



27 June 2025

[Redacted]  
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 30 May 2025. You requested the following:

*I am making a request for the following information held on record since 1 January 2023:*

- 1. A copy of the agency's current work from home policy, including the date it was last updated and any accompanying documentation outlining the rationale for the most recent changes.*
- 2. Copies of any previous versions of the work from home policy within the specified timeframe, including the dates each version was in effect (to and from) and any documentation explaining the reasons for changes made.*
- 3. Copies of all documents (including but not limited to briefings, memos, internal advice, and reports) provided to or from the Chief Executive or Executive Leadership Team relating to proposed or actual changes to the work from home policy. Please provide this information in an accessible, searchable format.*

### **Flexible Working at Inland Revenue**

Inland Revenue is primarily an office-based organisation, with most work-from-home arrangements being informal. This means that the majority of our people work predominantly from an Inland Revenue office. The balance between home and office-based hours depends on the employee's role, their individual circumstances, and the needs of the organisation.

Inland Revenue's Flexible Working policy is principle based, with no fixed rules, and there are currently no plans to change this approach.

You can find more information on Inland Revenue's Flexible Working policy on your website ([ird.govt.nz](http://ird.govt.nz)) by searching for [Flexible working](#).

### **Item 1**

Inland Revenue's Flexible Working policy, introduced in 2021, replaced all previous guidance on flexible working principles. It was developed to align with the intent of the Public Service Commission's *Flexible by Default* guidance.

I am releasing Inland Revenue's Flexible Working Policy, along with the formal and informal guidelines. These are attached as **Appendices A, B and C**. Some information in these documents has been withheld under section 9(2)(k) of the OIA to prevent the disclosure or use of official information for improper gain or improper advantage.

### Item 2

Inland Revenue's Flexible Working policy was last updated in December 2021. Accordingly, your request for previous versions of this policy and documentation explaining changes made between 1 January 2023 and the present is refused under section 18(e) of the OIA as the document alleged to contain the information does not exist.

### Item 3

I am releasing documents provided to or received from Inland Revenue's Chief Executive or Executive Leadership Team relating to proposed or actual changes to the Flexible Working policy. These are attached as **Appendices D, E, F and G**.

Some information in these documents has been withheld under section 9(2)(k) of the OIA and section 9(2)(g)(i) of the OIA – to maintain the effective conduct of public affairs through the free and frank expression of opinions by or between or to Ministers of the Crown or members of an organisation or officers and employees of any public service agency or organisation in the course of their duty.

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

### Right of review

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

### Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website ([ird.govt.nz](http://ird.govt.nz)) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Erina Clayton

**Enterprise Leader – People & Workplace Services**



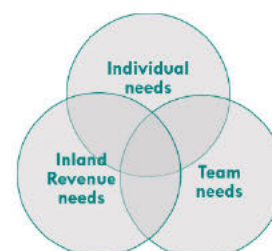
# Kaupapa Mahi Whakarerekē me te Wāhi kē

## Flexible Working Policy

**This policy explains Inland Revenue's commitment and approach to flexible working and outlines some of the different kinds of flexible arrangements**

Flexibility at work comes in different forms, and can include being able to vary the hours, days, and location of work.

Flexibility is about having choices. It is about supporting people with work/life balance, while recognising team and organisational requirements. Where these intersect, flexible working can thrive.



Inland Revenue recognises the personal and organisational benefits of flexible working and that people might prefer or need to use different flexible working options at different times to balance their personal and working lives. Conversations around flexible working are encouraged and Inland Revenue is open to hearing what workplace flexibility would work for people and to seeing if it can work.

Everyone can add value and contribute to Inland Revenue's success, regardless of how, when and where they work.

## Flexible Working Principles

Te Kawa Mataaho - Public Services Commission have established six principles for flexible working. The principles below reflect those, with minor adjustments for clarity and to reflect Inland Revenue terminology. These underpin flexible working arrangements at Inland Revenue.

### FOR EVERYONE

All roles are treated as flexible unless there is a genuine business reason for them not to be.

Flexible working is equally available to all employees, irrespective of the reason for wanting it.

Working flexibly does not undermine career progression or pay.

### WORKS FOR THE TYPE OF WORK

Every role should be suitable for some form of flexibility, but not every type of flexibility will be available for every type of work that we do.

Genuine business reasons may mean that some types of flexibility cannot be implemented for some types of work.

### WORKS FOR INLAND REVENUE AND TEAMS

Flexible working should not be viewed as something which is just agreed to between employee and leader, without considering the impact on teams and Inland Revenue as a whole.

### **REQUIRES GIVE AND TAKE**

Flexibility requires give and take between employees, leaders, and the team. It also places collective obligations on employees, leaders, and teams to be open and adaptable so that it works for everyone.

### **MUTUALLY BENEFICIAL**

Flexible working needs to work for Inland Revenue, teams, and employees. Consideration should be given to how flexible work arrangements can maintain or enhance service delivery and performance. It should not result in increased workloads for employees working flexibly or for other team members who are not.

### **ACTIVELY CHAMPIONED BY LEADERS**

Leaders at all levels of Inland Revenue, support, champion and role model flexible working for their teams and themselves.

Note: These principles apply to flexible working at Inland Revenue as a whole - not specifically to one type of flexible working arrangement or an individual circumstance. They should not be considered in isolation - i.e. all principles apply when thinking about how flexible working comes together at IR.

## **Why we have this policy**

This policy helps promote a flexible workplace, recognising the benefits for both Inland Revenue and the individual. Flexible working supports a more diverse and inclusive workplace. It also enables the attraction and retention of a wider range of talent, helps our people achieve their career aspirations and goals and can improve engagement and wellbeing.

The policy clarifies Inland Revenue's commitment to ensuring flexible working proposals are considered fairly and constructively (in 'good faith') and in line with legislative obligations and employees' terms and conditions.

It also provides an overview of some of the different types of flexible options and considers both more formal/structured changes to terms and conditions and the less formal/more fluid access to flexibility as the need arises.

The policy is supported by Inland Revenue's wider [Flexible Working hub](#) including more **detailed guidelines** which provide all the practical steps, process details and supporting resources around requesting and considering requests. [Employment agreements](#) also include various flexible working topics.

## **Who this policy applies to**

This policy and the guidelines which support its application apply to all Inland Revenue employees. ALL employees can request flexible working arrangements at any time.





The general concept of flexibility around start, finish and lunch break times and balancing working hours across days are applicable across Inland Revenue as agreed with leaders. Some employment agreements include specific details of flexitime/time off in lieu (TOIL), accumulation of additional hours (ADLV) etc.

Many of our commitments around hours and place of work are detailed in an employee's terms and conditions of employment. (e.g. offer of appointment and any subsequent individually negotiated provisions/terms and employment agreements). The employee's personnel file and terms and conditions (including any variations) should be referenced to correctly identify entitlements and obligations.



## Specific types of flexible arrangements

Flexible working covers a wide range of arrangements including but not limited to those below.

Flexible schedule 	Flexible location 	Flexible leave 	Flexible career 
Options that allow employees to vary their work hours, days, or work pattern	Options that allow employees to vary their place of work	Options that allow employees to vary their leave patterns to create more flexibility	Options that allow employees to manage their roles and careers more flexibly (Achieved through using the other three options)
<b>Flexitime</b> An IR specific option for flexible non-standard hours of work (for those under collective agreement coverage)			

Different types of flexibility can be used alone or potentially in combination with other types of flexible working arrangements.



### FLEXIBLE SCHEDULE (VARIATION IN HOURS OF WORK)

**The hours and days worked and the work pattern.** Some examples include:

<b>Part time or reduced hours</b>	Employees work an agreed proportion of a full-time role each week e.g. 0.8 FTE (80% of full-time hours) with pay pro-rated to that proportion. This can involve working less days of the week or less hours on some or all days. Sometimes part time hours can be utilised to split a fulltime role in a job-sharing arrangement.
<b>Different length working days</b>	Employees work their hours in a regular scheduled way, but hours are not split evenly across the days of the week e.g. work longer days on a Monday and Friday and shorter days mid-week.
<b>Flexible hours/start and finish times</b>	<p>At Inland Revenue the concept of flexibility around start and finish times, lunch breaks etc. is open for all our people to explore with their leaders. This may include agreement to work a general pattern of hours within a wider working window.</p> <p>For those under collective agreement coverage some of these options are set out more specifically in employment agreements as below.</p> <ul style="list-style-type: none"> <li>• <b>Flexitime</b> (non-standard working hours)</li> <li>• <b>Time off in lieu</b> (TOIL)</li> <li>• <b>Accumulation of additional hours</b> (ADLV)</li> </ul> <p>More detail is provided in <a href="#">employment agreements</a> and/or Flexitime Guidelines - Topic 5 People Policies &amp; Guidelines</p>

A compressed week option, where employees work their normal hours in fewer days (e.g. 4-day week, 9-day fortnight) is currently not available at Inland Revenue due to complex technical constraints (the system and legislative challenges in this space are being explored across 2021/22)

The collective agreements stipulate hours of work and working windows and any variation can't be inconsistent with the employee's collective employment agreement.

## FLEXITIME

Flexitime provides flexibility within a specified working window, to establish a general pattern of work hours that allows some flexibility around start, finish and break times and scope to balance time credits over a period of time. (More detail is provided in employment agreements and/or the Flexitime Guidelines, linked to above).



## FLEXIBLE LOCATION (VARIATION IN PLACE OF WORK)

An employee's work location is part of their terms and conditions of employment. At the highest level this is the general geographic location such as the town/city (or broader suburb within) that the job is located. This is specified in the offer of appointment.

Inland Revenue is primarily an office-based organisation and as such the Inland Revenue office is the primary workplace unless otherwise specified in a person's terms and condition of employment. The base office location can be varied by mutual agreement.

Some examples of possible workplace locations are included below. (Note: often arrangements are a combination/hybrid of the offerings and can be a mixture of formal or informal arrangements).

<b>Working from the designated Inland Revenue office</b>	<b>Working from home</b>	<b>Working from an alternative Inland Revenue office</b>	<b>Working elsewhere:</b> any other locations outside your designated workplace/s
----------------------------------------------------------	--------------------------	----------------------------------------------------------	--------------------------------------------------------------------------------------

**Working from home** (See the Working from Home Guidelines for more detailed information)

The most common type of flex in location from the office base, is 'working from home' (formally or informally). There are many important considerations in relation to working from home including availability/ health, safety and wellbeing/ information security and privacy/ being able to meaningfully perform work/ security and access/ cost and expenses/ equipment and tools.

There will be no additional compensation or allowance for expenses arising from a request to work from home, as part of flexible working.

In the context of normal business operations, working from home is optional. It is just one of many flexible offerings that a person may seek.

Working from home arrangements will not be permanent variations.

Note: As part of the normal duties of many of our people, their work may require travel, offsite training, presentations, meetings, visiting customers etc. Within the offices our people may also utilise practices such as non-assigned desks/utilising collaborative workspace/zones. These are not 'flexible locations' in the context of this policy.



## FLEXIBLE LEAVE (VARIATION IN LEAVE PRACTICES)

**Using leave options to achieve flexibility.** Some examples include:

<b>Exchanging leave (e.g. Cashing up Annual Leave/ Salary Trade /Leave Banking)</b>	
<b>Leave without pay</b>	
<b>Special Leave (paid or unpaid)</b>	
<b>Term time working</b>	Taking paid or unpaid leave (or combination of) during school holidays. Potentially supported by various flexible leave options.



<b>Flexible use of annual and sick leave</b>	<p>Inland Revenue's annual and sick leave provisions are above those legislatively required. They provide a range of options which allow flexibility for individual circumstances to be catered for.</p> <p>This includes the ability to anticipate leave from future entitlements. While this leave is for quite clear and distinct purposes, legislation allows for some flexibility in their use, for example if an employee's sick leave is exhausted, they can request to use annual leave to cover a period of sickness and there may be occasions when working from home when a person is unwell could be an option (see the Working from Home Guidelines for more details).</p>
----------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

See policies on Exchanging leave/Special leave and Leave and specific guidelines on these practices in Topic 2 'Leave' in the People Policies and Guidelines or see [employment agreements](#).



## FLEXIBLE CAREER

**Using the other three flexible options to support stages of life and career e.g.**

<b>Phased return to work</b>	<p>The option for employees to gradually increase their hours on returning from long term leave (e.g. coming back from parental leave or after illness or injury). There is also a preferential re-engagement clause in collective employment agreements for those who resign to care for pre-school children.</p>
<b>Phased retirement</b>	<p>The option for employees to gradually reduce their hours as they approach retirement. The impact this might have on superannuation schemes is an important consideration. Inland Revenue is not able to advise employees on any possible impacts, employees would need to contact their scheme provider.</p>
<b>Taking career breaks</b>	<p>A career break is any gap in paid participation in the workforce. It might include a break for sabbatical, study, gap year, travel, voluntary work, caring for family members or just some time to reset or focus on other aspects of life for a period.</p>

## Specific practice around flexible working

### REQUESTING, CONSIDERING & DOCUMENTING

- ALL employees can request flexible working arrangements at ANY time and for ANY purpose or reason.
- Flexible working arrangements can be requested under Inland Revenue policy, employment agreement provisions or employees may seek to vary their terms and conditions of employment under Part 6AA of the Employment Relations Act 2000 (ERA), specifically citing that their written request is made under this part of the Act.
- By design our process around flexible working is conversation based.
  - Regular discussions are encouraged and may be triggered by a request or proactively initiated by leaders.
  - Discussions support a common understanding of what is desired and what might be able to be accommodated and allow for solutions and alternatives to be considered before any final decisions are made.
- While conversation based, all decisions should be documented. No matter how informal an arrangement is, it is important to capture the outcome in writing. Any formal agreements must be well documented so that everyone is clear on the arrangements.
  - The nature of the process and documentation will depend on the scale and formality of the flexibility sought. More formal or enduring arrangements need more structure



- and documentation while agreements made around more fluid work practices or ad-hoc arrangements are generally able to be less formal (via email, text, file note etc.)
- Specific templates are available to support the request and approval process for more formal changes.
- Leaders and individuals need to engage in a fair and constructive way (in 'good faith') to reach a reasonable outcome.
- Any flexible work arrangements should reasonably consider and accommodate Inland Revenue, the individual and the team's needs and take into account workplace obligations, safety and wellbeing, and security and privacy requirements.
- Any flexible work arrangements are specific to the employees' position at the time and do not automatically continue with any change in role.

The nature of the change sought and the complexities around it will impact on whether the request is simpler and can be managed **informally** or requires more **formality**.

<p><b>INFORMAL</b></p> <p>See the Informal Flexible Working Guidelines in the Flexible Working hub for examples and process details for requesting and considering informal requests</p>	<p>This kind of informal flexibility is intended to provide 'flexibility in a flexible way' and is expected to be the most common approach to flexible working at Inland Revenue.</p> <p>Informal flexible working (on a regular or ad-hoc basis) usually occurs when leaders agree that employees have flexibility over when and where they carry out their work, subject to meeting role responsibilities and deliverables. This can mean that the exact arrangements (times or place of work) vary and are agreed between leaders and employees as and when needed.</p> <p>It can also involve agreements to more regular arrangements such as start and finish times as long as there is no change required to pay or terms and conditions of employment.</p> <p>Examples include flexitime and ad-hoc/short term/more fluid working from home requests.</p> <p>Arrangements can be agreed between the employee and leader on a case by case basis, with how best to document considered accordingly (e.g. email/ file note/letter).</p>
<p><b>FORMAL</b></p> <p>See the Formal Flexible Working Guidelines in the Flexible Working hub for examples, template form for making a request, and process details for requesting and considering formal requests and ERA grounds for refusal</p>	<p>This kind of formal flexibility is more structured and less flexible. It often has a bigger impact so requires more consideration and more process and documentation and can be more challenging for the business to accommodate.</p> <p>A formal arrangement involves:</p> <ul style="list-style-type: none"> <li>• changes to an employee's terms and conditions of employment (related to days or hours worked or where the work is to be done) and/or</li> <li>• when a reoccurring work arrangement impacts on pay and/or leave.</li> </ul> <p>It may take place for an agreed period or on an ongoing basis with regular review. Examples include regular part-time hours or regular set days working from home. Formal arrangements require formal documentation to be developed and agreed to reflect the altered terms and conditions/arrangements.</p>

## DECISIONS ON FLEXIBLE WORKING

Requests for flexible working options are individual and will be considered on a case by case basis.

Leaders will aim to make decisions in a timely manner, relative to the nature of the request. In all cases a response will be provided within a month of the request.

Being open to considering flexible working options doesn't mean all requests will be able to be accommodated. Decisions will be informed by both the nature and circumstances of the

flexibility sought and the wider individual, team and organisation parameters. The operational requirements of Inland Revenue and the services we provide for our customers are a priority when we think about how flexibility can work.

Where requests are declined the reason will be provided. The focus should be on the business reason for any refusal. There may be scope for further discussion and consideration of alternative options if not already considered before the final decision is made. People should talk to their leader or one up leader if they are unhappy with the decision.

Performance or conduct issues, or health and safety concerns could potentially impact on flexible working arrangements. The specific issue or the support interventions may result in restrictions or removal of flexible working (or specific types of flexible working).

If requests are made under 6AA ERA, then specific 'options for refusal' are detailed in the legislation and our formal flexible working guidelines. The ERA gives a right to a process for a fair and timely consideration of a request. It does not guarantee the approval of the request. If Inland Revenue does not deal with the request in accordance with the specified process (ERA 69AAE), the Act sets out the process for raising disputes in relation to flexible working arrangements. (ERA 69AAG to 69AAK).

## HEALTH, SAFETY & WELLBEING

Access to flexible working can provide great opportunities to support better work-life balance and positively impact engagement and personal wellbeing.

Everyone working at Inland Revenue has a responsibility to ensure a safe workplace as per [our commitment to safe and healthy work](#). Inland Revenue has a duty of care to ensure that wherever a person is working is safe and healthy.

Any work arrangement should be designed to be healthy, including ensuring fatigue and workload pressures are managed. For example, variations to hours, days or place of work need to consider any workload impacts for the individual and the team, manage fatigue and mitigate other risks to health, safety and wellbeing. Ongoing communications are important to ensure that the arrangement continues to work.

## CONDUCT

Employees remain bound by [our Code of Conduct – Tikanga Whanonga](#) and our policies and guidelines irrespective of any flexible working arrangements or a change in hours, days or place of work.

This includes health and safety considerations in relation to hours or patterns of work and ensuring a safe workplace/s as mentioned above.

When working in different locations such as your own home or in public places the expectations around confidentiality of information, device security, and use of business tools etc. hold true and need to be carefully considered in the context of the working environment.



As such Inland Revenue may require assurance around the adequacy of any measures in place or agreed to, in relation to these expectations and reserves the right to with-hold or withdraw permission to work away from an Inland Revenue Office if that assurance cannot be provided.

---

**HR DELEGATION:**

**Level 4 (Formal) and Level 5 (Informal)** authority is required for hours of work and flexible arrangement related decisions. See the Delegation policy for the specific HR Matrix details.

---

Document control	<b>v1, March 2021</b> (previously Flexible and Remote Working Policy)
Review dates	Date reviewed: Dec 2021 Next review: Dec 2025 (review may occur sooner if required)
Policy owner	Domain Lead, People Operations & Policy, People & Workplace Services
Policy contact	<a href="#">Email the ERP&amp;R team</a>

## Formal Flexible Working Guidelines

**These guidelines describe what flexible working arrangements are considered formal and set out the process for requesting and considering various formal arrangements.**

**FORMAL INCLUDES THINGS LIKE:** *A regular change to working hours/days (e.g. part-time) or some types of working from home (where the majority of working hours are from home or the days worked at home are set).*

See the [Informal/Formal split table](#) if you are unsure of the type of flexibility you are seeking, and which guidelines and process applies.

If the flexibility you're seeking is relatively simple and doesn't change your terms and conditions or impact your pay or leave calculations in any reoccurring way, then see the Informal Flexible Working Guidelines for more details and to see if the flexibility you are after is better managed that way.

**Note:** For those affected by Domestic Violence seeking to make a request in relation to short term flexible working arrangements please see our specific guidelines which relate to part 6AB of the Employment Relations Act (ERA) 2000.

Requests relating to exchanging leave are covered separately in the Exchanging Leave Policy and relevant supporting guidelines. The current request and approval process should be used - outside of the formal flexible working form.

*These documents are available in our People Policies and Guidelines.*

Inland Revenue supports and encourages flexible working and is open to hearing if workplace flexibility could work for you, and to seeing if it can be accommodated.

If you think a formal flexible working arrangement could help you better balance your personal and working life, then **HAVE A THINK ... TALK TO YOUR LEADER... MAKE A REQUEST.**



If having reviewed the relevant policy and guidelines you have any questions around flexible working, you should talk with your leader. Union members may seek advice from their union delegates/representatives both generally and in relation to a particular request.

**Leaders can seek advice from People & Workplace Services:**

s 9(2)(k) if there is any doubt about whether a working arrangement needs to be formalised or not, or for any support needed around flexible working.



## When is the arrangement 'formal'?

The request is 'formal' where the arrangement involves:

- changes to an employee's terms and conditions of employment as they relate to flexibility (e.g. the core arrangements around hours, days, or place of work in your employment agreement, offer letter, any variation letters etc.)
- when a reoccurring work arrangement impacts on pay and/or leave.

It may take place for an agreed period or on an ongoing basis with regular review or in some cases be a permanent change.

Formal flexibility is more structured and often has a bigger impact so requires more consideration, process and documentation and can be more challenging for the business to accommodate.

In relation to working from home, the arrangement is considered to impact your terms and conditions and be formal when the days are 'set', or the majority of your time is worked at home.

All formal arrangements need to be documented with a formal variation letter.

## FORMAL EXAMPLES

### **Changing your working hours (number and/or pattern of hours)**

Looking to change or reduce/increase your working hours or days is a formal change which alters the terms around hours or days of work.

The change sought might be to the number of hours worked e.g. part-time hours. Part-time hours might involve working shorter days across the week or working a reduced number of days each week. The change may also involve retaining the same number of working hours but working different length working days in a formally scheduled way.

The change to working hours and/or days of work has implications for pay and leave entitlements (e.g. for part-time - reduced annual leave and sick leave, implications for resigning/retiring leave etc., for different working days or different length working days, there are leave and public holidays implications etc.).

Those in a scheduled/rostered environment sometimes wish to lock in particular set hours or a tighter window within the wider working window, and this variation would also need to be agreed and documented formally.

### **Certain types of working from home**

*(see Working from Home Guidelines – Formal Working from Home section for more details and examples)*

Working from home is considered formal where it involves:

- The majority of the time working from home rather than the office (for 'set' days or otherwise)

- Set/Locked in days – regular, reoccurring, specific set days working from home. Would be sought over fluid arrangements where certainty around days is a requirement.

These arrangements require a change to your designated place of work (change from the IR office base). These types of arrangements can be more challenging for the business to accommodate (more at odds with being flexible to changing business needs and/or IR being primarily office based) and therefore will be more by exception.

Formal working from home arrangements will not be permanent.

### Changing your IR geographical office location

Changes in location for a defined period in excess of 12 weeks or for a permanent change can sometimes be managed as a formal change to terms and conditions. Any decisions will be informed by business and office practicalities, for example is there space on the office/team or leadership at the site etc. and is there a vacancy (is a recruitment process warranted).

**Exchanging leave** and more significant/longer term examples of **Special leave** fit the definition of formal but have their own request and approval process in line with the specific policies and guidelines.

## CHANGING YOUR FORMAL ARRANGEMENT

If you want to change an element (hours, days, or place of work) of a formal flexible working arrangement you already have in place, this will require mutual agreement and the change needs to be formally recorded. For example if it is agreed you will retain a 32-hour working week, but swap the day that you don't work each week from Friday to Monday, this variation needs to be documented and changed in the payroll system so any leave requests on those days are correct.

## The facts around any request

<b>Who:</b>	All employees can request flexible working arrangements.
<b>When:</b>	You can make a request at any time and there's no limit on the number of requests you can make for flexible working arrangements.
<b>What:</b>	<p>You may request a temporary or permanent change to your:</p> <ul style="list-style-type: none"> <li>• HOURS of work</li> <li>• DAYS of work</li> <li>• PLACE of work.</li> </ul>



<b>Why:</b>	You can request flexible working arrangements for any purpose or reason.
<b>How:</b>	<p>It's intended that the process is conversation based, with ideas explored between you and your leader before using forms and documentation to record any decision/ arrangements.</p> <ul style="list-style-type: none"> <li>• <b>HAVE A THINK:</b> Consider your request and how you will make this arrangement work for you, your team and IR</li> <li>• <b>TALK TO YOUR LEADER:</b> Discuss your individual case and explore options and any challenges around what you are seeking, alternatives etc. as a lead in to formalising any request</li> <li>• <b>MAKE YOUR FORMAL REQUEST:</b> <ul style="list-style-type: none"> <li>- You can use IR's formal request email template</li> <li>OR,</li> <li>- You can make the request following the specific process set out in legislation (ERA Part 6AA)</li> </ul> </li> <li>• <b>DOCUMENTED OUTCOME:</b> Formal arrangements require formal documentation to be developed and agreed to reflect the altered terms and conditions/ arrangements/duration/any review process etc.</li> </ul>

## Have a think

Before you ask for something it's important that you're clear on exactly what flexible arrangement you are seeking and how you think it can work. Think about what your leader will need to consider, such as the impact of your changed working arrangement on business operations, your team and colleagues, and internal and external customers/stakeholders. Consider how any impacts might be able to be mitigated or any alternatives to what your proposing that could also meet your needs.

To help you tease out these considerations refer to the Considerations for Individuals resource on the Flexible Working Hub: [Tools and Resources page](#). This includes considerations around work life balance, productivity, information and personal security, and health and safety.

### *Also consider*

- Different types of work align to different kinds of flexible working so you should consider the flexibility you are seeking in the context of the type of work you do.
- It's important that you understand that changes to working hours can impact your pay and Holidays Act entitlements. For example, a reduction in hours of work will correspondingly reduce your pay and leave provisions.
- Any permanent arrangements will mean an ongoing change to your terms and conditions of employment. If the arrangement is for a specific term, then any variation within that term requires mutual agreement (unless any other variation terms are agreed). If in doubt, you might want to discuss a trial period with your leader.
- If your formal request specifically relates to working from home, see the Working from Home Guidelines and required supporting checklist to ensure you are aware

of the expectations and responsibilities, and that you are willing and able to meet those.

## Talk to your leader

Discussions about working arrangements are encouraged as part of your regular and ongoing *Whanake* conversations and more generally. This helps to ensure a common understanding of what flexibility you would like (now or potentially in the future) and what might be able to be accommodated, and to check in on how any current arrangements are working.

You should talk to your leader before making any formal request. This helps ensure you understand the practicalities and if there are any barriers that create challenges in what you're seeking. Discussion will also help you understand if it could be managed more informally.

If possible, don't leave it until the last moment to make a request as depending on what is sought it can take some time to consider and work through. For example, if you want changes to start on your return from parental leave, make your request as soon as possible before returning or even discuss it with your leader before taking parental leave.

Where current flexible arrangements are already in place keep talking about how they are working. Even with longer term or ongoing arrangements, these should be discussed at least annually to check in on how the arrangement is working for all parties.

## Make your formal request

If following initial thinking and discussion with your leader you decide to make a formal request, you have different options available to you.

The principles for flexible working will apply across all requests and IR will ensure a response within a month of receipt of any request irrespective of the request approach you choose.

### **IR Policy/employment agreements allow you to seek flexible working options**

It is within the scope of IR Policy/employment agreement provisions for you to request a temporary or permanent variation to your working hours, days, or place of work.

For this option:



Use the [IR formal flexible working email request template](#)

---

You and your leader may want to complete email request together following your conversation, especially where you're in agreement and want to move to formalise the request. If you and your leader are not in agreement you can still choose to put through your formal request for consideration.



## Legislation allows you to seek flexible working options

The Employment Relations Act (ERA) 2000 provides under Part 6AA: All employees the right to request to vary their terms and conditions of employment relating to working arrangements. It relates to hours, days, or place of work.

For this option:

- The legislation specifies the request must be in writing and details the requirements relating to the request and what must be included (69AAC).
- The [Employment NZ website](#) includes a checklist and example request form you may find useful.

The following section contains further information in relation to the response requirements in the legislation.

## Inland Revenue's response to your request

Irrespective of the request process your leader will respond to your request as soon as possible, but not longer than a month after it's received.

If your request is made under the ERA, the legislative requirements apply as below.

<b>Response time:</b>	A request must be responded to as soon as possible, but no longer than one month after it is received.
<b>Options for refusing a request:</b>	<p>The ERA (s69AAF) establishes that IR may refuse a request if it can't be accommodated on one or more of the recognised business grounds for refusal:</p> <ul style="list-style-type: none"><li>• It is unable to reorganise work among existing staff</li><li>• It is unable to recruit additional staff</li><li>• The arrangement would detrimentally impact on quality or performance</li><li>• There is insufficient work available during the periods proposed to work</li><li>• There are planned structural changes</li><li>• The additional costs would impose a financial burden</li><li>• The arrangement would detrimentally affect the ability to meet customer demand.</li></ul>
<b>When it must be refused:</b>	IR must refuse a request if the proposed work arrangements would be inconsistent with the collective agreement you are bound by.

If your request is approved then your leader will ensure the arrangement is appropriately documented to reflect the variation in your terms and conditions of employment, and advance any necessary follow up actions e.g. payroll actions, any practicalities, equipment, communication to team etc.

There will be occasions where a flexible working proposal can't be accommodated. If your request is declined the reason will be provided and the outcome documented. There may be scope for further discussion and consideration of other options.

If you are dissatisfied with your leader's decision see the Flexible Working Policy for more details. This includes specific information relating to ERA requests.

### **People Leaders considerations in dealing with requests and making decisions**

- It's expected that you will have discussed and understood your team members desire for flexibility and have explored the various implications before a formal request is submitted.
- You need to consider the parameters in IR's policy and guidelines and those things which are more challenging for IR to accommodate. While you should look at each request with a view to seeing if you can make it happen, that doesn't mean in all occasions you will be able to accommodate the request. It will depend on what is being sought and if there are legitimate business reasons for refusal or for other alternatives to be explored. You should apply a business reason lens for refusal. This may include things like any detrimental impact on quality or performance, or meeting customer demand, or the inability to reorganise the work amongst others. The ability for IR to accommodate the request is very much dependent on what is being requested and the wider context (type of work/wider team/ business requirements etc).
- You should ensure you don't discriminate or are negatively influenced by the purpose or reason for the request. The exception to this is should the arrangement create an actual, potential, or perceived conflict of interest (e.g. seeking to reduce hours to take on secondary employment) then this needs to be well understood and mitigated accordingly.
- It can be useful to discuss requests with your fellow leaders to assess the impact across different work areas and to support consistency (while considering the privacy of the individual). The higher level 4 delegation for formal flexible working decisions also support this wider lens and consistency considerations.

*Please see the Consideration for Leaders resource on the Flexible Working hub: [Tools and Resources page](#) for more individual, team and business considerations.*

### **In relation to receiving the specific request**

- Make sure the request includes all the key information you need
- Further discuss the request with your team member as necessary
- Acknowledge receipt of the request
- Make sure you deal with the request as soon as possible and within a month of receiving it
- Use the appropriate template to document the outcome
- If approved, ensure the relevant variation letter (and any supporting documentation – Working from Home checklist etc) are filed on the personnel file and undertake any necessary follow up action.

## **Documenting the outcome**

Formal arrangements require formal documentation to be developed and agreed to reflect the altered terms and conditions/arrangements. The documentation should be retained on your personnel file.



Relevant outcome templates are available on the [Leaders Templates and Resources](#) page. See HR Advice for any support in completing these.

---

---

**HR delegations:** Level 4 authority is required to negotiate and make decisions on formal flexible working arrangements

---



Please see IR's [Flexible Working hub](#) for the Flexible Working Policy and other related guidelines and various supporting resources (including those mentioned in this document)

---

Document control	<b>v1: March 2021</b>
Review dates	Date reviewed: Dec 2021
Guideline owner	Domain Lead, People Operations and Policy, People & Workplace Services
Guideline contact	<a href="#">Email the ERP&amp;R team</a>



## Informal Flexible Working Guidelines

**These guidelines describe which flexible working arrangements are considered informal and set out the process for requesting and considering various informal arrangements.**

***INFORMAL INCLUDES THINGS LIKE: Flexitime/ ad-hoc or some short-term flexible needs/ some types of working from home (where you remain in the office more than not and days are not set).***

***See the [Informal/Formal split table](#) if you are unsure of the type of flexibility you are seeking, and which guidelines and process applies.***

Where flexible working arrangements alter your terms and conditions around hours, days or place of work and establish a new regular pattern or impact pay or leave, then this is considered a 'formal' change and you will need to follow the process set out in the Formal Flexible Working Guidelines.

Inland Revenue supports and encourages flexible working.

Where the changes are relatively simple then the process can generally be simple too. The process and documentation can be scaled up or down depending on the nature of the request.

This kind of informal flexibility is intended to provide 'flexibility in a flexible way' and is expected to be the most common approach to flexible working at IR. It can help you balance things that pop up in your personal life as a one-off or short-term need but can also support some more regular arrangements with fluid practices around when and where you work. Lots of this informal flexibility is already business as usual and established in our employment agreements and/or current flexible working practices.

Informal arrangements don't change your base terms and conditions of employment related to flexibility (e.g. the core arrangements around hours, days or place of work in your employment agreement, offer of appointment, any variation letters etc.) but rather allow flexibility around that base.



If having reviewed the relevant policy and guidelines you have any questions around flexible working, you should talk with your leader. Union members may seek advice from their union delegates/ representatives both generally and in relation to a particular request etc.

---

**Leaders can seek advice from People & Workplace Services:**

s 9(2)(k) if there is any doubt about whether a working arrangement needs to be formalised or not, or for any support needed around flexible working.

---

## When is the arrangement 'informal'?

Informal flexible working usually occurs when leaders agree that employees have flexibility over when and where they carry out their work, subject to meeting role responsibilities and deliverables. This can mean that the exact arrangements can vary and are agreed between leaders and employees as and when needed.

While these arrangements can be ad-hoc or in response to an event, they can also include more regular arrangements such as changes around start and finish times, or some working from home arrangements (within specific parameters). The change is considered informal if it doesn't change terms and conditions of employment or impact pay or leave calculations.

Often informal arrangements arise from a specific request but can also be part of proactive discussion with your leader or part of parameters in wider team agreements.

## INFORMAL EXAMPLES

### **Flexible hours/ Flexitime** *(See the Flexitime Guidelines for more details)*

Flexitime specifically covers non-standard work hours allowing some flexibility around start, finish, and break times. The aim of flexitime is to enable you to balance your time credits over a period of time.

### **Certain types of Working from Home** *(See the Working from Home Guidelines – Informal Working from Home section for more details and a full example table)*

Working from home arrangements span both formal and informal categories. The working from home arrangement is considered 'informal' in situations such as:

- Ad-hoc/casual arrangements (where things pop up that prompt a one-off request)
- Short term or temporary arrangements (generally a few weeks – 12 weeks max)
- 'Fluid' where you work from home less often than in the office, but still with some regularity and flexibility (e.g. generally a day or two at home each week).

### **Other ad-hoc/or short-term location changes**

Your home is not the only alternate working location that can be sought (e.g. you seek to work at a different IR office or house in a different city for a short period etc.) These changes are only 'informal' if they are ad-hoc or short term as above.

### **Using sick or annual leave flexibly**

Flexible leave options such as anticipating annual or sick leave or working from home if you or a dependant are sick etc. might be options that can help with that work-life balance.

## ALONGSIDE OTHER FLEXIBLE WORKING ARRANGEMENTS

Anyone can request informal flexibility including those who already have established formal flexible working arrangements or other informal arrangements in place. It may be possible for them to occur alongside and complement each other e.g. using flexitime while working from home or doing part-time hours/ working some of your part time hours at home etc.

## Process for establishing informal working arrangements

The process for informal arrangements is conversational by design – but with outcomes still recorded/documented. Given the range of informal requests then the process needs to be fit for purpose and able to recognise individual circumstances. Lots of this is just part of everyday management and practical day to day operational decisions and good communication between you and your leader.

There are generally two categories that informal requests might fall under:

**Pre-established parameters.** Upfront conversations around flexible working support having sensible pre-agreed parameters in place. For example, flexitime parameters or common understandings of working from home parameters set in discussion with your leader. These support you being clear on the degree to which approval is required in each case or general comfort with the practice from time to time as needed or within agreed parameters, and the expectations around communication with your leader.

Flexitime: As this is within the scope of employment agreement commitments no additional process is required for the day-to-day application of flexitime within your agreed working window and flexitime parameters. See the flexitime guidelines for more details around establishing work patterns and parameters etc.

**Requests requiring pre-approval.** Specific conversations, as the need arises, are an important part of supporting flexible working. This includes those things that life throws at you with little notice or that might require a bit more of a material change for a short period, or looking to change your established parameters or set up some new ones etc.

## MAKING A REQUEST (WHERE NOT ALREADY WITHIN PRE-AGREED PARAMETERS)

You can make the request for any reason and at any time, verbally or in writing. Any request should consider any impact on customers, business and team needs and deliverables.

For those ad-hoc, small scale changes the request process should be relatively simple, with the focus on a quick chat or email/Teams exchange with your leader, and a timely decision.



Where the request has more business impact (longer duration etc.) or seeks to establish a working from home arrangement for 'fluid' days, then a conversation is still the starter but it might take a bit more time for the decision and require more consideration of how any wider team or business impacts could be managed or mitigated or exploring alternative options. The outcome and details will need to be documented (including the required Working from Home checklist in the case of working from home).

Informal requests can be event triggered, so they don't always come with lots of notice, but if possible, don't leave it until the last moment. Where it's something you can plan for, you should make the request as soon as you can. You might raise your request with your leader in one of your regular and ongoing conversations etc.



There is no documentation required for making an informal request (ideally just have a chat)

IR's Formal Flexible Working email template is NOT needed for an informal request.

---

## CONSIDERING YOUR REQUEST AND MAKING A DECISION

Your leader will consider your request and make a decision as soon as possible.

Often an instant or time sensitive decision is needed and can be made. If the request is a bit more complex, more time might be needed, but leaders will aim to make decisions in a timely manner (no later than a month after the request and generally much sooner).

As your core terms and conditions remain unchanged then no formal variation is required. It still makes sense to document what's agreed to support a common understanding and shared expectations.

This might be as simple as your leader confirming their response to your email requesting to work from home on Tuesday morning/all next week for your normal working hours/or to use your flexi-credits to take Friday afternoon off. In other situations where the change is more enduring such as changing your agreed flexitime window/working from a different IR office for the next six weeks/establishing a 'fluid' working from home arrangement, then this should be documented and retained on your personnel file.

Being open to considering flexible working options doesn't mean all requests will be able to be accommodated. Where your request is declined the reason why will be provided. The Flexible Working Policy has information on review options if you are unhappy with the decision.



There are [basic email response template examples](#) to support leaders in documenting the outcome and details of some of the more significant informal arrangements e.g. a

---

---

materially changed short term arrangement or a longer-term fluid working from home arrangement. Where the arrangement involves working from home the Working from Home Checklist is also needed.

---

### People leader considerations

- Some of these simpler informal changes are just part of BAU leadership and helping your people access flexible options to help balance their personal and work life. For that reason, we don't want to add any unnecessary process or administration in the mix.
- For any working from home arrangement beyond the one off or occasional occurrences the Working from Home Checklist is an important prerequisite and will need to be completed and revisited at least annually or should circumstances or your home location change.
- While you should look at each request with a view to seeing if you can make it happen, that doesn't mean in all occasions you will be able to accommodate the request. It will depend on what is being sought and if there are legitimate business reasons for refusal or for other alternative arrangements to be explored. You should apply a business reason lens for refusal. This may include things like any detrimental impact on quality or performance, or meeting customer demand, or the inability to reorganise the work amongst others. The ability for IR to accommodate the request is very much dependent on what is being requested and the wider context (type of work/wider team/business requirements etc.).
- If the request is made informally but is more correctly addressed via the formal process, ensure the correct process is followed or discuss the difference so your team member is clear what best meets their needs.

*For more considerations please see the Consideration for Leaders resource on the Flexible Working hub: [Tools and Resources page](#)*

---

**HR delegations:** Level 5 authority is required to negotiate and make decisions on informal flexible working arrangements

---



Please see IR's [Flexible Working hub](#) for the Flexible Working Policy and other related guidelines and various supporting resources (including those mentioned in this document)

---

Document control	<b>v1 March 2021</b>
Review dates	Date reviewed: Dec 2021
Guideline owner	Domain Lead – People Operations and Policy, People and Workplace Services
Guideline contact	<a href="#">Email the ERP&amp;R team</a>

# Executive Leadership team

## Working from home policy and guidance updates

17 February 2025

---

### Purpose

This paper presents potential adjustments to IR's flexible working policy, guidance and processes following a review against updated flexible working guidance released by Public Service Commission | Te Kawa Mataaho (PSC) in December 2024. While IR's policy already reflects the new guidance, some minor adjustments would make it as easy as possible for IR and its people to manage flexible working effectively.

It is recommended that ELT consider and discuss IR's approach to working from home and whether the review against new guidance offers an opportunity to reset any expectations on our leaders and people. ELT are also asked to:

- Consider moving the HR delegation level for all FORMAL flexible working arrangements to Level 3
- Consider changing the review period for all FORMAL working from home arrangements from 12 months to 6 months
- Agree the content for People Leaders Message, regarding the recent publication of agency data by PSC, for release on 20 February (Appendix 1).
- Note options are being explored to improve the efficiency of monitoring and reporting on the prevalence of flexible working.

Actions related to IR's policy, guidance and processes identified through this discussion will be tabled for agreement, and minuted, at the next Executive Governance meeting.

### Introduction and background

Inland Revenue's flexible working policy has been in place since March 2021. It positions IR as 'predominantly office based' while embracing the benefits of hybrid working, and other types of flexible working. Access to flexible working options is one of IR's strongest Employee Value Proposition (EVP) factors.

New government expectations for working from home for public sector agencies were released in September 2024. These state that working from home must be by agreement, must not negatively impact on performance and must be monitored and regularly reported. The first data collection exercise in November 2024 confirmed that 80% of IR's workforce works from home at least once a week.

PSC released their updated guidance on Flexible working, to reflect the government's expectations, in December 2024. Overall, IR's policy lines up well. The proposed



adjustments to guidance and process in this paper strengthen key aspects to make it as easy as possible for IR and its people to manage flexible working effectively.

## Scope of adjustments

IR has a flexible working 'Hub'; [Mahi whakarerekē – Flexible working](#). The review, and associated recommendations included all policies, guidelines and other supporting material in this SharePoint space.

### Flexible Working Policy

Some minor adjustments are proposed to remove ambiguity, strengthen IR's predominantly office-based position and strengthen monitoring and reporting. These are:

#### **1. Revise the delegation level for formal arrangements.**

Currently, all approvals for formal arrangements are at HR delegation level 2 (which is Deputy Commissioner level). This was a recent interim change from Level 4, to improve visibility of any new formal working from home arrangements after the government's announcement.

It is recommended that consideration be given to shifting this to HR delegation level 3 (Tier 3 leaders across IR). This would ensure that decisions are made in the context of the wider business group and also mitigate the impact of approvals on ELT capacity. The expectation would be that Tier 3's keep their Deputy Commissioner closely apprised of any new requests approved through their regular engagements.

Approvals for informal working from home agreements are currently at HR Delegation level 5 (Team Lead level in CCS), this is not proposed to change.

#### **2. Reduce the maximum time for all formal working from home agreements**

Through a recent ELT decision, the review period for all formal arrangements is annually. Every 12 months a leader should review the organisational, team and individual conditions decide whether the arrangement can continue. It is proposed the six month report period recently adopted by CCS be applied to the whole of IR. This acknowledges that IR's working environment and context continues to change, so this may impact more frequently on how we work.

#### **3. Minor tweaks to policy wording**

It is proposed that minor tweaks are made to IR's flexible working policy to make it as clear and easy as possible for IR and its people to do the right thing:

- confirm specific documentation requirements to ensure these are easy to understand, access and report on.
- strengthen and reinforce IR's 'predominantly office-based' position (including what that means and why).

- Reinforce clearly that any working from home agreement must be approved by a leader with the appropriate HR delegation.

## Working from home guidelines

The guidelines support application of the Policy. They underpin working from home agreements, where each individual declares they have read the guidelines, and understand what is expected of them when working from home. In addition to reflecting the minor tweaks to wording outlined above, the following adjustments are proposed:

- Strengthen the section relating to “performing your role” to ensure expectations related to productivity, performance and attendance are clear.
- Strengthen IR’s ‘predominantly office base’ position including the benefits of working in the office and why it is needed for certain types of work and activities.
- Update information on recording and reporting to reflect proposed adjustments to policy and guidelines set out in this paper and to meet government expectations of monitoring and documentation.

## Tools and resources

There is an opportunity to use this review process to de-clutter and simplify material and remove additional resources that are underutilised. This would provide an easy to navigate single SharePoint page that links to the relevant policy and guidance.

The recent data collection exercise identified opportunities to improve the workflow, data capture and notifications related to working from home agreements. Options to improve efficiency and sustainability of monitoring and reporting are being explored and any recommendations for change will be managed through the appropriate governance group.

## Next steps

Actions related to IR’s policy, guidance and processes identified through this discussion will be tabled for agreement, and minuted, at the next Executive Governance meeting.

A draft People leaders’ message has been shared as an appendix to this paper. This focuses on the recent publication of data and notifies leaders that IR’s guidance is being reviewed. ELT approval is sought to publish this on Thursday 20 February.

The proposed adjustments to policy and guidelines need to be in place by May 2025. These will be implemented with advice from Corporate Legal and, for any Union engagement needed, Employment Relations. SharePoint and supporting material changes will be worked on in parallel. All updates will be shared back with ELT before final release along with recommendations for further communications to support the update.

The next reporting on the prevalence of working from home to PSC is planned for May. This is likely to be another manual reporting activity as improvements to tools to support this are likely to take more time.

## Appendix 1

### People Leaders Message – Public Service Commission data collection WfH results published.

The results from Te Kawa Mataaho | The Public Service commission's (PSC) recent Working from home data collection exercise that we participated in, have been released.

The data shows averages of the prevalence of working from home arrangements across Inland Revenue and other agencies across the public service.

Our data reflects that, our people are mainly working in line with our current policy and that IR is an office-based organisation. Our digital tools and technology support us to connect and continue to perform our roles from home. 80% of our people work from home in some way.

PSC have also released updated Flexible working guidance. We are now reviewing our Policy and guidelines in line with the new guidance - recognising that context can change over time, we need to be able to be responsive to this. We will communicate any changes and what this may mean for you and your people.

In the interim, we ask that people ensure that they are working in line with their arrangements.

Most of our workforce have Informal arrangements, which means that they should be working mainly from the office, and any days worked from home are not 'fixed'. All arrangements - both formal and informal require a current (within the last 12 months) Checklist and agreement – this needs to be approved in the system by a leader.

Formal arrangements need to be discussed, agreed with leaders and are currently being approved at a DC level while the policy is reviewed, along with the relevant delegation level going forward.

Your action:

- If you or your team receive any media queries on this topic, please direct them to the media team
- Ensure your people understand what is required of them depending on their arrangements.



# Executive Leadership team

## Working from Home

### Purpose

This paper sets out recommendations to ensure IR's Flexible Working Policy is understood and applied as intended. It follows discussion with the Executive Leadership Team (ELT) on 17 February about IR's approach to working from home. At that discussion, ELT noted that IR's Flexible Working Policy (which includes working from home) lines up well with recently updated guidance from the Public Service Commission (PSC). They also noted there are opportunities to simplify the guidance and strengthen positioning to support leaders to apply the policy based on business need.

PSC advise that any changes to IR's policy and/or guidance as a result of the new guidance are expected to be implemented by May 2025. The next data collection exercise on working from home will be initiated by PSC in May 2025.

### Recommendations

It is recommended that ELT approve the actions set out below to support correct application of IR's Policy and guidance on working from home.

#### **Process:**

- Shorten the review period of formal working from home agreements from 12 months to 3 months (up to 6 in exceptional, long-term cases).
- Permanently make HR Delegations L2 (HRD2) as the approval point for formal working from home agreements.

#### **Policy, guidance and positioning:**

- Make changes to *process documentation* for informal and formal working from home arrangements by May 2025.
- Make changes to *guidance* for working from home by May 2025.
- Review whether there is a need to make changes to IR's *Flexible Working Policy* in June 2025, following the Public Service Commission's next data collection exercise.

### Context

IR currently has three types of working from home agreements:

- Informal agreements – the most common, where days working from home are not fixed, but managed in a flexible way around the office base.
- Informal (temporary) agreements - A temporary arrangement (up to 12 weeks) to work from home outside of normal informal parameters. An example could be working from home full-time for a period of time to manage a personal situation.
- Formal agreements – more of an exception as they are effectively "fixed" arrangements to work from home.

Alongside IR's flexible working approach, individuals can also request flexible working under Section 6AA of the Employment Relations Act. This is a formal way to request any kind of flexible working and needs to be treated in line with the legislation.

The majority of IR people are on informal arrangements, with 182 (approx. 4% of the workforce) people on a formal agreement.

## Process changes

It is straightforward to change the HR delegation for approving formal working from home arrangements to HR delegation level 2, with a default review period of 3 months (up to 6 months in exceptional circumstances). This will mitigate the potential for ongoing formal working from home arrangements that no longer work for the business. It will also remove the need for the informal (temporary) arrangement, streamlining IR's processes further.

### Implications

Currently the number of formal arrangements requiring approval is relatively low. However, there is potential for an increase in formal requests for working from home under part 6AA of the Employment Relations Act 2007 (ERA). These require a legislated response, that specifically calls out the reason for refusal, should a request be declined.

IR's own formal working from home processes were introduced to improve the efficiency of requests for all parties (both requestors and approvers), however the ERA provisions still apply alongside IR's internal process and can be used to request a flexible working arrangement at any time.

Although there are valid business reasons for declining requests, any changes coupled with a change in frequency of approved requests, may result in an increase of administration for ELT members approving formal arrangements.

## Policy and guidance changes

IR's [Flexible Working Policy](#) is principle-based and, as it currently stands, it lines up well with the new PSC guidance. There is an opportunity to make changes to the Policy and/or guidance to strengthen the expectation that decisions are made in the context of business need. The extent to which Policy and/or guidance is changed carries different implications in terms of engagement with our people and with Unions.

It is recommended that ELT approve the proposed changes on the following table:

- Make changes to process documentation for informal and formal working from home arrangements by May 2025
- Make changes to guidance for working from home by May
- Review whether there is a need to make changes to IR's Flexible Working Policy in June 2025, following the next data collection exercise.

Item	Change	Outcome	Recommendation
<b>Formal &amp; Informal guidelines</b>	<p>Reflect process changes for formal working from home arrangements:</p> <ul style="list-style-type: none"> <li>Change the review period for formal arrangements and approval process for HRD2.</li> <li>Simplify descriptions of formal and informal working from home agreements</li> <li>Removing informal (temporary) agreement.</li> </ul>	Gives effect to ELT decision, helps people and leaders to understand what each agreement looks like in practice and makes it easier for leaders to understand what decisions they can make.	<p>It is recommended ELT approve this change for implementation by May.</p> <p>This change carries minimal risk as it is just formalising the interim processes already in place.</p>
<b>Working from home guidelines</b>	<ul style="list-style-type: none"> <li>Update expectations relating to productivity and performance.</li> <li>Strengthen office-based and business need positioning.</li> <li>Add section about when working from home may not be appropriate (e.g. performance concerns, or a new team member).</li> </ul>	Helps leaders set expectations with their teams about what good looks like and to have confidence when managing performance issues if people are not working in a way that has been agreed.	<p>It is recommended ELT approve this change for implementation by May.</p> <p>It is usual practice to advise Unions of changes to guidance. As it is not changing the Policy, there is no consultation on the changes.</p>
<b>Flexible Working Policy</b>	<p>Minor changes to Policy to reinforce the new context for working from home.</p> <ul style="list-style-type: none"> <li>Change the language to be clear arrangements must work for “the Organisation, team and individual” (current wording has individual first).</li> <li>Update the delegation level for formal working from home decisions.</li> <li>Option to also add business reasons for being ‘Office based’ and amend general language to being business led and by agreement.</li> </ul>	The Flexible Working Policy states IR’s organisational position on all flexible working, including working from home. Updating the policy formally sets a very clear tone for IR’s position on flexible working across the board.	<p>It is not recommended ELT approve this change while IR is in collective bargaining. This is consistent with the position other agencies are taking (see <b>Appendix 1</b>).</p> <p>It is recommended a need for change to Policy is considered again in June, following the next PSC data collection exercise on working from home.</p>



## Supporting application of the policy and guidance

Making it as easy as possible for leaders to find what they need when they need it will support correct application of the policy and guidance.

There is currently a wealth of information available on Haukāinga which may be hard to navigate. In addition to the changes outlined in this paper, simplifying the material related to working from home can also support leaders to better manage working from home arrangements with their teams.

Some actions have already been taken to remove extraneous information from the Flexible Working home page and further decluttering will be done in line with the process, policy and guidance changes.

There are also existing mechanisms that will be used to reinforce expectations for working from home arrangements with IR leaders and people. This includes the Leader Exchange and HR Power Hour and, within CCS, the refresh of the Aspiring Leaders programme.

## Next steps

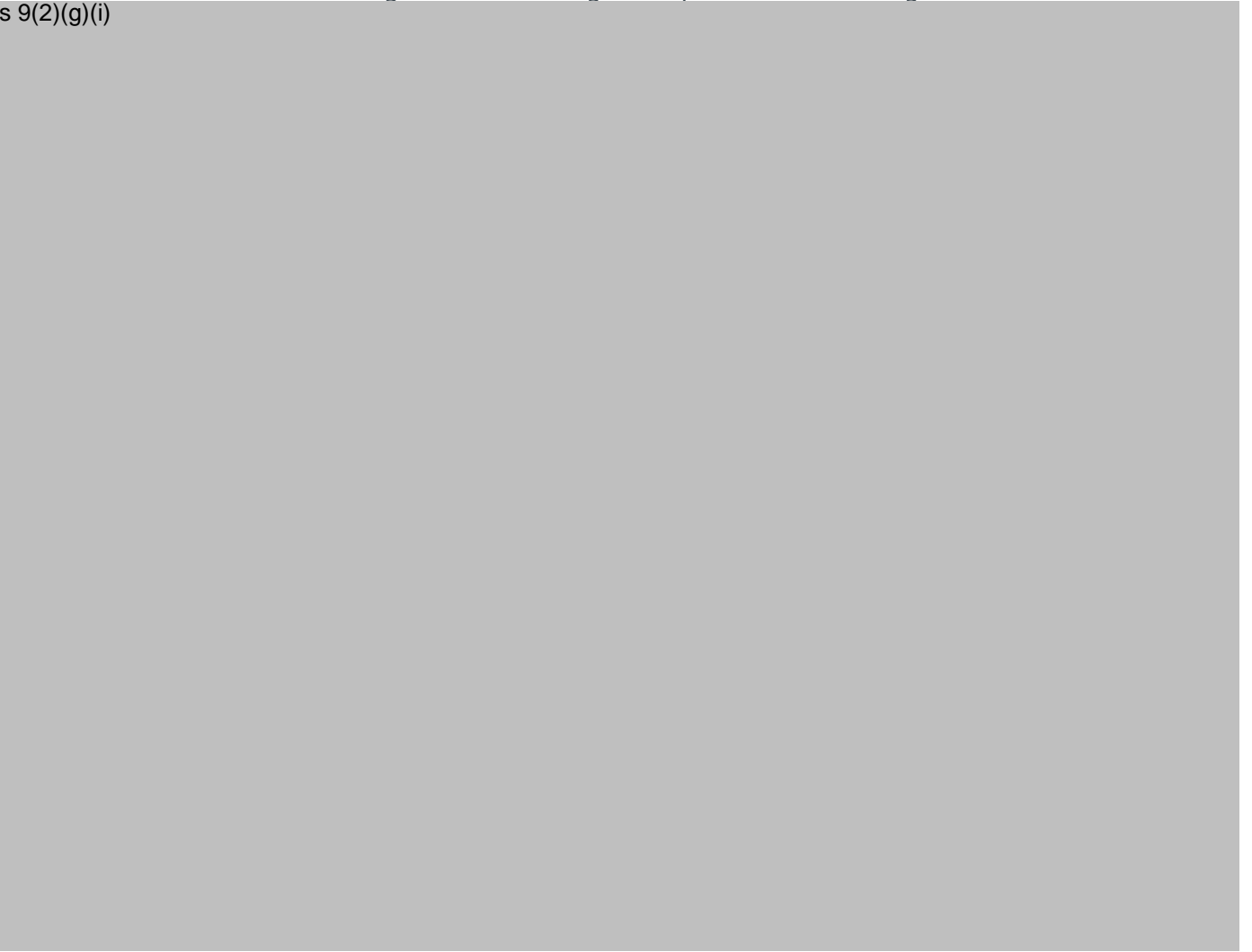
Final sign off from ELT will be sought before agreed changes are implemented and this will include messaging for our people and Unions.

People experience insights will continue to be monitored and any material impact on IR's Employee Value Proposition will be reported to the Enterprise Prioritisation and Performance Committee.

## Appendix 1. Other public service agencies

An overview of what other agencies are doing in response to the new guidance.

s 9(2)(g)(i)



## People Leaders Message – Thursday 3 August 2023

### Working safely, particularly when based at home

The Organisational Resilience team has a guidance document on how to set up your workspace appropriately. The document's principles can be applied when working in the office or at home.

With flexible working, a lot of our people work from home for a portion of the week. It's important our people have a safe workplace, set up correctly, when working at home.

[IR Guide: Setting up a work area \(PDF\) | Corporate Space](#)

Part of the Working from Home Checklist and Agreement requires people to declare that they understand how to set up their workspace correctly and will carry out their home-based workday safely.

[Working from home checklist – Te Aka Oranga | Ātea](#)

As well as considering things like posture and workspace set-up, it's also important to pause regularly. You can either take:

- a micro pause which can be taken at your workstation
- a macro/bigger pause where you move away from the work area and bring movement into your body.

Humans are not designed to be stationary for hours at a time. Stress or busy periods can build up tension in our neck and shoulders. Introducing good habits into your workday can help reduce your stress levels and the risk of pain and discomfort. Some examples are:

- rolling your shoulders and shaking your arms down by your sides
- taking regular 20 second pauses from staring at your screen and instead looking into the distance
- getting up to get a glass of water or taking a lunch time stroll.

### Your action

- Remind your team of the correct principles when it comes to working safely.
- Share the guidance document with your team members at your next meeting.
- Consider your influence as a role model and whether you demonstrate working healthily and safely.



- If any of your team report experiencing discomfort at their workstation, please refer to IR's managing discomfort process.

[Managing discomfort guide \(PDF\) – HSW | Corporate Space](#)

If you have any questions, please contact s 9(2)(k)

# People Leaders Message – Wednesday 25 September 2024

## **New Government working from home guidance**

### **What's happening?**

On Monday 23 September, the Government announced new working from home guidance for people in the public service.

[New work-from-home guidance for public service | Beehive.govt.nz](#)

The main points are:

1. working from home arrangements are not an entitlement and should be by agreement between the employee and the employer
2. working from home arrangements should only be agreed to where they will not compromise the performance of employees and agency objectives
3. agencies must actively monitor the prevalence and impact of working from home agreements, and be able to regularly report to the Public Service Commission about the number and nature of the agreements they have in place.

### **What this means for IR**

Working from home is one of many flexible options we offer at Inland Revenue (IR) under our flexible working policy.

Our performance as an organisation centres on the way we work together for our customers. Building strong relationships and teams, supporting learning and development, and sharing our experience and knowledge helps us to collaborate and deliver on our priorities.

That's why our starting position for all people working at IR is that we are primarily office-based. This means that, on balance, we work from an IR office more often than not.

Flexibility is important, and that's why there is no 'one size fits all' approach to working from home. We are all expected to consider and balance the needs of IR and our customers, what our teams need to deliver and people's individual needs.

Our policy and processes will be reviewed over the coming weeks in line with new guidance we are expecting from the Public Service Commission. For now, it's important that we make sure we are following our current guidance and policy related to working from home.

## **Existing working from home guidance and arrangements**

The Government's announcement is clear that working from home needs to be based on agreement. This is consistent with [our current guidance](#).

People and leaders are expected to use formal or informal arrangements for working from home or another location.

### **Informal arrangements – Ad hoc or temporary working from home arrangements**

Most of us have an **informal arrangement** which applies when more time is spent in the office than not. The days you're working from home might change depending on your work, team or individual demands. This might include deep focus work, one-off events that pop up, or short-term (up to 12 weeks) to manage other situations.

Even though these arrangements are informal it is important you discuss them with your team members to agree on the arrangement. It may also require some documentation.

### **Formal arrangements – Ongoing working from home arrangements**

A very small percentage of our people have a **formal arrangement** for working from home. This is for when it is sensible for people to work from home more often than in the office, have fixed working from home days, or, in some instances, work from home full time.

These types of arrangements can be more challenging for IR to accommodate, as they are at odds with being flexible to changing business needs and being primarily office based. For this reason, formal working from home arrangements should not be permanent and are an exception to usual practice.

Clear documentation is required for formal arrangements, confirming what has been discussed and agreed, as formal arrangements can mean a change to your employment agreement.

### **Requirement to report on working from home numbers**

The Government has indicated it will require us to actively monitor the number and nature of our working from home agreements and regularly report this to the Public Service Commission.

Our latest reports on swipe card access to IR offices suggests that in many cases our working from home guidance may not be being followed. It means many of our people on informal working arrangements are spending more time at home than in the office. Leaders are expected to ensure our people are following the arrangements they have made with you.



## **Reviewing your team's arrangements**

All people leaders are expected to regularly review their people's flexible working arrangements. This is to make sure the way they are working aligns to their agreement with you and aligns with the requirements of the team.

We are not yet asking leaders to change current arrangements, this may be needed if the new guidance requires it, but for now we want to focus on making sure we are following our current guidelines. Formal agreements are the exception and we expect most of our people to continue to be on informal working from home arrangements.

## **Your action**

Please:

- advise your team of the Government's new working from home guidance
- review the current working from home checklist for each of your people:

[Login | Noggin \(nogginapp.io\)](#)

if they need to be updated, work with your people to make changes if needed

- ensure all team members have accurate and up to date working from home arrangements
- remind your people of their obligation to follow what has been agreed
- monitor compliance with any arrangements and raise any issues with people early.
- Contact HR Advice if you have any questions by raising an HR case in the Support Portal:

[Raise an HR query/case – Support Portal | ServiceNow.](#)

# People Leaders Message – Thursday 10 October 2024

## **Working from home guidance**

On Wednesday 25 September a special edition PLM was sent on: New Government working from home guidance.

[Special edition - People Leaders Message - Wednesday 25 September 2024](#)

Thank you for the time you've spent over the last couple of weeks:

- thinking about how this applies to yourself and your team
- refreshing yourself on our policies
- educating your team and encouraging them to take actions where appropriate
- answering questions from your team.

To help you continue your good mahi, we have some additional guidance for you on what to do if your people request a formal working from home arrangement. Plus some common Q&A to help answer questions.

## **Guidance from Public Service Commission - Formal working arrangements**

The Public Service Commission – Te Kawa Mataaho, are working on new guidance for working from home. Until this is available, they have given us interim advice on formal working from home arrangements, as this will be a future reporting requirement.

Our Executive Leadership Team would like your help to get visibility of any new formal working from home agreement before they are approved. Currently, formal working from home arrangements requires a level 4 HR Delegation or above to approve. Until we get further guidance from the Public Service Commissioner, requests will now need to be reviewed by your Deputy Commissioner before you can approve it.

## **Process to request a new formal working from home arrangement**

After having a discussion about a new formal working from home arrangement, ask your team member to complete a new Working from Home (WFH) Checklist and Agreement. Remember you can ask for help from HR Advisory at any point.

Once you receive the checklist notification, email those details to your leadership team:

- Email your leader and copy in your Tier 3 Leader, e.g. in CCS if you are a Team Lead, send this to your Group lead and copy in your Segment lead.
- Include in the email:
  - Name of individual
  - Type of working from home arrangement and the proposed length of arrangement
  - The reasons for needing the arrangement
  - Your recommendations on whether the arrangement will work for the team and the individual.
- Your Tier 3 leader will review this with your DC and respond to you within 5 working days.
- You can then provide the outcome of the formal request in writing, using the appropriate letter/email template, and either approve or decline this in the WFH checklist.

[More information on requesting a flexible arrangement, with letter/email templates](#)

### **Reminder on what a formal working arrangement is**

A very small percentage of our people have a **formal arrangement** for working from home. These arrangements are the exception, and only where it is sensible for people to:

- work from home more often than in the office
- have fixed working from home days, or
- in very rare instances, work from home full time.

### **What's an informal arrangement then?**

Most of us have an **informal working from home arrangement**. This applies when we spend more time in the office than not. The days you're working from home might change depending on your work, team or individual demands. This might include deep focus work, one-off events that pop up, or short-term (up to 12 weeks) to manage other situations.

### **How to request an informal working from home arrangement**

Any request to work from home (formal or informal) should start with a conversation. People can request informal arrangements by completing a Working from Home checklist:

[Working from Home checklist - in Te Aka Oranga](#)

If you are approving specific short-term informal arrangements (under 12 weeks) you may want to do additional documentation for this, like an email/Teams message, or any other way that is easy for you and your team-member to access.

### **Working from home - questions and answers**

IR has a lot of helpful information on our Flexible Working hub about working from home. To make it easy for you to find the information you need, the highlights have all been pulled into one Q&A you can use to answer common questions:

[Working from home - Frequently asked questions \[PDF\]](#)

You will receive another update when new guidance for working from home is provided by the Public Service Commission. In the meantime, please continue all your great mahi in making sure we are following our existing policy and guidance.

### **Your action**

- Please:
  - email any new **formal** working from home agreement to your leadership team using the instructions above.
  - keep educating your team about our working from home policies, making sure they are sticking with their agreement, and raising any issues with people early.
- Working from home checklists and agreements, are required to be reviewed annually. Make sure your team members have an up-to-date Working from Home checklist:

[Working from Home checklist - in Te Aka Oranga](#)

- Contact HR Advice if you have any questions by raising an HR case in the Support Portal:

[Raise an HR query/case – Support Portal | ServiceNow](#)



## People Leaders Message – Tuesday 29 October 2024

### **Mandatory: People Leaders to complete the working from home request for data**

The Public Service Commission requires all agencies to provide information on working from home.

This follows the recent government announcement regarding public servants working from home and the Public Service Commission's requirement to collect working from home information in a consistent manner.

This information will provide a snapshot of where people are typically working that will be provided back to the Public Service Commission for reporting. This is likely to be a recurring reporting requirement for Inland Revenue.

### **What's involved in collecting this information**

Every People Leader in Inland Revenue is required to complete a form that outlines how many days and which days your people work from home. This should take 5-10 minutes and needs to be completed by 5pm, Thursday 7 November.

You will receive a link to complete the form from IR Surveys with the subject header 'Working from home data collection'. The link will take you in the Qualtrics platform and will have a similar look and feel to our PX Pulse survey.

Leaders are required to provide the information of when and how often your team are working from home on a **typical** week. Information should be a best estimate of what a team member would normally do if they are not on leave, away unwell, travelling or we are responding to an emergency.

If there are team member(s) on an informal working from home arrangement that changes week to week, choose how they worked in the last week.

For any teams who are currently working differently due to a building move or closure, please capture the typical days they would be working from home when the office is available.

The Executive Leadership Team will have visibility of completion rates so they can support leaders to complete the task.

### **More information**

- Learn more about the recent Government announcement: [New work-from-home guidance for public servants – how does IR stack up?](#)
- Learn more about what Inland Revenue is being asked to capture and why:
  - [WFH reporting - guidance](#)
  - [WFH reporting - People Leader FAQ's](#)
  - [WFH reporting - Definitions](#)

### **Your action**

- Complete the Qualtrics form that you will receive by **5pm Thursday 7 November**.

If you have any questions about how to complete the form, email Organisational Development: s 9(2)(k)

# People Leaders Message – Thursday 5 December 2024

## **Working from home guidance**

Thank you for completing the recent survey on our typical working from home patterns. We had almost 100% completion in this process, which was outstanding. What you told us was:

- 89% of our people work from home 2 days per week or less.
- Most of those people do so on a Monday (37%) and/or a Friday (44%).
- The least popular day to work from home is Wednesday (24%).

The data collection confirmed that most of us have an informal working from home arrangement, which applies when more time is spent in the office than not.

However, when cross referenced against our system data, not all of us have completed our Working from home checklist and agreements.

## **Reminder on what a formal working arrangement is**

A very small percentage of our people have a formal arrangement for working from home. These arrangements are the exception, and only where it is sensible for people to:

- work from home more often than in the office
- have fixed working from home days, or
- in rare instances, work from home full time.

A formal arrangement has a review date of 12 months, so please make sure if you have a person on a formal working arrangement that it is current and still works for IR, the team and your person.

A new formal working from home arrangement needs T3 and DC review before it can be approved. For more details see: [People Leaders Messages - Thursday 10 October 2024](#)

## **Informal working from home arrangements**

Most of our people who work from home 2 days per week or less will still need a current Working from home checklist. This supports them to ensure they are set up to work at home in a way that supports their health, safety and wellbeing and be productive.

[Working from home checklist - Te Aka Oranga | Noggin.io](#)

## Your action

- Working from home checklists and agreements are required to be reviewed annually. Make sure your team members have a current Working from home checklist and agreement.
- You can find these in you leader dashboard in Te Aka Oranga.  
[Working from home checklist - Te Aka Oranga | Noggin.io](#)
- If any member of your team does not have a Working from home checklist and agreement listed, they will need to create a new one.
- Email any new formal working from home agreements to your leaders using the instructions in the previous people leader message.  
[People Leaders Messages - Thursday 10 October 2024](#)
- Keep educating your team about our working from home policies, making sure they are sticking with their agreement, and raising any issues with people early.
- Contact HR Advice if you have any questions by raising an HR case in the Support Portal.  
[Raise an HR query/case – Support Portal | ServiceNow](#)



## People Leaders Message – Thursday 20 February 2025

### **Public Service Commission data collection Working from home results published**

The results from Te Kawa Mataaho Public Service Commission's (PSC) recent Working from home data collection exercise, that we participated in, were released recently.

The data shows averages of the prevalence of working from home arrangements across Inland Revenue and other agencies across the public service.

Inland Revenue was one of a small group of agencies that had significantly higher numbers of people working from home. Our data reflects that 80% of our people work from home in some way.

It's a good reminder that even though IR has digital tools and technology that help us to work for our customers from different locations, we are an office-based organisation. It's important to recognise that our context can change over time, we need to be able to be responsive to this.

PSC released updated Flexible working guidance late last year and we are reviewing our Policy and guidelines in light of this. We will communicate any changes and what this may mean for you and your people.

In the interim, we ask that people ensure they are working in line with their arrangements.

Most of our people have Informal arrangements, which means that they are working mainly from the office and the occasional day worked from home is not 'fixed'. A very small amount of our people have Formal arrangements - these need to be discussed before being agreed, with approval at DC level while the policy is reviewed.

All arrangements - both formal and informal - require a current (within the last 12 months) Working from Home Checklist that has been approved in the system by a leader.

The working from home checklist sits within the Health Safety and Wellbeing Tool. [HS&W reporting tool - Te Aka Oranga | Noggin.io](#)

### **Your action**

- If you or your team receive any media queries on this topic, please direct them to the media team: [MediaQueries@ird.govt.nz](mailto:MediaQueries@ird.govt.nz)
- Ensure your people understand what is required of them depending on their arrangements.

## People Leaders Message – Thursday 29 May 2025

### **Mandatory: People Leaders to provide working from home data**

Following on from the first data collection in November 2024, the Public Service Commission (PSC) requires all agencies to provide a second set of information on the prevalence of working from home.

Since new guidance was released late last year, PSC would like us to provide a follow up on where people are typically working from home.

You can find the results of the first data collection exercise here:

[Workforce Data - Conditions of employment - Te Kawa Mataaho Public Service Commission](#)

### **What's involved in collecting this information**

Every People Leader in Inland Revenue is required to complete a form that outlines how many days and which days your people work from home. This should take 5-10 minutes and needs to be completed by **5pm, Friday 13 June**.

You will receive a link to complete the form from IR Surveys with the subject header 'Working from home data collection'. The link will take you in the Qualtrics platform and will have a similar look and feel to our PX Pulse survey.

Leaders are required to provide the information of when and how often your team are working from home in a typical working week.

Information should be a best estimate of what a team member would normally do if they were not on leave, away unwell, travelling or we are responding to an emergency.

If you have team members who have an informal working from home arrangement and are fully flexible (i.e. the days they work from home change depending rosters or on the work they have each week) you will need to indicate this in the form also.

For any teams or individuals who are currently working differently due to a building move or closure, please capture the typical days they would be working from home when the office is available.

The Executive Leadership Team will have visibility of completion rates so they can support leaders to complete the task.

### **More information**

Learn more about what Inland Revenue is being asked to capture and why:

- [WFH reporting - guidance](#)

- [WFH reporting - People Leader FAQ's](#)
- [WFH reporting - Definitions](#)

**Your action**

- Complete the Qualtrics form that you will receive by **5pm Friday 13 June**
- If you have any questions about how to complete the form, please email s 9(2)(k)

# Working from home

## Guidance updates

19 May 2025

---

### Purpose

This paper sets out proposed updates to IR's guidance on working from home and seeks discussion and agreement from ELT on the communications and engagement approach to support understanding and application.

### Context

In December 2024, The Public Service Commission (PSC) released new guidance on working from home to reinforce government expectations. Agencies were asked to review their policies against this guidance and make any changes required by May 2025.

In March 2025, ELT considered advice relating to new guidance from the Public Service Commission related to Flexible Working and, specifically, working from home. At that meeting ELT agreed that IR's policy was in line with the guidance and did not need to change.

To ensure more consistent application of the policy, there should be some adjustments to IR's guidance and processes related to working from home. These included:

- Shortening the review period of formal working from home agreements from 12 months to 3 months (up to 6 in exceptional, long-term cases).
- Make HR Delegations L2 (HRD2) the permanent approval point for formal working from home agreements.
- Strengthen IR's guidance on working from home to ensure leaders were well supported to make decisions that prioritise business need and organisational performance.

Because IR's Policy does not need to change, there is no deadline to meet in May 2025. This paper sets out the proposed changes to guidelines and change and communications activity to promote understanding and application.

### Updates to guidance

Updates made to the overarching guidelines on working from home include:

- Reduced length of guidance by removing duplication and simplifying language.
- Strengthened sections related to expectations in terms of performance and business need.
- Strengthened messaging about the value of working in the office.
- Emphasised what informal and formal working from home means, in particular that informal arrangements are either one-off/ad-hoc or fully flexible (no fixed days).
- Expectations relating to the spread of time in the office – mitigating a proliferation of working from home on Mondays and Fridays.



Guidelines about informal working from home arrangements include:

- Reinforcement of expectations relating to working from home.
- Clarification that informal working from home means:
  - a one-off instance to support occasional work or personal demands.
  - The ability to work from home on a regular basis as long as the days are flexible and the balance of time is more in the office than not.
  - People are required to be in the office on any working day when business demand requires it.

The Flexible Working SharePoint page is also being edited and simplified as a one-page space, with consistent messaging.

## Supporting application of Guidance

Key messages and a timeline for communication activities is set out at the appendix. These focus on ensuring there is clarity and understanding of appropriate application of IR's Flexible Working Policy through the release of updated guidelines.

All three Unions were briefed on the proposed updated to guidance on 14 May. The meeting was constructive. One of the areas of concern relates to people who have been working from home exclusively for a long time without issue and without any sort of formal arrangement. Many of these people have put arrangements in place (e.g. childcare, travel arrangements) that are challenging to switch quickly.

Corporate Legal advise, similarly, push back from people alleging that IR is making unilateral changes to their terms and conditions without consultation. This is called a 'custom and practice' argument.

We seek ELT's decision on how to manage this, there are two options:

- Run a communications approach (see appendix) that includes guidance for leaders to transition these individuals to a true informal (or formal) working from home arrangement on a case-by-case basis.
- Run a small consultation exercise with all IR people about the new guidance before it is introduced and what that will mean for their ways of working.

In either case, communications will be reflective of Te Pou o te Tangata in that it will be clear, inclusive, supportive and practical. Activities will include:

- People Leaders Message and Featured News items to highlight the updates to guidance and key messages
- Opportunities for leaders to better understand the guidance and how to apply IR's policy through Leader Exchange and HR Power Hour.
- Direct support for leaders through People and Workplace Services Business Partners and HR Advisory team.

## Next steps

The second and final PSC data collection exercise on working from home arrangements will be sent to IR leaders on 27 May 2025. IR is required to provide its results back to PSC by 4 July 2025. This will be supported with communications to leaders (People

Leaders Message) on 29 May. Leaders will have a two-week window to allow completion between 2 June – 16 June. A summary of results will be shared with ELT before it is submitted to PSC before 4 July.

# Appendix

## Overarching key messages:

- The Public Service Commission (PSC) has updated Flexible Work Guidance for the Public Sector to reinforce government expectations.
- IR's Flexible Working Policy is well aligned to the PSC's updated Flexible Work Guidance and does not need to be updated. However, our data collection exercise shows that the policy is not always being applied as intended.
- Any working from home arrangement should not negatively impact on the organisation, team or individual performance.
- All working from home agreements (informal and formal) must be agreed in advance with a person's Leader.
- Leaders who need help to understand how to apply the Flexible Working Policy or to encourage their people back into the office should contact HR Advisory.
- IR's treatments of any request to work from home must be in accordance with Part 6AA of the Employment Relations Act (Flexible working) including the grounds for declining a request.

## Specific informal working from home key messages:

- Informal working from home means that the office is your primary place of work, and any days worked from home are not fixed.
- Informal working from home supports agility to meet business and personal demands and provides the most benefit to individuals and the organisation.
- Informal working from home may be either:
  - one-off for a specific purpose, or
  - a regular arrangement where the person works more from the office than not and can be in the office on any day as business demands require.
- Informal working from home arrangements needs to be discussed and agreed in advance with a person's Leader. Agreement is on a case-by-case basis, with no change to terms and conditions of employment.

## Specific Formal working from home key messages:

- Formal working from home arrangements are less common as they are less flexible and over time have a higher risk of impacting organisational performance.
- Formal working from home arrangements are considered a change to a person's employment terms and conditions (it changes the location of work).
- Formal working from home arrangements include:
  - set days – a regular, recurring set of days to work from home
  - majority at home – working more from home than in the office
- Formal working from home arrangements need to be discussed and documented by a person's leader and require approval by a Tier 2 leader.

- These arrangements will need to be reviewed every 3 – 6 months by the Tier 2 leader.
- Once a formal arrangement is agreed it can only be changed by mutual agreement or at the review date.

### Communications activity timeline

Date	Activity	Purpose/description
29 May	People leaders' message	Reminder formal vs informal working from home and heads up on WfH Data collection
29 May	Senior Leader memo (T3)	Update on what's happening alongside the data collection – early heads up (including high level comms plan)
2 June	Email link sent to leaders	WfH Data collection
WE 13 June	Updated Guidance published & SharePoint content updated	Simplified SharePoint and guidance
12 June	People leaders' message	Advising of updates and key messaging to share with teams
WE 20 June	CCS Leaders Q&A	Opportunity for CCS Leaders to front foot any challenges and ask questions prior to the featured news being shared.
WE 27 June	Featured news	Advising of changes and updated guidance
July	HR Power Hour	
July	Leader Exchange	