

## Homeworking: a survival tool for navigating the “new normal”

### What do I need to know?

Since the regulation came into force declaring the generally binding character of the Convention on the legal framework for teleworking of 20 October 2020, all employers offering the option to work from home have been required to comply with the convention.

Depending on the activity of the company, additional regulations and restrictions flowing from Circular 21/769 by the CSSF (Commission de Surveillance du Secteur Financier) may also apply.



### Why is this important for me?

In early 2020, the majority of employees were thrown in at the deep end when it came to homeworking. With no prior warning, employers also had to adapt quickly and implement distance working on a large scale.

While at first Luxembourg had very little suitable legislation or regulations in this area, the legislator stepped in to provide a legal framework for homeworking. Now that the convention has been declared generally binding, every employer has to comply with its provisions.



### What should I do?

The board must make sure that the relevant legal provisions concerning distance working are correctly applied and are reflected either in the individual employment agreements of employees, or in company-wide policies. Ask yourself the following:

- Have you appropriately involved the staff delegation in decision-making on distance working?
- Have you determined whether your employees perform regular or occasional distance working?
- If they work from home regularly, have you entered into formal agreements with your employees on the topic, or have the relevant mandatory provisions been included in company-wide policies?
- Do you ensure that acceptable data protection measures are applied when employees work from home?
- Have you shared the relevant information on data protection and health and safety with your employees who work from home?
- Do you clearly understand the social security implications of homeworking for cross-border workers?
- Are you and your employees aware of potential tax implications for cross-border workers?
- Has the topic of cybersecurity been duly addressed?

### Arendt Corporate Governance Centre - How can we help you ?

A sound corporate governance framework is a key element for efficient management and control and the long-term success of companies. Optimise your activity with a comprehensive set of solutions to deal with every aspect facing a board, be it legal, tax, regulatory or compliance.

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