

1.0 AIM / PURPOSE

LauraLynn recognises the struggle individuals may have in juggling their working life with their home life. This being the case efforts are being made to support staff, where possible, with this work / life balancing act including offering eligible staff flexible working. The following policy sets out the principles / terms and conditions underpinning one particular flexible working practice - hybrid working. This document should be read in conjunction with the Flexible Working policy.

2.0 SCOPE

This policy applies to all permanent and temporary staff on the basis that the role is conducive to hybrid working. For more details, please see section 5 – Suitability and Eligibility. LauraLynn reserves the right to decline, modify or withdraw any hybrid / remote working arrangements depending on service needs, performance or behavioural issues and/or where other issues arise. All references in the following policy to hybrid working incorporates remote working.

Hybrid working arrangements may arise as follows:

- The arrangement may be required by the manager - for example if there is insufficient office space.
- It may be requested by the staff member.
- On ad hoc occasions where the staff member typically works from an office but does occasional work out of hours as required. This may include taking phone calls, working at a PC / laptop etc.

3.0 HYBRID WORKING AND REMOTE WORKING (WORKING FROM HOME)

Hybrid Working (also known as blended working): Is a combination of working part of the week on site and part off site (remotely), normally from home.

Remote Working (Working From Home): Remote working can be defined as a way of working at a location other than at LauraLynn using information technology (IT) to allow staff members to undertake work away from the organisation’s premises. “Remote workers can be based at their own home, occasionally work from home, or be mobile and connected from anywhere in the world.” (IOSH, 2014).

All LauraLynn offices, in Dublin and elsewhere around the country, will continue to be the primary workplace for all staff. Staff engaged in hybrid working may be required to attend on site at certain times including as follows:

- On specific days, each week and/or
- A percentage of days per week or month and/or
- On days as and when required by their manager e.g. for team meetings.

4.0 ROLE / TEAM / DEPARTMENT / SERVICE NEEDS

All applications for hybrid working will be considered on a case-by-case basis and will be subject to certain overriding factors. Efforts will be made to facilitate personal circumstances whilst ensuring the service provided is not adversely affected i.e. in evaluating whether a role is suitable for hybrid working the role itself and the needs of the team, department and service will take priority. Taking this into consideration not all requests will automatically be approved.

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Hybrid working arrangements may be amended at any stage in the future. This may involve a change to the ratio of working days on-site versus remotely. In certain circumstances it may be necessary to terminate the arrangements and revert to previous/alternative working practices. This includes any future organisational changes/structures that may take place. Staff affected by such a decision will be notified as early as possible in advance of any changes taking place.

It is not appropriate to combine hybrid/remote working with the care of dependents as these working arrangements are not to be viewed as an alternative to paid dependent care.

5.0 SUITABILITY & ELIGIBILITY

Access to all flexible working, including hybrid / remote working, is not an automatic entitlement. Thus, staff who had/have been working remotely or working a hybrid model will be required to apply to their manager if they wish to formalise these arrangements.

Whilst all applications will be considered on a case-by-case basis in line with the criteria set out in this policy certain roles do not lend themselves to types of flexible working. For example - certain roles can only be performed on site e.g. care providing roles.

LauraLynn would like to support eligible staff with hybrid working where possible. An open and fair approach will be taken in considering all applications. The following will apply in considering all applications. Note the list below is not exhaustive:

- **Probation:** The probation period forms part of the recruitment process. It allows managers time to assess the performance of the new team member. It also provides an opportunity for the new staff member to settle into their new role. With this in mind both temporary or permanent staff in particular roles may be permitted by their manager to engage in hybrid working during their probationary period on an informal / ad hoc basis assuming it is conducive to the role and is in line with this policy.

Where approved managers will determine, on a case-by-case basis, how much attendance on site a new staff member will be required to work, taking into consideration the needs of the recently appointed staff member and the role.

Once the staff member has accumulated 6 months service **and** has successfully completed their probationary period, he/she may submit a formal application for hybrid working on a more formal basis.

- **Performance, Behaviour, Time & Attendance:** Staff with poor performance, behaviour issues including poor time keeping and attendance, must reach a sustained satisfactory level of improvement for a continuous period of three months before his/her application for hybrid working will be considered. In addition, it may also be necessary to suspend any existing hybrid working arrangements to allow for closer monitoring of the member of staff during this three-month period.
- **Disciplinary:** Any member of staff engaged in a disciplinary process or with a live disciplinary sanction may not have their application considered/approved until the process or disciplinary

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sanction is completed/expired. Where this arises, the manager may decide to suspend any existing hybrid working arrangements to allow for closer monitoring of the member of staff.

- **Hybrid Working and Personal Responsibilities:** Staff approved for hybrid working (working from home) must devote their working time solely to their work responsibilities and should not be undertaking any personal matters during this time.

6.0 HEALTH & SAFETY

In accordance with Part 2 Section 13 of the Safety, Health and Welfare at Work (SHWW) Act and where remote working is approved it is important that all staff fully understand, consider and comply with certain requirements as set out in appendix 2.

7.0 SECURITY & DATA PROTECTION

LauraLynn will ensure that remote working arrangements comply with data protection legislation/regulations. Staff members must ensure that they comply with their duties and responsibilities under general data protection regulations (GDPR) and related data protection legislation as well as those outlined in the Data Protection and IT Usage policies. All policies are available on the shared drive as follows; Group – Public Folder – Staff Resources Folder – Policies, Procedures, Protocols & Guidelines). For help and guidance on accessing any policy please contact the Quality, Risk and Safety Department. Appendix 3 sets out the main data protection requirements.

8.0 APPLICATION PROCESS

Staff wishing to apply for hybrid working should discuss their request with their manager in the first instance. This discussion should be followed up with a formal written request by the staff member to their manager. The manager will evaluate the request taking into consideration the criteria set out in this policy. A meeting with the staff member may be necessary as part of this process.

Factors for Consideration:

In reviewing an application for hybrid working various factors will be considered by the manager including, but not limited to, the following:

- Has the staff member demonstrated a consistently high level of performance in his/her current role?
- Has the staff member demonstrated a consistently high level of attendance and punctuality?
- What are the current requirements of the role?
- What are the implications (for the role/team/service) in approving the application?
- How many staff are already engaged in hybrid working?
- What are the potential risks for the staff member and / or LauraLynn? (A risk assessment for remote working is a requirement under Section 19 of the Safety, Health and Welfare at Work Act).
- What are the needs of the individual staff member making the application?
- Are there any other relevant information that needs to be taken into account?

NB: See additional important employee considerations listed in appendix 1.

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LauraLynn reserves the right to refuse, modify or withdraw at any point in time hybrid working depending on service needs and any other relevant factors.

The manager will inform the staff member in writing the decision of the application.

For approved applications certain preparatory work may be required before the staff member can commence hybrid working. For example, a laptop may need to be sourced, a revised team roster may need to be drawn up to ensure adequate on-site cover is provided. Once completed a suitable start date can be identified.

Whilst efforts will be made to maintain the days working on site versus off site it may be necessary to increase or decrease the ratio at any stage depending on the needs of the role, department or organisation.

Staff approved for hybrid working must attend on site when required including attending in person to events, team and other meetings as and when required.

In the same way that all staff are required to clock in/out on site a staff member working remotely must record his/her working hours and any leave by using the Clockwise App which they will be required to download.

A date will be set to review the new working arrangements three months from its commencement.

9.0 SUCCESSFUL APPLICATIONS

All approved applications will have an initial trial or review period factored in. During, or at the end of the review period, an evaluation will be undertaken to determine whether or not the arrangements are running smoothly or requires any changes. The review will be carried out no later than 3 months from the start date of the hybrid working arrangements. The manager will undertake this exercise in consultation with the post holder. The final decision rests with the manager. Following the review all approved flexible working arrangements should be continuously monitored to ensure they meet the needs of the role / team / department / organisation and the staff member. Thereafter the manager and staff member should formally review arrangements on an annual basis (e.g., as part of the performance achievement review (PAR) process). At any stage it may be necessary to cancel or amend hybrid working arrangements.

By engaging in hybrid working the staff member is agreeing and accepting all of the terms and conditions as set out in this policy and other relevant policies (e.g. Flexible Working policy).

10.0 UNSUCCESSFUL APPLICATIONS

Should an application for flexible working not be approved (either the initial application or following a review) the staff member may seek to have an informal discussion with their manager in the first instance to establish the reasons for the decision. Reasons whereby a request may be refused include:

- The burden of extra costs and budget implications.
- Impact on other staff within the team or department.
- Impact on the ability to meet the needs of the department or service.
- Impact on the quality of service / work provided.
- Other reasons as outlined in section 5 above.
- Other appropriate reason.

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The manager should inform their staff member of their decision in writing and include the reasons for not approving the application. The matter may conclude at that stage. However, if the staff member, having had an informal discussion, wishes to pursue the matter further then he/she may request a formal review of the decision-making process.

Such requests should be submitted in writing to the Head of Human Resources (HR) within 14 days of the decision to decline the application and should state which of the following grounds they are seeking the review:

- i) The request was not handled in a reasonable manner.
- ii) The procedure was not followed correctly.
- iii) The application was rejected based on incorrect facts or information, or where there was a lack of evidence to support the decision.

The Head of HR and/or another member of the Executive Management Team appointed by the Head of HR will assess the application process including relevant documentation. The review will be carried out within 14 days from the date the review was lodged with the Head of HR. The outcome of the review process will be communicated to the staff member in writing. The decision following the formal review is final.

The above process will also be applied in cases where a hybrid working is terminated after the initial trial period or for any other reason.

11.0 REIMBURSEMENT

Employees required by an organisation to work from home may be entitled to tax relief from the Revenue Commissioners for costs incurred working at home and for the provision of equipment/ reimbursement of related equipment expenditure. Full details in appendix 4.

12.0 TERMINATION

Approved hybrid working should not be seen as an automatic permanent arrangement. In some circumstances it may be necessary to discontinue the practice altogether – for example if the needs of the role, team or service changes over time. The reasons behind any such decisions and an end date will be conveyed to the staff member by their manager. Staff affected by such a decision will be notified as early as possible in advance of any changes taking place.

Where a staff member wishes to terminate their hybrid working arrangements, he/she should discuss the matter with their manager. If, after the discussion, the staff member wishes to proceed with the termination then he / she should request same in writing to their manager. It may be necessary to have a lead in period (e.g., a month) before flexible working is terminated. This is to allow for suitable alternative arrangements to be made.

Should there be issues about the performance or behaviour, including timekeeping and attendance, relating to a member of staff already engaged in hybrid working, the manager will discuss these with their team member and monitor the situation closely. In certain instances, it may be necessary to suspend / cancel the arrangements to allow time to review, support and monitor the staff member to improve to the required

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level on a continuous basis (e.g., 3 months). Once achieved the flexible working arrangement may be reinstated.

A member of staff engaged in a disciplinary process or with a live disciplinary sanction and who is working in a hybrid manner may, in certain circumstances, have these arrangements suspended for the duration of the disciplinary process / sanction.

13.0 ABUSE

Any member of staff found to be abusing this policy will have their flexible working arrangements terminated and may be subject to disciplinary action up to and including dismissal.

14.0 OTHER RELEVANT POLICIES

This policy should be read in conjunction with the following other policies including: - Flexible Working Policy, Use of IT, Internet/Data and Email Policy, Mobile Devices Policy, GDPR Policy Lone Worker Policy and the Health & Safety Statement. All policies can be accessed from the shared drive as follows; (Group – Public Folder – Staff Resources Folder – Policies, Procedures, Protocols & Guidelines). Alternatively, please contact your manager or any members of the Human Resources Team or Quality, Risk and Safety team.

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APPENDIX 1

EMPLOYEE CONSIDERATIONS

In accordance with Part 2 Section 13 of the Safety, Health and Welfare at Work (SHWW) Act and where remote working is approved it is important that all staff fully understand, consider and comply with the following requirements:

- Co-operate with his or her manager so far as is necessary to enable compliance with the relevant statutory provisions, policies and LauraLynn’s remote work requirements. It is important to reiterate that this applies despite the informal surroundings such as a person’s home.
- Not engage in any improper conduct or dangerous behaviour and be aware that all of LauraLynn’s policies and procedures continue to apply while they are working remotely.
- Ensure they are not under the influence of an intoxicant or in such a state that they might be a danger to themselves or others while engaging in working remotely. This applies during the (agreed) normal work hours while working in the home.
- Before the arrangement commences (or retrospectively) attend training and undergo and/or conduct such assessment as may be necessary.
- Correctly use any clothing/article or substance provided for use or for the protection of the staff member, including protective clothing and equipment.
- Report to his/her manager as soon as practicable: any work being carried out which might endanger themselves or others; any defects in the place of work, the system of work, any clothing/article or substance which might endanger themselves or others; any contravention of the relevant statutory provisions of which he/she is aware.
- Notify their manager if they become aware that they are suffering from any disease or physical or mental impairment which affects their performance of work activities that could give rise to risks to the safety, health and welfare of persons at work. The duty is on the employee to protect themselves and others.
- Unless otherwise agreed with his/her manager the staff member working remotely must be available via phone, email and/or other communication tools (e.g. MS Teams, Zoom) during their shift.
- Agree to attend on site when required including attending in person to team and other meetings as and when required.

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APPENDIX 2

HEALTH & SAFETY

LauraLynn will, so far as is reasonably practicable, provide a safe place of work and safe system of work, and will continue to be responsible for the health and safety of a member of staff even when working remotely / from home. Any staff working remotely must take care for their own health and safety and that of others.

- LauraLynn will adopt a risk-based approach to management of remote workers. Risk assessment is a requirement under Section 19 of the SHWW Act.
- All the risks associated with using computers and related work equipment will be considered - stress, lone working, manual handling, ergonomics, fire and so on.
- In order to fulfil their duty of care, and meet the requirements of the relevant legislation, LauraLynn will ensure that the work space is assessed from a health and safety perspective. The assessment carried out will be proportionate to the risks associated with the designated workspace and the nature of the work to be performed.
- Staff will be sufficiently trained (commensurate with the level of risk involved) to assess their own work area and tasks and to highlight any issues that may require further controls. The Display Screen Equipment Risk Assessment Form (DSE) below will assist in this process.
- If a member of staff suffers from any medical issue that would influence their remote working arrangements, they should provide evidence that they are fit to work alone. Alternatively, LauraLynn may engage the services of its occupational health provider to make a determination on their fitness to work in these circumstances.
- Any accident or incident that takes place outside of the LauraLynn premises while the staff member is conducting normal work duties, should be reported to their manager immediately. An incident form will also need to be completed and will be managed through the Incident reporting process. LauraLynn has a duty of care to its employees whilst they are working from home, therefore staff are insured under the organisations insurance policy in the event of an accident.
- A staff member approved for hybrid working and who requires office equipment in their home should request said items through their line manager. Arrangements shall be put in place to transfer the equipment home and staff will be required to complete the office equipment waiver.
- LauraLynn Ireland’s Children’s Hospice’s insurance policy has been extended during the Covid-19 period to cover any breakages or damage to equipment that has been transferred to the employee’s home. Staff should report any breakages or damages to equipment to the facilities team immediately.
- **Absence Management:** If a member of staff is sick or incapacitated and unable to perform work from his/her home / remotely then he/she should notify their manager by phone in accordance with the LauraLynn Sick Leave Policy.

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Display Screen Equipment Risk Assessment

Section A		<i>DSE Workstation Risk Assessment Form</i>	
Name:	Date:		
Dept/Job Description:			
Manager:	Location:		
Working from home: Yes () No ()	Is this a self-assessment: Yes () No ()		
Dominant hand:	R () L () Both ()		
Requires glasses	Y () N ()		
Approximate length of time spent at DSE	1 to 2 Hours () 3-5 Hours () >5 Hours ()		
Other relevant information e.g. discomfort or symptoms?			
Note:	<p>Please note exposure to COVID-19 may present a health risk to staff and others at our places of work. It is essential that the latest public health advice is followed and suitable control measures identified and implemented to mitigate the risk of COVID-19 infection. When conducting DSE risk assessments consideration should be paid to the risk presented and the means of avoiding and mitigating any such risk so far as is reasonably practicable.</p> <p>Where 2 metre worker separation cannot be ensured a specific activity risk assessment must be conducted and alternative protective measures must be put in place e.g. comprehensive hygiene measures, minimising the frequency and time staff are within 2 metres of each other, minimising the number of staff involved in the task, physical barriers, provision of face masks.</p> <p>The Line Manager / DSE Workstation Assessor, in consultation with the employee should carry out the risk assessment/analysis of the Employee's workstation. For employees working from home, the employer would send the DSE risk assessment form for them to complete sections A to C (self-assessment). Please ensure the following:</p> <ol style="list-style-type: none"> 1. Ensure the DSE User has completed the DSE User Awareness module on HSE LanD prior to assessment 2. You use the comment section to document where adjustments to the user workstation have been implemented. 3. Actions that cannot be resolved during the assessment are documented on Part D of risk assessment form (only by Line Managers/DSE Assessor) 4. Provide the DSE User with a copy of this DSE risk assessment once completed <p>It is the responsibility of the Line Manager to ensure any remedial actions identified are implemented</p>		

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Sample Picture of Workstation



While seated ensure the following:

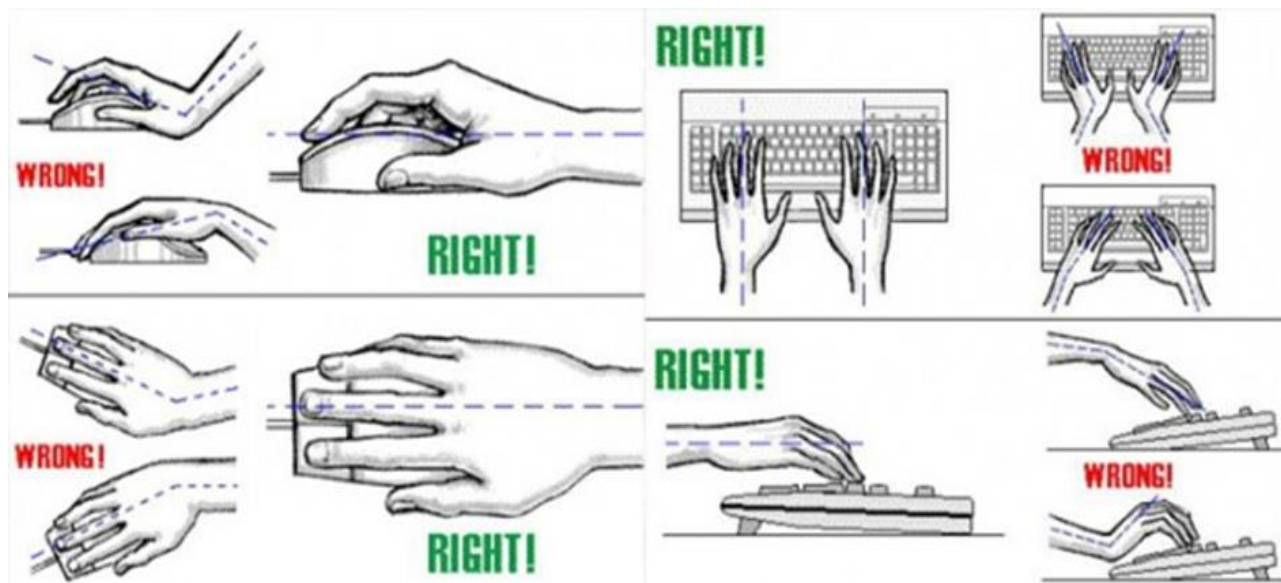
- ① Your back is straight and the lower back is supported by the backrest. Your thighs are parallel to the floor in a slightly downward position.
- ② Your feet are resting comfortably on the floor (if not possible, a footrest may be required). Your forearms and wrists are in a straight line while typing, your shoulders are relaxed.
- ③ Eyes are level with top of screen or slightly below eye level.
- ④ The screen is approximately at arm's length and is positioned to avoid reflective glare.
- ⑤ Keyboard is directly in front of you with enough space to rest forearms on the desk between keyboard and desk edge.

Section B *Equipment*

Chair	Yes	No	Comments
1. Is the work chair stable?			
2. Is the chair height adjustable?			
3. Does the chair allow freedom of movement (in and out of the workspace easily and turn from side to side while seated) and allow for seating in a comfortable position?			
4. Is the backrest adjustable in height and tilt to provide lower back support?			
5. If arm rests are present, are they adjustable/ removable?			
6. Has the chair been adjusted to ensure while seated? ➤ the back is in an upright or slightly reclined position ➤ shoulders are relaxed ➤ small of the back is supported ➤ there is a 90-degree angle at knees and elbow ➤ thighs horizontal or positioned slightly downward ➤ upper arms are vertical and close to the sides of the body while typing? ➤ forearms horizontal with the desk?			
7. Are the feet resting comfortably on the floor? If not, is a footrest provided?			

8. Is the User aware of how to adjust the chair in order to find the best posture in accordance with their work?			
Screen	Yes	No	Comments
9. Is monitor positioned directly in front of user?			
10. Is the employee eye-line in the upper third of monitor?			
11. Is monitor an adequate distance (approximately arm's length) from the user?			
12. Is monitor adjustable in tilt and swivel?			
13. Is monitor contrast/brightness adjustable?			
14. Are the monitor and desk free from glare?			
15. Are the characters on the screen well defined, clearly formed and of adequate size and spacing to ensure letters and numerals are clearly distinguishable?			
16. Are the images on the screen stable and free from flickering?			

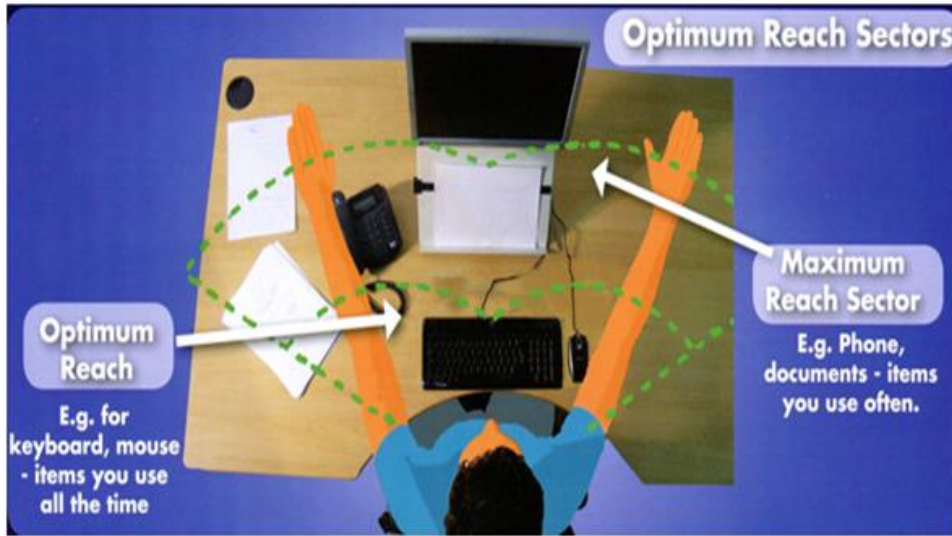
Keyboard and Mouse



	Yes	No	Comments
17. Is the keyboard positioned directly in front of the User to avoid twisting while typing?			
18. Are characters clearly defined on the keyboard?			
19. Is the keyboard tiltable and separate from the screen?			
20. Is there sufficient space on the desk in front of the keyboard to support the forearms and hands to avoid fatigue?			
21. Does the User have good keyboard technique e.g. are the wrists in line with forearms in a neutral position while typing? Note: wrist rests are only to be used to rest the wrist in between typing			

22. Does the keyboard have a matt surface so as to avoid glare?			
23. Is the mouse close to the keyboard when in use so that the User's forearm is relaxed and the wrist is straight?			
24. Is a mouse mat required?			

Desk



	Yes	No	Comments
25. Is the work surface sufficiently large to allow for flexible arrangement of the screen, keyboard, documents and related equipment?			
26. Does the work surface have a low reflective surface i.e. matt or semi matt?			
27. Is commonly used equipment such as the phone or mouse arranged within easy reach to prevent overstretching and twisting?			
28. Is there sufficient unobstructed legroom underneath desk?			

Laptops

	Yes	No	Comments
29. Is the laptop regularly used for long periods?			
30. Does the employee have a screen, keyboard, mouse or docking station?			

Section C

General Work Environment

Space

	Yes	No	Comments
31. Is there sufficient space to allow for easy access and egress to and from the workstation?			
32. Is there enough workspace to accommodate the equipment needed for the activity?			
33. Is the workspace free of clutter?			
34. Is the floor clear and dry, e.g., kept clear of electrical cables or anything else you could trip over / slip on?			

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35. Are electrical sockets, plugs and cords in good condition e.g. no charring, exposed wiring or frayed cables?			
Lighting	Yes	No	Comments
36. Is the lighting level suitable (general rule 300-500 lux) for the tasks and comfortable for the User?			
Heat	Yes	No	Comments
37. Is the work area well ventilated?			
38. Is the work area free of draughts?			
39. Is heat produced by equipment at a level that is comfortable for the User?			
40. Is the ambient temperature (for sedentary work in the range of 18 -24°C) comfortable for the DSE User?			
Fire	Yes	No	Comments
41. Are flammable materials and ignition sources kept to a minimum?			
42. Is there a smoke detector or fire alarm that is regularly checked?			
43. Is there an escape plan in place in case of fire?			
User/ Computer Interface	Yes	No	Comments
44. Is the User familiar with the computer software programmes they are required to use to perform their tasks?			
45. Does the User consider the software suitable to the task undertaken?			
46. Has the User been provided with training and instruction on the software, as appropriate, in order to perform tasks?			
47. Has consideration been given to the use of a document holder?			
48. If present, is the document holder and the monitor at the same height and angle to minimise head and neck movement?			
49. Is work planned to allow for periodic task breaks or changes of routine away from the DSE?			
50. Has consideration been given to the psychosocial risk factors that may be present e.g. control over pace and nature of tasks, monotonous work, high levels of attention and concentration required, frequent tight deadlines?			
51. Is the User aware of their entitlement to eye and eyesight testing and where appropriate, provision of free corrective lenses?			
52. Is the User aware of how to report any issues relating to the use of DSE?			

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<i>Section D</i> Health & Safety General Risk Assessment Form						
HAZARD & RISK DESCRIPTION		EXISTING CONTROL MEASURES	ADDITIONAL CONTROLS REQUIRED		PERSON RESPONSIBLE FOR ACTION	DUE DATE
INITIAL RISK			RESIDUAL STATUS			
Likelihood	Impact	Initial Risk Rating	Open	Monitor	Closed	

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APPENDIX 3

SECURITY & DATA PROTECTION

LauraLynn will ensure that remote working arrangements comply with data protection legislation/regulations. Staff members must ensure that they comply with their duties and responsibilities under general data protection regulations (GDPR) and related data protection legislation as well as those outlined in the Data Protection and IT Usage policies. All policies are available on the shared drive as follows; Group – Public Folder – Staff Resources Folder – Policies, Procedures, Protocols & Guidelines). For help and guidance on accessing any policy please contact the Quality, Risk and Safety Department.

A staff member working remotely will likely need to access and utilise LauraLynn systems, data and software etc. and the work may involve the transmission and/or storage of confidential data.

Appropriate IT measures and safeguards must be implemented for all staff working remotely including, but not limited to:

- Physical security measures, such as agreement on locking away sensitive documents or headed stationery and taking sensible precautions to prevent theft.
- Ensure whilst transferring sensitive documents or data from LauraLynn to the place of residence that these documents are not left unattended at any time.
- Maintain strict adherence to LauraLynn’s “Use of IT, Internet/Data and Email Policy” when performing remote work.
- Keep passwords secure and refrain from sharing user accounts or credentials.
- Maintain strict confidentiality of all data and correspondence.
- Take reasonable care to prevent the loss or theft of mobile devices, laptops and associated IT Equipment etc. and to prevent any unauthorised access to data or systems.
- Report immediately to their manager (or the member of the executive management Team on call) any loss or theft of mobile devices, laptops and associated IT equipment etc. to their manager.

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APPENDIX 4

EMPLOYEE REIMBURSEMENT

Employees working remotely may be entitled to the following as a result of being required by the organisation to work from home:

1. Tax relief from the Revenue Commissioners for costs incurred working at home
2. Provision of equipment/ reimbursement of related equipment expenditure

Remotely working from home is termed as e-working by the Revenue Commissioners and the term **e-working** is used for the purposes of this document as it relates to employees working from home reimbursements.

The following provides guidance on the following for e-workers (remote workers):

- E-working and tax relief available from the Revenue Commissioners
- E-working and provision of equipment/ reimbursement of related expenditure as allowed by the Revenue Commissioners:
 - Equipment purchased to date by employees - reimbursement to employee
 - Equipment future requirements - provided by employer/ reimbursement to employee

What is E-Working?

The Revenue Commissioners term e-working as: *“Generally, e-working is regarded as a method of working, using information and communication technology, in which the work-related activity that is carried out is not bound to any particular location.”*

e-Working includes:

- working at home either on a full-time or part-time basis; or
- working some of the time at home and the remainder in the office.

e-Working involves:

- logging onto the employer’s computer system remotely.
- sending and receiving email, data or files remotely.
- developing ideas, products and services remotely.
- conducting therapeutic activities and service user interactions remotely (this is specific to LauraLynn).

This document only applies to e-workers/remote workers that meet the required conditions below. These arrangements do not extend to employees who, in the normal course of employment, choose to: work from home, bring some work home, in the evening or at weekends, etc.

Required conditions to be consider an e-worker

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- there is a formal agreement between the employer and employee that the employee is required to work from home;
- the employee is required to perform essential duties of the employment at home; and
- the employee is required to work for substantial periods at home.

Evidence of the above required conditions are by way of letter from the employer. Please contact HR to request a letter noting that the required conditions to be consider an e-worker apply to you and for the periods covered.

E-working and Pandemic (e.g. COVID-19)

Where an employee is working from home due to a pandemic situation (e.g. Covid-19) either because the employee’s workplace has closed, has limited capacity due to social distancing measures, or the employee is following advice to self-isolate, an e-working arrangement will exist for this period.

E-working Post Pandemic (e.g. COVID-19)

E-working will apply to certain employees post COVID-19 and will be subject to the same required conditions outlined on page 1.

1) E-WORKING AND TAX RELIEF

Payment to cover expenses such as heating and electricity costs.

Revenue allows people working from home to be paid an allowance toward these expenses of €3.20 per day in expenses by their employer, without paying any tax, PRSI or USC, if duties are being performed within normal working hours.

This is not a mandatory payment for employers. The HSE’s position is that the €3.20 per day will not be paid to staff. In line with the HSE LauraLynn will also not in a position to pay this.

However, you can still can instead make a claim to Revenue for the actual cost of working from home instead of the €3.20:

“Employees retain their statutory right to claim a deduction under section 114 of the Taxes Consolidation Act(TCA) 1997 in respect of actual vouched expenses incurred wholly, exclusively and necessarily in the performance of the duties of their employment, and that test is strictly applied.”

Revenue Commissioners internet sources:

- ‘Remotely working from home (eWorking)’ – information on how to make claims: <https://www.revenue.ie/en/jobs-and-pensions/eworking/index.aspx>
- ‘e-Working and Tax’ - a manual containing guidance on the tax treatment of e-workers and remote workers <https://www.revenue.ie/en/tax-professionals/tm/income-tax-capital-gains-tax-corporation-tax/part-05/05-02-13.pdf>

Please note:

- Finance and Payroll staff in LauraLynn are not tax advisors. It is the sole responsibility of individuals to manage this process should they decide to make a claim to cover expenses.
- This applies only to the days required to work from home. Details can be gleaned from the COVID-19 staff rosters maintained by LauraLynn.

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- Please contact HR to request a letter noting that the required conditions to be consider an e-worker apply to you and for the periods covered.

2) E-WORKING AND PROVISION OF EQUIPMENT/ REIMBURSEMENT OF RELATED EXPENDITURE

To recap, where an employee is working from home due to COVID-19 either because the employee’s workplace has closed, has limited capacity due to social distancing measures, or the employee is following advice to self-isolate, a home working arrangement will exist for this period.

Equipment

Under an e-working arrangement an individual’s employer may provide equipment to enable him or her work from home. Where an employee qualifies as an e-worker and provided that any private use is incidental, an employer can provide the following equipment for use at home where a benefit-in-kind (BIK) tax charge will not arise:

- telephone, mobile*
- broadband**
- computers (including laptops or hand-held computers)
- printer
- scanner
- software to allow you to work from home
- other equipment – following Display Screen Equipment Workstation Risk Assessment
- chair
- keyboard
- mouse
- mouse mat
- laptop riser/ monitor

*Telephone, mobile – mobile phones & remote working – staff recharge of business use of personal phones during the COVID period (policy of recharging through expenses advised to teams May 2020)

As a result of COVID-19, LauraLynn has around c. 45 staff working remotely from home, most of whom are using their personal phones to make work calls.

Many of the staff members are on existing contracts with their phone providers, and the increase in activity due to remote working may send them over their limits/ involve additional costs. It was agreed by the Executive Management Team in May 2020 that in line with other organisations, employees could apportion a % of their total phone bill (incl. VAT) that has been used for work purposes for the purchases of claiming a recharge.

This works in practice as follows:

- a copy of the front of the bill is attached to an employee expense form
- the % of the bill and amount € used for work purposes is noted on the bill
- this is reviewed & signed off by the line manager with additional detail required if the recharge is excessive

****Broadband**

The additional household expenses may include an employee’s broadband charges in certain circumstances. If an employee who begins to work from home under home working arrangements is already paying for a broadband internet connection at home, there is no additional expense to be claimed. This is also the case should employees chose to upgrade their home broadband.

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If the employer reimburses the employee’s broadband internet charges in such circumstances the reimbursement is taxable. But if the employee does not already pay for a broadband internet connection at home and needs one in order to work from home under home working arrangements, the broadband fee is an additional household expense that the employer can include within tax-free home working payments. In this case, *the broadband would be provided for business use and any private use must be insignificant.*

Benefit in Kind - should employees pay tax on equipment given by their employer?

If your employer gives you equipment that you need to do your work, like a computer or printer, and *you mainly use it for work*, it is not considered a benefit in kind. This means that you do not have to pay any tax for receiving the equipment from your employer.

Equipment is provided to employees for home use in one of four ways:

1. Existing LauraLynn equipment provided to employees
 - Items provided to be recorded with Facilities
 - This remains the property of the organisation and is to be returned when the requirement for e-working is no longer required

2. Equipment purchased to date by employees - excluding computers and storage hard drives
 - Reimbursement is made to employees – up to certain expenditure limits (see below)
 - Remains the property of the employee

3. Equipment future requirements – excluding computers and storage hard drives
 - If existing suitable LauraLynn equipment is available, this will be provided to employees (see no 1 above)
 - If new equipment is required, this can either be sourced and provided by the organisation or purchased by the employee and reimbursement made to employee up to certain expenditure limits (see below)
 - Remains the property of the employee

4. Equipment future requirements – computers & related software installed on same
 - Provided by the organisation to employees
 - Remain the property of the organisation

Equipment expenditure limits

Procurement relates to the purchasing of good and services. When it comes to procurement the principles of a competitive tendering process, best practice and value for money are applicable LauraLynn. Also, as the main source of funding for the Children’s Sunshine Home (disability service) is from the HSE, Public Procurement policies and legislation must be followed by LauraLynn. As a result, standard expenditure limits in relation to reimbursement of equipment to employees that are in line with procurement need to be in place.

The expenditure limits detailed table 1 below are the cost to the organisation, after having followed procurement (i.e. three quotes).

Table 1: LauraLynn equipment reimbursement expenditure limits for e-workers/ remote workers

Item	Value €
Printer* (all in one printer scanner)	44.99
printer toner – black toner only (% of business use reimbursed)	User specific

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software to allow you to work from home	User specific
Hard drive (500GB)**	48.39
hard drive (1TB)**	59.99
other equipment – following Display Screen Equipment Workstation Risk Assessment:	
chair	96.79
keyboard/ mouse set	17.99
mouse mat	0.86
laptop riser	21.77
monitor – height adjustable	132.97
monitor – non height adjustable	99.99
monitor riser	13.49
foot riser	22.93

**Staff are encouraged to schedule printing to the days that they are on site in the first instance. Printers will be provided only for staff to whom printing is necessary in carrying out their role.*

***To be encrypted. All external storage devices remain property of LauraLynn.*

Amounts to be included for reimbursement will be: *the lower of the actual cost or the expenditure limit for the item (as noted in the table 1 above).*

Some scenario examples:

Scenario 1: The standard chair provided by the organisation costs €125. Jane decides to purchase a higher spec and more expensive chair for €450. Jane will be reimbursed €125 in her expense form

Scenario 2: The standard chair provided by the organisation costs €125. Jane has purchased a chair at a discounted value of €100. Jane will be reimbursed €100

Scenario 3: The standard chair provided by the organisation costs €125. Jane requests that the organisation source and provide the chair. The chair costs the organisation €125

In all of the above scenarios, the chair remains the property of the employee. As the item was for business use, there is no benefit in kind tax to be paid by the employee.

Please note:

- LauraLynn equipment reimbursement expenditure limits will be reviewed periodically for pricing changes and to include additional equipment not previously listed, yet required.
- Staff have a duty of care to ensure that equipment provided/ reimbursed for the purposes of e-working/ remote working is maintained in good working order.
- In relation to transport of equipment to employee's premises, LauraLynn will not be in a position to provide a delivery service for items provided by the organisation. Staff are requested to organise their own transport for items.

Reimbursement Process

- Using the employee expense form, this is reviewed & signed off by the line manager

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- Any purchases dated from 22 September 2020 onwards will need line manager approval **in advance** of purchase. Qualifying equipment purchased to date can be approved retrospectively by line managers.
- Reimbursement is based on vouched expenses, receipts to be attached to the expense form.
- Completed expense claim forms need to be submitted the Thursday before payday in order for inclusion in payroll

APPENDIX 5

ADDITIONAL INFORMATION

The following links provide access to additional information

- Remote working guidance from DPC: <https://www.dataprotection.ie/en/protecting-personal-data-when-working-remotely-0>
- Video conferencing tips from DPC: <https://www.dataprotection.ie/en/news-media/blogs/data-protection-tips-video-conferencing>
- Data security guidance from DPC: <https://www.dataprotection.ie/en/guidance-landing/guidance-controllers-data-security>
- Guidance for employees from the DPC: https://www.dataprotection.ie/sites/default/files/uploads/2020-03/Guide%20for%20Individuals%20Working%20Remotely_0.pdf

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