

The Remote Worker Platform Continues to Baffle the Tax and Human Resources Departments of Many Employers

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As [previously reported](#), due to the COVID-19 pandemic, remote workforces currently dominate the landscape of most U.S. businesses. In fact, in many industries, remote workforces may be the new normal post-pandemic. Unfortunately, as workers become more mobile, the tax and human resources issues become more challenging for employers.

I was asked by Dan Feld, Principal Editor, Tax Journals, of Thomson Reuters, to author an article on this topic for the July 2022 *Practical Tax Strategies Journal*. With Dan's approval, I have provided a link to the complete article, [Remote Workforces: Tax Perils and Other Traps For Unwary Employers](#), for my blog readers.

As I indicate in the article, a multitude of issues result from mobile workforces. These issues include, but are in no way limited to, tax compliance, payment and filing obligations; employee benefits; workers' compensation insurance coverage; unemployment insurance coverage; labor and employment laws compliance; and state and local business registration compliance. These already complex issues get even more complicated when workforces, in whole or part, morph into what is called a "hybrid remote workforce." Employers may consciously decide to adopt a hybrid workforce model, or it may occur organically as employers work strenuously to retain employees.

Under a hybrid model, employees will work at the employer's place of business a portion of each work period (e.g., 70 percent) and work remotely the remainder of the work period (e.g., 30 percent). If the employer's work location and the employee's remote work location are in the same jurisdiction, the resulting issues (with some guidance) should be easy for the employer to navigate. However, if the two locations are in different jurisdictions (even different countries), the complexity of the attendant issues multiply.

In the article, I discuss these ever-important issues. I hope you find it helpful.

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