



19 September 2023



Dear 

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

(...) Please supply the following information under the Official Information Act (OIA):

- 1. Policies guidelines and/or general information provided to IRD employees regarding working from home or other flexible/remote/hybrid working arrangements that were in effect before 21 March 2020.*
- 2. Policies, guidelines, and/or general information provided to IRD employees regarding working from home or other flexible/remote/hybrid working arrangements that have been put in place or changed on or after 21 March 2020.*
- 3. Policies, guidelines, and/or general information regarding reasonable accommodations for disabled employees at IRD that were in effect before 21 March 2020.*
- 4. Policies, guidelines, and/or general information regarding reasonable accommodations for disabled employees at IRD that have been put in place or changed on or after 21 March 2020.*

Flexible working at Inland Revenue

Most working arrangements at Inland Revenue are informal. The balance of home and office-based hours depends on the employee's type of work, individual situation, and the needs of the business.

Inland Revenue employees are generally expected to work in the office more than they would from home. However, there are no set rules to Inland Revenue's approach to flexible working and there are currently no plans to change this.

You can find more information on Inland Revenue's flexible working approach on our website at ird.govt.nz.

Items 1 to 3

The information you have requested is enclosed. The table on the following page provides a description of each document being released.

Some information contained in the documents has not been considered for release and has been withheld as it is not in scope of your request.

Question	Document	Description
Item 1	Appendix A1 and A2	Working from Home guidelines from 2018
	Appendix A3	Inland Revenue’s Flexible and Remote Working Policy from 2019
Item 2	Appendix B	Inland Revenue’s working from Home Policy from March 2021
	Appendix C1	Inland Revenue’s current Flexible Working Policy
	Appendix C2	Informal Flexible Working Guidelines
	Appendix C3	Formal Flexible Working Guidelines
Item 3	Appendix D	Inland Revenue’s current Disabled Employees Reasonable Accommodation Guidelines

Item 4

Policies, guidelines, and general information regarding reasonable accommodations for disabled employees at Inland Revenue have not changed since March 2019. However, Inland Revenue is currently in the process of revising its guidelines on reasonable accommodations for disabled employees and it anticipates a new policy and supporting guidelines will be available in November 2023.

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. I 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



Erina Clayton
Enterprise Leader – People & Workplace Services

Working from home guidelines

13 August 2018



This document outlines Process Integrity's guidelines for working from home.

You may request to work from home on an ad hoc or regular basis. This must be agreed in advance with your stream lead, who will set any specific expectations or parameters that apply to your situation.

All working from home arrangements are subject to the following Inland Revenue policies:

- [Working from home guidelines](#)
- [Supporting Positive Attendance](#)

When you may be eligible to work from home



Sick Dependants

If you have a sick child staying at home, provided they don't need close attention and you can focus on your work.



Natural disaster / extreme weather

The first priority is always your safety, however in some circumstances we may accommodate flexible working arrangements when IR premises or travel routes are unavailable.



Dentist/Doctor Appointments

If you have a check-up or routine appointment you may be able to make the time up at home. Where possible you should schedule these appointments outside work hours.



Major public transport disruption

For example a strike or network outage. If you have no other practicable way of getting to work, working from home may be an option.



Waiting for a Tradesman

If you have to be home to let in repair men (e.g. plumber or electrician) to fix or install something.



On a regular schedule

You can request to work from home on a regular schedule that suits you. This is subject to work requirements (e.g. meetings) and limited to one day per week.



Illness / injury (specific circumstances only)

As a rule, you should take sick leave (and not do any work) when unwell. However under limited circumstances you may be able to work from home when unwell, injured, or at risk. This may need to be supported by a medical certificate stating you are able to work, and it must not compromise your recovery. Refer to the [Supporting Positive Attendance](#) policy for more information.

Suitable examples: a foot injury that prevents you from commuting; a cold where you have largely recovered but may still be contagious; pre-migraine 'aura' symptoms.

Inappropriate reasons to work from home



Illness / injury

Unless an exception outlined above applies and has been approved by your lead, you should use sick leave when you are unable to come into the office due to illness or injury.



Bad weather

Unless there is an announcement on the IR Hotline advising you to stay home or there are extremely bad weather conditions (see above) then you are expected at work.



Too much work

If your workload is too high, raise this with your lead. You should not be working all day and working from home all night/during the weekend, as that will only result in burn-out.



When the work requires you to be present in person

You have to be at work in person for certain tasks (such as facilitating workshops or attending meetings). If in doubt speak with your lead.

Expectations when working from home

- Arrange to work from home in advance.
- Agree on individual guidelines with your stream lead.
- Be accessible: forward your extension, log into Skype.
- Be visible: update the PI board, be available in Skype.
- Take lunch and tea breaks as normal.
- Do not accumulate flexitime credits (IR policy).

Working from Home

IR aims to support our people in balancing their personal and daily work life commitments.

We consider opportunities to provide flexibility around working arrangements to enable business needs to be met and ensure health and safety is maintained.

<p>REMOTE WORKING Working from home: where an employee is authorised to carry out their normal IR duties including normal hours of work, from their home. This may be for some or all of the employee's working hours. This may be an option if a person is sick or injured and can do some duties from home, or if they are looking after dependants. Working from home opens up a new range of possibilities for the way our people deliver their work, but it also brings new responsibilities for leaders and employees. If this is going to be a regular practice or for a long period of time, then you will need to complete the Agreement to work from home to support this arrangement.</p>	<p>BENEFITS</p> <ul style="list-style-type: none"> Flexibility around how work is managed and deadlines met without putting competing pressures on employees – improve work/life balance. Enables priority business operations to continue in situations of adverse events or when there are critical deadlines to be met. Team members better equipped to go on the transformation journey. Quieter environment with fewer distractions to allow greater focus on deliverables and tasks. Convenience for employees - avoid traffic, commuting and related costs. 	
<p>Will working from home suit my team?</p>		
<p style="text-align: center;">CONSIDERATIONS</p> <p>One size doesn't fit all, what are the needs of the business and the employee?</p> <p>Some considerations before putting in place:</p> <p>Security</p> <ul style="list-style-type: none"> Information and security risk System access – equipment and availability <p>Environment</p> <ul style="list-style-type: none"> Appropriateness for people to work from home? Recovering from illness, specific project or deadline or adverse events? Suitable home environment – refer to working from home resources Employment agreement obligations – Hours, Flexitime, Overtime, Meal and Rest Breaks Code of conduct obligations Expenses incurred – what and how compensated <p>Performance</p> <ul style="list-style-type: none"> Are there performance or attendance concerns? How will performance and outputs be monitored? <p>Keeping in Touch</p> <ul style="list-style-type: none"> Communication – how will important information be communicated? Participation at meetings? 	<p style="text-align: center;">TOP TIPS</p> <p>At home your people should:</p> <ul style="list-style-type: none"> Be taking their paid and unpaid <u>breaks</u> throughout the day Be working <u>reasonable hours</u> and limiting excessive flexi time, TOIL and over time Have a fair and reasonable <u>workload</u>, and clear <u>achievable goals</u>. <p>Leaders should:</p> <ul style="list-style-type: none"> Exercise a <u>fair and consistent</u> approach. Implement strategies to ensure the individual remains <u>connected</u> with you and their colleagues. Be <u>clear</u> about desired behaviours to create a healthy workplace and a healthy individual. Consider if a working from home <u>agreement</u> will be required? Will the arrangement be on-going or one off? <p>Remember:</p> <ul style="list-style-type: none"> Take a holistic approach to Health, Safety & Wellbeing: <ul style="list-style-type: none"> Equipment – ergonomics, posture, movement and hydration. Environment – lighting and noise Wellbeing – emotional and psychological Provision of support and guidance 	<p style="text-align: center;">RESOURCES</p> <p>People Policies & Guidelines</p> <p>Topic⁵: Flexible & Remote Working Arrangements</p> <ul style="list-style-type: none"> Flexible & Remote Working Arrangements Policy Working from home guidelines <p>P&C Intranet page under Template letters for leaders Topic: Working from home</p> <ul style="list-style-type: none"> Agreement to work from home Working from home assessment form Working from home checklist <p>LearnIR:</p> <ul style="list-style-type: none"> Setting up your workstation ACC Habit at work <p>Resources for your people:</p> <ul style="list-style-type: none"> Working remotely & between sites ORG– a guide to help people use the available technology and hardware in IR efficiently while working remotely. Code of conduct How To – Working from home and remotely Information security IR Policies Supporting Positive Attendance
<p>Where to go to for further guidance and advice?</p> <p>You can contact the HR Advice on extension Not in scope</p>		

TOPIC:

5

FLEXIBLE &
REMOTE
WORKING
ARRANGEMENTS

FLEXIBLE & REMOTE WORKING ARRANGEMENTS POLICY

This policy explains IR's approach to flexibility and changes to hours of work and other working arrangements

IR supports its people to balance personal and family commitments with their daily work, so long as operational needs are met and health and safety is not adversely affected. Accordingly, IR considers the opportunity for some flexibility around work hours and changes in working arrangements.

Flexitime (non-standard working hours)	IR and the employee establish a pattern of work hours and determine the amount of additional flexibility available around that established pattern of hours (for example, to accommodate some flexibility in start and finish times or to make an occasional or short-term change to hours, without the need to seek further agreement from their people leader).
Flexible working arrangements	<p>There are different ways employees can request a change to their working arrangements:</p> <ul style="list-style-type: none"> • Request a temporary or permanent variation to their working hours (outside of the more formal ERA option below). • The Employment Relations Act (ERA) 2000 provides under: <ul style="list-style-type: none"> - Part 6AA: all employees the right to request changes or flexibility to their working arrangements. It relates to: <ul style="list-style-type: none"> - hours of work - days of work - place of work (which includes working from home). - Part 6AB: for those affected by domestic violence, the right to request a variation of working arrangements.
Remote working	<p>Some IR employees may work in a location away from a normal IR office.</p> <p>Working from home. Where an employee is authorised to carry out their normal IR duties, including normal hours of work, from their home. This may be for some or all of the employee's working hours.</p> <p>Co-location. Where an individual employee shares office space with other agencies or organisations. It does not include situations where IR shares office space on a team basis with another agency.</p>

Why we have this policy

This policy clarifies the intent of flexitime, and when and how IR may enter into flexible working and remote working arrangements with its employees.

Who this policy applies to

This policy and the guidelines which support its application apply to all IR employees, except the specific details of flexitime. These do not apply to employees on standard terms employment agreements, although the general concept of flexibility around start, finish and lunch break times still applies.

Many of the commitments around hours of work (especially flexitime) are contained in employment agreements. Additionally, employees may have individually negotiated provisions/terms with IR. To correctly identify entitlements and obligations, people leaders should check the employee's personnel file and the hard copy version of the employee's agreement (including any variations).

Specific practice around flexible & remote working

HOURS OF WORK (FLEXITIME & FLEXIBLE WORKING ARRANGEMENTS)

IR recognises the challenge of balancing personal and family commitments with the requirements of daily work. IR will work with employees to consider a request for flexibility in work hours, but this is subject to IR's operational requirements at all times.

Employees can be required to be available at any time within the hours set out in their current terms and conditions of employment. If hours of work or variations to these are documented in writing as a permanent change to terms and conditions or for a set term, these can only be changed by mutual agreement, before any expiry. Access to flexitime/flexible working arrangements may be limited for rostered employees.

The table above defines different types of arrangements which provide flexibility around working hours. Separate guidelines explain the different concepts of flexitime and flexible working arrangements under both Part 6AA and 6AB of the ERA 2000. (Topic 5)

REMOTE WORKING

Generally, IR expects employees to work out of an IR office.

IR will give due consideration to an employee's personal circumstances when considering allowing them to work remotely. However, we will only approve a request if it also meets the needs of the business and does not disrupt the provision of services. If this is the case, IR may allow, at its sole discretion, employees to work in a non-IR office location (such as working from home or co-location) on a temporary or permanent basis.

IR must consider whether or not the employee's working environment meets its requirements for health and safety, performance management and security of information.

When working remotely employees remain bound by IR's Code of Conduct, their employment agreement, and IR policies and guidelines.

If an employee is authorised to work remotely, the terms and conditions of the arrangement must be formally documented and include the basis for the arrangement to come to an end.

HR DELEGATION: Level 5 authority is required for hours of work and flexible arrangement related decisions, such as:

- negotiating and approving hours of work and flexible working arrangements (including remote working)
 - negotiating, approving and withdrawing flexitime arrangements or remote working arrangements
 - approving accumulation of flexitime credits or debits.
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Document Control – v.2 April 2019 (v.1 - 2 March 2016)	
Review dates	Date reviewed: April 2019 Next review date: June 2020
Policy owner	Employment Relations, Policy & Remuneration Manager, People & Culture
Policy contact	Email the ERP&R team



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.



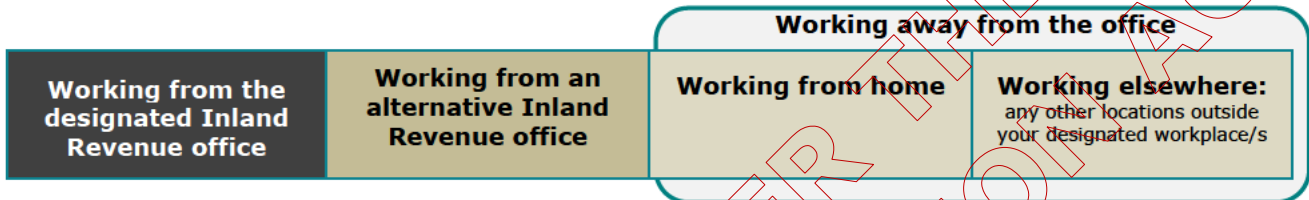
If having reviewed the relevant policy and guidelines you have any questions around working from home, you should talk with your leader. You can also seek advice from your union both generally and in relation to a particular request etc.

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 examples¹

Ad-hoc/ casual	Those things that pop up for work or personal reasons that prompt a one-off request to work from home.	<ul style="list-style-type: none">• <i>Because the plumber is coming on Monday</i>• <i>To focus on finishing a business case for the next two days.</i>
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¹Note: 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.

Short-term/ temporary	<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"> • <i>Working from home full-time for the next few weeks to support your partner who will be recovering from an operation.</i> • <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>
'Fluid' days/ semi-regular	<p>Where you want to work from home with some regularity and flexibility:</p> <ul style="list-style-type: none"> • Where still retaining more time than not in office (on balance); and • Days from home are not fixed (though may still be a general pattern) 	<ul style="list-style-type: none"> • <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> • <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>

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 examples¹

<p>'Set' / locked in days</p>	<p>For regular, reoccurring, specific set days to work from home</p> <p>Would be sought over fluid arrangements where certainty around days is a requirement.</p>	<ul style="list-style-type: none"> • <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>
<p>Majority home</p>	<p>Where working more time at home than the office (for 'set' days or otherwise).</p>	<ul style="list-style-type: none"> • <i>Seeking 3/4/5 days a week from home.</i>

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	v1. March 2021 (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	Email the ERP&R team

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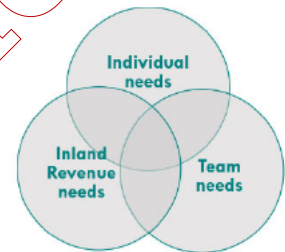
Kaupapa Mahi Whakarerekē me te Wāhi kē

Flexible Working Policy

This policy explains Inland Revenue’s commitment and approach to flexible working and outlines some of the different kinds of flexible arrangements

Flexibility at work comes in different forms, and can include being able to vary the hours, days, and location of work.

Flexibility is about having choices. It is about supporting people with work/life balance, while recognising team and organisational requirements. Where these intersect, flexible working can thrive.



Inland Revenue recognises the personal and organisational benefits of flexible working and that people might prefer or need to use different flexible working options at different times to balance their personal and working lives. Conversations around flexible working are encouraged and Inland Revenue is open to hearing what workplace flexibility would work for people and to seeing if it can work.

Everyone can add value and contribute to Inland Revenue’s success, regardless of how, when and where they work.

Flexible Working Principles

Te Kawa Mataaho - Public Services Commission have established six principles for flexible working. The principles below reflect those, with minor adjustments for clarity and to reflect Inland Revenue terminology. These underpin flexible working arrangements at Inland Revenue.

FOR EVERYONE

All roles are treated as flexible unless there is a genuine business reason for them not to be.

Flexible working is equally available to all employees, irrespective of the reason for wanting it.

Working flexibly does not undermine career progression or pay.

WORKS FOR THE TYPE OF WORK

Every role should be suitable for some form of flexibility, but not every type of flexibility will be available for every type of work that we do.

Genuine business reasons may mean that some types of flexibility cannot be implemented for some types of work.

WORKS FOR INLAND REVENUE AND TEAMS

Flexible working should not be viewed as something which is just agreed to between employee and leader, without considering the impact on teams and Inland Revenue as a whole.

REQUIRES GIVE AND TAKE

Flexibility requires give and take between employees, leaders, and the team. It also places collective obligations on employees, leaders, and teams to be open and adaptable so that it works for everyone.

MUTUALLY BENEFICIAL

Flexible working needs to work for Inland Revenue, teams, and employees. Consideration should be given to how flexible work arrangements can maintain or enhance service delivery and performance. It should not result in increased workloads for employees working flexibly or for other team members who are not.

ACTIVELY CHAMPIONED BY LEADERS

Leaders at all levels of Inland Revenue, support, champion and role model flexible working for their teams and themselves.

Note: These principles apply to flexible working at Inland Revenue as a whole - not specifically to one type of flexible working arrangement or an individual circumstance. They should not be considered in isolation - i.e. all principles apply when thinking about how flexible working comes together at IR.

Why we have this policy

This policy helps promote a flexible workplace, recognising the benefits for both Inland Revenue and the individual. Flexible working supports a more diverse and inclusive workplace. It also enables the attraction and retention of a wider range of talent, helps our people achieve their career aspirations and goals and can improve engagement and wellbeing.

The policy clarifies Inland Revenue's commitment to ensuring flexible working proposals are considered fairly and constructively (in 'good faith') and in line with legislative obligations and employees' terms and conditions.

It also provides an overview of some of the different types of flexible options and considers both more formal/structured changes to terms and conditions and the less formal/more fluid access to flexibility as the need arises.

The policy is supported by Inland Revenue's wider [Flexible Working hub](#) including more **detailed guidelines** which provide all the practical steps, process details and supporting resources around requesting and considering requests. [Employment agreements](#) also include various flexible working topics.

Who this policy applies to





This policy and the guidelines which support its application apply to all Inland Revenue employees. ALL employees can request flexible working arrangements at any time.

The general concept of flexibility around start, finish and lunch break times and balancing working hours across days are applicable across Inland Revenue as agreed with leaders. Some employment agreements include specific details of flexitime/time off in lieu (TOIL), accumulation of additional hours (ADLV) etc.

Many of our commitments around hours and place of work are detailed in an employee's terms and conditions of employment. (e.g. offer of appointment and any subsequent individually negotiated provisions/terms and employment agreements). The employee's personnel file and terms and conditions (including any variations) should be referenced to correctly identify entitlements and obligations.

Specific types of flexible arrangements

Flexible working covers a wide range of arrangements including but not limited to those below.

Flexible schedule 	Flexible location 	Flexible leave 	Flexible career 
Options that allow employees to vary their work hours, days, or work pattern	Options that allow employees to vary their place of work	Options that allow employees to vary their leave patterns to create more flexibility	Options that allow employees to manage their roles and careers more flexibly (Achieved through using the other three options)
Flexitime An IR specific option for flexible non-standard hours of work (for those under collective agreement coverage)			

Different types of flexibility can be used alone or potentially in combination with other types of flexible working arrangements.



FLEXIBLE SCHEDULE (VARIATION IN HOURS OF WORK)

The hours and days worked and the work pattern. Some examples include:

Part time or reduced hours	Employees work an agreed proportion of a full-time role each week e.g. 0.8 FTE (80% of full-time hours) with pay pro-rated to that proportion. This can involve working less days of the week or less hours on some or all days. Sometimes part time hours can be utilised to split a fulltime role in a job-sharing arrangement.
Different length working days	Employees work their hours in a regular scheduled way, but hours are not split evenly across the days of the week e.g. work longer days on a Monday and Friday and shorter days mid-week.
Flexible hours/ start and finish times	<p>At Inland Revenue the concept of flexibility around start and finish times, lunch breaks etc. is open for all our people to explore with their leaders. This may include agreement to work a general pattern of hours within a wider working window.</p> <p>For those under collective agreement coverage some of these options are set out more specifically in employment agreements as below.</p> <ul style="list-style-type: none"> • Flexitime (non-standard working hours) • Time off in lieu (TOIL) • Accumulation of additional hours (ADLV) <p>More detail is provided in employment agreements and/or Flexitime Guidelines - Topic 5 People Policies & Guidelines</p>

A compressed week option, where employees work their normal hours in fewer days (e.g. 4-day week, 9-day fortnight) is currently not available at Inland Revenue due to complex technical constraints (the system and legislative challenges in this space are being explored across 2021/22)

The collective agreements stipulate hours of work and working windows and any variation can't be inconsistent with the employee's collective employment agreement.

FLEXITIME

Flexitime provides flexibility within a specified working window, to establish a general pattern of work hours that allows some flexibility around start, finish and break times and scope to balance time credits over a period of time. (More detail is provided in employment agreements and/or the Flexitime Guidelines, linked to above).



FLEXIBLE LOCATION (VARIATION IN PLACE OF WORK)

An employee’s work location is part of their terms and conditions of employment. At the highest level this is the general geographic location such as the town/city (or broader suburb within) that the job is located. This is specified in the offer of appointment.

Inland Revenue is primarily an office-based organisation and as such the Inland Revenue office is the primary workplace unless otherwise specified in a person’s terms and condition of employment. The base office location can be varied by mutual agreement.

Some examples of possible workplace locations are included below. (Note: often arrangements are a combination/hybrid of the offerings and can be a mixture of formal or informal arrangements).

Working from the designated Inland Revenue office	Working from home	Working from an alternative Inland Revenue office	Working elsewhere: any other locations outside your designated workplace/s
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Working from home (See the Working from Home Guidelines for more detailed information)

The most common type of flex in location from the office base, is ‘working from home’ (formally or informally). There are many important considerations in relation to working from home including availability/ health, safety and wellbeing/ information security and privacy/ being able to meaningfully perform work/ security and access/ cost and expenses/ equipment and tools.

There will be no additional compensation or allowance for expenses arising from a request to work from home, as part of flexible working.

In the context of normal business operations, working from home is optional. It is just one of many flexible offerings that a person may seek.

Working from home arrangements will not be permanent variations.

Note: As part of the normal duties of many of our people, their work may require travel, offsite training, presentations, meetings, visiting customers etc. Within the offices our people may also utilise practices such as non-assigned desks/utilising collaborative workspace/zones. These are not ‘flexible locations’ in the context of this policy.



FLEXIBLE LEAVE (VARIATION IN LEAVE PRACTICES)

Using leave options to achieve flexibility. Some examples include:

Exchanging leave (e.g. Cashing up Annual Leave/ Salary Trade /Leave Banking)	
Leave without pay	
Special Leave (paid or unpaid)	
Term time working	Taking paid or unpaid leave (or combination of) during school holidays. Potentially supported by various flexible leave options.

<p>Flexible use of annual and sick leave</p>	<p>Inland Revenue’s annual and sick leave provisions are above those legislatively required. They provide a range of options which allow flexibility for individual circumstances to be catered for.</p> <p>This includes the ability to anticipate leave from future entitlements. While this leave is for quite clear and distinct purposes, legislation allows for some flexibility in their use, for example if an employee’s sick leave is exhausted, they can request to use annual leave to cover a period of sickness and there may be occasions when working from home when a person is unwell could be an option (see the Working from Home Guidelines for more details).</p>
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See policies on Exchanging leave/Special leave and Leave and specific guidelines on these practices in Topic 2 ‘Leave’ in the People Policies and Guidelines or see [employment agreements](#).



FLEXIBLE CAREER

Using the other three flexible options to support stages of life and career e.g.

<p>Phased return to work</p>	<p>The option for employees to gradually increase their hours on returning from long term leave (e.g. coming back from parental leave or after illness or injury). There is also a preferential re-engagement clause in collective employment agreements for those who resign to care for pre-school children.</p>
<p>Phased retirement</p>	<p>The option for employees to gradually reduce their hours as they approach retirement. The impact this might have on superannuation schemes is an important consideration. Inland Revenue is not able to advise employees on any possible impacts, employees would need to contact their scheme provider.</p>
<p>Taking career breaks</p>	<p>A career break is any gap in paid participation in the workforce. It might include a break for sabbatical, study, gap year, travel, voluntary work, caring for family members or just some time to reset or focus on other aspects of life for a period.</p>

Specific practice around flexible working

REQUESTING, CONSIDERING & DOCUMENTING

- ALL employees can request flexible working arrangements at ANY time and for ANY purpose or reason.
- Flexible working arrangements can be requested under Inland Revenue policy, employment agreement provisions or employees may seek to vary their terms and conditions of employment under Part 6AA of the Employment Relations Act 2000 (ERA), specifically citing that their written request is made under this part of the Act.
- By design our process around flexible working is conversation based.
 - Regular discussions are encouraged and may be triggered by a request or proactively initiated by leaders.
 - Discussions support a common understanding of what is desired and what might be able to be accommodated and allow for solutions and alternatives to be considered before any final decisions are made.
- While conversation based, all decisions should be documented. No matter how informal an arrangement is, it is important to capture the outcome in writing. Any formal agreements must be well documented so that everyone is clear on the arrangements.
 - The nature of the process and documentation will depend on the scale and formality of the flexibility sought. More formal or enduring arrangements need more structure

and documentation while agreements made around more fluid work practices or ad-hoc arrangements are generally able to be less formal (via email, text, file note etc.)

- Specific templates are available to support the request and approval process for more formal changes.
- Leaders and individuals need to engage in a fair and constructive way (in 'good faith') to reach a reasonable outcome.
- Any flexible work arrangements should reasonably consider and accommodate Inland Revenue, the individual and the team's needs and take into account workplace obligations, safety and wellbeing, and security and privacy requirements.
- Any flexible work arrangements are specific to the employees' position at the time and do not automatically continue with any change in role.

The nature of the change sought and the complexities around it will impact on whether the request is simpler and can be managed **informally** or requires more **formality**.

<p>INFORMAL</p> <p>See the Informal Flexible Working Guidelines in the Flexible Working hub for examples and process details for requesting and considering informal requests</p>	<p>This kind of informal flexibility is intended to provide 'flexibility in a flexible way' and is expected to be the most common approach to flexible working at Inland Revenue.</p> <p>Informal flexible working (on a regular or ad-hoc basis) usually occurs when leaders agree that employees have flexibility over when and where they carry out their work, subject to meeting role responsibilities and deliverables. This can mean that the exact arrangements (times or place of work) vary and are agreed between leaders and employees as and when needed.</p> <p>It can also involve agreements to more regular arrangements such as start and finish times as long as there is no change required to pay or terms and conditions of employment.</p> <p>Examples include flexitime and ad-hoc/short term/more fluid working from home requests.</p> <p>Arrangements can be agreed between the employee and leader on a case by case basis, with how best to document considered accordingly (e.g. email/ file note/letter).</p>
<p>FORMAL</p> <p>See the Formal Flexible Working Guidelines in the Flexible Working hub for examples, template form for making a request, and process details for requesting and considering formal requests and ERA grounds for refusal</p>	<p>This kind of formal flexibility is more structured and less flexible. It often has a bigger impact so requires more consideration and more process and documentation and can be more challenging for the business to accommodate.</p> <p>A formal arrangement involves:</p> <ul style="list-style-type: none"> • changes to an employee's terms and conditions of employment (related to days or hours worked or where the work is to be done) and/or • when a reoccurring work arrangement impacts on pay and/or leave. <p>It may take place for an agreed period or on an ongoing basis with regular review. Examples include regular part-time hours or regular set days working from home. Formal arrangements require formal documentation to be developed and agreed to reflect the altered terms and conditions/arrangements.</p>

DECISIONS ON FLEXIBLE WORKING

Requests for flexible working options are individual and will be considered on a case by case basis.

Leaders will aim to make decisions in a timely manner, relative to the nature of the request. In all cases a response will be provided within a month of the request.

Being open to considering flexible working options doesn't mean all requests will be able to be accommodated. Decisions will be informed by both the nature and circumstances of the

flexibility sought and the wider individual, team and organisation parameters. The operational requirements of Inland Revenue and the services we provide for our customers are a priority when we think about how flexibility can work.

Where requests are declined the reason will be provided. The focus should be on the business reason for any refusal. There may be scope for further discussion and consideration of alternative options if not already considered before the final decision is made. People should talk to their leader or one up leader if they are unhappy with the decision.

Performance or conduct issues, or health and safety concerns could potentially impact on flexible working arrangements. The specific issue or the support interventions may result in restrictions or removal of flexible working (or specific types of flexible working).

If requests are made under 6AA ERA, then specific 'options for refusal' are detailed in the legislation and our formal flexible working guidelines. The ERA gives a right to a process for a fair and timely consideration of a request. It does not guarantee the approval of the request. If Inland Revenue does not deal with the request in accordance with the specified process (ERA 69AAE), the Act sets out the process for raising disputes in relation to flexible working arrangements. (ERA 69AAG to 69AAK).

HEALTH, SAFETY & WELLBEING

Access to flexible working can provide great opportunities to support better work-life balance and positively impact engagement and personal wellbeing.

Everyone working at Inland Revenue has a responsibility to ensure a safe workplace as per [our commitment to safe and healthy work](#). Inland Revenue has a duty of care to ensure that wherever a person is working is safe and healthy.

Any work arrangement should be designed to be healthy, including ensuring fatigue and workload pressures are managed. For example, variations to hours, days or place of work need to consider any workload impacts for the individual and the team, manage fatigue and mitigate other risks to health, safety and wellbeing. Ongoing communications are important to ensure that the arrangement continues to work.

CONDUCT

Employees remain bound by [our Code of Conduct – Tikanga Whanonga](#) and our policies and guidelines irrespective of any flexible working arrangements or a change in hours, days or place of work.

This includes health and safety considerations in relation to hours or patterns of work and ensuring a safe workplace/s as mentioned above.

When working in different locations such as your own home or in public places the expectations around confidentiality of information, device security, and use of business tools etc. hold true and need to be carefully considered in the context of the working environment.

As such Inland Revenue may require assurance around the adequacy of any measures in place or agreed to, in relation to these expectations and reserves the right to with-hold or withdraw permission to work away from an Inland Revenue Office if that assurance cannot be provided.

HR DELEGATION:

Level 4 (Formal) and Level 5 (Informal) authority is required for hours of work and flexible arrangement related decisions. See the Delegation policy for the specific HR Matrix details.

Document control	v1, March 2021 (previously Flexible and Remote Working Policy)
Review dates	Date reviewed: Dec 2021 Next review: Dec 2025 (review may occur sooner if required)
Policy owner	Domain Lead, People Operations & Policy, People & Workplace Services
Policy contact	Email the ERP&R team

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Informal Flexible Working Guidelines

These guidelines describe which flexible working arrangements are considered informal and set out the process for requesting and considering various informal arrangements.

INFORMAL INCLUDES THINGS LIKE: *Flexitime/ ad-hoc or some short-term flexible needs/ some types of working from home (where you remain in the office more than not and days are not set).*

See the [Informal/Formal split table](#) if you are unsure of the type of flexibility you are seeking, and which guidelines and process applies.

Where flexible working arrangements alter your terms and conditions around hours, days or place of work and establish a new regular pattern or impact pay or leave, then this is considered a 'formal' change and you will need to follow the process set out in the Formal Flexible Working Guidelines.

Inland Revenue supports and encourages flexible working.

Where the changes are relatively simple then the process can generally be simple too. The process and documentation can be scaled up or down depending on the nature of the request.

This kind of informal flexibility is intended to provide 'flexibility in a flexible way' and is expected to be the most common approach to flexible working at IR. It can help you balance things that pop up in your personal life as a one-off or short-term need but can also support some more regular arrangements with fluid practices around when and where you work. Lots of this informal flexibility is already business as usual and established in our employment agreements and/or current flexible working practices.

Informal arrangements don't change your base terms and conditions of employment related to flexibility (e.g. the core arrangements around hours, days or place of work in your employment agreement, offer of appointment, any variation letters etc.) but rather allow flexibility around that base.



If having reviewed the relevant policy and guidelines you have any questions around flexible working, you should talk with your leader. Union members may seek advice from their union delegates/ representatives 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 a working arrangement needs to be formalised or not, or for any support needed around flexible working.

When is the arrangement 'informal'?

Informal flexible working usually occurs when leaders agree that employees have flexibility over when and where they carry out their work, subject to meeting role responsibilities and deliverables. This can mean that the exact arrangements can vary and are agreed between leaders and employees as and when needed.

While these arrangements can be ad-hoc or in response to an event, they can also include more regular arrangements such as changes around start and finish times, or some working from home arrangements (within specific parameters). The change is considered informal if it doesn't change terms and conditions of employment or impact pay or leave calculations.

Often informal arrangements arise from a specific request but can also be part of proactive discussion with your leader or part of parameters in wider team agreements.

INFORMAL EXAMPLES

Flexible hours/ Flexitime *(See the Flexitime Guidelines for more details)*

Flexitime specifically covers non-standard work hours allowing some flexibility around start, finish, and break times. The aim of flexitime is to enable you to balance your time credits over a period of time.

Certain types of Working from Home *(See the Working from Home Guidelines – Informal Working from Home section for more details and a full example table)*

Working from home arrangements span both formal and informal categories. The working from home arrangement is considered 'informal' in situations such as:

- Ad-hoc/casual arrangements (where things pop up that prompt a one-off request)
 - Short term or temporary arrangements (generally a few weeks – 12 weeks max)
 - 'Fluid' where you work from home less often than in the office, but still with some regularity and flexibility (e.g. generally a day or two at home each week).

Other ad-hoc/or short-term location changes

Your home is not the only alternate working location that can be sought (e.g. you seek to work at a different IR office or house in a different city for a short period etc.) These changes are only 'informal' if they are ad-hoc or short term as above.

Using sick or annual leave flexibly

Flexible leave options such as anticipating annual or sick leave or working from home if you or a dependant are sick etc. might be options that can help with that work-life balance.

ALONGSIDE OTHER FLEXIBLE WORKING ARRANGEMENTS

Anyone can request informal flexibility including those who already have established formal flexible working arrangements or other informal arrangements in place. It may be possible for them to occur alongside and complement each other e.g. using flexitime while working from home or doing part-time hours/ working some of your part time hours at home etc.

Process for establishing informal working arrangements

The process for informal arrangements is conversational by design – but with outcomes still recorded/documented. Given the range of informal requests then the process needs to be fit for purpose and able to recognise individual circumstances. Lots of this is just part of everyday management and practical day to day operational decisions and good communication between you and your leader.

There are generally two categories that informal requests might fall under:

Pre-established parameters. Upfront conversations around flexible working support having sensible pre-agreed parameters in place. For example, flexitime parameters or common understandings of working from home parameters set in discussion with your leader. These support you being clear on the degree to which approval is required in each case or general comfort with the practice from time to time as needed or within agreed parameters, and the expectations around communication with your leader.

Flexitime: As this is within the scope of employment agreement commitments no additional process is required for the day-to-day application of flexitime within your agreed working window and flexitime parameters. See the flexitime guidelines for more details around establishing work patterns and parameters etc.

Requests requiring pre-approval. Specific conversations, as the need arises, are an important part of supporting flexible working. This includes those things that life throws at you with little notice or that might require a bit more of a material change for a short period, or looking to change your established parameters or set up some new ones etc.

MAKING A REQUEST (WHERE NOT ALREADY WITHIN PRE-AGREED PARAMETERS)

You can make the request for any reason and at any time, verbally or in writing. Any request should consider any impact on customers, business and team needs and deliverables.

For those ad-hoc, small scale changes the request process should be relatively simple, with the focus on a quick chat or email/Teams exchange with your leader, and a timely decision.

Where the request has more business impact (longer duration etc.) or seeks to establish a working from home arrangement for 'fluid' days, then a conversation is still the starter but it might take a bit more time for the decision and require more consideration of how any wider team or business impacts could be managed or mitigated or exploring alternative options. The outcome and details will need to be documented (including the required Working from Home checklist in the case of working from home).

Informal requests can be event triggered, so they don't always come with lots of notice, but if possible, don't leave it until the last moment. Where it's something you can plan for, you should make the request as soon as you can. You might raise your request with your leader in one of your regular and ongoing conversations etc.



There is no documentation required for making an informal request (ideally just have a chat)

IR's Formal Flexible Working email template is NOT needed for an informal request.

CONSIDERING YOUR REQUEST AND MAKING A DECISION

Your leader will consider your request and make a decision as soon as possible.

Often an instant or time sensitive decision is needed and can be made. If the request is a bit more complex, more time might be needed, but leaders will aim to make decisions in a timely manner (no later than a month after the request and generally much sooner).

As your core terms and conditions remain unchanged then no formal variation is required. It still makes sense to document what's agreed to support a common understanding and shared expectations.

This might be as simple as your leader confirming their response to your email requesting to work from home on Tuesday morning/all next week for your normal working hours/or to use your flexi-credits to take Friday afternoon off. In other situations where the change is more enduring such as changing your agreed flexitime window/working from a different IR office for the next six weeks/establishing a 'fluid' working from home arrangement, then this should be documented and retained on your personnel file.

Being open to considering flexible working options doesn't mean all requests will be able to be accommodated. Where your request is declined the reason why will be provided. The Flexible Working Policy has information on review options if you are unhappy with the decision.



There are [basic email response template examples](#) to support leaders in documenting the outcome and details of some of the more significant informal arrangements e.g. a

materially changed short term arrangement or a longer-term fluid working from home arrangement. Where the arrangement involves working from home the Working from Home Checklist is also needed.

People leader considerations

- Some of these simpler informal changes are just part of BAU leadership and helping your people access flexible options to help balance their personal and work life. For that reason, we don't want to add any unnecessary process or administration in the mix.
- For any working from home arrangement beyond the one off or occasional occurrences the Working from Home Checklist is an important prerequisite and will need to be completed and revisited at least annually or should circumstances or your home location change.
- While you should look at each request with a view to seeing if you can make it happen, that doesn't mean in all occasions you will be able to accommodate the request. It will depend on what is being sought and if there are legitimate business reasons for refusal or for other alternative arrangements to be explored. You should apply a business reason lens for refusal. This may include things like any detrimental impact on quality or performance, or meeting customer demand, or the inability to reorganise the work amongst others. The ability for IR to accommodate the request is very much dependent on what is being requested and the wider context (type of work/wider team/business requirements etc.).
- If the request is made informally but is more correctly addressed via the formal process, ensure the correct process is followed or discuss the difference so your team member is clear what best meets their needs.

For more considerations please see the Consideration for Leaders resource on the Flexible Working hub: [Tools and Resources page](#)

HR delegations: Level 5 authority is required to negotiate and make decisions on informal flexible working arrangements



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)

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Formal Flexible Working Guidelines

These guidelines describe what flexible working arrangements are considered formal and set out the process for requesting and considering various formal arrangements.

FORMAL INCLUDES THINGS LIKE: *A regular change to working hours/days (e.g. part-time) or some types of working from home (where the majority of working hours are from home or the days worked at home are set).*

See the [Informal/Formal split table](#) if you are unsure of the type of flexibility you are seeking, and which guidelines and process applies.

If the flexibility you're seeking is relatively simple and doesn't change your terms and conditions or impact your pay or leave calculations in any reoccurring way, then see the Informal Flexible Working Guidelines for more details and to see if the flexibility you are after is better managed that way.

Note: For those affected by Domestic Violence seeking to make a request in relation to short term flexible working arrangements please see our specific guidelines which relate to part 6AB of the Employment Relations Act (ERA) 2000. Requests relating to exchanging leave are covered separately in the Exchanging Leave Policy and relevant supporting guidelines. The current request and approval process should be used - outside of the formal flexible working form.

These documents are available in our People Policies and Guidelines.

Inland Revenue supports and encourages flexible working and is open to hearing if workplace flexibility could work for you, and to seeing if it can be accommodated.

If you think a formal flexible working arrangement could help you better balance your personal and working life, then **HAVE A THINK ... TALK TO YOUR LEADER... MAKE A REQUEST.**



If having reviewed the relevant policy and guidelines you have any questions around flexible working, you should talk with your leader. Union members may seek advice from their union delegates/representatives both generally and in relation to a particular request.

Leaders can seek advice from People & Workplace Services:

Not in scope if there is any doubt about whether a working arrangement needs to be formalised or not, or for any support needed around flexible working.

When is the arrangement 'formal'?

The request is 'formal' where the arrangement involves:

- changes to an employee's terms and conditions of employment as they relate to flexibility (e.g. the core arrangements around hours, days, or place of work in your employment agreement, offer letter, any variation letters etc.)
- when a reoccurring work arrangement impacts on pay and/or leave.

It may take place for an agreed period or on an ongoing basis with regular review or in some cases be a permanent change.

Formal flexibility is more structured and often has a bigger impact so requires more consideration, process and documentation and can be more challenging for the business to accommodate.

In relation to working from home, the arrangement is considered to impact your terms and conditions and be formal when the days are 'set', or the majority of your time is worked at home.

All formal arrangements need to be documented with a formal variation letter.

FORMAL EXAMPLES

Changing your working hours (number and/or pattern of hours)

Looking to change or reduce/increase your working hours or days is a formal change which alters the terms around hours or days of work.

The change sought might be to the number of hours worked e.g. part-time hours. Part-time hours might involve working shorter days across the week or working a reduced number of days each week. The change may also involve retaining the same number of working hours but working different length working days in a formally scheduled way.

The change to working hours and/or days of work has implications for pay and leave entitlements (e.g. for part-time - reduced annual leave and sick leave, implications for resigning/retiring leave etc., for different working days or different length working days, there are leave and public holidays implications etc.).

Those in a scheduled/rostered environment sometimes wish to lock in particular set hours or a tighter window within the wider working window, and this variation would also need to be agreed and documented formally.

Certain types of working from home

(see Working from Home Guidelines – Formal Working from Home section for more details and examples)

Working from home is considered formal where it involves:

- The majority of the time working from home rather than the office (for 'set' days or otherwise)

- Set/Locked in days – regular, reoccurring, specific set days working from home. Would be sought over fluid arrangements where certainty around days is a requirement.

These arrangements require a change to your designated place of work (change from the IR office base). 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 working from home arrangements will not be permanent.

Changing your IR geographical office location

Changes in location for a defined period in excess of 12 weeks or for a permanent change can sometimes be managed as a formal change to terms and conditions. Any decisions will be informed by business and office practicalities, for example is there space on the office/team or leadership at the site etc. and is there a vacancy (is a recruitment process warranted).

Exchanging leave and more significant/longer term examples of **Special leave** fit the definition of formal but have their own request and approval process in line with the specific policies and guidelines.

CHANGING YOUR FORMAL ARRANGEMENT

If you want to change an element (hours, days, or place of work) of a formal flexible working arrangement you already have in place, this will require mutual agreement and the change needs to be formally recorded. For example if it is agreed you will retain a 32-hour working week, but swap the day that you don't work each week from Friday to Monday, this variation needs be documented and changed in the payroll system so any leave requests on those days are correct.

The facts around any request

Who:	All employees can request flexible working arrangements.
When:	You can make a request at any time and there's no limit on the number of requests you can make for flexible working arrangements.
What:	You may request a temporary or permanent change to your: <ul style="list-style-type: none"> • HOURS of work • DAYS of work • PLACE of work.

Why:	You can request flexible working arrangements for any purpose or reason.
How:	<p>It's intended that the process is conversation based, with ideas explored between you and your leader before using forms and documentation to record any decision/ arrangements.</p> <ul style="list-style-type: none"> • HAVE A THINK: Consider your request and how you will make this arrangement work for you, your team and IR • TALK TO YOUR LEADER: Discuss your individual case and explore options and any challenges around what you are seeking, alternatives etc. as a lead in to formalising any request • MAKE YOUR FORMAL REQUEST: <ul style="list-style-type: none"> - You can use IR's formal request email template OR, - You can make the request following the specific process set out in legislation (ERA Part 6AA) • DOCUMENTED OUTCOME: Formal arrangements require formal documentation to be developed and agreed to reflect the altered terms and conditions/ arrangements/duration/any review process etc.

Have a think

Before you ask for something it's important that you're clear on exactly what flexible arrangement you are seeking and how you think it can work. Think about what your leader will need to consider, such as the impact of your changed working arrangement on business operations, your team and colleagues, and internal and external customers/stakeholders. Consider how any impacts might be able to be mitigated or any alternatives to what your proposing that could also meet your needs.

To help you tease out these considerations refer to the Considerations for Individuals resource on the Flexible Working Hub: [Tools and Resources page](#). This includes considerations around work life balance, productivity, information and personal security, and health and safety.

Also consider

- Different types of work align to different kinds of flexible working so you should consider the flexibility you are seeking in the context of the type of work you do.
- It's important that you understand that changes to working hours can impact your pay and Holidays Act entitlements. For example, a reduction in hours of work will correspondingly reduce your pay and leave provisions.
- Any permanent arrangements will mean an ongoing change to your terms and conditions of employment. If the arrangement is for a specific term, then any variation within that term requires mutual agreement (unless any other variation terms are agreed). If in doubt, you might want to discuss a trial period with your leader.
- If your formal request specifically relates to working from home, see the Working from Home Guidelines and required supporting checklist to ensure you are aware

of the expectations and responsibilities, and that you are willing and able to meet those.

Talk to your leader

Discussions about working arrangements are encouraged as part of your regular and ongoing *Whanake* conversations and more generally. This helps to ensure a common understanding of what flexibility you would like (now or potentially in the future) and what might be able to be accommodated, and to check in on how any current arrangements are working.

You should talk to your leader before making any formal request. This helps ensure you understand the practicalities and if there are any barriers that create challenges in what you're seeking. Discussion will also help you understand if it could be managed more informally.

If possible, don't leave it until the last moment to make a request as depending on what is sought it can take some time to consider and work through. For example, if you want changes to start on your return from parental leave, make your request as soon as possible before returning or even discuss it with your leader before taking parental leave.

Where current flexible arrangements are already in place keep talking about how they are working. Even with longer term or ongoing arrangements, these should be discussed at least annually to check in on how the arrangement is working for all parties.

Make your formal request

If following initial thinking and discussion with your leader you decide to make a formal request, you have different options available to you.

The principles for flexible working will apply across all requests and IR will ensure a response within a month of receipt of any request irrespective of the request approach you choose.

IR Policy/employment agreements allow you to seek flexible working options

It is within the scope of IR Policy/employment agreement provisions for you to request a temporary or permanent variation to your working hours, days, or place of work.

For this option:



Use the [IR formal flexible working email request template](#)

You and your leader may want to complete email request together following your conversation, especially where you're in agreement and want to move to formalise the request. If you and your leader are not in agreement you can still choose to put through your formal request for consideration.

Legislation allows you to seek flexible working options

The Employment Relations Act (ERA) 2000 provides under Part 6AA: All employees the right to request to vary their terms and conditions of employment relating to working arrangements. It relates to hours, days, or place of work.

For this option:

- The legislation specifies the request must be in writing and details the requirements relating to the request and what must be included (69AAC).
- The [Employment NZ website](#) includes a checklist and example request form you may find useful.

The following section contains further information in relation to the response requirements in the legislation.

Inland Revenue's response to your request

Irrespective of the request process your leader will respond to your request as soon as possible, but not longer than a month after it's received.

If your request is made under the ERA, the legislative requirements apply as below.

Response time:	A request must be responded to as soon as possible, but no longer than one month after it is received.
Options for refusing a request:	<p>The ERA (s69AAF) establishes that IR may refuse a request if it can't be accommodated on one or more of the recognised business grounds for refusal:</p> <ul style="list-style-type: none">• It is unable to reorganise work among existing staff• It is unable to recruit additional staff• The arrangement would detrimentally impact on quality or performance• There is insufficient work available during the periods proposed to work• There are planned structural changes• The additional costs would impose a financial burden• The arrangement would detrimentally affect the ability to meet customer demand.
When it must be refused:	IR must refuse a request if the proposed work arrangements would be inconsistent with the collective agreement you are bound by.

If your request is approved then your leader will ensure the arrangement is appropriately documented to reflect the variation in your terms and conditions of employment, and advance any necessary follow up actions e.g. payroll actions, any practicalities, equipment, communication to team etc.

There will be occasions where a flexible working proposal can't be accommodated. If your request is declined the reason will be provided and the outcome documented. There may be scope for further discussion and consideration of other options.

If you are dissatisfied with your leader's decision see the Flexible Working Policy for more details. This includes specific information relating to ERA requests.

People Leaders considerations in dealing with requests and making decisions

- It's expected that you will have discussed and understood your team members desire for flexibility and have explored the various implications before a formal request is submitted.
- You need to consider the parameters in IR's policy and guidelines and those things which are more challenging for IR to accommodate. While you should look at each request with a view to seeing if you can make it happen, that doesn't mean in all occasions you will be able to accommodate the request. It will depend on what is being sought and if there are legitimate business reasons for refusal or for other alternatives to be explored. You should apply a business reason lens for refusal. This may include things like any detrimental impact on quality or performance, or meeting customer demand, or the inability to reorganise the work amongst others. The ability for IR to accommodate the request is very much dependent on what is being requested and the wider context (type of work/wider team/ business requirements etc).
- You should ensure you don't discriminate or are negatively influenced by the purpose or reason for the request. The exception to this is should the arrangement create an actual, potential, or perceived conflict of interest (e.g. seeking to reduce hours to take on secondary employment) then this needs to be well understood and mitigated accordingly.
- It can be useful to discuss requests with your fellow leaders to assess the impact across different work areas and to support consistency (while considering the privacy of the individual). The higher level 4 delegation for formal flexible working decisions also support this wider lens and consistency considerations.

Please see the *Consideration for Leaders resource on the Flexible Working hub: [Tools and Resources page](#) for more individual, team and business considerations.*

In relation to receiving the specific request

- Make sure the request includes all the key information you need
- Further discuss the request with your team member as necessary
- Acknowledge receipt of the request
- Make sure you deal with the request as soon as possible and within a month of receiving it
- Use the appropriate template to document the outcome
- If approved, ensure the relevant variation letter (and any supporting documentation – Working from Home checklist etc) are filed on the personnel file and undertake any necessary follow up action.

Documenting the outcome

Formal arrangements require formal documentation to be developed and agreed to reflect the altered terms and conditions/arrangements. The documentation should be retained on your personnel file.



Relevant outcome templates are available on the [Leaders Templates and Resources](#) page. See HR Advice for any support in completing these.

HR delegations: Level 4 authority is required to negotiate and make decisions on formal flexible working arrangements



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)

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RELEASED UNDER THE OFFICIAL INFORMATION ACT



Topic 4 – Healthy, Safe & Equitable Workplace

Disabled Employees – Reasonable Accommodation Guidelines

These guidelines outline the requirements and factors assessed when making decisions about requests for reasonable accommodation(s) to assist in managing disabilities.

Managing disabilities is a partnership between employee and leader.

The request process

MAKING A REQUEST

To make a request for reasonable accommodation, you should talk with your leader as soon as possible about your needs and how Inland Revenue can best support these needs.

Your leader will:	<ul style="list-style-type: none"> • Talk with you to understand your needs and any reasonable accommodation required, ensuring confidentiality is maintained as appropriate; <i>and</i> • Consider what is reasonable as set out below and discuss with you and any specialist you may have, how these needs can best be met; <i>and</i> • Consider our current Health and Safety processes including; the Discomfort, Pain and Injury site and our Injury or illness rehabilitations guidelines as appropriate; <i>and</i> • Work with People and Culture and other relevant parties in a timely manner.
You're expected to:	<ul style="list-style-type: none"> • Openly speak with your leader about your disabilities and the restrictions they may place on your ability to perform your job; <i>and</i> • Ensure any reasonable accommodations made are used appropriately; <i>and</i> • Update your leader on changes to your needs, including if reasonable accommodations are no longer required; <i>and</i> • Work with Workbridge or other support organisations, as required, to seek additional support funds.
If requests cannot be met:	<p>In the event that a request for reasonable accommodation cannot be met by Inland Revenue and is considered unreasonable, your leader will discuss with you what this may mean for you going forward.</p>
Review process:	<p>Following a request, you will have an outcome as soon as the request is worked through and understood. If you are unhappy with the outcome, you can request a review of the decision from your one-up leader.</p>



Leaders, seek advice from People & Culture: (Not in scope) for all reasonable accommodation requests.

WHAT IS REASONABLE?

Factors that will be taken into account when considering reasonable accommodation include:

- Whether it is practical to make the adjustment
- The effectiveness of the adjustment in assisting you to perform your job
- The impact on you if no adjustment is made
- How much disruption, if any, would be caused to our business or other employees
- Health and Safety requirements
- The financial costs of any adjustment.

MODIFICATIONS OR ADJUSTMENTS

Some adjustments that could be considered and discussed may include:

- Specialised hardware (mouse, keyboard)
- Visual impairment software
- Specialised hearing impairment software
- Specialised office furniture
- Modifying the recruitment process
- Modifying the way the job is done
- Modifying the training for the job
- Providing flexible work arrangements
- Physical changes e.g. rearranging furniture or improving access to a building.

RELATED MATERIAL AND LINKS

- [Workbridge](#) - Workbridge NZ administers support funds on behalf of the Ministry of Social Development. Applications are made by the employee, and any support/equipment provided is owned by the employee going forward. Inland Revenue can help support an application and the process
- State Services Commission - [LEAD toolkits](#)
- The Flexible & Remote Working Arrangements Policy on our [People Policies & Guidelines](#).
- The [Discomfort, Pain & Injury intranet page](#)
- The [Human Rights Act](#)
- Our [supporting positive attendance](#) guidance.

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