



# Why remote work again?

## Some statistics\*:

---

- In 2023, 12.7% work from home, and 28.2% work a hybrid model
  - Up to \$11,000 saving per employee when switching to remote work
  - 16% of companies operate fully remote
  - 75% of the employees state that remote work is less distracting
  - Reduction in carbon emissions up to 87%
- 

### Sources:

1. [remote-workstatistics/tps://www.forbes.com/advisor/business/remote-work-statistics](https://www.forbes.com/advisor/business/remote-work-statistics)
2. [IWG\\_White\\_Paper\\_Future\\_of\\_Work\\_Trends\\_Forecast\\_2024](#)

# Agenda

01.

H&S, working time

02.

Who pays what?

03.

Office, Remote,  
Hybrid, Abroad

04.

New law – solutions or  
challenges



# Health and Safety, Working Time



## Challenges to meet the requirements:

- Ensuring risk assessment of the working place, labour accidents
- Practical difficulties for access to the working place
- Working time (flexibility vs availability) and reporting
- Monitoring compliance and responsibility

# Who pays what?



## Obligatory expenses

- Equipment and consumables for its functioning (unless agreed otherwise)
- Software
- Technical maintenance
- Communication equipment and Internet



## Only, if agreed

- ✓ Heath and lightening
- ✓ Office furniture
- ✓ Additional equipment
  
- ✓ Other

# Office, Remote, Hybrid, Abroad



- Defining the place of work and the working place
- Method for changing the regime from home to office to hybrid and vice versa
- Business trips in hybrid/remote regime of work
- Working outside Bulgaria – obligations and risks



# New law – solutions or challenges

Place of work = Working place ?

Right to disconnect, unless otherwise agreed

Additional information requirements related to assigning and reporting work

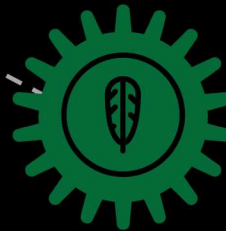
H&S risk self-assessment obligation of the employee

Reduction of employer's liability for remote employees

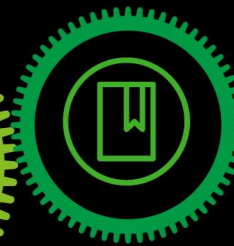
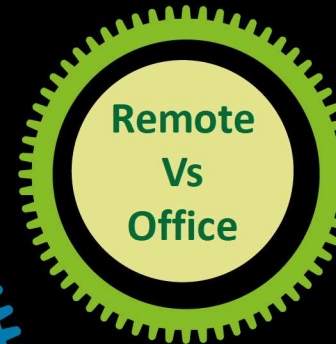
Notification obligation of the employee in case of labour accident

# To sum up

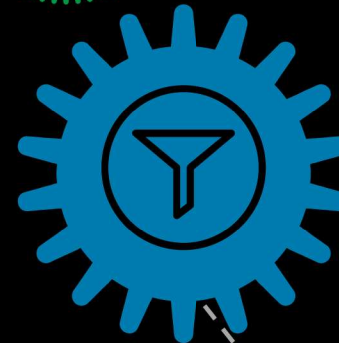
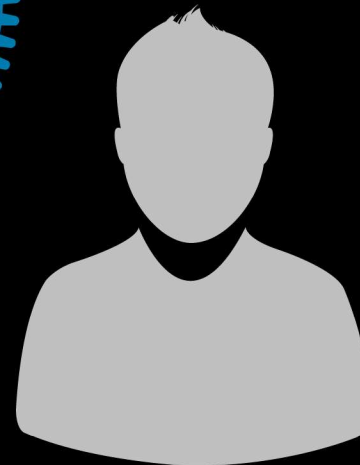
✓ Flexibility and attractiveness to the employees



✓ Higher security and performance risks  
✓ Diverse practices in application of the regime



✓ Access to larger pool of manpower combined with lower costs



✓ Less team spirit and sense of belonging to the company and its culture  
✓ Discrimination of remote employees?



Questions?



# Contacts

---



**Miglena Micheva**

Senior Managing Associate

Head of Employment and Data Privacy Practice Deloitte Legal

+359 (2) 8023 300

[mmicheva@deloittece.com](mailto:mmicheva@deloittece.com)

---

# Deloitte.

## Legal

### About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte Legal means the legal practices of DTTL member firms, their affiliates or their related entities that provide legal services. The exact nature of these relationships and provision of legal services differs by jurisdiction, to allow compliance with local laws and professional regulations. Each Deloitte Legal practice is legally separate and independent,, and cannot obligate any other Deloitte Legal practice. Each Deloitte Legal practice is liable only for its own acts and omissions, and not those of other Deloitte Legal practices. For legal, regulatory and other reasons, not all member firms, their affiliates or their related entities provide legal services or are associated with Deloitte Legal practices.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our global network of member firms and related entities in more than 150 countries and territories (collectively, the “Deloitte organization”) serves four out of five Fortune Global 500® companies. Learn how Deloitte’s approximately 312,000 people make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2024. For information, contact Deloitte Bulgaria.