POLICY: Telework

Florida Department of Revenue

Components	Additional Resources
• Purpose • Applies to • Policy • Procedures • Definitions • Enforcement/Penalties for Non-Compliance • Authority and References	• Department Telework page • Guidelines for Developing Strategies for Alternative Work Arrangements • Telework Agreement • Telework Agreement Termination Form • telework.fl.gov • telework.gov

Purpose

The purpose of this policy is to implement a telework program within the Department of Revenue (Department) as authorized under section 110.171, Florida Statutes (F.S.), and provide direction on the requirements and proper application of the program.

Applies to

This policy applies to all Department positions, including Other Personal Services (OPS) positions, which have been approved to telework or which are under consideration for telework. This policy does not apply to contractors' employees.

Telework does not include, and this policy does not apply to:

- Duties and responsibilities that, by their nature, are performed routinely in the field away from the original worksite
- Performance of required work duties while in travel status
- Performance of required work duties away from the official worksite and outside established work hours on an occasional basis
- Sporadically working away from the official worksite during all or some portion of the employee's established work hours

Policy

A. Telework Program Administration

It is the Department's policy to use telework, where appropriate, to meet its business needs, and provide telework as an optional alternative work arrangement to support employee needs where deemed appropriate.

The Department's telework program shall be administered within each program under the direction of the

program director. The program director will assign duties, staff, and resources necessary to effectively administer telework within his or her respective program.

No position may be designated as eligible to telework if telework does not support the business operations of the program.

The Department shall ensure that the telework program complies at all times with the requirements of section 110.171, F.S.

Designation of Positions Eligible for Telework
Program directors are responsible for designating positions that are eligible for telework, including the percentage of the position eligible for telework, no later than June 30 of each year. The Office of Workforce Management (OWM) coordinates this process and maintains a list of the Department's telework-eligible positions.

Identification and Designation of Teleworkers in External Reports and in People First
OWM is responsible for updating telework position eligibility in People First and providing telework reports to external entities, if requested.

Publishing the Department's Telework Plan and List of Positions Eligible for Telework
The Department will publish its telework-eligible positions and telework program information in accordance with s. 110.171, F.S.

Designation of Work at Home Headquarters Positions
Employees in some positions for which telework is required may have their home address designated as their official work headquarters. Program directors are responsible for reporting to OWM by June 30 of each year those positions which should receive this designation. The executive director must approve the work at home headquarters designation for any position not previously approved for the designation.

B. Participation in the Telework Program

A Career Service, Selected Exempt Service, Senior Management Service, or OPS employee whose position is eligible to telework, and whose work habits, job performance record, and alternative worksite are suitable for telework, may be approved to telework.

Alternative worksites and telework schedules must be approved by the supervisor and the program approver (process/service center manager or above) and may not be changed without prior written approval and completion of a new Telework Agreement.

Employees in positions which have been approved to telework are subject to the same Department policies, procedures, and rules regarding safeguarding confidential information, attendance, leave, performance, discipline, and other employment requirements as non-participating employees.

Telework will not adversely affect an employee's eligibility for advancement within the Department or any other employee right or benefit.

Teleworking employees may be required to report to their official worksite for training, meetings, computer or other equipment servicing or upgrades, or for other work-related activities requiring the employee's physical presence. Supervisors must provide teleworking employees at least one business days' prior notice of the requirement.

Teleworking employees shall be compensated for all pay, leave, overtime, and travel reimbursement (if applicable) as if their job duties were performed at the official worksite.

In the event a Department facility, or any portion thereof, is closed due to a non-emergency or non-disaster condition, teleworking employees who are assigned to that facility as their official worksite or whose home has been designated as the employee's official worksite and is not impacted by the facility closure shall continue to perform their assigned work duties at the approved alternative worksite. These employees shall not receive special compensatory leave credits for work performed during the period the Department facility, or portion thereof, is closed.

Teleworking employees who are unable to perform work at the alternative worksite due to circumstances beyond their control, such as a power outage or loss of internet access, shall immediately notify their supervisor of the situation and may be required to return to the official worksite or use leave if they are unable to resume work at the alternative worksite within two hours of the occurrence.

An employee's telework arrangement may be terminated if:

- the employee did not demonstrate the knowledge, skills, abilities, work habits, and/or performance record suitable for telework
- the employee could not perform all essential job functions while teleworking
- the employee was not meeting one or more performance expectations
- telework resulted in a reduction of the employee's or work unit's productivity
- telework resulted in a reduced level of service provided to Department customers
- telework resulted in an increase in the cost of Department or program operations
- the employee's performance expectations could not be effectively measured
- the employee receives corrective action for violation of Department or program policies or procedures
- there are issues at the alternative worksite that prevent the employee from effectively performing their job duties and/or maintaining satisfactory levels of work productivity and/or confidentiality
- the employee moves to a different position
- the employee separates from the Department
- state law or rules authorizing telework change

Teleworking employees may not conduct in-person meetings pertaining to Department or State business at their personal residence with persons requesting or receiving services from the Department or the State. Any violation of this provision will result in immediate termination of the telework arrangement and corrective action in accordance with the Department's Standards of Conduct.

Teleworking employees may not be caretakers to others at the alternative worksite during working hours. Supervisors may authorize a temporary exception on a case-by-case basis if the caretaker responsibilities are determined to be brief and occasional and do not interfere with the employee's work or business operations of the program.

Supervisors shall review each employee's telework arrangement with the employee at the end of each annual performance evaluation period to ensure that all requirements for telework specified in this policy and in the Telework Agreement, including the telework schedule, adequacy of the alternative worksite, and effectiveness of Department-issued equipment, are still being met. If any of the terms or conditions of the telework arrangement have changed and telework is still approved, the supervisor and employee will enter into a new Telework Agreement.

C. Types of Telework

Required Telework

Required Telework is a work arrangement in which the program requires an employee to telework, on a full or part-time basis, as part of its normal business operations. In such cases, the program will:

- Include the requirement to telework and the terms and conditions of the telework in the position description, specifying the minimum amount of telework work required
- Provide at least 30 calendar days' written notice of intent to impose or remove required telework
- Provide at least 15 calendar days' written notice of intent to revise or modify the terms and conditions of the required telework
- Provide necessary equipment, supplies, or other items necessary to carry out the employee's job functions from the alternative worksite, unless the employee's personal equipment is approved for telework
- Include the telework requirement in job advertisements and other recruitment activities

Optional Telework

Optional Telework is a work arrangement where an employee requests and is approved to telework on a regular basis. Optional telework is voluntary and must be mutually agreed upon by the employee and the program. In such cases, the program will:

- Notify the employee in writing whether the request to telework is approved or denied
- Provide at least 10 calendar days' written notice of intent to modify the terms and conditions of the telework arrangement, or to terminate telework, unless the telework arrangement is being terminated for any of the reasons specified herein, in which case the employee may be required to immediately return to the official worksite
- Provide necessary equipment, supplies, or other items necessary to carry out the employee's job functions from the alternative worksite, unless the employee's personal equipment is approved for telework

An employee may request to modify or cancel the telework arrangement in accordance with the Department's Telework Procedures.

Temporary Telework
Temporary Telework is a work arrangement where an employee is directed by their program to telework on a temporary basis in response to circumstances affecting Department or program business operations or where an employee is permitted to telework to meet the employee's temporary personal needs. A temporary telework arrangement will last no more than two consecutive months unless extended by the program director. If the temporary telework is to meet the employee's temporary personal needs, it may be extended for a period not to exceed one month. In such cases, the program will:

- Notify the employee in writing of the intent to require or permit temporary telework
- Provide at least 10 calendar days' written notice of intent to modify the terms and conditions of the telework arrangement or to terminate telework unless the telework arrangement is being terminated for any of the reasons specified herein, in which case the employee may be required to immediately return to the official worksite
- Provide necessary equipment, supplies, or other items necessary to carry out the employee's job functions from the alternative worksite, unless the employee's personal equipment is approved for telework

D. Telework Agreement

A Telework Agreement must be completed for Required Telework and Optional Telework arrangements and arrangements in which the employee's home has been designated as their official worksite.

Temporary Telework does not require completion of the Department's Telework Agreement, unless the duration of telework will exceed two consecutive months.

The Telework Agreement must be approved by the employee's supervisor and the program approver (process or service center manager or above) in accordance with the Department's Telework Procedures.

A Telework Agreement Termination Form must be completed by the employee's supervisor when an employee's telework arrangement is terminated in accordance with this policy.

E. Protection of Information and Equipment

Teleworking employees are responsible for ensuring the safety and security of any confidential information accessed or maintained at the alternative worksite and all Department-provided equipment. Employees should refer to the following Department policies for specific information:

- Protection and Use of Information Technology Resources Policy
- Protection and Use of Information Technology Resources Procedures
- Confidential Information Policy

Confidential Information
Only Department-owned computing or storage devices may be used to store confidential information.

Only Department-owned computing or storage devices may be used to process, access, and/or store federal tax information.

Any physical confidential information at an alternative worksite must be used and stored in accordance with established Department and program policies and procedures.

No employee may print confidential information from an alternative worksite without specific authorization.

Internal Revenue Service (IRS) data used or stored on hard drives or mobile devices at an alternative worksite must meet IRS safeguard requirements for alternative worksites as stated in *IRS Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies*.

Information used and stored on the Child Support Program's automated system is federal confidential information from the Federal Parent Locator Service (FPLS) and other federal and state agencies. The storage or transmission of FPLS information using mobile devices such as PDAs, smartphones, iPads, MP3 players, or flash drives is prohibited. No employee may access, store, or process FPLS information on mobile devices or from unsecure wireless connections.

Teleworking employees who have access to federal tax information or other confidential information from their computer shall lock the computer any time the employee will be away from the computer.

Teleworking employees who are accessing or have access to federal tax information or other confidential information on their computer shall avoid interruptions by family, friends, or other sources which could potentially result in unauthorized access to such information. In the event such an interruption occurs, the employee shall promptly lock their computer.

Department-owned Equipment
The Department has established security controls and conditions for use of state equipment and state records that are described in the Protection and Use of Information Technology Resources Policy, the Protection and Use of Information Technology Resources Procedures, and the Confidential Information Policy. Teleworking employees must use approved safeguards to protect Department-owned equipment from unauthorized disclosure or damage.

The following conditions for Department-owned equipment used at alternative worksites shall apply:

- Department-owned equipment must be returned to authorized Department staff for service and maintenance as required.
- Only authorized Department staff may service and maintain Department-owned equipment.
- Only Department-approved software may be used on Department computers.
- Only Department-owned hardware may be connected to Department computers.

Personally owned Equipment
No personally owned equipment may connect to secure Department networks, nor may employees use personally owned computer equipment to access, store, or process confidential information.

Personally owned printers may not be used at any time.

Teleworking employees may use personally owned computing equipment to access non-confidential information at mydor.state.fl.us.

No employee may use their personal telephone(s) to contact Department customers, job applicants, or external partners, except as approved by program management.

Procedures

Telework Procedures

Definitions

Alternative worksite – The teleworking employee's approved work location away from the official worksite.

Caretaker – An employee who has the responsibility of caring for a person when that person is unable to provide care for himself or herself and the employee's presence is necessary to provide the care.

Confidential information – Information that is prohibited from disclosure under the provisions of applicable state or federal law, rules, or regulations.

Official worksite – The Department facility where the employee is assigned. For Department employees whose work is primarily conducted in the field, the official worksite is the location where the majority of the employee's work is performed or such location as may be designated by the executive director as being in the best interest of the Department. An employee may have only one official worksite.

Non-emergency or non-disaster condition – An interruption of utility or other services (e.g., electricity, water, heating, air conditioning, etc.) to a Department facility, or any portion thereof, or an activity or event occurring within a Department facility that could temporarily disrupt normal business operations (e.g., painting, extermination services, fire, water leak, etc.).

Regular basis – Occurring on a planned, recurring, or predictable schedule.

Telework – A work arrangement where all or some of an employee's work is performed away from the official worksite on a regular basis.

Telework Agreement – The agreement that spells out the terms and conditions of an employee's participation in the telework program.

Enforcement/Penalties for Non-Compliance

Non-compliance with any term or condition of this policy or associated procedures may result in termination of the telework arrangement and/or corrective action in accordance with the Department's Standards of Conduct.

Authority / References

Section 20.05, Florida Statutes (F.S.)
S. 20.21, F.S.
Rule 12-3.007, Florida Administrative Code (F.A.C.)
Standards of Conduct
S. 110.171, F.S.
Employee Individual Self-Assessment
Guidelines for Developing Strategies for Alternative Work Arrangements
Department of Management Services' (DMS) Publication "Identifying Positions Appropriate for Telework and Determining Employee Eligibility"
Confidential Information Policy and Procedures

Protection and Use of Information Technology Resources Policy and Procedures
IRS Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies
telework.fl.gov

Policy Owner

Office of Workforce Management
Tallahassee, Florida

Key Contact

OWM Director or Deputy Director
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Date Signed and Revision History

Effective Date	Explanation
12/11/2025	Executive Director signature on file with the Office of Workforce Management
Origination Date	**Explanation**
08/1991	State Employee Telecommuting Pilot Program.
Last Reviewed Date	**Explanation**
05/1995	Revenue Telecommuting Program Operating Procedures.
10/1997	Revised Telecommuting Program Internal Operating Procedures.
11/2003	Revenue Telecommuting Policy and Operating Procedures • Information Security Program's Telecommunications Section responsible for: ○ Serving as initial point of contact for telework equipment and service questions. ○ Development and maintenance of agency-wide job classification/position eligibility list, the Telecommuter Information Database and the Telecommuting Model Office Template. • Established telecommuting representatives in each program. • Revised telecommuting approval authorities to include service center managers and regional managers. • Updated and revised forms.
09/2010	Revenue's Virtual Office Policy • Created in conjunction with Revenue's Work Hours Policy to achieve multiple strategic objectives, including leased space reduction, recruiting, retention, and continuity of operations. • Provides policy and procedural guidance to Revenue teleworkers, their supervisors, managers and others. • Creates and defines telework classifications. Employees who telework occasionally, those who telework after scheduled work hours, and employees who telework as a reasonable accommodation under the Americans with Disabilities Act, are included. • Coordinators in each program serve as initial contacts and perform other administrative duties. • Updates and revises forms. Provides for telework training.

Last Reviewed Date	Explanation
10/2011	Administrative changes: • Updated contact information. • Removed reference to specific numbered section of the Standards of Conduct. • Updated policy template.
08/2015	Telework Policy • Changed strategic direction and classifications. • Excluded those who telework occasionally, those who work remotely after scheduled work hours, and employees who telework as a reasonable accommodation under the Americans with Disabilities Act.
01/2016	Administrative changes: Update Telework Training links
05/2021	• A change to the Department's definition of telework, eliminating the 50% of contracted work hours threshold for participation. • Creation of a third classification type: Temporary. (with corresponding procedures) • Clarifies that the telework location cannot be changed without written approve from the program. • Clarifies use of Department-owned and personally-owned equipment.
11/2021	• Clarified that in the event that a Department office or facility is closed due to a non-emergency or non-disaster condition. • Add definition for Non-emergency or non-disaster condition. • Change approved by the Law Administration Process.
07/2022	• Clarified employees will lock computer and avoid interruptions when teleworking to protect confidential information from unauthorized access
12/2025	Revised Section B (Participation in the Telework Program) to include the following new requirements: • New telework agreement if any telework conditions change. • One days' prior notice if teleworker is required to return to the office for work-related activities. • Teleworkers who are unable to perform duties at the alternative worksite due to loss of power or other circumstances beyond their control may be required to return to the office or use leave if unable to resume work at the alternative worksite within two hours of the occurrence. • Circumstances when telework may be terminated. • Supervisors must review telework arrangements at the end of each annual performance evaluation period to ensure

	telework requirements are still being met and execute a new Telework Agreement if any terms have changed. Revised Section C (Types of Telework – Optional Telework; Temporary Telework) to include the following new requirements: • 10 calendar day notification to terminate Optional Telework or Temporary if telework is being modified. • Can require immediate return to office if telework is being terminated for one of the reasons specified in Section B (Participation in the Telework Program). • Temporary Telework can be granted for two consecutive months, unless extended by the program director. Extensions to meet temporary needs of the employee cannot exceed one month. Revised Section D (Telework Agreement) to include the following new requirements: • Telework agreement required if the teleworker's home has been designated as their official worksite (Home-as-headquarters employees). • Telework Agreement is required if Temporary Telework will exceed two consecutive months. • Telework Agreement Termination Form is required whenever a telework arrangement is terminated. Revised Definitions: Official Worksite, Non-emergency or non-disaster condition, Regular basis, Telework, and Telework Agreement. Revised Policy Owner and Key Contact.