



The Future of Work

A Playbook for the People, Technology and Legal
Considerations for a Successful Hybrid Workforce

Your Partner For What's Next



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01 Introduction

The future of work isn't cut and dry. It's an evolving landscape of work from home (WFH) teams, in-office professionals, digital nomads, and flexible preferences.

Many people in Ireland traded office life for remote work at the onset of the pandemic; and many now favour their WFH arrangements. Yet while appetites for remote work aren't going away, an increasing number of remote employees are eager to return to the office, either on a full or part-time basis. These competing preferences have given rise to a new and evolving hybrid workforce.

Demands for hybrid work models exist in virtually every industry. Even sectors with a significant onsite, in-person requirement (e.g., construction, brick-and-mortar retail, food and hospitality, etc.) have roles that can be performed remotely on a full or part-time basis. As a result, employers of every stripe face the challenge of adapting to a hybrid model.

Managing a hybrid office can seem daunting. It demands a digitally connected enterprise that supports team engagement and productivity no matter their location. It also requires a supporting cultural framework that includes new or adapted policies, workforce models, regulatory considerations, management skills, and technologies. Creating a hybrid model is no quick task, but organisations that make the journey can benefit from more efficient, engaged, and talent-friendly operations.

In this hybrid workplace guide, we explore the steps to designing, building, and managing a successful hybrid workforce. We also outline a people-centric approach for reopening physical workplaces and discuss the value of planning ahead for this blended future of work.

There are no one-size-fits-all approaches to this new way of working. The hybrid workforce is a fast-moving landscape with evolving leading practices that our specialists will continue to address and discuss with you in the months and years to come.

When you're ready, we are **Your Partner for What's Next.**



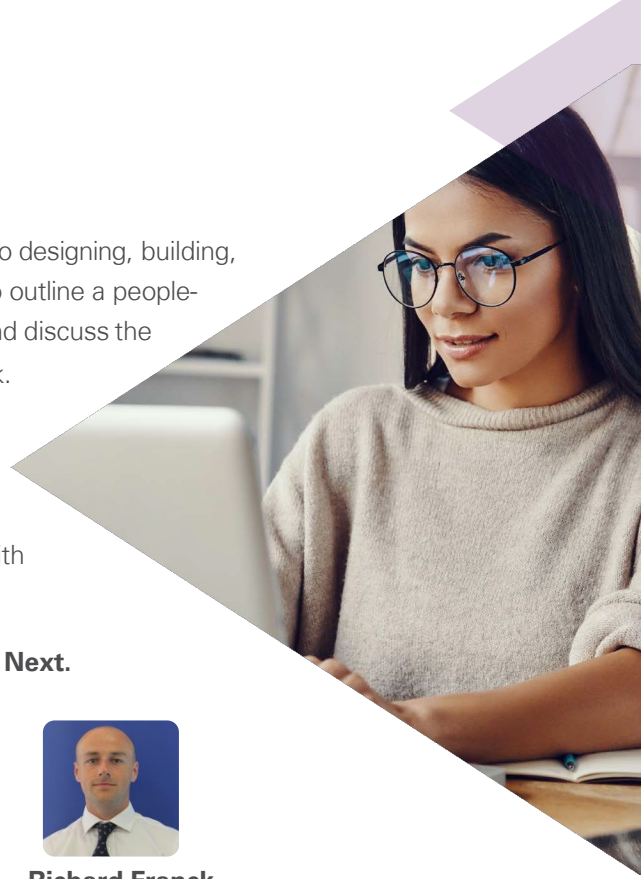
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A balance between two models

Creating an effective hybrid workplace means combining the best of both working models based on the organisation's goals and its team's preferences.


Individuals want:

Purpose

Belonging

Empowerment

The Pros...

- ✓ Commute avoidance - choice of how to use time and large cost savings
- ✓ Ability to manage distractions
- ✓ Better accessibility, more equity, less stress for some

The Cons...

- ✗ Social isolation
- ✗ Meeting overload
- ✗ Ambiguous employer expectations
- ✗ Less collaboration and feedback
- ✗ Challenges with relationships and career development
- ✗ Distractions at home

The Pros...

- ✓ Efficient communication
- ✓ Social connection
- ✓ Visibility / access to leaders
- ✓ Physical setup

The Cons...

- ✗ Commuting time and cost
- ✗ Distractions
- ✗ Barriers to accessibility, inclusiveness and equity

Remote Working

Physical Office


Organisations want:

Performance

Efficiency

Talent Attraction

Innovation

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> ✓ Real estate and travel avoidance ✓ Environmental and social benefits ✓ Access to more talent, suppliers and customers ✓ Gains or neutral impacts to productivity ✓ Stronger business case for digitization | <ul style="list-style-type: none"> ✗ Complexity for managers ✗ Disengagement, attrition ✗ Historical pay benchmarks ✗ Tax and legal compliance |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

- | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> ✓ Ease of oversight and collaboration ✓ Relationship building ✓ Team cohesion, organisational culture | <ul style="list-style-type: none"> ✗ Real estate and travel needs ✗ Environmental & social impacts ✗ Geo-constrained pool of talent, suppliers and customers |
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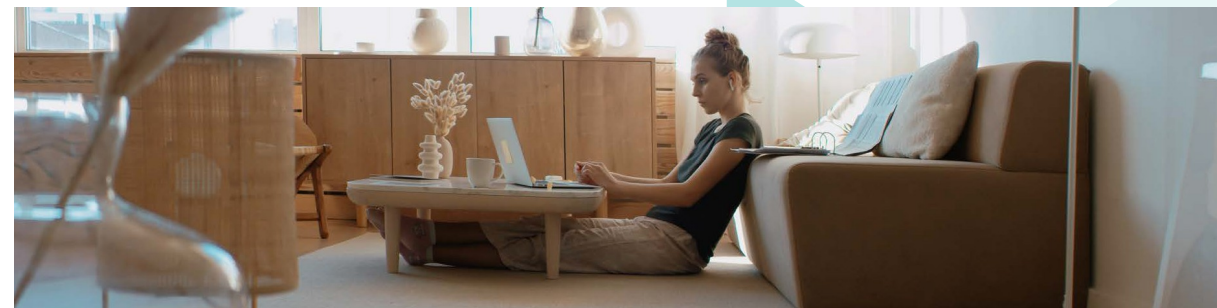
02 A focus on flexibility

The pandemic gave millions of workers and their employers a crash course in remote working and flexible work arrangements. Now, appetites for office life are starting to resurface.

For many, the shine of WFH has faded. Virtual fatigue, WFH burnout, and social withdrawal are drawing more than a few employees back to their former offices.

Still, it would be unwise to see remote working as a failed experiment. The sudden and wide-scale shift to home offices during the pandemic provided people working in Ireland with a taste for a more flexible model of work that many aren't willing to give up. For them, the benefits of commute-free days and home comforts outweigh the advantages of being at the office; and many feel more productive in their remote environment. Employers who fail to support these WFH arrangements risk losing talent and key capabilities.

The great WFH revolution did not empty the traditional workplace. It gave rise to a blended model of work that can be advantageous to all parties, provided it is designed, implemented, and managed effectively.



Workers want flexibility

'Even prior to Covid, in many of our people and change advisory engagements, we had seen a shift in the workforce wanting more flexibility in regard to how, where and when they perform their role'

Conor McCarthy, Director of People and Change, KPMG Ireland

Elements of a flexible model

Flexibility is fundamental to the hybrid model. More importantly, it is key to becoming an “employer of choice”.

That being said, embracing “flexibility” should not be confused with abandoning structure or letting legal considerations fall off the radar. When designing a hybrid strategy, it’s important to keep employee preferences, capabilities, and limitations in mind while setting clear boundaries that will ensure teams align with the organisation’s goals and obligations no matter where (or when) they work.

Ahead are key elements of a flexible model to consider as you define and optimize your organisation’s hybrid workplace model.



Management by motivation and results: There is a call for managers who can embrace the attitudes and “soft skills” necessary to keep remote workers as inspired and engaged as if they were physically working next door. Overseeing hybrid teams requires managers who can set and communicate clear goals, plans, deadlines, and quality expectations while also establishing guardrails to limit burnout, isolation, and other related challenges that WFH arrangements can magnify.




Unbiased opportunities and equity: Employees worry about being seen as less valuable than their in-office peers and overlooked for job opportunities. Adding to these concerns, employees who cannot work remotely (due to their role or personal circumstance) may resent those who can, with implications for workplace culture. Recognising this, employers who are adopting hybrid models must ensure that these biases are recognized and addressed at all levels. For hybrid teams to work as one, employees must receive the same or equivalent supports, incentives, and opportunities no matter where they choose to work.



Balanced schedules: A hybrid model does not mean giving remote employees “carte blanche” to make their own hours. It does mean being more aware of individual circumstances, preferences and challenges, and establishing arrangements that work best for the team’s overall objectives.



Safety: Health and safety concerns are driving the need for hybrid office models. Some employees don’t want to return to a physical work environment until they can be assured that their colleagues have been vaccinated and their employers are doing all they can to mitigate the risks of COVID-19. Considering these health and safety risks remain well beyond mass vaccination, it’s likely these more cautious workers will prefer to clock in from home.

 **Flexible supports:** Choosing to work from home should not come with additional costs. True flexibility means providing financial and logistical support to help individuals thrive whether they are sitting in the office next door or an apartment across the city. Consider the costs your remote teams are incurring (e.g., internet, smartphone, office equipment, etc.) and decide which will be compensated by the organisation. Keep in mind that remote workers may actually be saving the company resources by not taking up physical space and resources.



Insightful resources

- [Department of Enterprise, Trade and Employment: National Remote Working Strategy](#)
- [HSA Guidance on Working from Home for Employers and Employees](#)

As your workplace evolves, so do your legal considerations

The pandemic turned traditional office models on their heads. Now that the dust is settling, it's important to understand the legal impact that these changes have on your organisation now and the ones that can arise when implementing a sustainable hybrid work model.

For example, changes made to the workplace during the pandemic may have legally affected changes to employees' existing terms and conditions of employment or given rise to new terms and conditions. Setting up remote office in different locations (or even countries) may have also surfaced tax, immigration, or data security implications.

These are all important considerations that require a sound understanding of one's legal obligations and risk exposure – both now and into the future. Herein, organisations pursuing a hybrid model will benefit from having a strategy for navigating the legal risks of change (e.g., constructive dismissal claims and employment equality claims), and keeping legal considerations top of mind.





Enabling work flexibility with the right compliance structures in place

Offering flexibility creates valuable opportunities but also some complexities. In fact, the level of flexibility offered to employees will also determine the level of structural, compliance and legal requirements your organisation will have.

Consider a phased approach to implementing flexibility in order to effectively manage and address any related tax, legal and immigration implications.

Compliance/Structure



Location flexibility



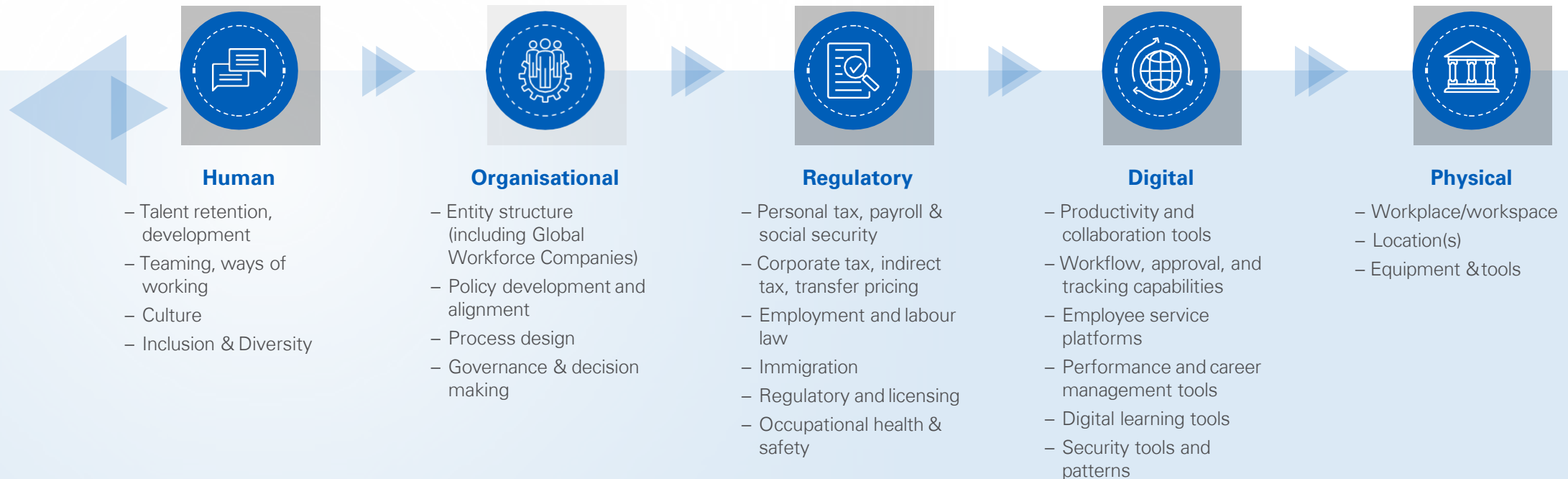
Insightful resources

- [Work anywhere, together. Enabling a thriving virtual work environment](#)
- [Work Safety Protocol; Department of Enterprise, Trade and Employment](#)
- [It's not 'Culture Versus Strategy' Anymore: Culture is Strategy](#)

03 The building blocks of a hybrid workforce

Being suited for a hybrid workforce is different from being ready. Organisations may be able to accommodate a mix of in-house and remote teams, but it takes a well-thought plan and framework to make hybrid work, *work*.

Multiple enablers are required to build a successful and sustainable hybrid work model, including those outlined here:



There are no one-size-fits-all hybrid models.

Each organisation must define its own unique vision based on the following building blocks:

Business goals: You must define your reasons for going hybrid so you can tailor your investments, training, and technologies to get meaningful results.

To begin, ask:



Why are you pursuing a hybrid model?



Is the goal to drive productivity?



Attract or retain talent? Reduce your office requirements?

Is it all of the above?

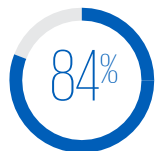


Insightful resource

- [HSA: Work Safely Templates, Checklists and Posters](#)



Fact



of Irish CEOs surveyed see remote working as a significant opportunity to access a wider talent pool [Source: KPMG CEO Outlook Report]

Mutual expectations: At the start of hybrid model planning and optimisation, leadership needs to be clear on their employees' needs and wants. Their feedback, coupled with organisational needs, will inform policies and protocols that ensure all parties understand what's expected of them.



Questions to consider

- Which roles will be eligible to work remotely, at least some of the time?
- Will employees be required to obtain a manager approval to work remotely?
- What are your expectations for remote employees? For example: advance notice of WFH, availability, responsiveness, productivity.
- How will you define success for hybrid teams?
- What will your remote workforce expect from you?
- How will you demonstrate that employees are valued, regardless of where they do their work?

Management training: Developing a hybrid workforce will require an honest assessment of one's hybrid workforce management capabilities and the biases or blind spots within. Managers need to be better trained to oversee hybrid workforces, this is an area that requires honest and in-depth examination.



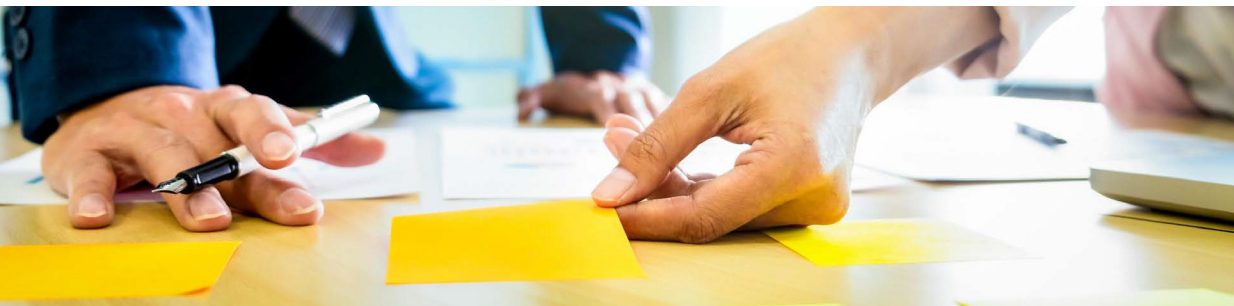
Insightful resources

- [Culture and Leadership in the New Normal](#)
- [People and Change in the new reality](#)



Questions to consider

- **Are your managers equipped to clearly interpret remote work eligibility criteria and expectations?** Do they have a sound understanding of the skills required to make WFH arrangements work? Are they adept at balancing WFH employee needs with organisational goals?
- **Can they create an engaging team atmosphere?** Keeping remote teams engaged and productive will require leaders who can gauge morale, monitor team progress, recognise achievements, and read body language from behind a screen.
- **Can they fairly assess team limitations and performance?** The shift to a hybrid model should not come at the cost of inclusion and diversity. Managers must ensure each employee's circumstances are being taken into consideration no matter where they log-in, and that they are being considered equally when career opportunities arise.
- **Do they have the technology and facilitation techniques to run effective meetings with team members sitting across locations?** Managers must have the skills and technology tools to promote collaboration and connectivity among their hybrid teams.



Technology needs: Hybrid workforces thrive on their ability to keep all teams connected and equipped to handle anything that comes their way, no matter their location. That means adopting video conferencing tech, team collaboration platforms, and online resources (e.g., “desk booking”), while ensuring WFH employees have the same tools as their in-house colleagues. New devices and methods of service delivery and access might also be needed. When planning, take stock of your existing technologies, assess what’s needed, and make a plan for filling the gaps.

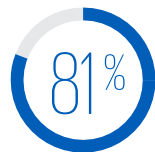


Insightful resources

- [How KPMG can support businesses choosing the right technology leading to gains in growth and efficiency](#)



CEO corner



of Irish CEOs reported that the pandemic sped up their companies’ digital transformation plans
[Source: KPMG CEO Outlook Report]

Digital security: Your office network may already be secure, but allowing remote employees to access sensitive data and key systems from outside your defenses breeds cyber security risks – there is a fundamental mindset shift in moving from “perimeter security” to a “zero trust” type model that is suited to remote working.

Therefore, it’s important to assess and your cyber maturity and the gaps that you’ll need to address before opening your network to remote systems.



Insightful resources

- [‘What’s next for cyber security’ blog post](#)

Administrative processes: From the digitisation of paper-based processes to adding clarity on business travel policies and expenses reimbursements, organisations need to update their processes and operating procedures to reflect the hybrid workforce.

Office layouts: Planning a hybrid workplace is an opportunity to rethink how you’re using your workspace. With distributed teams, office noise could increase from large numbers of employees taking video calls at their desks. Consider re-configuring your real estate in ways that promote safe working practices, increased collaboration, and effective interactions between employees that come into the office and those working remotely. Simple changes can include hybrid meeting spaces, multi-purpose team rooms, or movable walls and desks.

These building blocks will lay the foundation for hybrid work. To stay on track, however, requires an equal focus on making physical offices safe and managing unique regulatory risks.

04

Return to the physical workplace

Preparing offices for the post-pandemic

The office is not obsolete. Organisations and employees still want the choice of a physical workspace.

At this critical juncture, safely opening up and managing workplaces requires a people-centred roll-out strategy with a strong operational framework in place. That strategy is best led by an internal task force with a focus on employee/worker and visitors' health and safety, governance and risk, workplace preparation and management.

Employees – and the public at large – need to feel confident that employers are properly following government guidelines and best practices to successfully reopen and transition life back to a sense of normalcy. For hybrid models to thrive, considerations must be made to ensure these spaces are safe, engaging, and connected.



Returning with purpose

A return to the office should be gradual. It is also advised that this transition occurs in phases, allowing organisations to test, evaluate, and adjust mitigation processes and protocols before reopening their facilities to larger numbers of returning employees and visitors. Employers in consultation with their Lead Worker Representative need to develop and periodically update a response plan in accordance with the Covid-19 National Protocol for Employers and Workers.

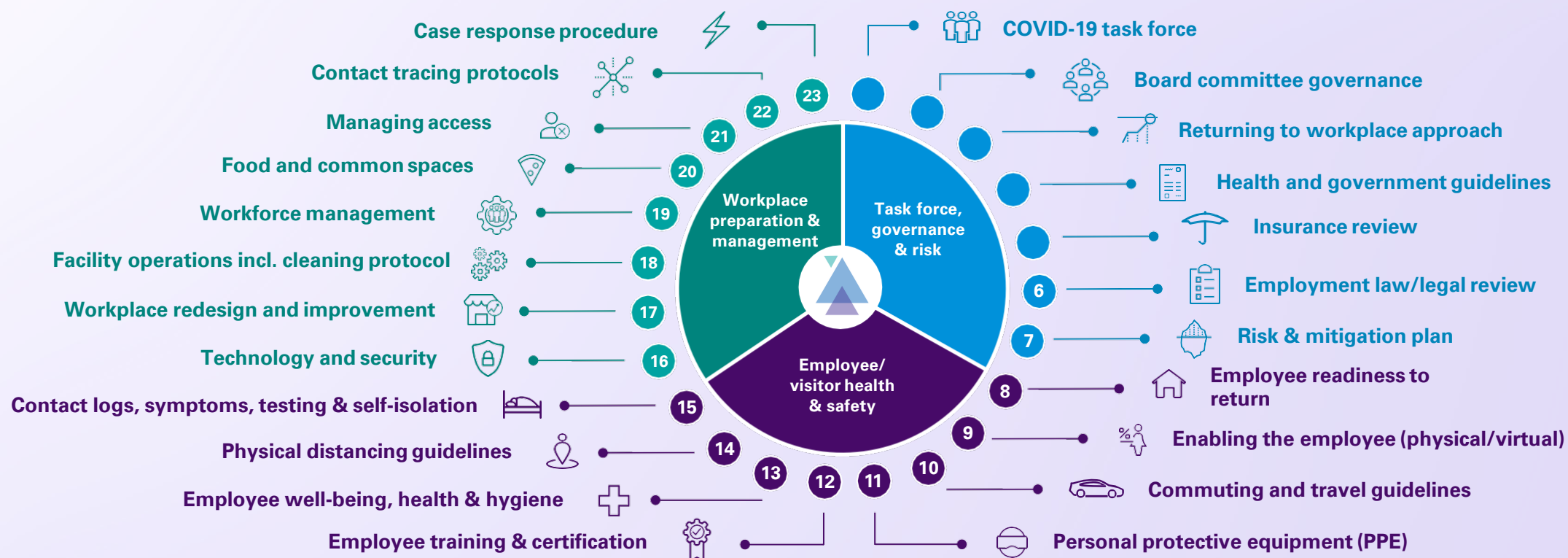
Several steps should be completed before offices can open their doors. They include:

- ✓ **Current state assessment**, to understand everyday activities, ideal reopening timelines, and critical areas and roadblocks.
- ✎ **Planning and addressing gaps**, by developing and implementing plans to address the gaps identified in the initial assessment. Assessments should also be done to gauge the organisation's readiness to return and its employees' willingness to come back.
- 🧠 **Welcoming employees in phases**, by assessing the performance of each incoming wave, expanding or reducing the number of people in your workplace accordingly, evaluating what is working (and what's not), and making ongoing improvements.

A Return to the Workplace Framework

KPMG's return to the workplace framework considers three stakeholder groups who will require information, direction, and coordination from leaders to ensure a safe and productive office

They include:



KPMG's Approach

Our approach addresses the full range of underpinnings that enable sustainable, permanent and successful work to support the enterprise's workforce and growth objectives. Working shoulder to shoulder with our employees, we lead with a human centric approach to redesign the way work gets done.

For hybrid models to thrive, considerations must be made to ensure these spaces are safe, engaging, and connected.

- **How strong is your health and safety (H&S) program?** For some, health concerns are keeping employees from returning to their former offices. To win their confidence, organisations must embed enhanced cleaning programs and protocols, monitor health risks as they emerge, and communicate H&S initiatives to their teams regularly. Considerations for healthy indoor air quality, social distancing, touchless technologies, and other H&S practices should also be included in reopening plans.

A post-pandemic H&S risk assessment and safety plan will require many perspectives. It is best developed in consultation with your Human Resources team, representatives from Health & Safety, Legal, and Quality & Risk Management. You may also consider engaging a local medical professional body or an expert in the prevention of infectious disease transmission in the workplace to review the reasonableness of your physical office plans. As well, general guidance is available from the Health and Safety Authority, the Department of Health, the Department of Enterprise, Trade and Employment, and the Health Service Executive.

- **Who needs to be back in your physical premises?** Not everyone needs to be in the physical workplace all the time. Assess each role for the extent to which it can be done remotely. You may also consider employee preferences as long as these do not conflict with the goal of their team and the organisation.

**How will you respond to your employees' anxieties about returning to work?**

Employees are still fearful of returning to the workplace, primarily due to the perceived risks of being exposed to COVID-19. Recognising this, employers must go beyond simply implementing health and safety measures consistent with public health guidelines. Employee communications need to take focus, and management must take consistent steps to demonstrate that employee concerns are being heard and reasonably addressed.



How will you manage attendance volume at your workplace? Many employees will continue working from home, at least part of the time, if given a choice. However, as the hybrid model evolves and a return to the workplace becomes a reality for more people, it will be beneficial to adopt robust information management systems (e.g., to manage attendance volume, 'desk booking', etc.) alongside reporting tools. These will help your organisation manage a seamless roll-out of operational transitions as well as prompt, transparent communication to maintain the trust of your key stakeholders.



How will you maintain momentum? It takes daily efforts to manage remote teams and prioritize health and safety. Consider establishing internal task forces that will address these priorities and keep leaders updated on their progress.

**Insightful resource**

- [HSA: FAQ's and Advice for Employers and Employees](#)





Legal considerations

- In a physical office, the flexibility to keep pace with occupational health and safety standards will be a key legal consideration as the pandemic runs its course. This requires an up-to-the-moment knowledge of laws and best practices for preventing transmission of the virus, and a commitment to implementing health and safety policies and processes that align with employees' rights.
- For example, where appropriate and justified by specific health and safety concerns, employers may consider requiring employees to confirm their COVID-19 vaccination status and/ or complete COVID-19 rapid antigen testing as a condition of attending the physical workplace. Legal considerations that factor into the preparation of such policies and processes include the need to obtain employee informed consent and to securely protect employees' private information.
- Importantly, some employees may be restricted in their ability to return to the physical workplace due to a compromised immune system, childcare obligations, or other factors. Where these factors amount to an employment equality protected ground (e.g., disability, family status, etc.) employers may be required to provide employees with reasonable accommodation below the point of disproportionate burden. This does not necessarily mean accommodating the employee's preferred work arrangement. Instead, it means being ready and willing to engage individual employees in a process that enables them to participate in the hybrid workplace while accommodating their protected status needs as much as possible and without imposing a disproportionate burden on employers.



05

Legal considerations of a hybrid work model

More workplace flexibility presents greater legal complexities. This is especially true when hybrid models evolve from allowing employees to work from home to letting them work regularly in a different locations or another country altogether.

For most employers, applicable workplace laws (e.g., employment standards, equality considerations, occupational health and safety, etc.) will differ depending on location. This may result in different requirements that need to be applied to employees who work in different locations. As well, employees who perform work outside of Ireland might have new considerations arising from tax, immigration laws, or data security laws.

In short, employers who wish to institute more flexible hybrid work policies must be prepared to navigate increased legal complexity to ensure compliance and effective mitigation practices.

— Legal considerations of a hybrid work model —



Here are some other legal considerations:

New vs. existing employees: For existing employees, instituting a hybrid work model likely means making changes to workplace terms or conditions. This might prompt affected employees to claim they have suffered detriment or been constructively terminated as a result of changes, and make a legal claim for compensation or other redress. To mitigate this risk, employers can use employee surveys and advance consultation to gauge employees' expectations with respect to proposed change, and to take an appropriately graduated and ideally informed consent-based approach to make the change.

When on-boarding new employees into an established hybrid work model, employers have greater flexibility to make future expectations clear at the outset of the employment relationship. Herein, it is good practice to have clearly defined policies and contract terms from the beginning, as well as a hybrid work model that enables management to implement future changes accordingly.

Changing policies and contracts bring different levels of

mitigation, enforceability, and expediency: Legally formalising the processes, terms, and conditions that govern a hybrid work model will ensure their clarity and enforceability down the line. The challenges associated with these changes will depend on the level of mitigation, enforceability, and expediency an employer is aiming to achieve.

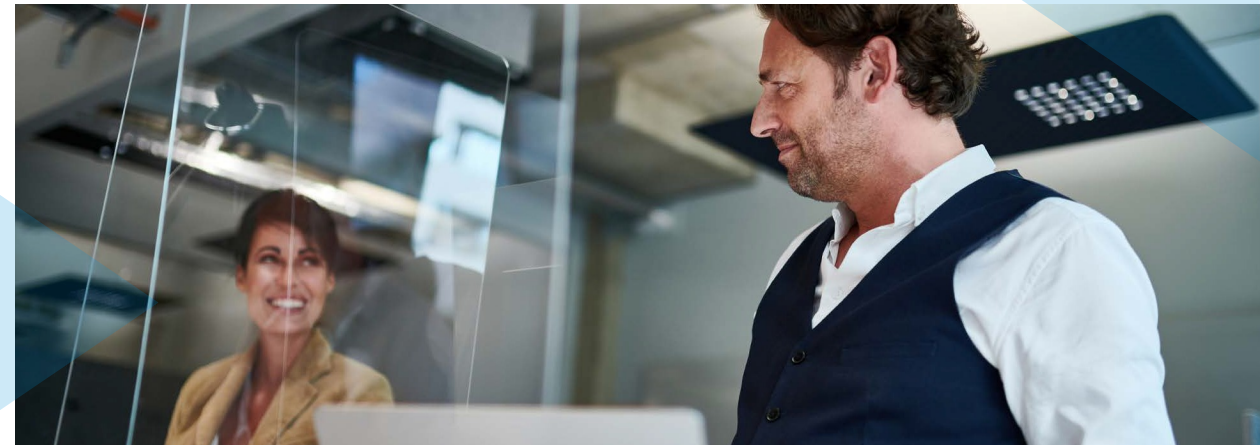
On one hand, making changes only at the level of workplace policies can provide an expedient option to formalize changes across employees. On the other, making changes through renewed terms of employment or a contract addendum can provide for greater enforceability and mitigation down the line.

Under either approach, providing advance notice and obtaining employee sign-off on workplace changes is essential for formalising the changes required to establish a hybrid work model.

Security vs. privacy: Different locations provide different levels of privacy protection to employees. In general, while employers are permitted to monitor employees for legitimate purposes (e.g., protecting confidential

documents, ensuring workplace health and safety, etc.) there are limitations on the monitoring methods an employer can take. In most cases, employees should not be subject to surveillance and monitoring without their consent. As well, employers should take measures to both limit and protect any personal information that is collected through such surveillance and monitoring, such as information regarding employees' vaccination status and COVID-19 testing results.

Employment equality considerations: Not all employees will be equally impacted by the transition to a hybrid work model. As such, employers should be prepared to address individual employees who require accommodations based on protected grounds.





Employers who implement a hybrid work model should consider how hybrid work can best be made equally available and accessible to all employees who perform comparable work. For example, measures may be required to make WFH equipment and technology training available to all eligible employees.


Once a hybrid work model is launched, employers must remain vigilant and prepared to address the needs of existing and new individual employees who may require different arrangements due to protected grounds (e.g., disability, family status, or religion). Where possible, plan for employees' anticipated accommodation needs when developing a hybrid work program in order to minimize future unanticipated disruptions.

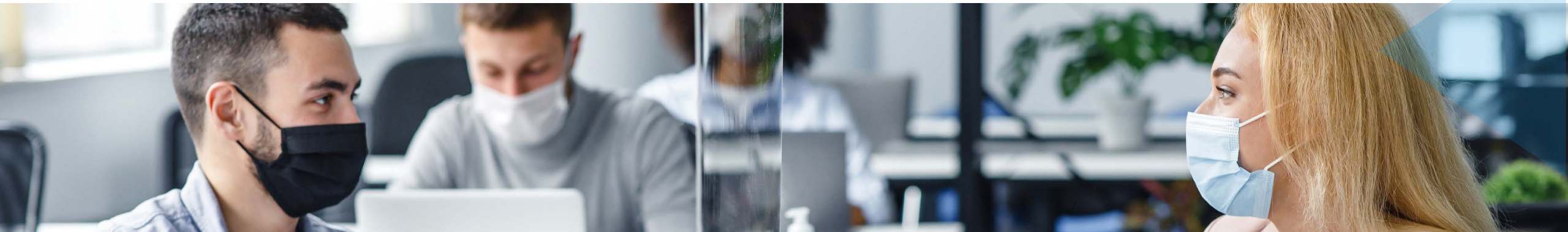
Occupational health and safety: Employers should expect their workplace health and safety protocols to evolve significantly as the pandemic runs its course. They should also prepare their leaders and employees accordingly.

Drivers of ongoing H&S changes and developments include:

 **A) Changes to safety standards** with respect to personal protective equipment, COVID-19 testing, and vaccination status checks as knowledge and understanding of COVID-19 evolves. As our knowledge and understanding of COVID-19 evolve, employees may also have new reasons for refusing work on the grounds that they consider it unsafe.

 **B) Changes to the legal obligations** employers face with regards to inspecting and ensuring the safety of employees' remote workspaces.

 **C) New measures and approaches** that are necessary to address forms of workplace harassment and an employee's right to disconnect that arise from an increased reliance on remote work, virtual communications, and fewer face-to-face interaction among employees.



06 How we can help

We hope this guide leaves with you a good starting point for your transformation. Moving forward, KPMG Ireland can help you build and effectively manage a successful hybrid workplace. Our diverse teams of specialists in law, tax, change management, organisational design, organisational behaviour, leadership, culture, inclusion and diversity and digital transformation can work with you on defining and implementing a successful hybrid model.

Examples of how we can help include:

- Partnering with your teams on defining the right model for your organisation
- Developing the case for change to hybrid working
- Providing an organisational wide culture survey with your employees about their needs and expectations about hybrid work
- Supporting your executive leadership to embed and sustain change
- Advising on tax and legal employment agreements and compliance
- Outlining remote work policy and guidelines
- Implementing and driving adoption of collaboration and productivity technology tools
- Developing processes and guidelines for your teams to work effectively in a hybrid approach

Build your
Hybrid
Workplace
With KPMG





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