibility** - Employees may be eligible to work remotely if their duties can be satisfactorily performed remotely. Not all positions offer this flexibility due to the nature of the tasks performed or the needs of the School.

**Expectations** - While employees and their supervisors have the flexibility to create work from home arrangements that are uniquely tailored to the position and school needs, the following requirements must be met:

- Employees must be able to perform the same duties, assignments, and other tasks when working remotely as they do when working onsite.
- Have reliable Internet access.
- Be capable and competent to perform job duties, operate with minimal supervision, and possess good time-management and organizational skills.
- Achieve the same level of production as on campus.
- Maintain equivalent availability for parent and student communication, supervisor questions, and collaboration with staff
- Be available online and by phone for the duration of their usual workday; minus breaks and rest periods.
- Work schedules are based on Pacific Standard Time.
- Respond promptly to communication via email and phone (within 24 hours).
- Take all required break and rest periods, as mandated by law.
- Communicate consistently with Supervisor regarding their workload and status (break, lunch, working on a project, etc.).
- Follow all school procedures and policies.
- Refrain from using alcohol or illegal drugs.

**Remote employee telework agreement** - All remote employees working from their personal residence must have a Remote-Work-Plan-Agreement.docx filed with Human Resources. Telework agreements are meant to be responsive to the changing needs of the workplace, and should be reviewed and updated both as needs change and, at a minimum, annually. The telework agreement for a remote worker only lasts as long as the employment relationship itself.

**Furnishing equipment** - JCS, Inc. does not maintain an equipped workspace onsite for remote employees whose official work location is their personal residence. Schools with remote employees are required to reimburse and/or provide the equipment and supplies which the school deems necessary to enable remote employees to perform their work, in accordance with JCS Inc. policies governing reimbursement of business expenses. Upon termination, all Julian Charter School, Inc. equipment must be returned.

**Policy considerations** - As outlined in the Remote Work Policy, remote teleworking staff must comply with all departmental and organizational policies including, but not limited to, policies addressing appropriate use of School resources.

**Out-of-state work location requirements** - Employees may have a work location outside of California when they are hired to perform their job duties out-of-state or when current telework eligible employees receive advance approval to become remote. Approval for out-of-state hiring or for current employees to become remote is at the Executive Director's level.

**Employee responsibilities if working out-of-state** - Employees working remotely in a state other than California are responsible for verifying that their Home (Primary) Address is accurately reflected in the payroll system. Taxes, payroll deductions, and the applicability of other labor and employment laws may be different depending on the state where the work is performed.

Whether an individual is subject to income tax in a particular state is typically driven by tax residence. Unfortunately, there is no uniform threshold after which employees working out-of-state become subject to tax in that location. Each state's income tax and withholding requirements vary significantly, and may be based on both personal residence and/or work location. In many cases, whether an employee is domiciled or maintains a residence in the state and is "present" in that state for the majority of the tax year may make the individual a resident for tax purposes. Employees should familiarize themselves with the residency requirements and tax laws of any proposed out-of-state work location. Guidelines for determining residency status in a state may be found on their state tax authority website.

**Considerations when working in another U.S. state** - When employees work out-of-state, in addition to other teleworking considerations, employees and Supervisors should consider the following compliance-related impacts:

**Workers' Compensation** – Remote employees are covered by Workers' Compensation for job-related injuries that occur in the course and scope of employment.

Remote employees must report any work-related illness or injury to their supervisor immediately and work with the Human Resources department to file a claim.

**Unemployment insurance** – Remote employees who work outside of California are not covered by California unemployment insurance. Employees who work in a state outside of California may be covered by an unemployment insurance program in the state in which they work.

**Texas Workforce Commission** 

**Utah Workforce Services** 

Idaho Dept of labor

**Out-of-state Tax withholding** – Both the employee's work location and the location of the employee's residence may trigger state withholding, depending on state law. If the employee meets the requirements for state taxation and has accurately updated their work location with HR, the applicable taxes for that state will be withheld accordingly.

Compensation and Exemption from Overtime – Compensation for remote employees follows the same compensation policies and guidelines as established by JCS. Inc. policy. This includes applying California minimum wage except where a specific state or local law exceeds. Exemption from overtime follows the rules of <u>California Department of Industrial Relations</u>., regardless of the remote employee's work location.

**Health insurance and benefit impacts** – Eligibility for health insurance plans varies based on work location and home address as established by the California Department of insurance. Current medical plans available to out of state employees are as follows:

Aetna PPO: Idaho

Aetna HSA: Texas & Utah

**Travel between locations** – The costs of voluntary travel to and from a JCS, Inc worksite for remote teleworkers is the responsibility of the individual employees.

Original Procedure 06/09/2023

<u>Link to Remote Work Policy</u> Link to Remote Work Resources - Remote Work Plan Agreement for Employees