

Policy File 4100 - Telework

<p>Subject</p> <p>Telework</p>	<p>Number</p> <p>4100 PF</p>
<p>References to Other (Related) FTB Policies or Procedures</p> <p>Statewide Telework Policy</p> <p>Federal and state information security requirements:</p> <ul style="list-style-type: none"> • IRS Publication 1075 • NIST Special Publication 800-53 • Policy File 9500 – Information Security • Annual Telework Process <p>GPM 9315 – Telework PF 4710 - Ergonomic Program</p>	<p>Implementation Date: August 2011 Review Date: May 2025 Revision Date: October 2023</p>
<p>Authority</p> <p>Government Code Sections 14200-14203</p> <p>Government Code 11549 (a)_(b)</p> <p>SIMM 5360-A Telework and Remote Access Security Standard 5360-A (ca.gov)</p> <p>State Administrative Manual (SAM) Sections 5300 through 5399</p>	<p>Issuing Unit/Owner</p> <p>Business and Human Resources Bureau Afton Lewis</p>
<p>Policy</p>	<p>The Franchise Tax Board (FTB) supports the use of an effective Telework Program that provides benefit to the State of California and its employees. Consistent with state policy, the program should generate savings or at least be cost neutral.</p> <p>Telework means working one or more days away from the headquartered office, at an approved alternate work location. Unless you are headquartered at an out of state field office, your alternate location must be within California.</p> <p>The criteria below designates teleworkers by percentage of time an employee teleworks:</p> <ul style="list-style-type: none"> • Remote-centered telework: Teleworking fifty percent or more of employee's time from a dedicated workstation at their designated alternate work location. • Office-centered telework: Teleworking less than fifty percent of an employee's time from a dedicated workstation at their designated alternate work location. <p>Positions that meet the following criteria shall be eligible for telework:</p> <ul style="list-style-type: none"> • Activities do not require a physical presence. • Responsibilities do not require a public presence. • Activities where sensitive or confidential data is not in use or where a risk assessment and resulting security mitigation is in place to protect the data. <p>Other factors considered include:</p> <ul style="list-style-type: none"> • The nature of the work performed. • Efficiency of work processes.

	<ul style="list-style-type: none"> • Effectiveness of existing project teams. • Impact on the ability to provide quality customer service. • Utilization of office space or space savings. • Technology readiness and the availability of equipment infrastructure and support. • Impact to employee retention. • Impact to other staff not teleworking. <p>Employees will be notified of their position's eligibility to telework and whether the position is considered remote-centered or office-centered by their supervisor with confirmation annually during their performance evaluation process. Job opportunity notices will also list the eligibility.</p>
Goals	<p>FTB's Telework Program goals are to:</p> <ul style="list-style-type: none"> • Encourage participation of eligible employees. • Reduce required state office space. • Improve employee retention and recruitment. • Maintain or improve employee productivity. • Reduce state environmental impacts, such as traffic congestion. • Maintain or improve customer service. • Maintain or improve business operations.
Telework Agreement	<p>Completing the Telework Agreement form (Form STD 200) provides the framework for the general expectations between management and the employee. The form must be completed, signed, and acknowledged by both individuals prior to the actual start of teleworking.</p>
Telework and Remote Access Security Standard	<p>FTB is required to ensure that its Telework Program is implemented in accordance with all applicable laws, policies, and standards including those governing the protection of state information assets.</p> <p>Statewide information security policies, standards, procedures, and guidelines are issued by the Office of Information Security (OIS). Policies issued by OIS are found in the State Administrative Manual (SAM) Sections 5300 through 5399. Corresponding standards, procedures, and guidelines are found on the Department of Technology website at:</p> <p>SIMM 5360-A Telework and Remote Access Security Standard 5360-A (ca.gov)</p> <p>As part of the department's teleworking program, the employee must work in a private area where confidential conversations can occur without being overheard by others. The department also requires the employee to secure the home work location, which includes disabling home smart devices (e.g., Amazon Alexa, Google Home) from recording.</p>
Telework Program	<p>FTB is responsible for the implementation of the Telework Program and encourages the use of the telework option where work conditions warrant.</p> <p>FTB will ensure that:</p> <ul style="list-style-type: none"> • Employees are advised they will continue to be assessed using existing standards, expectations, and measures. • Teleworking employees will be eligible for the same opportunities as employees not participating in telework. Opportunities include assignments, development opportunities, promotions, and awards/recognition. • Employee compensation benefits, work status, and work responsibilities will not change due to participation in the Telework Program. • The amount of time the teleworker is expected to work per pay period will not change. Managers and employees will familiarize themselves with the teleworking policy and procedures contained in this document, information security, and Telework and Remote Access Security Standard prior to the commencement of approved Telework Agreement. • State information assets are secure and confidential, personal and sensitive information is protected.

- FTB evaluates its Telework Program in cooperation with the Department of General Services' criteria for evaluating Telework Programs.
- The procedure to request a modification or termination of the Telework Agreement is communicated.

Responsibility

Division and Bureau Management (Senior Staff)

Senior staff is responsible for encouraging managers and supervisors to use telework where work conditions permit.

FTB senior staff is responsible for administration of the Telework Program within respective areas of responsibility. These responsibilities include:

- Developing the applicable criteria for an employee's participation in FTB's Telework Program. Not all positions or job classifications may be appropriate for Telework Agreements and FTB has the discretion to determine an employee's eligibility in telework. All employees in positions designated by management as eligible shall be qualified to participate in telework and are authorized to participate in telework to the fullest extent possible (up to the maximum allowed by the department) without diminished individual or organizational performance.
- Approving Telework Agreements.
- Budgeting the necessary resources, if applicable.
- Ensuring managers, supervisors, and teleworkers have read and understand the Telework Policy and state Telework and Remote Access Security Standard.
- Ensuring compliance with all applicable laws, rules, regulations, policies, collective bargaining agreements, procedures, and guidelines.
- Prohibiting ongoing informal telework arrangements. Incidental telework may be permitted at the department's discretion. Emergency telework arrangements due to unforeseen circumstances may be entered into at the department's discretion.

Managers and Supervisors

FTB encourages managers and supervisors to support the use of telework option.

Managers and supervisors are responsible for:

- Reading and understanding the contents and requirements of this Telework Policy in addition to the state Telework and Remote Access Security Standard.
- Identifying job tasks suitable for telework as identified, but not limited to the below:
 - Activities that do not require physical presence, including, but not limited to, analysis, data entry, calling, writing and editing, design, and virtual service delivery.
 - Responsibilities that do not require public presence.
 - Activities where data is not sensitive or confidential or where an information security risk assessment and resulting security approach is in place for telework access to sensitive or confidential data.
- Identifying which positions may be eligible for a telework agreement by utilizing the following factors:
 - Nature of work performed.
 - Efficiency of work processes.
 - Effectiveness of existing project teams.
 - Impact on ability to provide quality customer service.
 - Utilization of office space or space savings.
 - Technology readiness of department such as equipment infrastructure, and support.
 - Impact to employee retention.
- Determining if teleworking staff will contribute to program objectives, while maintaining or improving efficiency, productivity, and customer service.
- Designating teleworkers as either remote-centered or office-centered.
- Determining that Telework Agreements are mutually beneficial prior to submitting to the telework coordinator.
- Overseeing the day-to-day performance of teleworking employees, as they would on-site employees; including communicating general office updates and related information to teleworkers.
- Reviewing employee Telework Agreements annually to ensure the agreement continues to meet business needs.

- Retaining the authority to disapprove an employee's selection of a particular alternate work location if management determines the location is not business appropriate.
- Treating teleworking employees the same as an employee working in the office with respect to performance management, conduct, training, and promotional opportunities.
- Denying, revising or canceling an employee's Telework Agreement, if it is determined by management that:
 - The Telework Agreement results in a reduction in performance, does not enable training, oversight, or any other supervision deemed necessary.
 - The agreement no longer supports operational needs due to funding or services being shifted.
- Approving Emergency Telework, when applicable.

Employees

Employees interested in becoming teleworkers are responsible for:

- Understanding the requirements contained in the FTB Telework Program Policy and Procedures and state Telework and Remote Access Security Standard.
- Submitting a request to telework to their supervisor.
- Working with their supervisor to develop mutually acceptable Telework Agreement.

When a Telework Agreement is approved, employees are responsible for:

- Abiding by the provisions set forth in the FTB Telework Program Policy, State Information Security Policies, state Telework and Remote Access Security Standard, unit specific telework expectations, and general work expectations.
- Using state-owned hardware, software, internet, email, and other forms of state-owned communication media in a manner consistent with the state's information security and privacy policies and standards that are prescribed in the State Administrative Manual (SAM) Chapter 5300 and the corresponding State Information Management Manual (SIMM).
- Agreeing to follow their department's Acceptable Use Policy.
- Completing their annual Information Security and Privacy Awareness training. Failure to remain current on annual information security and privacy training makes the employee ineligible for telework.
- Observing departmental policy for overtime. Overtime compensation shall be consistent with the department's overtime policy. A Telework Agreement does not amend compensation or time reporting requirements.
- Participating in all studies, inquiries, reports, and analyses relating to the Telework Program.
- Reporting to their headquartered office when their physical presence is required in the office on regularly scheduled telework day.
- Logging onto the network to perform required work, being accessible through telephone, email, and departmental communication platforms, just as they are in the office.
- Complying with all applicable policies, standards, procedures, and guidelines.
- Establishing and maintaining a work area that is clean, safe, and free from hazards.
- Maintaining a secure work environment by working in a private area where confidential conversations can occur without being overheard by others and disabling home smart devices (e.g., Amazon Alexa, Google Home) from recording.
- Securing and protecting all equipment and confidential information, including both electronic and paper records, during transit and while working at the alternate location.
- Returning all material (paper documents, diskettes, thumb drives, etc.) containing confidential information to FTB for proper handling or disposal.
- Reporting security incidents immediately to their supervisor.
- Maintaining state and/or personally owned equipment, devices, and services associated with achieving a safe, secure, and healthful telework environment as identified in the Telework and Remote Access Security Standard.
- Providing reliable internet connections with sufficient bandwidth to support teleworking needs.

- Using computer cameras when participating in meetings or other video conferencing. Some exceptions may be made for things such as unexpected bandwidth issues, technology issues, or a short-term need to step away from a meeting.
- Ensuring dependent care and other personal responsibilities do not adversely affect their normal work duties or professionalism.
- The teleworking employee shall not have any business guests such as taxpayers, representatives, or other FTB stakeholders at a residence designated as an alternate work location.

Telework Coordinator (TWC)

FTB management will designate a TWC. The TWC will be responsible for the day-to-day coordination and management of the FTB Telework Program, including compliance with policies, procedures, and guidelines including the state Telework and Remote Access Security Standard and may provide training on telework as needed. The coordinator will represent management of the FTB with respect to teleworkers, other agencies, and the public. Additional responsibilities may include:

- Retaining signed and approved Telework Agreement forms for each employee.
- Reviewing Telework Agreements for compliance with Telework Program.
- Serving as primary point of contact for employees who have questions or concerns about the Telework Program.
- Developing or assisting with departmental policy, guidelines, and implementation.
- Serving as an advisor for department leadership regarding telework.
- Serving as a resource for supervisors with telework issues and concerns.
- Assisting with completion and reporting of metrics to ascertain effectiveness of Telework Program.
- Serving as point of contact for the Department of General Services regarding Telework Program and its effectiveness.

Declining Telework

Declining an employee's telework request is subject to the employee's Bargaining Unit MOU provisions.

- Questions regarding Bargaining Unit MOUs and telework should be directed to the FTB Labor Relations Officer.

Other personnel questions should be directed to the FTB Telework Coordinator.

Employee Teleworker Rights

Employee rights provided in the employee's collective bargaining agreement between the state and the employee unions are neither enhanced nor abridged by participating in a Telework Program.

Employee-teleworkers retain the right to grieve in accordance with the provisions of their collective bargaining agreements.

Employee-teleworkers retain the right to meet with their representative (e.g., job steward) in accordance with the provisions of their collective bargaining agreement.

Scheduling Telework

Managers and supervisors will follow these scheduling guidelines:

- Mutually establish a telework schedule prior to starting the Telework Agreement with the teleworker.
- Schedule telework consistent with requirements of the employee's work week group and/or provisions of the collective bargaining agreement.
- Review teleworker's requests for flextime or alternate work week schedules as part of FTB policy and/or the employee's bargaining unit MOU.
- A teleworker must forgo telework when their physical presence is required in the office on regularly scheduled telework day.
- Any changes to the Telework Agreement must be preapproved by the supervisor. The Telework Agreement must be modified to reflect the changes.
- Teleworkers must be accessible by telephone, email, and departmental communication platforms just as they are in the office.
- Teleworker leave usage, overtime, or alternative work schedule policies will be consistent with those used for non-telework employees.

<p>Types of Telework Models</p>	<p>Two telework models are available:</p> <ul style="list-style-type: none"> • Remote-centered telework: A teleworker is considered remote-centered if they work fifty percent or more of their time from an alternate work location. Remote-centered teleworkers shall have their dedicated workstation located at their designated alternate work location. Remote-centered teleworkers may be required to use shared space when working in the office. • Office-centered telework: A teleworker is considered office-centered if they work more than fifty percent from the office. Office-centered teleworkers maintain a dedicated workstation in the office and utilize their own equipment or department supplied mobile equipment for teleworking at their designated alternate work location.
<p>Ending Participation</p>	<p>The FTB Telework Program is a bilateral voluntary arrangement between FTB and the employee that can be discontinued by either management or the employee.</p> <p>Employee - The employee may terminate participation in the Telework Program, without cause, at any time, for any reason, by written notice to his or her supervisor. When feasible, the employee shall provide such notice at least 30 calendar days in advance of terminating participation.</p> <p>Management - Management may revise or terminate an individual employee's participation in the Telework Program at any time, including these reasons and provisions:</p> <ul style="list-style-type: none"> • The Telework Agreement results in a reduction in performance, does not enable training, oversight, or any other supervision deemed necessary. • The agreement no longer supports operational needs due to funding or services being shifted. <p>When feasible, Management shall provide such notice at least 30 days in advance of a revision or termination of a Telework Agreement.</p>
<p>Technology and Equipment Needs Overview</p>	<p>FTB will provide equipment for a single dedicated workstation for teleworking employees. Remote-centered teleworkers shall have their dedicated workstation at their designated alternate work location. Remote-centered teleworkers shall use a shared workstation when working in the office. Office-centered teleworkers shall have a dedicated workstation in the office and utilize their own equipment or department provided mobile equipment for teleworking at their designated alternate work location.</p> <p>Before allowing a Telework Agreement, the manager and/or supervisor and employee will determine the standard equipment needed for telework on a case-by-case basis. The types of technology services (internet services) and access to state IT infrastructure and equipment that will be necessary to support the proposed Telework Agreement must be identified in advance.</p> <p>The employee can use their own equipment, including their own computing device, with departmental approval. Where an employee is not providing their own equipment, the department shall provide appropriate equipment for a single dedicated workstation required to perform job functions including:</p> <ul style="list-style-type: none"> • Computing equipment. • Telephone service. <ul style="list-style-type: none"> ◦ If an employee needs a work number, they should be provided a single phone number that can be used at an alternate work location and office location. • Ergonomic equipment as appropriate per department's ergonomic policy such as chair, sit/stand device, or headset. • Delivery of items that are not easily moved to the workstation at the alternate work location. <p>The acquisition and furnishing of services, equipment, and supplies shall be in accordance with all state laws, policies, standards and procedures including, but not limited to, the state Telework and Remote Access Security Standard and Public Contract Code.</p>

Office Supplies	FTB will supply approved teleworkers with necessary office supplies (pens, pencils, stationary, envelopes, etc.). These supplies should be obtained through the teleworker's supervisor.
Restricted Use	The employee acknowledges that the use of any FTB provided equipment, software, data, and supplies is limited to authorized teleworker use and only for purposes related to FTB business, or as allowed by law or under MOU provisions.
Property Control	<p>Employees, managers and/or supervisors must properly account for FTB telework property by ensuring the following steps are taken:</p> <ul style="list-style-type: none"> • Supervisors must approve all IT assets for their staff to ensure they are aware of what is being assigned to their employees. • When receiving equipment, the employee must ensure applicable FTB equipment has been tagged by the IT deployment team with a property/asset identification number for property inventory and control purposes and document the identification number on the telework agreement. • Before signing a telework agreement, the managers and/or supervisors should verify the property/asset identification numbers are on the agreement. • Supervisors must maintain a record of all property, by teleworker and property/asset identification number, purchased and/or issued to teleworkers for telework purposes. • Supervisors must maintain a record of services used by teleworker (i.e., telephone line(s), service provider, internet connection, service identification number, etc.) that were acquired and/or installed at the teleworker's home, if applicable. <p>Employees are responsible for ensuring all equipment and sensitive/confidential paperwork are locked in a secure area.</p>
Return of Equipment	<p>FTB requires employees to return all department-owned equipment, software, data, and supplies when:</p> <ul style="list-style-type: none"> • An employee decides to end telework participation. • FTB deems the employee's job no longer qualifies for telework. • The employee terminates employment with FTB. • FTB terminates the employee's employment. • An employee is on an approved long-term leave of absence exceeding 30 days. <p>Upon notification that the Telework Agreement will end or notification of employee separation, the manager and/or supervisor will review and compare the equipment and services checklist provided on the Telework Agreement form to ensure the equipment is returned and services are terminated.</p> <p><i>Note: For equipment requiring removal by FTB, the approving manager will determine when it will be removed, or its use discontinued, with a minimum notice to the employee of two working days.</i></p>
Changing Workstation Location	<p>Once a Telework Agreement is approved and implemented, the teleworker's supervisor must pre-approve any changes involving a new alternate work location and the relocation of equipment or services owned or acquired by FTB.</p> <ul style="list-style-type: none"> • If a teleworker is moving the workstation to a new location, the teleworker must provide reasonable notice to their manager of the intended move and obtain approval for the new alternate work location. • Upon notification from the teleworker, the manager is responsible for ensuring the teleworker submits a new Telework Agreement for the new alternate work location.
Equipment Malfunction	<p>If equipment malfunctions, the teleworker must notify their supervisor immediately.</p> <ul style="list-style-type: none"> • The supervisor will determine if equipment downtime warrants the teleworker to report to their headquarter office. • The teleworker is responsible for returning the malfunctioning equipment to their headquarter office for repair.

	<ul style="list-style-type: none"> The FTB IT Service Desk will provide telephone service and assistance to teleworkers for state-owned equipment and services. <p>IMPORTANT: FTB will not provide any at home service. When necessary, the telework employee is responsible for returning state owned equipment to FTB for maintenance and repairs.</p>
<p>Employee Provided Equipment</p>	<p>With the exception of Virtual Desktop Remote Access (VDRA), only state-owned computing equipment may be used to connect to state IT infrastructure at the network-level unless the following conditions are met:</p> <ul style="list-style-type: none"> Written authorization is provided by FTB's Chief Security Officer (CSO). An exception, in accordance with an authorized process, has been approved. The teleworker's computing equipment and software complies with the state Telework and Remote Access Security Standard. The state Telework and Remote Access Security Standard is published on the Office of Information Security website at SIMM 5360-A Telework and Remote Access Security Standard 5360-A (ca.gov). <p>When using VDRA, or when an exception has been approved, the following applies:</p> <ul style="list-style-type: none"> Employee's personally owned equipment maintenance and repairs remain the responsibility of the employee. FTB does not assume any liability for loss, theft, damage, or wear of employee's personally owned equipment as a result of telework-related activity. <p><i>Note: Employees who use their personal computing equipment for work purposes subject their hard drive, software, and/or any other type of electronic storage media, to the possibility of subpoena or lack of privacy through legal action taken against, or by, the State (Electronic Communication Privacy Act).</i></p>
<p>Telework Expenses</p>	<p>Expenses related to teleworking are the responsibility of the teleworker. Any reimbursements or stipends approved by the state will be paid to eligible teleworkers according to the terms of the applicable MOU.</p> <p><i>Note: Supervisors must pre-approve in writing all such reimbursements. FTB will not be liable for telework expenses not identified in the employee's Telework Agreement, including, but not limited to, any investment in furniture, equipment or services for the designated workspace in the teleworker's home office.</i></p>
<p>Liability</p>	<p>The alternate work location is an extension of FTB's workplace only when used for work. All existing workplace health and safety rules, as well as all existing employment laws, rules, and policies, apply the same as they would for staff reporting to the office.</p> <p>FTB and the state of California are not responsible for any injuries to family members, visitors, or other guests at the employee's alternate work location. The teleworking employee shall not have any business guests such as taxpayers, representatives, or other FTB stakeholders at a residence designated as an alternate work location.</p> <p>The teleworking employee is solely responsible for any tax implications and insurance requirements, and compliance with state and local laws and ordinances when the alternate work location is a residence.</p>
<p>Reporting Requirements</p>	<p>As of October 1, 2021, the effective date of the statewide policy, FTB will collect information related to department teleworkers and report the following to DGS:</p> <ul style="list-style-type: none"> Number of employees eligible to participate. Number of employees participating in telework. Average number of days teleworking per employee. Office space saved as a result of teleworking. Additional costs and/or savings associated with implementation of telework. Number of shared workstations. Measures used to determine productivity. Reduction in vehicle commute miles traveled.

<p>Definitions</p>	<p>Remote-centered telework: A teleworker is considered remote-centered if they work fifty percent or more of their time from an alternate work location. Remote-centered teleworkers shall have their dedicated workstation located at their designated alternate work location. Remote-centered teleworkers shall use shared space when working in the office.</p> <p>Office-centered telework: A teleworker is considered office-centered if they work more than fifty percent from the office. Office-centered teleworkers maintain a dedicated workstation in the office and utilize their own equipment or department provided mobile equipment for teleworking at their designated alternate work location.</p> <p>Alternate work location: The term alternate work location refers to the approved work location other than the office. Alternate work location could be an employee's residence or other approved site.</p> <p>Shared space: Shared space is a work area that is used on an individual basis by multiple people. Alternatives may include hoteling or shared cubicles.</p> <p>Dependent care: The term dependent care refers to the support and nurturing of persons who cannot meet their own needs, such as children, functionally impaired adults, or the elderly.</p> <p>Emergency telework: Emergency telework occurs due to unforeseen circumstances, such as inclement weather, a declared State of Emergency or closure of government buildings. In an emergency, departments may choose to temporarily modify formal agreements and policy as appropriate.</p> <p>Office: The term office refers to the location, state building, or official worksite that would be the employee's work location if not teleworking.</p> <p>Incidental telework: The term refers to an unplanned situation causing an employee to request and receive supervisory approval to work from an alternate work location.</p> <p>Informal telework: Informal telework arrangements are those without a formal documented Telework Agreement.</p> <p>Distributed teams: A distributed team is comprised of employees where at least one member is not co-located with other members.</p> <p>Telework: The terms 'telework,' 'teleworking,' 'telecommute,' and 'telecommuting' are defined as a work flexibility arrangement established between the department management and the employee under which the employee performs the duties and responsibilities of the employee's position, and other authorized activities, from an approved location other than the office. In practice, telework is a work arrangement that allows an employee to perform work, during any part of regular, paid hours, at an approved alternate work location.</p> <p>Telework Agreement: The Telework Agreement is a formal document prepared and signed by the teleworker and supervisor. The Telework Agreement provides the framework for the discussion about the general expectations that need to take place between the supervisor and the employee in order to work effectively.</p> <p>Workstation: The term workstation refers to the desk or place where the employee completes work.</p>
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Return to [Table of Contents](#)

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[Edit this page.](#) [Track this page](#)*