

**Global at-a-glance comparison – practical considerations**

	Local language legal requirement for variation documents?	Mandatory to agree remote working through a written agreement?	Can contractual/variation documents be signed electronically?	Any remote working-specific health and safety requirements?	Any legal requirement on the employer to pay the incidental costs of working remotely (e.g. utility costs etc.)?
<b>China</b>	No, but bilingual document is common practice for a foreign-invested company	No if there is no change of other employment terms	Yes, reliable electronic signature permitted	General duty of care	No requirement
<b>France</b>	Yes (French or bilingual document)	Yes (required where a permanent arrangement, highly recommended in other cases)	Yes, electronic signature is permitted, provided that a certified system is used	Risk assessment must be updated for remote working and CBA provisions on health and safety at work complied with.	Homeworking expenses should be reimbursed, either on a flat-rate basis or an actual basis
<b>Germany</b>	No, but local language version recommended	No. Remote working can also be introduced by right of instruction, works council agreement or collective bargaining agreement	Yes	Risk assessment requirement and employees should be informed of remote working health and safety guidance.	The employer bears acquisition, maintenance and care costs where work equipment is provided. If the employee uses their own work equipment, they may be entitled to reimbursement of costs, particularly where the arrangement is permanent.
<b>Hong Kong</b>	No	No	Yes, except where the variation provides for a power of attorney	General duty of care with self-assessment of safety hazards	No requirement
<b>India</b>	No (provided the employee understands the chosen language)	No but any change of place of work at the employee's request is recommended to be confirmed in writing	Yes	General duty of care	No requirement
<b>Italy</b>	No (provided the employee understands the chosen language)	Yes	Yes, electronically signed documents permitted ("electronic qualified signature" or "digital signature" or "electronic advanced signature" required for certain types of provisions)	Required provision of INAIL (National Authority for Insurance against Accidents at Work) health and safety notice on remote working	No requirement, but reimbursement of expenses for phone and internet may be paid as a matter of policy
<b>Netherlands</b>	No (provided the employee understands the chosen language)	No, but permanent change of place of work must be confirmed in writing	Yes, by qualified electronic signature	General duty of care	No requirement, but a tax-free allowance is available for certain homeworking expenses
<b>Poland</b>	Yes (bilingual document is permitted) for teleworking	Yes	Yes, by qualified electronic signature	For teleworking, general duty of care for health and safety, with exceptions	The costs relating to remote work must be borne by the employer. *
<b>Republic of Ireland</b>	No (provided the employee understands the chosen language)	No (but this may become a requirement once the Work Life Balance and Miscellaneous Provisions Bill becomes law)	Yes	General duty of care and risk assessment requirement	No requirement
<b>Romania</b>	Yes (bilingual document is permitted)	Yes, place or work must be confirmed in writing	Possible in theory, but not advisable	General duty of care, although it must be ensured that adequate policies are put in place to protect the health and safety of remote workers	No requirement, to be negotiated on a case by case basis
<b>Russia</b>	Yes (bilingual document is permitted)	Yes, as a general rule. In exceptional cases employer has the unilateral right to temporary transfer employees to remote work	Yes, employees who work remotely on permanent basis can sign contractual/variation documents with an authorized electronic signature.	General duty of care	Employment agreement should detail how any costs of working from home are to be reimbursed
<b>Singapore</b>	No, document usually in English	Yes, key employment terms should be confirmed in writing	Yes, unless the variation provides for a power of attorney/is signed as a deed/has witness requirements, in which case it should be signed in wet ink	General duty of care	No requirement unless specifically provided for in the terms of employment
<b>South Africa</b>	No (provided the employee understands the chosen language)	Yes, place or work (or various places of work) must be confirmed in writing.	Yes	General duty of care	No requirement, unless otherwise stipulated in employer policy
<b>Spain</b>	No (provided the employee understands the chosen language)	Yes, homeworking agreements must be in writing and voluntarily accepted by the employee	Yes, electronically advanced signature (with certificate) permitted	Yes, a health and safety evaluation must be completed	Reimbursement for all costs associated with homeworking for regular remote working
<b>Sweden</b>	No (provided the employee understands the chosen language)	Yes, if remote working is intended to be permanent (must be confirmed in writing within 1 month). Any permanent changes of workplace (from office to homeworking) will require employee consent.	Yes	General duty of care and work environment obligations apply	No legal obligation but recommended to compensate any substantially increased costs incurred working from home
<b>Switzerland</b>	No (provided the employee understands the chosen language)	Yes, through amendment to the contract or annex	No, unless the parties use a Certified Electronic Signature.	General duty of care	Where remote working is at the employer's request, reimbursement of all expenses necessarily incurred in the performance of the work, potentially also including rent reimbursement
<b>UAE</b>	No, but English is the most common language for documents	No (but advisable to confirm the agreement in writing)	Yes	General duty of care	No, however 'technical instruments' required to carry out the role remotely must be provided
<b>UK</b>	No (provided the employee understands the chosen language)	Yes, place or work/fact of various places of work must be confirmed in writing	Yes	General duty of care	No requirement
<b>USA</b>	Depends on variation and state law	No	Yes, permitted under federal and state laws	General duty of care	Required in some states