

**Appendix U: Teleworking  
HB567, SB1252, and HB936**

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## A BILL FOR AN ACT

RELATING TO EMPLOYMENT.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1           SECTION 1. The legislature finds that the ongoing  
2 coronavirus pandemic has profoundly impacted women and their  
3 ability to support themselves and their families. Women have  
4 experienced the majority of job losses since the start of the  
5 pandemic, and child care center and school closures have further  
6 undermined the ability of women to maintain paid employment.  
7 According to the United States Department of Labor, women left  
8 the job market at four times the rate of men in September 2020.  
9 Between August and September 2020, 865,000 women dropped out of  
10 the United States workforce compared to 211,000 men. The New  
11 York Times has referred to the loss of women from the workforce  
12 as a "shecession."

13           Disruptions to the child care and education system have  
14 required women to function simultaneously as both an employee  
15 and a caregiver. The duality of roles is more challenging than  
16 ever. Working from home is preferable to being forced out of  
17 the workforce en masse due to strict return-to-office policies.

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1           The legislature further finds that the State continues to  
2 implement an outdated telework policy that wrongly prohibits  
3 caregiving while teleworking. Women are unfairly penalized by  
4 this policy because societal norms reinforce stereotypes of  
5 women as primary caregivers. When Hawaii public schools closed  
6 their doors in mid-March 2020 and thrust educational  
7 responsibilities onto parents, women overwhelmingly performed  
8 those additional tasks. Child care centers also closed for all  
9 but essential employees. Within state government, emergency  
10 telework was not uniformly extended to public workers despite  
11 the child care crisis. As schools and child care programs  
12 reopened with reduced capacities, many women and families were  
13 left with no choice but to continue working and caregiving at  
14 the same time.

15           The legislature also finds that states like Virginia,  
16 Maryland, and California have invested in telework for their  
17 state employees prior to the pandemic because telework increases  
18 productivity, increases employee quality of life, and may reduce  
19 costs associated with staff turnover and office space. Telework  
20 may also help employers retain women employees for the remainder



# H.B. NO. 567

1 of the pandemic and continue to support women in the workforce  
2 thereafter.

3 The purpose of this Act is to adopt telework and  
4 alternative work schedules for state employees, establish  
5 caregiving as a valid reason to telework, and allow state  
6 employees to telework and act as caregivers at the same time.

7 SECTION 2. Chapter 78, Hawaii Revised Statutes, is amended  
8 by adding a new section to read as follows:

9 "§78- Telework; alternative work schedule. (a) Each  
10 department shall establish a telework and alternative work  
11 schedule policy. The telework and alternative work schedule  
12 policy shall include standards and procedures for telework and  
13 use of alternative work schedules.

14 (b) The telework and alternative work schedule policy  
15 shall:

16 (1) Identify types of employees eligible for telework or  
17 an alternative work schedule;

18 (2) Identify the broad categories of positions determined  
19 to be ineligible for telework or an alternative work  
20 schedule, and provide a justification for their  
21 ineligibility;



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- 1        (3) Unless doing so would create an undue burden for the  
2        department, allow any employee who acts as a caregiver  
3        for a household member to telework or use an  
4        alternative work schedule;
- 5        (4) Promote the benefits of telework and alternative work  
6        schedules;
- 7        (5) Include the use of alternative work locations as a  
8        location from which to telework;
- 9        (6) Where feasible, promote the use of state information  
10       technology assets;
- 11       (7) Allow eligible employees to use computers, computing  
12       devices, or related electronic equipment not owned or  
13       leased by the State to telework; provided that the use  
14       is technically and economically practical and the use  
15       satisfies information security standards established  
16       by the department or the use is exempted from the  
17       standards approved by the department; and
- 18       (8) Be updated periodically, as necessary.
- 19       (c) The telework and alternative work schedule policy may  
20       include an incentive program established and administered by the  
21       State to encourage:

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1           increase telework and use of alternative work  
2           schedules.

[RETURN]

3           (f) As used in this section:

4           "Alternative work location" means approved locations other  
5 than the employee's central workplace where official state  
6 business is performed, including employee homes and satellite  
7 offices.

8           "Alternative work schedule" means a schedule that is  
9 different from the standard forty-hour workweek schedule, if the  
10 schedule is deemed to promote efficient agency operations. An  
11 alternative work schedule may include four days of ten-hours  
12 each, rotational shifts, and large-scale job sharing.

13           "Central workplace" means an employer's place of work where  
14 employees would normally perform their work duties.

15           "Telework" means a work arrangement in which a supervisor  
16 directs or permits an employee to perform the employee's usual  
17 job duties away from the central workplace at least one day per  
18 week and in accordance with a work agreement.

19           "Work agreement" means a written agreement between an  
20 employer and employee that details the terms and conditions of  
21 the employee's work away from a central workplace."



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1 SECTION 3. New statutory material is underscored.

2 SECTION 4. This Act shall take effect on July 1, 2021.

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INTRODUCED BY:

  
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JAN 22 2021

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# H.B. NO. 567

**Report Title:**

Telework; Telecommuting; Alternative Work Schedule; Work From Home

**Description:**

Requires each department to establish a telework and alternative work schedule policy. Establishes a minimum percentage of eligible employees who are required to telework or use an alternative work schedule policy. Where feasible, requires departments to allow employees who act as a caregiver to telework or use an alternative work schedule.

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JAN 27 2021

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# A BILL FOR AN ACT

RELATING TO TELEWORK.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1           SECTION 1. Chapter 78, Hawaii Revised Statutes, is amended  
2 by adding a new section to be appropriately designated and to  
3 read as follows:

4           "§78-    Public employee telework program. (a) An  
5 employer may establish and implement a telework program as:

6           (1) An integral part of the employer's normal business  
7           operations, and require that specific job functions be  
8           performed through telework;

9           (2) Part of an employer's continuity of operations plan  
10           where appropriate; or

11           (3) An optional alternative work arrangement to support  
12           and accommodate employee needs.

13           (b) An employer that has a telework program shall:

14           (1) Establish a telework policy and post it on the  
15           employer's internet website to allow access by its  
16           employees and the public. The telework policy shall,  
17           at a minimum, set forth:



- 1            (A) The positions and job functions that the employer
- 2                            deems appropriate for telework;
- 3            (B) The eligibility criteria for employees to be
- 4                            authorized to telework;
- 5            (C) The performance standards and system to monitor
- 6                            and evaluate the teleworking employee's work
- 7                            performance to ensure that teleworking does not
- 8                            diminish the employee's work performance;
- 9            (D) Requirements that the teleworking employee must
- 10                           satisfy to ensure the appropriate use and
- 11                           maintenance of any equipment provided by the
- 12                           employer for teleworking purposes;
- 13            (E) The physical and electronic information security
- 14                           controls that must be maintained by the
- 15                           teleworking employee at the telework site;
- 16            (F) That teleworking employees are subject to the
- 17                           same policies and rules as similarly situated
- 18                           employees who are not teleworking; and
- 19            (G) The terms and conditions upon which the telework
- 20                           arrangement shall be terminated;



- 1       (2) Provide teleworking employees the equipment and  
2       supplies, including but not limited to a computer,  
3       printer, and scanner, that are reasonably necessary  
4       for the employee to perform the employee's job  
5       functions from the telework site. The employer may  
6       establish procedures that require a teleworking  
7       employee to obtain prior approval to purchase  
8       equipment reasonably necessary to perform the  
9       employee's job functions; and
- 10       (3) Reimburse the teleworking employee for communication  
11       costs, such as internet and telephone expenses, to the  
12       extent those costs are reasonably necessary for the  
13       employee to perform the employee's job functions. The  
14       reimbursement to the employee may be made by:
- 15       (A) Payment of the exact amount incurred by the  
16       teleworking employee to perform the employee's  
17       job functions; or
- 18       (B) A monthly voucher, the amount of which is based  
19       upon the teleworking employee's reasonable  
20       estimate of the reimbursable expenses provided  
21       for in this subsection.





# S.B. NO. 1252

**Report Title:**

Teleworking; Government Employees; Physical Equipment

**Description:**

Allows public employers to establish and implement a telework program. Requires public employers with a telework program to establish a telework policy and post it on the employer's internet website; provide the teleworking employees with equipment that is reasonably necessary to perform their job functions at the teleworking site; and reimburse teleworking employees with communication costs incurred by teleworking.

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2021-0889 SB SMA.doc



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## A BILL FOR AN ACT

RELATING TO INCOME TAX CREDITS.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1           SECTION 1. The legislature finds that there are  
2 significant benefits to the State, employers, and employees when  
3 employers allow their employees to telework. Encouraging  
4 employers to allow employees to telework will benefit Hawaii's  
5 job market, improve the expansion of internet and broadband in  
6 rural communities, reduce traffic congestion and carbon  
7 emissions, and provide benefits to employees by significantly  
8 improving job satisfaction.

9           The purpose of this Act is to establish a telework tax  
10 credit to encourage employers to allow their employees to  
11 telework.

12           SECTION 2. Chapter 235, Hawaii Revised Statutes, is  
13 amended by adding a new section to be appropriately designated  
14 and to read as follows:

15           "§235-       Telework tax credit. (a) There shall be  
16 allowed to each taxpayer subject to the tax imposed by this  
17 chapter a telework tax credit for an employer who allows at



1 least thirty per cent of the employer's workforce to telework.  
 2 The tax credit shall be deductible for the taxpayer's net income  
 3 tax liability, if any, imposed by this chapter for the taxable  
 4 year in which the credit is properly claimed.

5 (b) The amount of the tax credit shall be equal to  
 6 \$ \_\_\_\_\_ per employee who is allowed to telework at least  
 7 two-thirds of the time that the employee is expected to work;  
 8 provided that the amount of the tax credit shall not exceed  
 9 \$ \_\_\_\_\_ in any taxable year.

10 (c) If the tax credit under this section exceeds the  
 11 taxpayer's net income tax liability, the excess of credit over  
 12 liability may be used as a tax credit against the taxpayer's net  
 13 income tax liability in subsequent years until exhausted. All  
 14 claims for tax credits under this section, including any amended  
 15 claims, shall be filed on or before the end of the twelfth month  
 16 following the close of the taxable year for which the credit may  
 17 be claimed. Failure to comply with the foregoing provision  
 18 shall constitute a waiver of the right to claim the credit.

19 (d) The director of taxation shall prepare any forms that  
 20 may be necessary to claim a tax credit under this section. The  
 21 director may also require the taxpayer to furnish information to





1 ascertain the validity of the claims for credit made under this  
2 section and may adopt rules necessary to effectuate the purposes  
3 of this section pursuant to chapter 91. [RETURN]

4 (e) For the purposes of this section:

5 "Employer" means any employer upon whom an income tax is  
6 imposed by this chapter.

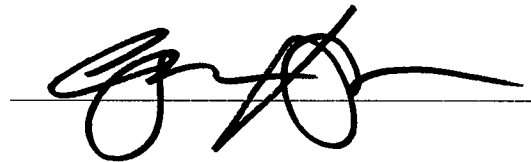
7 "Telework" means an alternative work arrangement whereby  
8 employees perform the normal duties and responsibilities of  
9 their positions through the use of telecommunication devices,  
10 either at home or another place apart from the employees' usual  
11 place of work."

12 SECTION 3. New statutory material is underscored.

13 SECTION 4. This Act, upon its approval, shall apply to  
14 taxable years beginning after December 31, 2020.

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INTRODUCED BY:



JAN 25 2021



# H.B. NO. 836

**Report Title:**

Telework; Tax Credits; Employers; Employees

**Description:**

Establishes a telework tax credit for employers who allow telework for at least thirty per cent of their employees. Applies to taxable years beginning after 12/31/20.

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