

Flexible Work in the BC Public Service FAQ

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Part One: Flexible Work Approach

1. What is the BC Public Service's updated approach to flexible work?

The BC Public Service has reinstated its pre-pandemic approach to flexible work, including the mandatory completion of telework agreements for all flexible work arrangements.

In addition to the pre-existing criteria, the updated approach includes the following changes:

- Requests for remote work 3 or more days a week require approval by your
 Assistant Deputy Minister
 - Ministries have discretion to delegate this approval decision as deemed appropriate to a senior excluded manager or another member of executive
- If you wish to work remotely 3 or more days a week, your ministry will require you
 to forego a dedicated desk or workspace in your regular workplace, subject to the
 ministry's workspace planning requirements
 - At their discretion, ministries may extend this requirement to telework agreements involving one or more days of remote work a week to address their workspace planning needs (see FAQ 8)
- Current employees must complete all mandatory corporate training prescribed by the Public Service Agency (PSA) before a telework agreement can be approved.
 This includes:
 - o IM 117
 - Fraud Prevention and Awareness



- The Annual Review of the Standards of Conduct and Oath of Employment.
- The PSA may prescribe additional training in the future
- New employees who are hired as part-time or full-time teleworkers must complete
 all mandatory corporate training as soon as possible after they're hired

2. What do you mean by 'flexible' work?

Flexible work for the BC Public Service is defined as alternate work arrangements, including:

- Mobile work within a BC Public Service office
- Working from home
- Working from another location outside the office

Employees should discuss with their supervisor to determine if a flexible work arrangement is suitable for their role.

This does not include flexibility in schedules beyond what is supported through existing collective agreement provisions or the terms and conditions of employment for excluded employees.

3. What factors were considered when developing the flexible working model?

The new flexible working model is shaped by 3 primary factors:

 Ensuring effective and, where possible, enhanced delivery of service to people in British Columbia



- Delivering on our accountability and priorities as an employer
- Providing a positive employee experience for the BC Public Service

4. Will the approach to flexible work be applied the same way in all ministries?

There is no one-size-fits-all approach to flexible work.

Each ministry has unique needs and requirements shaped by mandates, priorities and operations.

Ministries use their discretion to apply the flexible work framework in their work environment to:

- Support their employees
- Ensure operational effectiveness
- Provide service to citizens

The BC Public Service remains flexible to the unique needs of each ministry, our employees and our citizens as we create and implement the model.

If ministries do support flexible work options they must follow applicable BC Public Service policies and criteria and use the online telework agreement.



5. Are supervisors or ministries required to support flexible working?

The BC Public Service supports flexible working in principle but ministries and supervisors determine their level of support for flexible work in the context of their unique operational needs.

If flexible work is supported, it must be implemented by following the applicable BC Public Service policies and criteria and completing the telework agreement online.

6. Who may participate in telework arrangements?

Regular full-time or part-time employees are eligible for telework. Supervisors should contact AskMyHR (IDIR restricted) for guidance in cases where other employees or appointees wish to pursue telework agreements. Submit a service request using the categories My Team or Organization > Work Hours & Arrangements > Flexible Work Options.

Teleworking is not an employee entitlement or right. The BC Public Service has the discretion to determine if a proposed telework agreement should be approved.

7. What is meant by 'operationally feasible' in the context of approving telework agreements?

The BC Public Service supports flexible work arrangements that are advantageous to both the employer and employees. When considering a telework agreement, supervisors should assess a range of factors to determine whether it's operationally feasible.



Supervisors should not assess each telework agreement request in isolation, but rather in the context of the overall organizational effectiveness of their business area. Supervisors need to determine whether the employee can fulfil the responsibilities of their job and if it's operationally effective for the work to be done from the telework location.

In addition to assessing the impact on service delivery and productivity, supervisors need to consider the impact (positive or negative) on factors such as:

- Team dynamics and engagement
- Organizational culture
- The ability of other members in the employee's work group to fulfil their duties

8. If my agreement requires me to give up a dedicated office or desk, when will that happen?

If you wish to work remotely 3 or more days a week, your ministry will require you to forego a dedicated desk or workspace in your regular workplace, subject to the ministry's workspace planning requirements.

At their discretion, ministries may extend this requirement to telework agreements involving one or more days of remote work a week to address their workspace planning needs.

Your ministry will determine the timeline for this transition, and in most cases, it isn't likely to happen right away. This requirement is to help ministries adjust their long-term space plans as they assess the scope of flexible work adoption in their workplaces and



the impact on space requirements. You will still have access to a workspace in your regular work location, but it will be a shared or mobile workspace.



Part Two: Telework Agreements

9. When does my telework agreement expire? Do I need to resubmit a new agreement each year?

Telework agreements are valid for one year. When the one year anniversary of your agreement is reached, you must confirm with your supervisor that your teleworking arrangement can continue. You must then resubmit your agreement using the <u>digital</u> <u>form</u> and your supervisor must again approve, even if you both agree no changes to the specifics of the agreement are necessary. This process for renewing your telework agreement must take place each year.

10. I completed the Word version of the telework agreement a year ago (or more) and nothing in my agreement has changed. Do I need to resubmit my telework agreement to my supervisor using the new digital form?

Yes. The new digital version of the telework agreement takes the place of the Microsoft Word version of the form. When the one year anniversary of your agreement is reached, you must resubmit your agreement to your supervisor using the new <u>digital form</u> for their review and approval.



11. I am taking part in Leading Workplace Strategies (LWS). Do I need a telework agreement?

Yes. This is a necessary document regardless of how frequently an employee is working remotely under LWS. The BC Public Service needs to ensure your location meets all the criteria for flexible work. Regardless of where you work, employees are required to follow Workplace Safety and Information Management policies.

12. What is the general process for requesting a telework arrangement?

Employees interested in teleworking need to:

- Review <u>flexible work resources on Careers & MyHR</u> to ensure they understand the obligations and requirements of telework and maintaining a home office
- Discuss the details of a possible arrangement with their supervisor/manager to ensure the arrangement is suitable to their job duties and is mutually beneficial to the employee and employer
- Work with their supervisor/manager (or other decision authority) to complete a digital telework agreement

Once a telework agreement is completed by the employee and approved by their supervisor/manager, the employee may establish a home office, arrange for necessary equipment and network access, etc.



13. Why do I need my supervisor's approval?

Your supervisor needs to approve flexible work arrangements because they are best positioned to assess the operational impacts of your request.

14. What are the criteria supervisors use in considering whether to approve a request for flexible work?

When approving a request for flexible work, you and your supervisor must follow these guiding principles:

- Participating in a flexible work arrangement is voluntary and requires the mutual agreement of you and your supervisor
- Flexible work is not an entitlement nor a term of employment
- Open, ongoing communication about performance, team goals, workplace environment, scheduling changes, training and technology is key
- The suitability of flexible work options vary according to specific operational requirements or employee circumstances
- Employees must be performing satisfactorily prior to being approved and must maintain their performance
- Flexible work options support the health and safety of employees
- Flexible work options must safeguard the security and confidentiality of government information

Supervisors should also consider the potential impact of flexible work arrangements on other members of the team and other factors that influence organizational effectiveness such as workplace culture and team dynamics.



Criteria for telework includes:

- The arrangement must be operationally feasible and provide benefit to the employee and employer
- Service standards are expected to be maintained or improved
- The employee must attest their home office facilities are adequate and meet safety, security and confidentiality requirements
- Remote work should not generate any additional net costs for the employer and upfront costs can be recouped over a reasonable period
- Completion of a signed telework agreement is mandatory, and it must be reviewed annually
- Telework results only in a change to the office location of an employee. Other
 aspects of the employment relationship (including employee benefits,
 entitlements, responsibilities, salary and the application of terms and conditions of
 employment, collective agreements and workplace policies) remain unchanged
- The employee must have completed all mandatory training as prescribed by the BC Public Service Agency
- If the employee wishes to work remotely 3 or more days a week, they must acknowledge their ministry will require them to forego a dedicated desk/workspace in their regular workplace, subject to the ministry's workspace planning requirements. Ministries may, at their discretion, extend this requirement to telework agreements that involve one or two days of remote work per week to address their workspace planning needs
- Requests for remote work 3 or more days per week also require approval by the employee's Assistant Deputy Minister or Executive Lead. Ministries have discretion



to delegate this approval decision as deemed appropriate to a senior excluded manager or another member of executive

15. As a supervisor, what do I need to consider if an employee needs a medical accommodation that requires working from home?

If there is an operational requirement for the employee to be in the workplace, the supervisor, with the support of the Public Service Agency, will determine if there is a duty to accommodate. They must assess the employee's situation, including medical information and if they are able to provide information as to why they cannot return to the workplace.

Supervisors in this situation should have a discussion with the employee about their circumstances, including their limitations and restrictions and should discuss safety procedures at the workplace. If this discussion does not resolve the employee's concerns, the supervisor should contact Careers & MyHR for assistance. For further information see the Managers' Guide to Reasonable Accommodation.

In cases where the employer is not required to make an accommodation, ministries may consider alternative work arrangements depending on operational requirements and the employee's individual circumstances.



16. I used to work in the office, but I have found it is much easier given my individual circumstances to work from home. How do I get a telework agreement so I can continue working from home?

You should approach your supervisor to discuss your situation. Prior to having this discussion, review <u>Flexible work readiness reflection and discussion</u> and other <u>flexible</u> <u>work resources</u> on Careers & MyHR.

17. If I change jobs does my telework agreement still apply?

No. Telework agreements are specific to an employee's position with their current work unit. If you take on a new position with another work unit, your current telework agreement will be terminated and you will have to propose a new arrangement with your new supervisor/manager.

18. Do any of my terms and conditions of employment change when teleworking?

No. Telework results only in a change to the work location of an employee.

Other aspects of employment (including employee benefits, entitlements, responsibilities, salary and the application of terms and conditions of employment, collective agreements and workplace policies) remain unchanged. Review the 'Employee Status, Benefits and Hours of Work' section of the telework agreement for more information.



19. I only telework on a very occasional basis and not according to a strict schedule (e.g., working from home one morning due to an emergency, working from a ShareSpace office one afternoon to focus on a specific work project, etc.) Do I still need to have a formal telework agreement approved by my supervisor/manager?

A telework agreement must be in place for all employees with regularly scheduled telework arrangements, whether they telework part-time or full-time. This ensures proper approvals are obtained, costs and expenses are pre-authorized and both employee and employer have a clear understanding of all aspects of the telework arrangement.

A telework agreement should ideally also be in place for employees who work from a BC Public Service office full-time, but on rare occasions telework.

Employee travel or field work are not considered telework situations and an agreement is not required for these circumstances. Telework agreements are about the location an employee works and not used to address hours of work.

20. Can I telework from another province?

No. Employees who live or work in another province are normally subject to different tax rules and employment legislation, out-of-province working arrangements can create unanticipated obligations and liabilities for the employer.



An out-of-province telework agreement is supported only in rare and exceptional circumstances, and any temporary out-of-province or out-of-country work arrangements must be reviewed by the Deputy Minister of the BC Public Service Agency.

21. Can I have a telework agreement with non-standard hours?

No. Telework agreements define where an employee works but are not designed to address changes to an employee's work schedule.

Hours of work are determined in accordance with applicable collective agreements for included employees and the terms and conditions of employment for excluded employees.

Having a modified work week does not preclude also having a telework agreement and vice versa. Employee access to 'flex days', earned days off or modified work week arrangements is a separate decision from telework agreements.

22. What is the process for terminating a telework arrangement?

As noted in the telework agreement, an employee or their supervisor can terminate the agreement by providing 30 days written notice.

If there is a serious breach of the Standards of Conduct or other condition of employment, or a health and safety risk, a telework agreement may be terminated immediately.



23. My work unit has been restructured and my manager now wishes to terminate the telework arrangement to meet operational requirements. Is that permissible? What if I don't agree?

Telework is not an employee entitlement or right and the BC Public Service has the discretion to terminate an arrangement to meet operational or other business requirements.

Regular communication about the arrangement should take place between you and your supervisor/manager to make sure both parties understand whether the arrangement remains operationally feasible or requires modification.

24. Other members of my team have been granted telework agreements. My supervisor refuses to grant me one. What should I do?

A telework agreement considers many factors, including the needs of the ministry and approval by the supervisor. Each request is reviewed on its own merits. A telework agreement is a voluntary privilege and not an entitlement.

Prior to approaching their supervisor, employees are advised to review <u>Flexible work</u> readiness, reflection and discussion and other <u>flexible work resources</u> on Careers & MyHR.



25. Why do I have to check in with my supervisor when I work remotely?

Under WorkSafeBC's Occupational Health and Safety Regulation the BC Public Service must have a system in place to check on employee well-being when they are working alone or in isolation.

Using family members for a check-in and out instead of your supervisor or having family members present so you are not working alone is not an acceptable method of ensuring worker safety.

Work with your supervisor and health and safety committee to establish a check-in and out routine. While WorkSafeBC prefers a visual check, check-in and out can be done by email, phone or instant message.

For more information review <u>Working alone risk assessment and check-in</u> or contact the Public Service Agency Workplace Health and Safety by submitting an <u>AskMyHR</u> (IDIR restricted) service request using the categories Myself (or) My Team/Organization > Workplace Safety > Safety Training & Support.

26. Can the former Microsoft Word version of the telework agreement still be used?

For most employees, no. The new digital version of the telework agreement takes the place of the Microsoft Word version of the form. When you renew your agreement with



your supervisor following the process described in Q&A #9, or create a new agreement, you will need to <u>use this new digital form</u>. The Word version of the form can be <u>found</u> <u>here for reference</u>, but should only be used in the rare circumstance where an employee cannot access the new digital form. If you use the Word version, submit it to your supervisor, not to AskMyHR.



Part Three: Flexible Work Tools and Expenses

27. Who is responsible for the costs of equipping a home-based work location?

One of the criteria for supporting flexible work is that any arrangement should not generate additional net costs for the employer.

Flexible work arrangements are voluntary, and most expenses related to setting up and maintaining an employee's home office are the responsibility of the employee. For the majority of telework agreements office equipment and furniture are not paid for by the BC Public Service, except for basic employer-provided equipment and office supplies such as laptop, pens, paper, etc. The employer is also not responsible for associated utility costs such as the employee's home internet service.

The BC Public Service is responsible for providing appropriate tools and equipment for employees to use when they are in their regular workplace on a 'one device per person' basis. The BC Public Service is not expected to provide a second set of comparable tools for the employee's mobile work location, such as a second computer, additional monitors, furniture, etc.



28. Can I use my personal computer or other tools if I'm working from home?

No. Employees should always default to using government-issued devices as they have the best IT resources and security for government information.

However, you may use your personal device to access government portals such as <u>Summer/Webmail</u> or <u>Time/Pay Home</u>.

If you are going to use your personal device for government business, you should discuss this use with your supervisor and review the <u>Appropriate Use Policy 2.0 (AUP)</u>. Keep in mind:

- Employees must ensure the same protection of government information whether they are at home, in the office or at a coffee shop
- Government information must be saved in an appropriate system (review the <u>Managing Government Information Policy</u>)

For more information on privacy or security, please contact the <u>Privacy Helpline</u> or <u>Information Security Helpline</u>.

29. Can I use my government device for personal use?

Yes. Section 2.2 of the <u>Appropriate Use Policy 2.0</u> discusses reasonable personal use of government IT resources based on certain conditions.



30. If I am called into the office on a scheduled telework day, may I claim reimbursement for travel costs between my home and the office?

No. A teleworker's headquarters for the purpose of travel reimbursement claims remains the employer's workplace, not their home office. As such, employees may not claim travel expenses for travel to and from the office.

31. I am a full-time teleworker who works from home in Sidney but my ministry office is about 25 kms away in Victoria. Does this mean that when I travel for business my home is considered my "headquarters" location and that I can claim business travel expenses using my home as the point of origin and return?

In most cases, no. The headquarters location for a teleworking employee remains their ministry office not their home. This means we would expect travel reimbursement claims to use the employee's ministry HQ as the starting point and ending point for business travel. The teleworking employee is responsible for the costs of commuting from their home to their HQ, just like employees who work in the office.

The exception to these rules concerns the requirement that travel should be conducted in the most cost-effective way possible. This means there may be times when using a teleworking employee's home as the point of origin and return for business travel is the preferred option. For example, if an employee's business travel destination is a 25 km



cab ride from their ministry office but a 5 km cab ride from their home, then it would make sense for the employee to travel from their home to the destination and back home again (and claim travel expenses accordingly) as that is the most cost-effective option.

Conversely, if a teleworking employee's business travel destination is a 5 km cab ride from their ministry office but a 25 km cab ride from their home, then we would expect the employee to claim travel expenses using their ministry office as the point of origin and return, consistent with the default rules described above.

These rules reflect recommended practice expectations for travel expense claims from teleworking employees. Your ministry may employ additional travel expense practices as may be deemed appropriate in its specific business context. Reach out to your supervisor for more information.

32. Are expenses related to my home office eligible for income tax deductions?

Some home office expenses may be tax deductible if certain conditions established by the Canada Revenue Agency are met. All tax matters related to a home office are the responsibility of the employee



33. During the COVID-19 pandemic the Canada Revenue Agency made special allowances so that employees could use the "temporary flat rate method", or complete CRA form T2200S, to claim home office expenses on their tax return. Is the CRA offering the same special allowances for tax year 2023? [UPDATED]

No. The Canada Revenue Agency advises that <u>the temporary flat rate method only</u> <u>applies to tax years 2020, 21 and 22</u>. Similarly, CRA form T2200**S** also only applies to tax years 2020, 21 and 22.

This leaves <u>CRA form T2200</u>, which predates the pandemic, as the only way to claim home office expenses. The CRA previously took the position that the T2200 form could only be used if an employee is required to work from home. In the BC Public Service, teleworking has always been voluntary and therefore we advised employees that CRA form T2200 did not apply and should not be signed by supervisors.

For the 2023 tax year, however, the CRA has issued new guidance indicating that "if an employee has voluntarily entered into a formal telework arrangement with their employer, the employee is considered to have been required to work from home." Note this interpretation is from the CRA and for tax purposes only. The BC Public Service still considers telework arrangements voluntary.

The new CRA guidance means that, provided other CRA conditions for eligibility are met, employees may use CRA form T2200 to claim home office expenses on their 2023 tax return and may request that their supervisor complete and sign the form.



If you have additional questions, please <u>contact the CRA</u> directly or consult with a tax professional. The employer does not provide tax advice.

a. What is CRA form T2200 and what is it used for?

<u>CRA form T2200</u> is a form completed by the employer allowing employees to claim on their tax return expenses incurred to perform their job that they were not reimbursed for. A completed and signed T2200 form allows an employee to complete <u>CRA form T777</u>, which is where the employee itemizes eligible deductible expenses in their tax return.

An employee does not need to send a copy of the T2200 to the CRA with their income tax return but should keep it on hand in case the CRA asks to see it.

b. Who is eligible to use CRA form T2200 as part of the process for deducting home office expenses on their tax return?

A teleworking employee may be eligible to deduct home office expenses they paid if they meet the following conditions:

- The employee worked more than 50 percent of the time from home for a period of at least 4 consecutive weeks
- The expenses were directly related to their work



In the BC Public Service, approximately 40 percent of teleworkers work 3 or more days from home, and therefore may be eligible to deduct home office expenses they paid and were not reimbursed for. These employees are eligible to use the T2200 form.

The remaining 60 percent (approximate) of teleworkers who work 3 or more days in the office are ineligible to deduct home office expenses and therefore the T2200 form does not apply.

c. Is an approved telework agreement required for an employee to ask their supervisor to complete the Canada Revenue Agency (CRA) form T2200?

Yes. A current and approved telework agreement is required for an employee to ask their supervisor to complete the T2200 form.

d. Who should complete and sign an employee's T2200 form?

The person most familiar with the specifics of the employee's teleworking arrangement. This could be an included or excluded supervisor. Employees need to check with their supervisor about specific approval protocols in their ministry.



e. I am the supervisor of a teleworking employee who works 3 or more days from home and who has asked that I complete the <u>CRA form T2200</u> on their behalf. How do I answer the questions in CRA form T2200?

For most employees, the supervisor confirms the employee is responsible for costs related to their home office and the employer is not reimbursing any of these costs. This reflects the employer's longstanding position that telework arrangements should not generate additional net costs for an employee's work unit.

If the employee is only claiming home office expenses, the supervisor only needs to answer questions 1 through 6 in form T2200 and then complete and sign the Employer Declaration appearing at the end of the form. This should be the case for the majority of eligible teleworkers.

Recommended answers to questions 1 through 6 in CRA form T2200 are as follows:

Questions on T2200 Form	Recommended answer for supervisor
1. Did this employee's contract	Yes. (Employees working voluntarily under
require them to pay their own	a telework agreement are considered by
expenses while carrying out the	the CRA to be required to work at home)
duties of employment?	
2. Enter the period(s) of employment	Self-explanatory
during the year	
3. Did you pay this employee wholly or	No

partly by commission according to	
the volume of sales made or	
contracts negotiated?	
4. Did you require this employee to	No
pay for expenses for which they did	
or will receive a reimbursement?	
5. Did this employee's contract of	
employment require them to:	
 rent an office away from your 	No
place of business?	
employ a substitute or an	
assistant?	No
 pay for supplies that the 	
employee used directly in their	No
work?	
pay for the use of a cell phone?	No
 did you or will you reimburse 	
this employee for any of these	No
expenses?	
6. Did you require this employee to	Yes
use a part of their home for work?	
If yes, about what percentage of	



the employee's duties of	Self-explanatory based on number of days
employment were performed at	an employee works from home
their home office?	
did you or will you reimburse	
this employee for any of their	No
work-space-in-the-home	
expenses?	

As noted, if the employee is only claiming home office expenses, the supervisor can skip the remaining questions and complete the Employer Declaration appearing at the end of the form.

f. Where can I find more information about claiming home office expenses on my tax return?

Please see the CRA resource <u>Employment Expenses 2023 – Chapter 8 – Employees</u> working at home. This resource provides information regarding eligible and ineligible expenses and other guidance on how to calculate your work-space-in-the-home expenses.

You can also <u>contact the CRA</u> directly or consult with a tax professional. Your employer does not provide any tax advice.



34. I was allowed to take some equipment home during the pandemic. Do I have to return that equipment if I am going to continue to work outside of the office?

Each situation is assessed on the individual circumstance.

However, during the pandemic employees were allowed to take some equipment home, such as chairs and computer monitors, to allow the BC Public Service to follow the public health advice of maximizing remote working where possible. These items remain property of the BC Public Service and your ministry can require you to return any government-owned equipment at any time. If you return to the workplace on a part-time or full-time basis, you should expect to have to return any equipment needed to perform your duties in the workplace.

Outside the unique context of the public health emergency, employees are responsible for the costs of equipping their mobile work location. The BC Public Service is not responsible for the cost of home office equipment or utilities (such as internet service), except for employer-provided equipment and office supplies (e.g., laptop, pens, paper, etc.).

Employees cannot purchase the equipment they took home during the pandemic from the BC Public Service, but they may purchase their own office equipment.

Part Four: BC Public Service Office Space



35. If I work outside of the office, does that mean I won't have a dedicated desk when I work in the office?

For flexible work arrangements where the employee works remotely 3 or more days a week, they are expected to forego a dedicated workspace in their regular office, subject to the ministry's workspace planning requirements. Ministries may decide to extend this requirement to flexible work arrangements involving one or two days of remote working as part of their overall workspace planning requirements.

You may not be required to forego a dedicated office or desk immediately. Your ministry will assess its workspace planning requirements over time and determine how best to configure and assign space to meet operational requirements. Your ministry will consider delivery of services and programs to the public and accountabilities as an employer, such as health and safety and commitments outlined in the BCGEU collective agreement.

Policy and guidance related to flexible work opportunities and associated workspace provisioning is a decision made by ministry executive and the BC Public Service Agency.

Existing guidance indicates the suitability of flexible work options varies according to operational requirements or employee circumstances. Considerations related to the dedication of workspace at a government facility are outlined in the <u>WorkPoint Plan</u>.

Various work scenarios are broadly described for different worker types, such as internally and externally mobile workers, occasional teleworkers and resident workers. Individual employee workspace requirements, whether at a government office or a remote location, are generally determined between the supervisor and employee when



flexible work arrangements are formalized and in accordance with these existing quidelines.

36. Will more ShareSpace locations be established throughout the province?

ShareSpace is a workplace solution currently being piloted in the Victoria area as an on-demand alternative workplace model to support employees across the BC Public Service. While there are no specific plans to implement additional ShareSpace locations, the ShareSpace solution will be explored by the Real Property Division in consultation with ministry clients for sites that may benefit from this type of flexible co-working arrangement.

Employees working in a ShareSpace location are required to have a telework agreement in place because it is not an employee's base or headquarters location. More information on telework agreements and ShareSpace is available on Careers & MyHR.