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Canada

Renewed Guidance for Equipping Employees Working Remotely

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Renewed Guidance for Equipping Employees Working Remotely

Context

On April 6, 2020, we provided a framework (“Framework”) to assist deputy heads in making decisions regarding who should receive what equipment, and how such equipment should be provided. This Framework was provided at a time when organizations adapted to the public health directions that comprised the initial response to COVID-19 and was aimed at ensuring value for money and sound stewardship.

On June 22, 2020, the Treasury Board of Canada Secretariat (TBS) issued a [Guidebook for departments on easing of restrictions](#) at federal public service worksites outlining governing principles that equally apply to decisions relating to equipping employees, namely:

- the health, safety and wellness of public servants are paramount;
- public health instructions to contain the spread of the coronavirus are adhered to; and

- programs and services that the Government of Canada and Canadians rely on are maintained.

The need to respect public health instructions means that occupancy rates are capped at a lower level and it may be inadvisable for some employees to return to some worksites. This means that a number of employees continue to work remotely and likely will for some time to come.

The current *Directive on Telework* does not cover situations such as this, but rather contemplates employee-initiated remote work under normal conditions. While we review the existing Treasury Board instruments related to telework, there is need to update the Framework provided in April 2020, to ensure continued relevancy and the ongoing preservation of value for money and sound stewardship.

As outlined above, the Framework is to support decision-making for the provision of office equipment and materials, leaving room for departmental adaptation.

Decisions taken in this regard should respect, among other considerations:

- the legal obligations arising from Part II of the *Canada Labour Code* to prevent accidents and injuries in the course of employment;
- the legal obligations arising from the employer's duty to accommodate;
- the terms and conditions of employment and employer obligations under collective agreements; and,
- the efficacy and efficiency of delegated decision-making.

The Framework covers the provision of equipment in circumstances where the duty to accommodate is not engaged. Separate [guidance governing the duty to accommodate](#).

Who

Departments should equip all workers asked to work remotely (irrespective of employment status as indeterminate, term, casual or student), after careful consideration of each case, including:

- when the employee is expected to return to the worksite;

- whether the employee is on full-time leave, including “other paid leave (699)”;
and,
- specific operational requirements (e.g., outdoor work, laboratory settings, etc.)

In addition, equipping contractors is not within the scope of this guidance, as it may create an employer-employee relationship or financial management concerns. There may, however, be certain circumstances in which a contractor requires departmental equipment in order to fulfill the terms of their contract (e.g., use of a departmental device to access a departmental network). This should be provided in accordance with the terms of the contract and applicable policies.

What

What equipment departments chose to provide to employees will depend on considerations including, but not limited to, the work assigned to each employee, the designated workplace, remote work schedules, and individual circumstances. The equipment provided may include:

- Standard departmental IT equipment (e.g., laptop, tablet)
- Monitor, keyboard, mouse and other peripherals
- Basic office supplies (e.g., paper products, pens)
- Basic office furniture (e.g., chairs)

In accordance with Part II of the *Canada Labour Code*, equipment provided to employees must meet health, safety and ergonomic standards. Employees should also be provided with resources on how set up their [workspace safely](#).

The provision of equipment for remote work would not normally include the cost of utilities, barring exceptional circumstances. The Canada Revenue Agency (CRA) and Revenu Québec are reviewing the implications to tax exemptions in the context of the pandemic response and equipping employees working remotely. Once CRA has finalized their guidance on the use of the Form T2200, *Declaration of Conditions of Employment*, TBS will provide guidance on claiming other expenses incurred by employees while working remotely, which may include utility costs.

How

It is expected that departments will exercise sound stewardship in the management of equipment purchased with public funds and follow normal procedures, in accordance with the *Policy on the Management of Materiel*, for the tracking, retention, maintenance and recovery or divestiture of equipment. How to equip employees will depend on the equipment and processes that departments have in place.

Departments are encouraged to document rationale for the processes. That said, best practices for equipping employees include:

- Putting procedures in place for employees to retrieve equipment and supplies from the workplace;
- Putting procedures in place to identify and deliver existing equipment to employees at their remote work location;
- Purchasing new equipment and supplies to be delivered to employees at their remote work location; and/or,
- Reimbursing pre-approved employee purchases of equipment and supplies based on established departmental policy and process.

These options are not mutually exclusive. In other words, departments may, in the procedures that they establish, provide for one or more of these approaches.

Departments should consider using established standing offers when purchasing equipment and supplies.

Departments should follow established procedures to track assets and provide guidance to managers on how to maintain a list of equipment supplied by the employer. Procedures should ensure that purchasing decisions are well documented in accordance with financial, asset and materiel management policies and directives. When determining the best approach going forward to better equip and accommodate employees, plans and processes should be established for the maintenance and allowable use and recovery of Crown assets and equipment in the longer term, including the return of assets when employees return to the workplace. Departments should also consider whether assets would be returned or transferred when an employee moves to another department.

Departments should examine these approaches in consultation with their Materiel/Assets Management, Occupational Health and Safety and Labour Relations teams prior to determining which approach (or combination of approaches) is best suited to their situations.

The provision of stipends or allowances is discouraged. Doing so may constitute a change in the terms and conditions of employment and/or result in a taxable benefit to employees. In cases where departments are considering not retaining the ownership of the equipment provided must carefully consider other legal and policy implications for the department and/or tax implications for employees.

Further Enquiries

Should you have any questions or concerns regarding your department's current or planned approach to equipping employees for remote work please reach out to the following:

Human Resources questions: wpp-ppt@tbs-sct.gc.ca

Financial Policy questions: fin-www@tbs-sct.gc.ca

Materiel Management Policy questions: MMP/PGM@tbs-sct.gc.ca

Relevant Treasury Board Policies and Directives

- *Policy on Financial Management and its supporting directives*
- *Policy on the Planning and Management of Investments*
- *Policy on the Management of Materiel*
- *Policy on People Management*
- [Directive on the Duty to Accommodate](#)
- *Directive on Telework*

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