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# Remote working after covid-19

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## Introduction

Companies have introduced various measures to combat the inevitable impact of the covid-19 pandemic on business, the most significant being a remote working model. Undoubtedly, this model will remain in effect even after it is safe to return to the workplace.

Many companies have developed new approaches to reduce their office resources and questioned the necessity of large premises, leading some to reduce office space or terminate their lease agreements entirely in favour of virtual offices. In recent years, virtual offices have largely been adopted by businesses while conducting research before entering the market, as well as during liquidation. However, considering the cost advantages, a move to more virtual offices is expected to be implemented more broadly post-pandemic.

According to the Turkish Labour Act (TLA), remote working is a contractual employment relationship in which employees carry out their duties from home or other locations outside the workplace, sometimes by way of digital platforms. To establish such an employment relationship, the TLA provides that the following be determined by a regulation from the Ministry of Labour and Social Security:

- the principles and procedures of remote working;
- operations unsuitable for remote working; and
- application of rules concerning the protection and sharing of data.

## Remote working regulation

Based on the Act, the ministry prepared the Regulation on Remote Working, which came into force upon publication on 10 March 2021 in the *Official Gazette* (31419). One of the most noteworthy provisions in the regulation is that companies do not need employee consent to enforce a partial or full remote working model if there are compulsory grounds for this, such as a pandemic. The regulation consists of an additional 14 articles, which cover:

- form and content of the agreement;
- workspace organisation;
- supply and use of materials and work tools;
- coverage of production expenses;
- determination of the work period;
- communications;
- data protection;
- occupational health and safety measures;
- operations of a nature unsuitable for remote working; and
- transition to remote working.

In addition to these developments, a letter from the Social Security Institution, dated 2 June 2021, stated that the Monthly Premium and Service Document and Premium Service Declaration must include information regarding an employee's total number of remote workdays, in addition to the insured's total workdays in a month.

Given this focus on remote working, it is expected that companies will use the model more broadly as they adapt to the "new normal". However, permanently implementing remote working would constitute a material change to the terms and conditions of employment. Therefore, employers who wish to permanently adopt this working model after the pandemic must obtain employee consent in writing and comply with the legal requirements.

Although the Tax Procedural Law does not include a specific provision on virtual offices, tax offices appear to have recently developed an understanding of the practice. As companies are required by law to have a physical headquarters, virtual offices, which provide a physical address among other services, have become a way for companies to lawfully operate on a remote basis for the time being.

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