



COVID-19

Working From Home Interim Guidance

September 2020



Make a Difference

Introduction

1. During the COVID-19 pandemic the Service has facilitated working from home arrangements for many staff where practicable. It is likely that this will continue in the short term for some staff. However based on the recent survey results, it is expected that in the future the Service will see an increase in the number of staff interested in having a flexible working arrangement to work from home.
2. As part of the Service's commitment to providing family friendly and flexible working arrangements, the Service has commissioned work to develop a set of parameters and procedures around home working that, once approved, will be incorporated into the Flexible Working Policy.
3. This will enable staff to request the ability to periodically work from home. Staff will not however be permitted to work all of their contracted hours from home or from their work place.
4. In the interim, this guidance document has been produced to provide clarity and information to staff who are currently working from home on a temporary basis due to the pandemic. It outlines the approach that is being adopted by the Service to ensure that staff are able to continue to work from home safely with the necessary equipment and support.

Definitions

5. There are many definitions relating to staff working from home and depending on the type of arrangement agreed, there are potential tax implications and expenses for both the individual and the organisation.
6. To qualify under the HMRC definition of homeworking arrangements, the following two tests have to be met:
 - there must be agreed arrangements between the employer and the employee
 - the employee must work at home regularly under those arrangements
7. HMRC accept an employee is a homeworker if working at home is regular and frequent, or follows a pattern, such as working at home for two days of every week. In the example of an employee working two days a week at home, HMRC will still consider it to be 'regular', even if the employee varies the days which they work at home each week.
8. For purposes of the current and temporary arrangements that are in place for staff to work from home, a "homeworker" is an employee that is authorised by the Head of Department to regularly perform some or all of their employment duties at home. Their permanent place of work however remains unchanged under their current contract of employment.
9. Informal working at home which is not by arrangement or prior agreement with the Head of Department does not qualify under the definition of homeworking.

For example taking work home in the evenings or logging on to emails or doing eLearning from home.

10. Home working consists of working at home rather than at the normal place of work and typically requires the use of IT systems and telephones to perform work and to remain in contact with managers and employee.
11. Not all jobs are suitable for home working, however any job may be considered on its own merits.

Expectations for Staff Working from Home

12. Staff should be able to demonstrate they can:
 - Work independently and on their own initiative;
 - Self-motivate;
 - Complete work and projects within set deadlines;
 - Manage workload effectively;
 - Cope well when working at home;
 - Work safely and keep all documentation and equipment secure;
 - Maintain contact with their manager and all affected by their work.
 - Keep their manager informed on a regular basis of their whereabouts and work activities.
 - Remain contactable during normal office hours
 - Only work outside of normal office hours with the agreement of their manager

Expectation of Managers of Staff Working from Home

13. Managers of staff working from home must:
 - Establish that the home workplace is suitable and the work can be completed satisfactorily and without frequent direct supervision.
 - Agree and document clear work objectives with measurable outputs.
 - Determine how work will be monitored, produced and delivered and agree working hours and patterns, contact times and availability.
 - Put in place arrangements so they are aware of the homeworker's whereabouts and work activities at all times. (e.g. through accessing the homeworkers outlook diary)
 - Maintain regular 1-1's and ensure that the homeworker is kept informed of matters that affect them or their work.
 - Ensure homeworkers have comparable contact, appraisal, access to learning and development and team events as other employees.

- Ensure that home working arrangements do not have an adverse affect on any particular group of employees neither should a refusal to agree home working disadvantage any particular group.
- Take into account any reasonable adjustments that may be necessary in the case of a disabled employee.

Health & Safety, Security

14. Working from home will require staff to carry out a [DSE risk assessment](#), which will be recorded and reviewed on a regular basis, depending on the resultant risk.
15. It is the member of staff's responsibility to rectify any flaws in the home workplace highlighted by the assessment e.g. ventilation, temperature, lighting, space and floor area. The Service is responsible for supplying IT equipment and furniture.
16. Once the home workplace has been assessed and passed as suitable, it is the responsibility of the member of staff to keep it that way and take reasonable care of their health and safety.
17. The Service retains the right to check the home work area if deemed necessary for Health, Safety, and information security purposes. The need for such inspections will depend on the nature of the work undertaken and in the event that a home check is required, a minimum of one working day's notice will be provided.

Caring Responsibilities and Working From Home

18. When working from home there is an expectation that staff will continue to fulfil their roles in line with their contracted hours. However, the Service is mindful of the challenges that the COVID pandemic has created for staff who have had to work from home whilst having to manage caring responsibilities for either young dependants or elderly relatives.
19. Where a member of staff is working from home and encounters a conflict between caring responsibilities and work commitments, they should alert their line managers in order to discuss and agree the most appropriate arrangements in line with existing policy. i.e. Parental Leave Policy; Special Leave Policy; Flexi Time Policy; Annual Leave Policy;
20. Having considered the policy options, if any concessions are required, these will be considered on a case by case basis by management in an attempt to work towards a suitable solution.

Working Time

21. Where the agreed working pattern allows for flexibility, both the manager and employee should monitor hours to ensure that they are not excessive. It is important that working patterns and hours are not detrimental to the employee's health, and comply with the Working Time Regulations.

Insurance

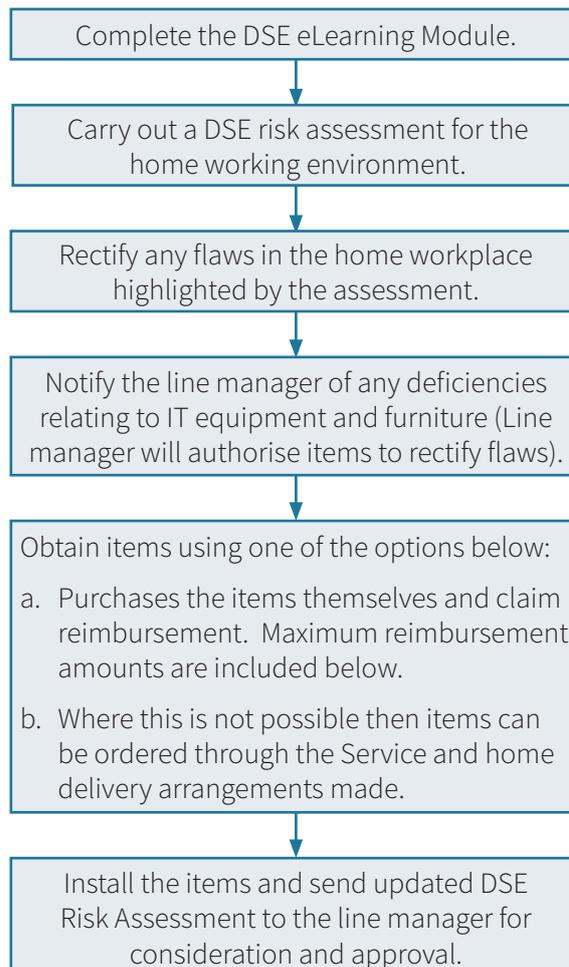
22. The Service's existing insurance policies (both public and employer's liability) will continue to operate and cover employees but staff working from home are also advised to check their insurance documents to ensure that working from home is covered.

Security of Service systems and information

23. Staff working from home must ensure that information and equipment are kept securely. In particular private and confidential material must be kept in secure storage at all times, which is lockable. Line managers must be satisfied that all reasonable precautions are taken to maintain confidentiality of material in accordance with the Services ICT policy. (add link)
24. Staff must also be mindful of confidentiality when engaging in meetings from home to ensure that sensitive information cannot be overheard by third parties.

Procedure

25. If you are working from home you are required to:



Reimbursement for IT equipment, furniture and mileage

26. Staff working from home will be provided with a suitable computer (laptop, desktop or tablet) and associated equipment in line with the requirements of the DSE Risk Assessment. No equipment will be provided unless the DSE Risk Assessment has been satisfactorily completed. remains property of the service
27. All IT Equipment and furniture will be provided by, and remain the property of the Service. Staff can source their own furniture, tax free, from the list below and be reimbursed up to the maximum amounts as follows:
 - Chair - £100
 - Desk - £170
 - Laptop riser - £40
 - Footrest - £30
 - Document holder - £15
 - Lockable cabinet/drawer(s) - £50
28. The items purchased must be fit for purpose and must meet the standards and specification detailed in the DSE Risk Assessment. Arrangements must be made to ensure all electrical items are brought into the office to be PAT tested each year.
29. Reimbursements will be subject to proof of purchase, submission of an invoice and/or VAT receipt and will be passed to the line manager before the payment can be approved. Reimbursement must be claimed within three months of purchase.
30. Where the need to purchase home office equipment and work at home is as a result of the coronavirus outbreak during the financial year 2020/21, HMRC have put in place interim arrangements so that reimbursement will not be subject to tax.
31. This tax exemption on reimbursement of homeworking equipment will only apply to items purchased by the employee before the end of the 2020/21 tax year. Unless there is further provision forthcoming from HMRC before the end of the financial year, all reimbursement for items purchased after 6 April 2021 will be taxable and individuals will be subject to a P11D.
32. Staff with an agreed working from home arrangement are not eligible to claim excess mileage for journeys from home to their normal workplace and back. The normal mileage rates and rules apply and staff will only be reimbursed for business mileage.

Reimbursement for additional costs incurred

33. In accordance with HMRC guidance, the Service may pay towards additional costs incurred by homeworkers, such as heating, lighting, metered water etc. The maximum amount that is exempt from tax and NI is £26 per month for monthly paid employees.

34. During the COVID-19 pandemic, on the basis that some staff had to work from home because their offices were closed or because they were required to self-isolate, HMRC accept that these staff fall under the definition of homeworkers and are eligible for the allowance, albeit on a temporary basis.
35. The Service will pay authorised homeworkers a monthly tax free allowance of up to £26 to cover additional costs incurred from home-based working. This is subject to approval of the line manager and where applicable can be backdated to 6 April 2020.
36. Informal working at home which is not by arrangement does not attract reimbursement for additional costs.



Our Core Values



Be Inclusive

By acting fairly, with integrity, respect and without prejudice.



Do the Right Thing

By holding each other to account for ensuring high standards of professionalism in everything we do.



Act with Compassion

By being understanding and offering help to each other and to our communities with warmth, patience and kindness.



Make a Difference

By making an impact in our organisation and in our communities in whatever ways we can, for as many people as we can.

Cheshire Fire and Rescue Service
Clemonds Hey, Oakmere Road, Winsford, Cheshire CW7 2UA
T: 01606 868700

www.cheshirefire.gov.uk