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# How to Employ—and Payroll— a Telecommuter Working from Home Overseas

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Telecommuting used to be rare because it used to be almost impossible. Before today's sophisticated workplace information technology, logistical challenges made it tough for a "lone wolf" employee to work remotely from home, disconnected, out-of-touch, inaccessible and isolated from the workplace, apart from supervisors, colleagues and customers. "Getting the job done" used to be hard without direct access to a secretary and to employer infrastructure, company resources and back-office support.

Today, while many jobs still require employees be in physical contact with the workplace and the employer's "means of production," more and more jobs do not. Today's information technology has freed many employees from the brick-and-mortar workplace. Even a star performer today might telecommute successfully, keeping connected with a laptop, smartphone, printer, express courier delivery, videoconferencing and (ideally but not necessarily) a land-line. Today, we even see telecommuting in personal-service jobs that once seemed impossible to work remotely—now, even some doctors work from home.

Work-from-home can be rewarding for both telecommuter and employer. Remote-working staff benefit from telecommuting for obvious reasons, and certain employers can benefit because remote work arrangements deepen the pool of available talent by attracting and retaining those who for whatever reason (business, personal, physical disability) cannot "punch the clock" every day at a fixed workplace. Work-from-home can boost employee "engagement" and job satisfaction. Under certain circumstances it turns wasted commuting time into productive work time. And telecommuting might save employers money—commercial real estate is expensive.

Many telecommuters are local, living and working in the same metropolitan area as the employer and available to check into the office occasionally. Some telecommuters are long-distance, living hundreds or thousands of miles from the employer, maybe off in another region of the country. And then there is the *international* telecommuter, someone working from a home overseas, in a country other than that of the employer. International telecommuters pose special problems beyond the basic logistics of engaging a local telecommuter. International telecommuting can be more expensive for an employer, and it always requires closer attention to legal compliance. The complications in international telecommuting flow from the inherently territorial nature of employment law (choice-of-foreign-law clauses rarely divest the mandatory application of host-country employee protection laws). To engage someone to work remotely in a foreign country is an awkward structure outside what employment law presumes: Employment laws worldwide assume a "master" employs and pays a "servant" both in the same jurisdiction, presumably in the same workplace.

The problems inherent to remote working overseas can make a *proposed* international telecommuting arrangement not worth the cost and effort. And these problems can cause an *actual* international telecommuting arrangement to fail, sometimes sparking expensive lawsuits.

When considering any proposal for international telecommuting, begin by addressing the basic logistics as you would engage a domestic telecommuter to work from home locally. Then confront the special problems endemic to international telecommuting by accounting for the specifics of the particular cross-border telecommuting scenario. International telecommuting arrangements come up in a handful of contexts or scenarios. How best to employ and payroll a given international telecommuter depends on the specific context or scenario at issue. When an international telecommuting proposal seems viable, work through a checklist of the structural issues that relate to international telecommuting.

Our discussion here follows this approach. We assume the employer is already familiar with the basic logistics of engaging a domestic telecommuter to work from home locally. We begin by outlining the various international telecommuting contexts and scenarios. Then we set out a checklist of the issues to account for in structuring a cross-border or transnational telecommuting arrangement.



# The Various International Telecommuting Contexts and Scenarios

When contemplating a specific international telecommuting proposal, assess whether the arrangement will be worth the trouble and expense. *Is it likely to succeed? Is it susceptible to a structure that will work?* To assess this, first clarify and articulate the context or scenario at hand. Isolating the international telecommuting context or scenario helps answer the threshold question of whether a particular telecommuting arrangement will be viable. And the international telecommuting context or scenario points to the best way to structure the arrangement. To clarify and articulate the context or scenario of a given cross-border telecommuting proposal, consider three factors: (1) reason for international telecommuting, (2) employer presence in the host country, and (3) number of telecommuters in the host country.

1. **Reason for international telecommuting.** Cross-border telecommuting proposals and arrangements come about for a number of very different reasons:
  - *Employee move for personal reasons:* Sometimes an employee who, up to now, has worked as a regular local employee—and who hopes to continue working the same job—announces an overseas move for some personal reason. Think of a “trailing spouse” married to someone being dispatched overseas on an expatriate assignment, or an immigrant employee summoned home to rejoin family or to care for a sick relative. In the old days, an employee having to move abroad for personal reasons just quit. These days that employee might convince a supervisor to consider international telecommuting.
  - *Expatriate posting:* Sometimes an organization has business reasons to dispatch a headquarters employee to a foreign country where the organization has no brick-and-mortar site, instructing the expat to telecommute. For example, a multinational might assign someone from headquarters to service a big overseas customer or start up a new overseas operation. Another example of a work-from-home expatriate posting is a newspaper dispatching a reporter to serve as a foreign correspondent.
  - *Overseas hire:* Sometimes an employer identifies a candidate overseas positioned to work remotely from home. For example, many American companies have engaged local foreign tech staffers to telecommute from their homes in India, Ukraine and other countries that offer high-quality, low-wage tech talent. Another example is the organization that launches a brand-new foreign subsidiary and hires someone in-country to head it up—without acquiring local commercial real estate. A specific example is the model of an American university engaging overseas adjunct faculty (either to teach main-campus courses remotely or to teach locally at a summer-abroad program).
  - *Foreign office shut-down:* Occasionally a multinational decides to close a smaller or less profitable foreign facility without necessarily exiting the foreign market, at least not immediately. Maybe there was a fall-off in business in that country, or maybe the company just wants to save rent. Having given up its own facility in the host country, the employer requires that surviving local staff telecommute.
  - *Stealth international telecommuter and stealth telecommuting expat:* Sometimes—unfortunately—an organization discovers it employs a “stealth international telecommuter” working from a home presumed still to be in the home country, but who at some point had quietly slipped off and moved abroad without company human resources ever finding out. One day the hapless employer discovers it has been employing and payrolling an international telecommuter improperly as a domestic local, depositing paychecks in a home-country bank account and unwittingly disregarding host-country payroll laws. A variation on this is the “stealth telecommuting expat,” an employee once based in the home country who at some point slipped off overseas (or who is quietly overstaying a long overseas business trip) with the implicit collaboration of an immediate supervisor but without company human resources ever getting a chance to restructure the arrangement as international.

2. **Employer presence in the host country.** After assessing the reason for an overseas telecommuting proposal, address the separate contextual issue of *employer presence in the host country*. By definition, an international telecommuter works remotely in a host country different from the employer's corporate office country. This often means the employer does not have, and does not intend to get, a registered corporate presence in the telecommuter's host jurisdiction capable of issuing a local payroll. But not always. In some international telecommuting scenarios, the employer actually has, or is about to get, a host-country corporate presence (a host-country office, branch or affiliate that can issue payroll). This is the case, for example, in at least three international telecommuting scenarios:
- In the "foreign office shutdown" scenario we discussed, the employer already has a registered, payrolling corporate presence in the host country, even if the employer intends to wind it down at some point.
  - In what we might call the "coincidental affiliate" scenario, headquarters agrees to let a valued employee who needs to move abroad for personal reasons telecommute from another country. The organization happens to have an up-and-running locally-payrolling entity in the target country.
  - In some of the "expatriate posting" and "overseas hire" scenarios we discussed, an organization arranges for a telecommuter to work in a specific jurisdiction where the organization has a *business reason* to operate. The international telecommuter will work remotely from home because the employer has not acquired commercial real estate. But the employer may well decide to register an in-country corporate presence able to issue payroll.

Whenever an international telecommuter's employer happens to have (or is about to get) a corporate vehicle in the host country, the employer can easily structure the employment arrangement by keeping, putting or migrating the telecommuter onto a host country payroll. Of course, the tougher scenario, which we will discuss, is the employer with no payrolling affiliate in an international telecommuter's host country.

3. **Number of telecommuters in the host country.** Aside from the reason for an overseas telecommuting proposal and aside from employer presence in the host country, the final contextual issue when considering an international telecommuting proposal is the *number of telecommuters in the host country* (and the duration of the telecommuting assignment). We have been considering scenarios where an employer will employ just one stray work-from-home employee in a given host country, but some employers find themselves with several, maybe even dozens, of telecommuters in a single host jurisdiction. Of course, an employer with many telecommuters in a single host country can afford to structure these arrangements more robustly (especially if the employer expects the telecommuting arrangements to continue long-term). And so one important factor in structuring overseas telecommuting is how many telecommuters will work in a given country (and how long they will be there).

Understanding the context or scenario in which the specific international telecommuting proposal arises, decide whether that proposal seems viable. If it is not viable, reject it—either do not employ the international telecommuter or insist the workplace be in the employer's corporate home country. If the international telecommuting proposal seems viable, structure it appropriately.

## Checklist of Issues for Structuring an International Telecommuting Arrangement

Where a particular international telecommuting scenario seems viable, build mechanisms to engage the services of the international telecommuter, to deliver pay, and to comply with applicable host country laws. To structure a given international telecommuting arrangement, factor in this checklist of issues:

- **“Permanent establishment”**: If an employer has no corporate entity in the telecommuter’s host country, begin with the threshold issue of *permanent establishment*, or “PE.” A PE is a deemed legal presence in a country, subject to host country corporate tax filing requirements, because an organization transacts business in that country, often because of activities of in-country agents or employees. PE exposure can be significant—some host countries tax an unregistered PE on its worldwide income (after all, there is no local-country subsidiary to tax and no local-country-level accounting of revenues).

The PE question in the international telecommuting context is: *Will the actions of the telecommuters in this country mean that, under host country corporate tax and value-added tax laws, the (foreign) employer operates or “does business” in the host country—and so must register a corporate presence and file corporate tax returns in the host country?* Whether the services performed by particular international telecommuter trigger a PE in a host country depends on three factors: (1) the definition under host country law of operating or “doing business” locally, (2) what tasks the telecommuter will do in-country (interacting with the local market more likely triggers a PE), and what other operations the (foreign) employer has in the host country (PE analysis looks to the foreign entity’s host-country operations as a whole, not just what an in-country telecommuter happens to do).

There are various types of PEs. Telecommuters often trigger an “agency PE,” but separately, a telecommuter’s home office could implicate a “fixed-place-of-business PE.” In many jurisdictions, one element relevant to PE analysis is *physical presence*—some jurisdictions define “operating” or “doing business” in-country as having a local brick-and-mortar site. In the international telecommuting context, an offshore employer might jump to the conclusion that it cannot possibly trigger a host-country fixed-place-of-business PE because it neither leases nor owns local real estate. But remember that a telecommuter has to live and work somewhere. Host country tax and social security authorities sometimes deem a telecommuter’s residence to be the employer’s local office. And so consider instructing an international telecommuter in a way that does not designate the home address as a company address on emails, business cards, or anywhere else. Keep the record clear that the telecommuter can work from anywhere, in or outside the home.

Where a proposed international telecommuting arrangement *will* trigger a PE, then either reject the telecommuting proposal or register an in-country corporate presence. Where registering a local corporate presence is necessary, there is some good news: The host-country corporate registration instantly resolves the separate challenge of “payroll law” compliance and employment structure.

- **“Payroll law” compliance and employment structure**: Most all countries impose laws that require employers to report employee pay, to withhold pay for, or make payroll “contributions” (payments) to government agencies like tax and social security agencies. In the United States, for example, a web of state, federal and municipal laws require employers report/withhold/contribute to federal/state/local tax and social security agencies, pay federal unemployment tax, and take out state unemployment compensation insurance and workers’ compensation insurance. We might refer to these as “payroll laws.” Complying with payroll laws is vital because violating them can be a crime. Complying with payroll laws is so complex that it has spawned its own industry (outsourced payroll providers).

Payroll laws tend to attach to an employee’s physical place of employment, not the place of an employer’s home office. Certainly this is how payroll laws work in the United States. A foreign employer, say an Italian company, employing a telecommuter in, say, Milwaukee would commit a federal “felony” if it paid its Wisconsin telecommuter on an offshore (Italian) payroll flouting 26 U.S.C. § 7202 and other U.S. payroll laws. It would be no defense for the Italian employer to show it payrolled its Milwaukee telecommuter consistent with Italian payroll mandates. Payroll laws of an international telecommuter’s employer’s country might come into play, but usually are secondary.

When structuring an international telecommuting arrangement, develop a strategy for complying with host country payroll laws. Compliance will be easy if the employer has a

payrolling presence in the host country. If it does not, though, host-country payroll law compliance can be a big hurdle. The central question is: *How can an employer with no payrolling presence in a host country legally deliver pay and benefits to an international telecommuter?* There are five possibilities; that is, there are five different strategies for complying with the payroll laws of a foreign host country where the employer is not registered to issue payroll:

- *New local affiliate employer*: Register a new host country employer entity, get a host country taxpayer identification number, and payroll the telecommuter on the new local affiliate's own local payroll (usually using a local payroll provider).
  - *Legal offshore payrolling*: Develop a viable legal position—if there is one—to support offshore payrolling. In many countries (including the United States), there is no viable legal position for offshore payrolling. But the laws of some countries (England, Ecuador, Thailand and Guatemala, for example) might actually let a foreign employer with no local PE payroll an in-country telecommuter on its offshore payroll. Other countries (France and Estonia, for example) allow this, too, but require the foreign employer to register with government payroll agencies.
  - *“Leased employee”*: Structure the international telecommuter as a “leased employee” nominally employed and payrolled by a local host-country employer business that issues a legal payroll and “seconds” the employee over to the beneficial employer. “Professional Employer Organizations” (PEOs), or so-called “employer-of-record companies” like Globalization Partners, exist to serve as local “nominal employers” for overseas client “beneficial employers” that do not have an in-country payrolling employer presence.
  - *“Shadow payroll”*: Have an unaffiliated host-country employer entity payroll, but not employ, the telecommuter. The offshore employer, behind the scenes, pays the employee and reimburses its host country “shadow payrolling” partner for the tax and social security withholdings and contributions made.
  - *Legitimate independent contractor*: Structure the international telecommuter as a legitimate independent contractor who sidesteps host country payroll laws entirely—a legitimate contractor is not an employee and so does not trigger payroll laws. Obviously the challenge here is assuring the legitimacy of contractor status.
- **Compensation mechanics**: Work through the logistics of delivering compensation (pay and benefits) to a telecommuter overseas. Address:
    - currency of payroll and conversion rate
    - international direct paycheck deposits
    - compliance with host-country currency and foreign exchange laws
    - dual-jurisdiction income tax exposure for the telecommuter
    - employee benefits overseas (telecommuter's eligibility for benefits; employer's ability to deliver benefits in the host country; taxability of employee benefits to the employee, home versus host country)
    - equity or stock option plan participation and taxation
    - whether to get a certificate of coverage under a social security totalization agreement
    - international expense reimbursement process
  - **Expatriate benefits**: Decide whether this international telecommuter will be eligible to participate in the employer's expatriate benefits program. Of course, eligibility depends on the international telecommuting scenario: The “expatriate posting” scenario we discussed usually qualifies the telecommuter for an expat package while the “employee move for personal reasons” and “overseas hire” scenarios we discussed usually do not. Where a border-crossing

telecommuter is ineligible for an expat package, have him expressly acknowledge ineligibility. Where an international telecommuter *does* get an expat package, work out the mechanics of delivering expat benefits to a home-worker in a new country.

- **Immigration:** Will this telecommuter have a legal right to work in the host country? If not, can the employer sponsor a visa or work permit in the host country? An employer with no corporate presence in a host country likely has no standing to sponsor a work visa.

An eager but undocumented would-be international telecommuter may promise to work quietly from home overseas, below the “radar” of local immigration and labor enforcers. At that point the question under host country law becomes whether the lack of a right to work in this country is the worker’s compliance problem alone. That is, does host-country immigration law reach an overseas employer of a local “illegal alien” telecommuter?

- **Documenting the employment agreement:** Be sure the telecommuter’s employment agreement package—offer letter, employment agreement, assignment letter, expatriate documentation, telecommuting arrangement documents—adequately memorialize the international telecommuting arrangement in compliance with host-country law. Be sure the assignment documents reflect the reality of the cross-border telecommuting arrangement and adequately memorialize any special accommodations particular to the telecommuting.
  - *Written employment agreement:* Law may require a formal written employment agreement. Outside the United States, employers often enter written individual employment agreements, and jurisdictions from the European Union to Bahrain, China, Mexico, Oman and beyond affirmatively *require* written individual employment agreements or statements that mention (among other topics) place of work.
  - *Policies:* Be sure to bind the overseas telecommuter to the employer’s applicable human resources policies and to its code of conduct/ethics—and be sure to carve out those employer policies that inappropriately extend into an overseas home workplace (for example, a no-smoking policy or a vacation, holiday or FMLA/leave policy that does not meet host-country minimums).
  - *Restrictive covenants:* If imposing a restrictive covenant or intellectual property assignment on the telecommuter, check its enforceability in the host jurisdiction. Adjust the geographic scope of any non-compete agreement to account for the actual place of work and the jurisdiction where this employee would most likely compete.
- **Dislocation:** Consider how to address the practical issues around an international telecommuter’s lack of access to the employer’s physical facility—disconnection from peers, lack of contact with the organization, remoteness from clients, lack of secretarial and infrastructural support, absence from meetings.
- **Supervision and quality control:** Determine how the employer will supervise the international telecommuter from overseas. Address: monitoring attendance; monitoring hours worked; monitoring quality control, assessing performance; imposing discipline. Devise processes to ensure the telecommuter personally performs the work without inappropriately delegating or subcontracting. If the telecommuter might hire assistants, decide on the employer’s role, if any (an assistant of the telecommuter might later claim to be an employee of the principal).
- **Home office logistics:** Address an international telecommuter’s overseas home work space logistics. Should the employer insist the telecommuter dedicate a discrete room to serve solely as the home office? Is the telecommuter’s home work space secure enough from intrusions and natural disasters?

If the employer agrees to reimburse the telecommuter for providing a home office, document the arrangement. Otherwise, consider having the telecommuter acknowledge “no right to claim rent.”

Decide whether there needs to be any “hot desking”—occasional mandatory reporting to some physical employer location, annual trips to headquarters or other anchors to a brick-and-mortar employer site. Consider how the employer might summon the telecommuter to meetings or require some work be done from an employer office or customer site. If the telecommuter works overseas for personal reasons, consider clarifying that certain travel-home expenses will not be reimbursed.

- **Health/safety and duty of care:** All countries impose workplace health and safety laws, and these laws tend not to exempt home workplaces. These laws also tend not to accommodate purported contractual opt-outs or employee selections of foreign law. Decide how to verify that the telecommuter’s home worksite complies with local laws regulating physical workplaces. That said, consider having the telecommuter sign onto a clause acknowledging that the employer has no access to the home office, and so the telecommuter warrants it complies with safety laws.

Separately, address “duty of care.” How an employer will meet its duty of care to an overseas telecommuter is a particularly vital issue as to an expatriate sent abroad to telecommute.

- **Real estate law:** Assess whether the telecommuter’s in-home worksite complies with any applicable zoning, subdivision, apartment building or community-development restriction against working from home or against running a business from a residence. Will business visitors meeting at the telecommuter’s home office trigger a problem? The employer entity could be at risk here—a zoning authority or apartment board might argue the employer is breaching a no-work-at-home rule by running its in-country office from the telecommuter’s residence. Consider having the telecommuter contractually commit to comply with real-estate-related rules and to indemnify the employer for violations.
- **Infrastructure and technology:** Decide how to provide the international telecommuter with infrastructure that will facilitate effective work from home. Consider:
  - computer and high-speed internet connection
  - access to intranet and other company technology platforms
  - dedicated phone line
  - videoconferencing
  - telecommuter’s access to international express delivery services
  - customs clearance (if the employer will send in equipment, supplies or samples)

Decide who pays for what, and how expense reimbursements for infrastructure and technology will work. If the telecommuter will supply his own technology devices, address BYOD (bring your own device) issues like employee consent, security, monitoring and remote wipes. Verify that the employer BYOD arrangement or policy is enforceable in the host jurisdiction.

- **Data security and confidentiality:** Structure the telecommuting arrangement to minimize the risk of a data or confidentiality breach. Does the telecommuter’s home office pose a risk of non-employees (family members, guests) breaching company information? Determine what technological safeguards (like encryption software) and what contractual safeguards (like confidentiality agreements) will best protect the employer’s business data—online and hard copy—accessible in the telecommuter’s overseas home.
- **Data protection law compliance:** Check whether the international telecommuter’s host country has a comprehensive data privacy law, like EU data protection laws and the data laws in Canada and much of Latin America and Asia. Where a comprehensive data privacy law applies, develop a compliance strategy.



If the telecommuter will process or export personal data about others, assess whether a government filing is necessary: France, Romania and other countries require filings with local data protection authorities even if just one lone in-country employee acts as “data processor” or “data exporter.”

Separately, comply with host country data privacy laws as to the telecommuter as the protected “data subject.” Understand local data-processing notice requirements. If there will be remote monitoring—if the employer will have “functionality” to monitor the international telecommuter’s phone calls, computer keystrokes, log-ons, emails or internet access—be sure the monitoring complies with applicable data privacy laws. Consider having the telecommuter execute a data processing/data exporting consent.

- **Registrations and licenses:** Ensure an international telecommuter has any required host-country license. For example, journalists, engineers, securities dealers, doctors and lawyers are regulated professions and often need licenses. A telecommuter who will need to drive for work needs a locally-recognized driver’s license.

The international context complicates this analysis. For example, imagine an American doctor or lawyer working remotely from India for a U.S. hospital or for a U.S. law firm servicing only U.S. patients or clients. India’s doctor- and lawyer-licensing rules might not exempt locally-working professionals whose work is entirely offshore.

- **Wage/hour laws and logistics:** Perhaps all countries impose wage/hour laws, and these laws tend to reach most all employees—a so-called “exempt” job in the United States is much less likely to be exempt from *overseas* wage/hour laws. Other countries’ wage/hour laws go beyond merely regulating minimum wage and overtime pay; they impose flat caps on hours worked, mandatory holidays and vacation, and paid leaves. Many countries require year-end bonuses and profit-sharing payments. These laws generally do not allow for employee opt-outs or selections of foreign law.

Determine how to comply with host-country wage/hour laws as to the international telecommuter. Decide how to monitor work hours to comply with local overtime pay, cap-on-hours, break and vacation laws. Address how payroll will compensate for extra payments due, like premium vacation pay (above regular rate) in Mexico.

Legal rules aside, work through the *logistical* issues around an international telecommuter’s work time—for example, time zone differences and absences on host-country holidays not celebrated at the home office.

- **Compliance with host-country employment law:** We discussed how host-country health/safety and wage/hour laws protect an international telecommuter. Beyond those, all the *other* employment protection laws of a host country, including dismissal and severance pay laws, tend to protect locally-working telecommuters. And remember, an international telecommuter purporting to opt out of host-country employment laws in favor of home country law tends not to shut down the mandatory application of host country employment law.

Understand the basic requirements of host-country employment law, including any mandatorily-applicable industry or “sectoral” collective bargaining agreements. Develop a process to comply. The adage that “no good deed goes unpunished” comes to mind in the context of international telecommuters who moved abroad for personal reasons: U.S. telecommuters have sued in labor courts in, for example, France, asserting rights that do not exist under U.S. law against benevolent U.S. employers that had agreed to let them move to France for personal reasons.

- **Tracking home-workers’ “home” country:** We mentioned the problem of the “stealth international telecommuter” thought to be telecommuting from one country but who at some point had quietly slipped off overseas without the human resources team finding out. To prevent this scenario, consider imposing on all telecommuters—domestic and international alike—a tough but enforceable work rule that either flatly prohibits unauthorized international

moves or that at least requires telecommuters notify the employer of an overseas move well in advance. Monitor compliance and punish violators.

- **Ending telecommuting:** When entering any international telecommuting arrangement, consider how the employer might later *end* telecommuting and require the employee to start or resume reporting to work at a physical employer facility (*dismissing* an international telecommuter is another issue entirely—as just discussed, host-country severance law likely applies). Consider having telecommuters agree in writing to report to work or resume working at an employer facility on employer demand, after a reasonable notice period. Develop a strategy to enhance the employer’s position that a stubborn telecommuter who later refuses an order to stop telecommuting (who later refuses to go to work from a physical employer site) is quitting, not getting fired. But “vested rights” rules abroad might limit the employer’s freedom to force a telecommuter to report to work at an employer’s physical facility—especially a facility in another country.
- **Return of equipment and data:** After a telecommuter quits or gets dismissed, the employer usually needs to collect back equipment, data, documents—and return or destroy all copies. Have international telecommuters agree to a locally-enforceable return of property/ documents provision.
- **Multinational telecommuting policy.** We have been addressing cross-border telecommuting from the view point of structuring a specific international telecommuter proposal. Beyond that is the bigger issue of a *multinational telecommuting or international remote-work policy*. Some multinationals encounter inefficiencies and inconsistencies when various foreign affiliates tolerate inconsistent types of telecommuting arrangements that inadequately meet the challenges telecommuting poses. To bring structure, to impose order and to align a multinational’s telecommuting arrangements across borders, multinational headquarters might consider a global telecommuting policy that promotes a coordinated, company-wide approach to telecommuting. Any such policy, of course, would address many of the issues we discussed.

