

16 November 2023

Hybrid Working: More details of working from home 'cap'

More details have come from HMRC, following the Civil Service World article about the government plan to place a 40% 'cap' on the amount of working from home that will be allowed under hybrid working in the civil service.

Following [the article in 'Civil Service World'](#), HMRC has now confirmed that there has been “a collective decision reached by all departments, agencies and arms-length bodies” that where hybrid working is concerned, there will be “an expectation of 60% attendance” in the office, providing there is sufficient accommodation available.

HMRC has also confirmed that the announcement will not affect any 'Special Working Arrangements' (or the possibility of Special Working Arrangements being agreed in the future). Neither will it impact on staff with home-based working arrangements.

Members in the two largest areas of the office – Customer Compliance and Customer Services – are already restricted to 40% working from home, as part of HMRC's existing hybrid working arrangements. However, the central edict will impact on around 25% of staff in the department; primarily members working in Chief Digital Information Officer group, Chief Finance Officer group, Chief People Officer group, Customs Strategy and Tax Design, Solicitors, and Communications.

The department also confirmed that there will be an even greater percentage attendance required for “senior managers”. What constitutes a “senior manager” has been defined by HMRC as: Permanent Secretaries, Director Generals and Directors (i.e. SCS1s wouldn't be included for these purposes).

Additionally, we were informed that staff on “development programmes” will be “encouraged” (it was stressed they wouldn't be “directed”) to be in the office for more than 60% of their working week. We don't yet have a definition of “development programmes”.

When is delegation not delegation?

The union's national negotiators have met with the Cabinet Office, and been told that "central guidance" is being issued, but that departments are free to "change, use or adapt" the central guidance the Cabinet Office is issuing.

However, when we raised that point with HMRC, the department told PCS that the only leeway the department has, is to "change, use or adapt" the toolkit by which departments arrive at 60% office attendance, not to change the '60% policy' itself.

PCS responds to plans

PCS has raised the issue of the Pay and Contract Reform (PaCR) Collective Agreement; and that we consider that the commitment given within the agreement - to allow more than 40% working from home where the business can accommodate it - should allow the department enough leverage to push-back on any arbitrary, 'blanket' office attendance figure. In particular, PCS has reminded the department about the "up-to-five-days home working as redundancy mitigation" clause of the agreement; and said that in no uncertain terms, we expect full adherence to this.

We also reminded the department that there will be equality issues arising from the decision. As an example, we said that it was highly likely that in some areas, where more than 40% working from home is currently allowed, some staff have been able to address caring responsibilities without requiring a Special Working Arrangement (SWA). We said that the department shouldn't be adopting the 'sledgehammer' tactic of forcing those staff down the SWA route, when a pragmatic application of hybrid-working could minimise the need for alternative working patterns.

Additionally, PCS has raised the matter of accommodation capacity; since we know that a number of regional centres (such as Belfast, Leeds and Nottingham) have already sub-let accommodation to other government departments. HMRC responded that they consider the current accommodation can meet the planned requirements; but we've reminded the department we would want to see evidence of this.

On the additional percentage for staff on development programmes, PCS has said that we would expect there be an end-date to any "encouragement" to attend the office more frequently, and for the department to emphasise the additional

attendance isn't compulsory.

On the 60% figure itself, PCS has reminded HMRC that a significant number of staff (particularly some of those working in Compliance areas) frequently spend time out of the office on official duties (customer visits, fraud investigation etc.). We said that this time should be classed as "in the office" time, and the department has confirmed this would be the case. Likewise, we've called on HMRC to confirm that all time spent on Annual Leave/Sick Leave/Special Leave should form part of the 60% office-time, and not treated as part of the 40% cap.

To Summarise

Although the announcement has now been made, the department has confirmed that they don't yet have a deadline for the implementation of the new 40% cap.

PCS don't believe that there's any need for this kind of 'blanket' directive; we believe that there are equality/caring issues which still need to be considered; and we're concerned that the estate capacity will face unnecessary strain as a consequence of the cap. Nevertheless, PCS will continue to engage with the department, and in doing so, we'll seek to persuade HMRC that genuine, properly managed hybrid-working, underpinned by our collective agreement, continues to offer the best possible approach for the department to take.

Join PCS

As your trade union, PCS continues to negotiate with HMRC to stand-up for your interests. If you've read this briefing and you aren't yet a member of PCS, then you should [join today](#).