



08 May 2023



Dear 

Thank you for your request made under the Official Information Act 1982 (OIA), received on 11 April 2023. You requested the following (numbered for ease of response):

1. *Does your department provide office space to a union?*
  - a. *If yes, which Union is it and do they pay for the office space?*
  - b. *If yes, how much does the Union pay for the office space?*
  - c. *If no, what is the rental value of the office space given to Union?*
2. *Please provide us with your department's current working from home policy.*
3. *How much does the department pay to rent its offices?*
4. *What is the current staffing occupancy of level of your offices?*
5. *How much has the department spent on stationary in the last 12 months? Please provide a breakdown of costs.*
6. *How much does the department spend on newspaper and magazine subscriptions? Please provide a breakdown of costs.*

**Question 1: Does your department provide office space to a Union?**

Inland Revenue does not provide any office space to Unions.

**Question 2: Please provide us with your department's current working from home policy.**

Please see attached a copy of Inland Revenue's work from home policy. The attached document contains information that is outside the scope of your request. This information has not been considered for release and has been withheld as "Not in scope".

**Question 3: How much does the department pay to rent its offices?**

For the period from 1 April 2022 to 31 March 2023, Inland Revenue has spent \$24,125,000 on accommodation rent for 30 leased buildings.

**Question 4: What is the current staffing occupancy of your offices?**

The following table below outlines the number of staff in each office.

Office	Number of Staff
1 Victoria Street	5
110 Featherston	179
306 Cameron Road	211
5-7 Byron Avenue	358
74 Moorhouse Ave	79
95 Customhouse Quay	104

Office	Number of Staff
Aoraki House	8
Ascot House	90
Blanchfield House	17
Christchurch Mid City	196
Civic House	30
Devon Street East	21
Freyberg building	683
Garnett Building	299
Grey Street	13
Hastings Street	82
Home Straight	348
Jepsen Grove	257
Offsite/external secondment NZ/working remotely	17
Osterley Way	468
Oterewa House	26
Philip Laing House	129
Pukaki Centre	21
Russley Road	370
Victoria Ave	217
<b>Grand Total</b>	<b>4228</b>

**Question 5: How much has the department spent on stationery in the last 12 months? Please provide breakdown of costs.**

For the period 1 April 2022 to 31 March 2023, Inland Revenue has spent \$127,000 on stationery. The primary areas of stationery expenditure were: \$25,000 for paper; \$29,000 for notebooks, pads and envelopes; \$11,000 for pens, markers, and highlighters; and \$8,000 for lanyards and access card holders.

**Question 6: How much does the department spend on newspaper and magazine subscriptions? Please provide a breakdown of costs.**

Inland Revenue's financial systems do not categorise expenditure specifically on newspapers and magazines, therefore your request is refused under section 18(g) of the OIA, as the information is not held by Inland Revenue, and we do not believe it is held by another agency.

However, we estimate that our expenditure on print-based newspapers and magazines is under \$2,000 per annum. At an aggregated level we have spent \$151,000 for online newspapers, online magazine subscriptions and online subscriptions in the period 1 April 2022 to 31 March 2023. The main expenditure items include \$88,000 for an international legal and tax subscription service for books and journals, \$27,000 for a tax journal service and \$16,000 for a legal publications and journal service.

### **Right of Review**

If you disagree with my decisions on your OIA request, you can ask an Inland Revenue review officer to review my decisions. To ask for an internal review, please email the Commissioner of Inland Revenue at: [CommissionersCorrespondence@ird.govt.nz](mailto:CommissionersCorrespondence@ird.govt.nz).

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

If you choose to have an internal review, you can still ask the Ombudsman for a review.

### **Publishing of OIA response**

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request.

Yours sincerely



Helen Greaves

**Acting Domain Lead, People Operations and Policy**



## Working from Home Guidelines

**These guidelines provide information and expectations in relation to working away from an IR office (particularly from home) and outline the process for establishing working from home arrangements.**

Note: These guidelines apply to working from home in the context of normal business operations. In the event of any crisis or emergency or forced building closure etc, the response and what that might mean in relation to viable work locations and arrangements will be determined as part of specific business continuity planning for the event. IR's Adverse Event Guidelines provide information on attendance and leave when an adverse event impacts the ability to attend the office (Immediate or short-term response).

It's important that our people feel connected, included, and have a sense of belonging no matter where they work. Any arrangements need to balance individual, team, and business needs.

**Flexible location** (as described in our policy) is only one type of the broader options that fall under the banner of flexible working. It relates to the options that might be available in relation to where work is performed.

As far as 'work location' **Inland Revenue is primarily an office-based organisation**, with most people working most of the time in an IR office. Working all your working hours from home is unlikely to meet IR business needs. This is consistent with government expectations and we know that being in the office and connecting face-to-face has lots of benefits to the way we work and learn, as well as supporting important social interaction. An office presence is part of how we best service the needs of our internal and external customers/stakeholders and deliver on business priorities.

Working from home doesn't automatically change your existing arrangements regarding your working window and hours of work.

Requests for flexibility in work location, just like other types of flexibility will be considered on a case by case basis and can be formal and informal, as covered in the policy, and the formal and informal guidelines.



If having reviewed the relevant policy and guidelines you have any questions around working from home, you should talk with your leader. You can also seek advice from your union both generally and in relation to a particular request etc.

**Leaders can seek advice from People & Workplace Services:** Not in scope

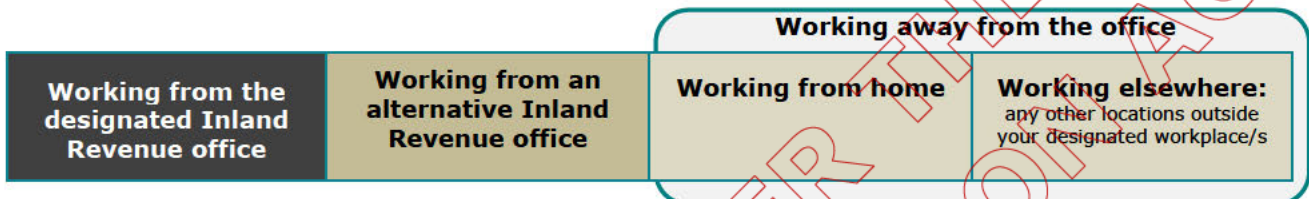
---

If there is any doubt about whether the working from home arrangement needs to be formalised or not, or for any support needed around flexible working.

---

## Flexible location options

At IR the office is the default, starting position for work location. The most common alternative to this is working from your own home (in fluid/ad-hoc or more formal/structured ways) and as such, that is the primary focus of these guidelines:



**Working elsewhere.** These arrangements to work outside of an IR office, but not in the home, are often informal short-term practical situations that may occur from time to time e.g. from a library, airport lounge etc. They could also be more enduring in nature e.g. working regularly in a 'business hub' type environment or in support of a regular commuting arrangement.

In all cases our normal confidentiality and privacy requirements, Code of Conduct expectations and health and safety standards must be met. You need to make sensible decisions and be mindful of how private and secure the work environment is, in relation to the appropriateness of working and what kind of work can be done. Laptop privacy screens may be a consideration as they make it virtually impossible for anyone other than the laptop user to see the screen.

**Working from an alternative IR office.** This practice often occurs as a brief, business as usual, practicality while travelling for work. You may seek to work in another town/city where IR has an office because you need to be in that location for a short period. Any more enduring change to office location would be a formal change to terms and conditions.

## Working from home

Note: In most cases any arrangement will relate specifically to a single home (generally your own residence). Arrangement may span multiple homes e.g. a main home and holiday home etc. or the 'home' is separate to where you live e.g. parents' house rather than the flat you live in. Some ad-hoc requests may involve working from another person's home e.g. 2 weeks in another city working from parents' home while a parent is in hospital etc.

What matters is that these details around 'where' the work is being done are discussed, and understood by both parties to ensure comfort with the location/s and to ensure that appropriate arrangements are in place (e.g. H&S, information security, suitable connectivity/Wi-Fi, distraction free etc).

## WHAT WORK CAN BE DONE FROM HOME?

The ability to perform some work from home, lends itself to a wide range of roles.

Generally, the type of work which could be performed from home doesn't need a high level of face to face interaction with customers/stakeholders or collaboration with team members,

doesn't rely on technology that is only available in the office, and can be effectively performed from different locations. The ability to work from home often depends on the work you are doing, meaning some but not all aspects of the role may be possible to perform from home.

Ever-improving technology supports effective and productive working from home practices and helps bring together those working in various work locations.

Working from home requires trust and professionalism and the specific arrangements need to meet individual, team, and business needs. Different business areas have different business needs, meaning there will be variation around how working from home might work across IR. New staff members may need more time in the office initially to support knowledge transfer and may need team members in the office to support their induction.

IR has considered business and customer needs and is of the view that an overall IR workforce composition that on balance is primarily office based is required. That means requests within that parameter are more likely to be able to be met.

Working from home some of the time is only one of many flexible working options, and it's not for everyone. If you want to work exclusively in an IR office that is a legitimate preference.

## Various working from home arrangements

### INFORMAL WORKING FROM HOME

At IR this is the most common approach to working from home, where the practice is managed in a flexible way around the office base.

Informal changes are where terms and conditions remain unchanged and there is no impact on pay. In the context of working from home this includes any irregular or short-term arrangements. It also includes more ongoing arrangements such as 'fluid days' where the office remains the primary location and the days worked from home are not fixed. The kind of arrangements that might work may vary, depending on the type of work you do and business, team and individual needs.

Any longer-term informal arrangements are reviewed regularly and don't automatically carry over with a change of roles. Changing teams while staying in the same role may support a continuation of the same arrangement, however the wider flexible arrangements of the new team may have an impact. In both cases you should talk to your leader/hiring manager to understand any implications.

#### Informal working from home requests/arrangements examples<sup>1</sup>

<p><b>Ad-hoc/ casual</b></p>	<p>Those things that pop up for work or personal reasons that prompt a one-off request to work from home.</p>	<ul style="list-style-type: none"> <li>• <i>Because the plumber is coming on Monday</i></li> <li>• <i>To focus on finishing a business case for the next two days.</i></li> </ul>
----------------------------------	---	---

<sup>1</sup>Note: In both this informal table and the formal table on the following page these are just some possible scenarios that might trigger requests - this is not an exhaustive list.

<p><b>Short-term/ temporary</b></p>	<p>A temporary arrangement made around working from home (generally a few weeks – 12 weeks max)</p> <p>(This could potentially be outside of normal informal parameters but informal because brief)</p>	<ul style="list-style-type: none"> <li>• <i>Working from home full-time for the next few weeks to support your partner who will be recovering from an operation.</i></li> <li>• <i>For two hours in the evening for the next two weeks, so you can leave the office two hours early to get the children from the school holiday programme.</i></li> </ul>
<p><b>'Fluid' days/ semi-regular</b></p>	<p>Where you want to work from home with some regularity and flexibility:</p> <ul style="list-style-type: none"> <li>• Where still retaining <b>more time than not in office</b> (on balance); and</li> <li>• <b>Days from home are not fixed</b> (though may still be a general pattern)</li> </ul>	<ul style="list-style-type: none"> <li>• <i>Usually work a day or two from home each week. Thurs/Friday is often the case but may vary from week to week to meet business/personal needs e.g. might need to come in Friday this week because of team training/new staff member you need to support with their induction.</i></li> <li>• <i>Specific days worked at home need to be agreed within the context of planned work e.g. from roster to roster. Within general agreement that there is scope to work from home if primarily in the office.</i></li> </ul>

PROCESS - See the Flexible Working hub: [Requesting a flexible arrangement](#) and/or the process section of the Informal Flexible Working Guidelines for details and relevant templates.

The process is conversation based, so talking to your leader about what you are seeking is the starting point. You should provide as much notice as possible (as this will support IR's ability to accommodate your request) and the outcome will need to be appropriately documented.

## FORMAL WORKING FROM HOME

These types of arrangements can be more challenging for the business to accommodate (more at odds with being flexible to changing business needs and/or IR being primarily office based) and therefore will be more by exception.

Formal changes are where terms and conditions change or pay is impacted. In the context of working from home this includes any arrangements (beyond temporary/short-term as covered above) where specific set days working from home are locked in for the term of the arrangement and/or where the arrangement involves more time working from home than in the office. The arrangements change the terms and conditions around location, from the office base to either a hybrid location (home and office) or working fully from home in exceptional circumstances.

With often changing business needs and team composition and dynamics then any permanent decisions around working from home are difficult. The need for flexibility and 'give and take' with flexible working is well recognised. As such, any formal working from home arrangements will not be established permanently but rather for a maximum 12-month period (with scope to mutually agree a further term on completion if the arrangement continues to work for all parties).

Any formal arrangements established in your current role do not automatically carry over should you be appointed to a new position. You should talk to your leader/the hiring manager etc. to understand the scope for flexibility in the new role.

### Formal working from home requests/ arrangements examples<sup>1</sup>

<b>'Set' / locked in days</b>	<p><b>For regular, reoccurring, specific set days to work from home</b></p> <p>Would be sought over fluid arrangements where certainty around days is a requirement.</p>	<ul style="list-style-type: none"> <li>• <i>Locking in Thurs/Fri from home each week as the days you will work from home and how those hours will be worked for the agreed term.</i></li> </ul>
<b>Majority home</b>	<p>Where working <b>more time at home than the office</b> (for 'set' days or otherwise).</p>	<ul style="list-style-type: none"> <li>• <i>Seeking 3/4/5 days a week from home.</i></li> </ul>

Within the time period of these arrangements, the agreed terms can only be varied by mutual agreement or in line with any variation clause contained in the agreement)

PROCESS - See the Flexible Working hub: [Requesting a flexible arrangement](#) and/or the Formal Flexible Working Guidelines for details and relevant templates.

As with informal requests the process should start with a conversation, HAVE A THINK ... TALK TO YOUR LEADER... and MAKE A REQUEST. The request can be made under IR policy, employment agreements or the Employment Relations Act, Part 6AA.

## Expectations

### AVAILABILITY

The flexible working principles recognise that flexible working needs to work flexibly, it 'requires give and take'. Business demands and peaks aren't stable and nor are personal demands, so working away from the office is best supported by everyone being open and adaptable. To ensure IR can provide essential coverage to our emergency response teams (e.g. First Aiders, Floor and Building Wardens, Duress Team and Site Emergency Teams), it is important that anyone holding these roles consider how working flexibly could impact this commitment. For more information see [Response Teams on IR sites](#).

### HEALTH, SAFETY AND WELLBEING

Everyone working at IR has a responsibility to ensure a safe workplace and IR has a duty of care to ensure that, wherever a person is working, is safe and healthy. For many at IR this will be a combination of working mainly from the office but also some time from home.

Working from home brings both benefits and challenges for health, safety, and wellbeing. The greater work/life balance it offers is really valued by many. It can also introduce other factors to be considered. The home environment is not a purpose-built workspace like the office so some find the physical workspace, environment or equipment in their homes doesn't meet their needs. Some find it isolating, while for others the line between home and work can become blurred, with it being hard to switch off when technology allows 24/7 access to work and the workstation being visible in your home after hours.

Alongside IR's responsibilities, you also have a legal duty to look out for your own health, safety and wellbeing, so with any working from home arrangement personal responsibility is key.



**Your workstation:** In your home it's expected that your work area is set up to ensure you can work safely. Your workstation should be arranged so that it is comfortable and ergonomically sound, and the space should be kept clear and free from obstacles or tripping hazards. You need to assess your intended workspace and confirm whether it is acceptable (the Working from Home Checklist supports this and includes workstation set up guidance). A virtual assessment may be a requirement if you're working predominately at home. If you move around your home during your workday you must ensure each workspace is hazard free and ergonomically sound. If you have any concerns around your home workstation, please discuss them with your leader.

**Work/non-work injury:** If you have an accident whilst working at home, this may be considered a work-related incident, however this depends on the circumstances of the incident and activity being undertaken (work vs non work activities). For any incidents, you should seek medical treatment if required and report the incident.

**Your wellbeing:** You need to ensure you are managing your workload and fatigue/ taking appropriate breaks/ keeping connected / staying safe and are generally taking care of yourself. Keeping in touch with your leader can help ensure they are aware of any wellbeing concerns and if the arrangement isn't working for you for any reason. You can check out our [Hauora Hub](#) for general wellbeing information and EAP contact information etc.

**Online H&S reporting:** The H&S reporting requirements remain the same from home. You must report any incidents/accidents or discomfort using the [Online H&S Reporting tool](#).

**Required Working from Home Checklist:** (Quick link on the Flexible Working hub: [Working from Home page](#)). Everyone working from home in any regular way (formally or informally) must complete the checklist as part of the approval process. If working from home continues to be your practice, this checklist will need to be revisited at least annually and/or to reflect any change in 'home' location/s etc. If your working environment is not safe, or you don't have the required equipment then this would prohibit your ability to utilise this flexible working option.

## INFORMATION SECURITY AND PRIVACY

It's important you are always vigilant about the personal or customer information you are working with and the risks associated with that information. We are all required to keep IR information confidential (Section 18, Tax Administration Act). That is a constant, irrespective of where you are working.

When working away from the office the risk of inadvertently disclosing personal and customer information to others needs to be carefully managed. This includes ensuring screens aren't visible/ household members don't have access to your device/ conversations involving sensitive information can't be overheard/ and IR material is appropriately stored. The normal expectations around business tools, clear desk practices, passwords etc. and conduct expectations continue to apply and any data or privacy breaches must be [reported](#) through normal channels.

You need to take care when transporting documents between office and home, ensuring the documents are secured in a closed bag and that you dispose of IR documents and information appropriately.

## ABLE TO MEANINGFULLY PERFORM WORK

In any working from home arrangements 'working' is the key purpose of the arrangement. As such the ability for you to meaningfully perform work, in a focused way, free of distraction is a key consideration. It's important both for work quality and productivity and your own health, safety, and wellbeing that you are not distracted or taking on too much and are taking the breaks and time for rest and relaxation you need. For that reason, the most appropriate option in these 'juggling' scenarios needs to be carefully considered and may involve a mixed approach to try to get the balance right.

### ***Caring for dependants***

It's important not to treat working from home as a substitute for childcare or dependant care. When working from home you will structure any personal/childcare arrangements so you can complete your work as you would normally. Trying to manage your normal IR duties and the important but distinctively separate role of caring for children or dependants at the same time, can compromise both tasks.

Leaders need to consider on a case by case basis the degree to which meaningful work is possible. It's recognised that from time to time there may be some overlaps, particularly in relation to school holidays or before or after school care. The level of care and attention required by the dependant (e.g. child's age) and the duration of the overlap period may influence the decision.

It may be that other flexibility can make these arrangements more feasible. For school holidays for example, a variation in start and finish times so some work can be done before children are awake or after they are in bed/ mix of leave and working from home/ mix of childcare or school holiday programmes and working from home around the edges/ using flexi-credits for some shorter days etc.

Other flexible options may better support caring for dependants, for example: part-time hours or using salary trade to purchase additional annual leave to support having some more leave to help cover the school holidays etc.

**Dependant sick leave:** It may make sense to work from home when a dependant is unwell depending on the nature of illness/injury and the extent to which you are actively required to take on the caring role. You may feel you can work your usual day/hours or only part of them. You may be able to agree with your leader regarding a mix of sick leave and working time, based on how much time you were able to work uninterrupted. There is a specific entitlement to sick leave (which includes care for a dependant) and if active care is required this would be the most appropriate option.

### ***While you are sick or injured***

Generally, if you are unwell then you should take sick leave as intended and focus on your rest and recovery. Irrespective of working from home or not you have the same requirement to notify your leader as soon as possible.

In some cases, you may feel well enough to work, but want to avoid going into the office to prevent passing on your illness (e.g. a light cold) or disrupting others (noisy cough etc). Likewise, you may have an injury that you feel able to work with, but it makes travelling and getting to the office more challenging so working from home might be more appropriate.

You may be able to agree with your leader to work from home in these types of situations, or the ability to reflect a mix of sick leave and working time, based on how much time you were actually able to work.

An arrangement to work from home if you are recovering from an operation, or illness or injury (with medical certificate clearance that allows you to work from home) may be agreed on a case by case basis, or form part of a return to work plan.

You should not be working where a medical certificate indicates you are unable to work.

### ***While you are on holiday/ annual leave/ not working***

Technology and working from home arrangements mean our work can come with us, and we can access it outside of a traditional working window. That doesn't mean you should.

If you're on annual leave you should not be working. Make sure you take the time for rest and relaxation.

## **SECURITY AND ACCESS TO YOUR HOME**

You must not meet with customers or external business contacts or have them visit you in your home. IR has robust security arrangements and fit for purpose facilities in the office for meeting with customers, non-IR business contacts and your colleagues.

On rare occasions, when you are working from home there may be the need for IR/ your leader/ union representatives etc. to visit you. They would only come into your home with your permission.

## **COSTS AND EXPENSES**

As noted in the Flexible Working Policy, there will be no additional compensation or allowance for expenses arising from a request to work from home, as part of flexible working.

If you elect to work from home and access the wider benefits that flexible working offers, you won't be reimbursed for general household expenses. Any increases in general household costs are potentially counterbalanced by related expenditure decreases, e.g. parking, travel.

Leaders may continue to approve reimbursement for legitimate claims of actual and reasonable business expenses that arise in the course of your work, e.g. the cost of specific toll calls made to customers, on the production of receipts. Your leader needs to consider the tax status of any claim, and can seek advice from Finance or refer to the [Tax Manual](#).

Any travel between the home and office is in your own time and your own cost. Exceptions to this can be considered on a case by case basis (for example if it's pre-agreed that you are working from home and are then requested by IR to come into the office at short notice, part way through your working day, then payment of the travel time (T1) would likely be appropriate).

## EQUIPMENT AND TOOLS

IR generally only provides one full set of IT/office equipment. As we are primarily office based then usually that equipment needs to be in the office.

The equipment and tools required and whether they are provisioned by IR or personally should be discussed with your leader and considered as part of any request to work from home.

Suitable and reliable network connectivity (with necessary bandwidth for work efficiency) is a prerequisite for working from home and is at your own cost. It may be achieved via home Wi-Fi or hotspotting from a personal mobile phone. IR data SIMS are not intended to support working from home as they are for brief and occasional use only, where no Wi-Fi networks are available.

Some unique set up requirements e.g. a sit/stand desk can only be provided for in the office and may prevent you from working from home. Employees may make requests for reasonable accommodation(s) to assist in managing disabilities in line with the [Guidelines](#).

The [Use of Business Tools policy and guidelines](#) continue to apply when working from home.

You must take reasonable steps to keep IR's technology, equipment and information safe and in working order. Any IR owned equipment (laptop etc.) that you are using to support working from home is IR property and normal process should be followed if this equipment is lost, stolen or damaged. It is insured by IR and does not need to be covered in your personal/home insurance.

If unforeseen circumstances (e.g. power outage, Wi-Fi interruption, equipment failure) mean you can't perform your IR duties from home, you may need to work from the office (if not also affected) for the period of the disruption.

## CONDUCT/ MONITORING

When working at home you remain bound by [our Code of Conduct – Tikanga Whanonga](#) and our policies and guidelines. The "Making the Right Decision Checklist" in the Code is a great tool to make sure you are doing the right thing and acting with integrity no matter where you are working.

When working from home your system access and use (e.g. START) remains as per the Code, and your system activity remains monitored at all times.

Accurate time reporting and ensuring you work the hours you are scheduled and paid to work each day is essential if you are working from home.

Leading teams in a split office/home working model can require leading a little differently. Some tips for leading flexible teams are available on the Flexible Working hub: [Tools and Resources](#)



Please see IR's [Flexible Working hub](#) for the Flexible Working Policy and other related guidelines and various supporting resources (including those mentioned in this document)

Document control	<b>v1. March 2021</b> (full replacement of earlier guidelines on the topic)
Review dates	Date Reviewed: Dec 2021
Guideline owner	Domain Lead - People Operations & Policy, People & Workplace Services
Guideline contact	<a href="#">Email the ERP&amp;R team</a>

RELEASED UNDER THE OFFICIAL INFORMATION ACT