



Missouri Department of Revenue
ADMINISTRATIVE POLICY

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REVISED: n/a

AUTHORIZED BY: Ken Zellers

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TITLE: Distributed Work Team

A handwritten signature in black ink that reads "Ken Zellers".

REFERENCES: [APM 1.03](#), [APM 1.32](#), [APM 2.06](#), [APM 2.29](#), [APM 5.01](#), [APM 5.02](#), [APM 5.03](#),
[APM 5.04](#); [1 CSR 10-11.010\(1\)\(D\)](#), [Distributed Work Team Playbook](#)

PURPOSE

This guidance sets forth the general framework for team member's distributed work team environment at the Department of Revenue.

GENERAL STATEMENT

In a distributed work team environment, some team members work in different physical locations from one another, including remotely or in office, whether on a regular or as-needed basis. The goal of distributed work is to enable the Department to recruit and retain the most talented team members without traditional restrictions of geographic boundaries or availability of state-owned or leased facilities and to facilitate the continuity of DOR government operations.

DEFINITIONS

1. **Office:** Any team member who reports to work at a designated state facility in an office environment or specific duty assignment to perform their duties, or who works in a state facility performing primarily manual work, paper intensive work, or mail processing functions.
2. **Remote:** Any team member who primarily work outside of an office, whether working from home, an alternate location, or providing field services.
3. **Hybrid:** Any team member who spends a portion of their time working in a state facility or in an office environment and a portion of their time working remotely either on a regular schedule or on an ad-hoc basis. This also includes any team member who works in a state facility, but consistently moves from one setting to another.

POLICY

Based on the team member's position upon hiring, or by requirement of the division director or their designee, team members may be remote, hybrid, or in office. The manager should inform the team member working either partially or fully from a location other than a state facility of the requirements of such arrangement. The ability to work remote or hybrid may be considered as long as the work productivity is maintained and the agency does not negatively impact services provided to Missouri citizens.

1. Eligibility Requirements

Eligibility for remote or hybrid work shall be based on the duties and requirements of the position as well as the suitability of the team member. Impact to quality or service should be considered when evaluating the amount of time a particular position is eligible for remote or hybrid work.

Whether for an existing or new team member, certain criteria must be considered to determine the suitability of the individual team member for remote or hybrid work.

A remote or hybrid team member who works outside of a state facility on a full- or part-time basis should exhibit the following skills and traits:

- Strong communication skills;
- Comfortable use of technology;
- Ability to work independently without direct supervision;
- Ability to meet deadlines; and
- Ability to manage distractions.

2. Approval of Remote or Distributed Work Arrangement

A current team member who works in the office or a facility can submit a written request to their immediate supervisor to request approval to participate in a distributed work team environment.

The written request shall proceed through the appropriate approval process and must include the approval of the bureau administrator and the division director.

3. Changes to or discontinuation of Distributed Work Arrangement

Distributed work teams, including remote or hybrid team members, must fulfill their responsibilities regardless of work location. The supervisor shall review and continuously monitor the remote or hybrid team member's effectiveness and efficiency and revise the arrangement as needed to meet the Department's goals.

Changes that impact a team member's daily routine in the remote/hybrid arrangement (including discontinuation of the arrangement, changes in work days, changes in location, etc.) will be at the discretion of the supervisor and the review of the manager. The team member will receive notice of arrangement, discontinuation or change.

A team member may request to discontinue the remote or hybrid work arrangement by submitting a written request to their bureau manager. The written request shall proceed through the appropriate approval process and must include the approval of the bureau administrator and the division director.

4. Out-of-State Remote Team Members

A team member may be considered to work in a full-time remote work arrangement outside Missouri in the following circumstances:

- A. The position that the team member is hired for is located outside of Missouri.
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- B. The team member has been successfully performing in their current position and is required to relocate out-of-state for non-work-related reasons (e.g., spouse is being transferred to the other state for work or due to military service);
- C. Other reasons sufficient in the determination of the department director based on the following considerations:
 - 1) The number of out-of-state team members currently employed by the Department;
 - 2) The economic impact to the State of Missouri;
 - 3) The business needs of the particular team or work unit;
 - 4) The other state's employment laws; and
 - 5) Income tax reporting affecting the State of Missouri.

In these circumstances, the division director shall submit a written request to the Department director or designee.

5. Local and Out-of-State Income Taxes

The team member is responsible for determining and complying with all state and local income tax requirements regarding their specific situation and work location and, if needed, should consult a tax advisor. The team member must inform HRTR of their required tax withholdings based on Missouri state or local taxes.

6. Supplies and Equipment

A team member's technology tools will be based on their technology profiles, budgetary constraints, and equipment availability. The team member may be provided access to necessary general office supplies and equipment, regardless of their physical work location.

A. State-Owned Equipment

- 1) State-owned equipment should be utilized for state business only.
 - 2) Only the authorized team member should access such equipment.
 - 3) The team member is held responsible for any access under their state-issued computer user accounts. This includes inappropriate, criminal, or security-related activity.
 - 4) In the event of separation from employment, the team member must return state-owned equipment no later than seven days after the separation date.
 - 5) A team member utilizing state-owned equipment is responsible for care of said equipment.
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B. Inventory Requirements

- 1) State-owned equipment should be tracked in the appropriate inventory system when assigned to a team member or returned to ITSD.
- 2) A team member utilizing state-owned equipment should work with their immediate supervisor to obtain or return equipment in a timely manner.
- 3) The team member shall communicate immediately with their supervisor or manager, regarding any lost, stolen or broken equipment.
- 4) An inventory tag will be placed on equipment by an OA or ITSD team member and shall not be removed/modified by a DOR team member.

7. Security of Information and Record Retention

Members of distributed work teams shall retain, produce, and secure any documents or records (electronic or hardcopy) regardless of whether they work in a state facility, at home, or another location and must comply with all applicable legal requirements and Department policies and procedures regarding records, data, emails, and other communications or computer systems.

Management must consider the confidentiality and sensitivity of their information and ensure that team members understand the requirements associated with information and records they access.

Each remote or hybrid team member agrees to the security and confidentiality provisions of [APM 5.01, Maintaining Confidentiality of Department Records](#); [APM 5.02, Information Security](#); [APM 5.03, Breach Policy](#); and [APM 5.04, Computer Upgrades and Replacements](#), including safeguards related to federal tax information.

8. Team Member Responsibilities

All team members must fulfill the requirements of their positions with minimum supervision. Any remote and hybrid team member who performs all or part of their duties at a location other than a state facility must also comply with the requirements outlined in this section.

- A. The remote or hybrid team member shall make themselves available for every required meeting, whether attending electronically or in person.
 - B. The remote or hybrid team member shall follow all applicable policies and procedures, including but not limited to those regarding use of (annual or sick) leave.
 - C. While working remote, the team member must exhibit professional behavior, and there should be no difference in the level or quality of their work because of remote work. Furthermore, during remote work, it is required that the team member not use a personal email account to conduct state business.
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- D. Consistent with the organizations' expectations of information security for team members working at the office, each remote or hybrid team member will be expected to ensure the protection of proprietary organization and customer information accessible from their alternative location. Steps include, but are not limited to the use of locked file cabinets and desks, regular password maintenance, making sure the computer screens may not be seen by an unauthorized person, and any other measures appropriate for the job environment.
- E. The team member will engage in regular communications with supervisor and other team members.
- F. The team member will work the established core business hours agreed upon and referenced in [APM 1.03 Business Hours](#); unless a different schedule has been previously agreed upon.
- G. The team member understands that remote or hybrid work is a mutually agreed upon arrangement that may be discontinued or modified to meet business needs.

9. Work Space

Each remote or hybrid team member must maintain their remote workspace in a safe and secure condition that conforms to this policy's safety and productivity standards, including internet connectivity and service and an appropriate workstation. If needed, the Department may provide internet connectivity/service or other resources when it is in the best interest of the Department.

10. Safety

The Department does not assume any liability related to a team member's remote work except to the extent required by law.

If a team member working in a location other than a state facility sustains a work-related injury, workers' compensation laws and rules apply. The team member remains responsible to follow the established procedures to report such an injury and complete all required forms as established in [APM 2.29, Worker's Compensation](#). If a workers' compensation claim is filed for an incident occurring in a residence, the team member may be required to make the site of the incident available for inspection or investigation, upon advance notice, for the purpose of checking that safe work conditions exist.

A team member may not hold in-person meetings at their residence. In-person meetings shall occur at a state facility or other public location with advanced management approval (e.g., restaurant or café, hotel business center).

11. Equipment and Supplies

- A. Team members working at home are responsible for minimum necessities such as internet connectivity/service and an appropriate work area, except as otherwise provided by policy or individual circumstance.
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- B. If a team member is using their own equipment, internet, or phone service to work remote, proper maintenance of the same and any expenses associated therewith are the sole responsibility of the team members. The Department will not be responsible for cost associated with the setup of the team member's alternative location, such as remodeling, furniture or lighting, nor repairs or modifications to the home office space. If state property is provided for the team member, [APM 1.32, Use of Department of Revenue Facilities, Equipment, Personnel, and Supplies](#) must be followed.
- C. While working remote, the team member agrees to log out of the computer to prevent unauthorized browsing or viewing of data.
- D. The team member will notify their supervisor within 15 minutes of any computer- or equipment-related issue that may affect the team member's ability to work.
- E. The team member agrees to periodic activity log reviews through ITSD analysis.

12. Dependent Care

Team members working at home must manage dependent care and personal responsibilities as necessary to meet their job responsibilities. A team member's schedule may be modified in consideration of the responsibilities for dependent care. This may include stop/start time, extended breaks, and other adjustments. A team member shall not begin a modified schedule without advance approval. See [8.F](#), above, regarding core business hours.

13. Schedule

The Department recognizes that team members must balance work, family, and personal obligations, and will offer flexible work hours when feasible and appropriate. Each team member is encouraged to consult with their supervisor to determine flexible work hours that best meet the needs of the Department and the team member. Flexible hours provide the team member with increased flexibility with their work schedule while allowing the Department to maintain a progressive and productive work environment. All flexible work hours arrangements are subject to approval by the team member's immediate supervisor and will be reviewed on a case-by-case basis, in consideration of work and personal goals, while meeting the operations requirements of the Department. No flexible work schedule should be approved unless it allows a sufficient opportunity for the team member to be supervised and to collaborate with co-workers as appropriate.

Per [APM 2.27, Compensatory Time and Overtime Pay](#), a team member eligible to earn overtime shall not work more than 40 hours per week unless they have received permission, from their supervisor, in advance. In addition, when working remotely, time should be coded using "Remote Work" as the project code.

14. Resources

Leaders, managers, supervisors and team members can refer to the [Distributed Work Teams Playbook](#) to understand the Distributed Work Teams environment, including

considerations related to the best technology setup for each team member and other considerations mentioned above.