

DOCTORAL DISSERTATION



Title of Dissertation

Telework: Legislative, Jurisdictional, and HRM Challenges.

A Comparative Analytical Study in Hungary, the Netherlands, the UAE and Qatar.

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Declaration

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LIST OF ABBREVIATIONS

ADGM	: Abu Dhabi Global Market
EEA	: European Economic Area
ETUC	: European Trade Union Confederation
EU	: European Union
GCC	: Gulf Cooperation Council
GDPR	: General Data Protection Regulation
HRM	: Human Resource Management
ICT	: Information and Communication Technology
ILO	: International Labour Organisation
MADLSA	: Ministry of Administrative Development, Labour and Social Affairs (Qatar)
OECD	: Organisation for Economic Co-operation and Development
OHS	: Occupational Health and Safety
SPSS	: Statistical Package for the Social Sciences
UAE	: United Arab Emirates
UK	: United Kingdom
US	: United States
WAB	: Wet Arbeidsmarkt in Balans (Balanced Labour Market Act – Netherlands)

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Chapter 1 Introductory Chapter

1.1 Background and Context

Global work is rapidly shifting due to the strong influence of technology, major changes to economies and shifting needs and expectations of society. As a result of these forces, employers and employees have been forced to adopt different work arrangements, creating challenges for current legal, social, and organisational systems. Besides, telework, also known as remote working, has grown in popularity due to continued advancements in ICT. A job arrangement that was relatively rare in the past is now a standard practice found worldwide.

Usually, traditional labour laws and social policies are based on the standard employment relationship¹. Usually, the framework involves an employee on a full-time, permanent basis doing their job at a set location under constant supervision by their employer. As a result of the standard employment model, workers have received protection for their income, access to social insurance, a safe workplace, the right to bargain collectively and legal protections. Such protections have helped many communities remain united and stable, while supporting workplaces built on highly stable schedules².

Even so, the main kind of work relationship has become uncertain because there are now many alternatives, driven by shifts in the economy, tech and employment trends. A growing number of people are moving toward part-time or fixed-term jobs, taking on temporary work, being freelancers or gig workers and teleworking. Such jobs are not the same as regular employment, as they offer less security to workers, less protection from society, and different schedules, which raise doubts about labour rights, proper social policies, and expectations from employers.

Telework runs counter to the traditional beliefs that have guided how most jobs are structured. When people telework, their work hours are no longer tied to the regular time and place required in the past. As a result, organisations must reconsider their methods of governing and guiding workers, rethink how they handle worker rights, and find better ways to oversee

¹ Katz AR and others, "Cancer Epidemiology in the Freely Associated U.S. Pacific Island Jurisdictions: Challenges and Methodologic Issues." (2004) 11 PubMed 84 <<https://pubmed.ncbi.nlm.nih.gov/16281683>>

² David E Guest, "Human Resource Management and Performance: Still Searching for Some Answers" (2011) 21 Human Resource Management Journal 3 <<https://doi.org/10.1111/j.1748-8583.2010.00164.x>>.

their operations³. Thanks to the pandemic, many companies and their workers across the world quickly shifted to telework due to lockdowns and social distancing. Because of this shift, telework introduced opportunities and difficulties that caught the attention of authorities, who had to reexamine their work-related rules.

The regulation of telework in the EU has developed through laws, social partners' agreements, and judicial decisions. Concluded in 2002 by the European social partners, the European Framework Agreement on Telework sets out key rules supporting teleworking, such as rights for workers and safety and health ⁴. Along with the agreement, the EU has several directives that relate to working time, non-discrimination, data protection, and occupational health and safety, as these areas also concern teleworkers. Telework regulation is handled differently across member states due to differences in their labour laws, approaches to negotiating with workers, and economic and social backgrounds. As a case in point, both Hungary and the Netherlands have unique practices influenced by their histories of law and the ways people discuss issues. While the rules for telework are included within the overall labour laws of Hungary, there are doubts about how well they will be enforced and how teleworkers will be protected⁵. At the same time, the country relies on its collective bargaining and tripartite agreements for the development of sector agreements and for advice on telework.

In countries outside Europe, Qatar and the United Arab Emirates are transforming their labour markets as they seek to move away from oil and gas dependence. In such places, telework is influenced by kafala sponsorship, which governs how workers are permitted to live and work in the country, the high number of expatriates, and regulations that may not resemble those in Europe. Rules and guidelines for telework are just beginning to develop and are still incomplete, leading to unique problems and benefits. Among the problems are weak protection for workers, difficulties in enforcing these rules, and issues with jurisdiction due to cultural, workplace, and

³ Kathryn L Fonner and Michael E Roloff, "Why Teleworkers Are More Satisfied with Their Jobs than Are Office-Based Workers: When Less Contact Is Beneficial" (2010) 38 Journal of Applied Communication Research 336 <https://doi.org/10.1080/00909882.2010.513998> .

⁴ Oleg A Kozhevnikov and Marina V Chudinovskikh, "Regulation of Telework in Russia and Foreign Countries" (2020) 11 Vestnik of Saint Petersburg University Law 563 <https://doi.org/10.21638/spbu14.2020.303> .

⁵ Ayoung Suh and Jumin Lee, "Understanding Teleworkers' Technostress and Its Influence on Job Satisfaction" (2017) 27 Internet Research 140 <https://doi.org/10.1108/intr-06-2015-0181> .

political differences. Recent changes in Qatar and the UAE focus on making the workforce more adaptable and advanced, but there are no clear telework policies in place⁶.

With this in mind, the study investigates differences and similarities in telework laws and labour practices in Hungary, the Netherlands, Qatar and the UAE. Using this approach, I am examining the unique challenges of telework across different legal and economic contexts. The countries are investigated in different ways, like comparing mature systems in the EU to working forward in the GCC countries, to find out how the work environment at each end is maintained by labour laws and business methods⁷.

The primary goal of this study is to improve academics and practical policymaking by exposing issues linked to various laws, overlapping areas of authority and handling HRM issues in teleworking⁸. The objective of this research is to present backing for advice that can benefit workers, manage organisations and secure legal rights in telework. The aim of the thesis is to support the right approach to teleworking that guarantees workers' rights and the proper performance of companies.

1.2 Conceptualising Atypical Employment and Telework

To fully grasp telework, it helps to categorise it as one of many unconventional types of work. Work practices in this category differ from the main model used to manage employment in the past, which was the usual framework for many countries.

Typically, the standard employment situation involves a person entering full-time, permanent work, doing the job at their employer's site and being directly supervised. Such a job requires employees to follow orders, receive a fixed wage, keep their jobs, and be present at the worksite. The result is that employees receive regular wages, can count on Social Security,

⁶ Diane Van Den Broek and Emma Keating, "Rights to a Process for the Masses or Select Privileges for the Few? Telework Policy and Labour Market Inequality in Australia" (2011) 32 Policy Studies 21 <https://doi.org/10.1080/01442872.2010.520559>.

⁷ Sharon K Parker, Toby D Wall and John L Cordery, "Future Work Design Research and Practice: Towards an Elaborated Model of Work Design" (2001) 74 Journal of Occupational and Organizational Psychology 413 <https://doi.org/10.1348/096317901167460>.

⁸ Laura Den Dulk and others, "National Context in Work-Life Research: A Multi-Level Cross-National Analysis of the Adoption of Workplace Work-Life Arrangements in Europe" (2013) 31 European Management Journal 478 <https://doi.org/10.1016/j.emj.2013.04.010>.

employers are held to clear obligations, and their work schedules are less unpredictable⁹. Designs for labour laws and social security systems were made based on this standard model, providing support to employees.

In comparison, atypical employment can cover several types of jobs that have one or more features missing¹⁰. Kalleberg (2000) and the International Labour Organisation (ILO), among other experts, point out that atypical work includes forms such as part-time work, short-term jobs, agency-based hiring, freelancing, gig-economy occupations, and telework. In most such jobs, you have more flexibility, though you might earn less, receive less support and experience fewer legal protections.

Being atypical means that employment is not based on a personal authority system. Usually, an employee is directed and supervised by their employer and performs tasks assigned to them¹¹. When workers have deviating jobs, they often end up working alone or with fewer rules in their contracts.

At the same time, having atypical jobs can put workers' financial security at risk. While guaranteeing both wages and benefits is common in standard jobs, atypical workers often receive inconsistent pay and may lack access to social insurance or benefits if they become unemployed or sick. While this concern has been noticed in freelance and gig jobs, it also applies to teleworkers in places where workers' rights are not well established¹².

Moreover, employees find job stability to be a distinct aspect of the work. Open-ended contracts are typical, offering both you and your employer a consistent relationship. Meanwhile, atypical work is usually paid by the project, with zero-hour agreements and temporary contracts. Even if telework is included in official contracts, the flexibility could raise questions about when and for how long the work should be done.

⁹ Erik Elldér, "Who Is Eligible for Telework? Exploring the Fast-Growing Acceptance of and Ability to Telework in Sweden, 2005–2006 to 2011–2014" (2019) 8 Social Sciences 200 <<https://doi.org/10.3390/socsci8070200>>.

¹⁰ Mihaela-Emilia Marica, "Hoeworking / Teleworking. Atypical Forms of Employment: Between Usefulness and Precariousness" [2018] DOAJ (DOAJ: Directory of Open Access Journals) <<https://doaj.org/article/cd679ecde0754252bcdcc455a81d038d>>.

¹¹ Cath Sullivan and Suzan Lewis, "Home-based Telework, Gender, and the Synchronization of Work and Family: Perspectives of Teleworkers and Their Co-residents" (2001) 8 Gender Work and Organization 123 <<https://doi.org/10.1111/1468-0432.00125>>.

¹² Margo Hilbrecht and others, "Remixing Work, Family and Leisure: Teleworkers' Experiences of Everyday Life" (2013) 28 New Technology Work and Employment 130 <<https://doi.org/10.1111/ntwe.12010>>.

In atypical employment, the presence of workers at the workplace is changed. According to the standard model, the employer's premises must be the location of the work. Alternative forms of work often involve individuals working at agencies, on contract projects, or from home. As part of creating remote offices, new regulatory and managerial issues emerge, especially for telework, which depends on information and communication technology.

1.2.1 Defining Telework as Atypical Employment

Telework is a unique form of work in atypical employment. Because ICT tools like computers, internet access, video conferencing and cloud facilities are widely used, the main feature is that work can be done from anywhere ¹³. Employees can do jobs that would be done in the office by teleworking from home or small offices in other areas.

This agreement of 2002 from the European Union provides a standard definition, saying that telework is:

“a form of organising and/or performing work, using information technology, in the context of an employment contract/relationship, where work, which could also be performed at the employer's premises, is carried out away from those premises on a regular basis.”

According to this definition, three features distinguish telework from other forms of alternative employment.

1. Telework is voluntary for the worker and the employer concerned. Teleworking may be required as part of a worker's initial job description, or it may be engaged in as a voluntary arrangement subsequently.
2. Telework is scheduled to be performed on a regular basis or as set by the work contract. This makes telework different from situations where someone works remotely only occasionally.
3. Telework primarily uses digital tools and information technologies for completing work, talking to others in the organisation and accessing resources provided by the

¹³ Davidescu AA and others, “Work Flexibility, Job Satisfaction, and Job Performance among Romanian Employees—Implications for Sustainable Human Resource Management” (2020) 12 Sustainability 6086 <https://doi.org/10.3390/su12156086>

company. This is what allows work to happen when employees are in different places.

4. Telework involves being formally employed by a company ¹⁴. Because of this condition, teleworking differs from simple work-at-home or self-employment, meaning teleworkers have certain rights and responsibilities.

1.2.2 Differentiating Telework from Related Concepts

It's necessary to understand how telework differs from several similar concepts that are often conflated in both laws and common discussions.

- **WFH stands for Work from Home:** It means that people work from their house temporarily or just once in a while, even without standard arrangements for telework ¹⁵. During public health emergencies, employees may work remotely even when telework rules are not in place for the organisation.
- **Remote work:** Any kind of job done away from a formal office setting is known as remote work and can consist of telework or freelance, mobile or work done usually in fields.
- **Work from Home:** Usually, this form of work is not regulated by labour rights and doesn't require an employment relationship. Most home-based workers who run small businesses are not regarded as employees because they often work as business owners who trade for themselves.

This is important because the requirements and obstacles for managing them are not the same. Although employers for teleworkers must follow the same laws, the unusual aspects of telework can be confusing

¹⁴ Grewal R and Dharwadkar R, "The Role of the Institutional Environment in Marketing Channels" (2002) 66 Journal of Marketing 82 <https://doi.org/10.1509/jmkg.66.3.82.18504>

¹⁵ Nicola Fabiano, "Internet of Things and the Legal Issues Related to the Data Protection Law According to the New European General Data Protection Regulation" (2017) 3 Athens Journal of Law 201 <<https://doi.org/10.30958/ajl.3-3-2>>.

1.2.3 Regulatory and Managerial Implications

In telework, due to its unconventional setup, different regulations and HR practices are required. Under the law, telework conflicts with the old rules that require employees to be present in person and always under the employer's observation ¹⁶. This situation causes us to consider whether health and safety rules, working time regulations, data protection standards and rights to disconnect from technology for workers are suitable.

Telework creates the need for unique ways to keep track of employees' performance, keep them engaged, shape the company culture and ensure their well-being even if they stay remote. Since flexibility is needed, ensuring accountability, managing work-life balance and addressing loneliness are also very important.

1.3 Rationale and Research Problem

Despite the noticeable development in the regulation of telework, particularly within advanced legal systems such as the European Union, telework continues to be treated in practice as a flexible work arrangement rather than as an autonomous form of employment with its own distinct legal and organisational characteristics. This perception leads to the continued application of traditional labour law concepts, which were originally designed for standard, workplace-based employment relationships, despite the fundamental differences in the nature of telework in terms of location, control mechanisms, and jurisdiction.

Moreover, the existence of regulatory frameworks does not necessarily ensure effective governance in practice. A significant gap persists between formal legal regulation and its practical implementation, as the functioning of telework largely depends on organisational practices, particularly those related to human resource management. This shifts the centre of governance from purely legal regulation to a hybrid model in which organisational policies play a decisive role.

This challenge is further intensified by the lack of sufficient integration between legislation, judicial interpretation, and organisational implementation. While legal systems—especially within the EU—have introduced regulatory mechanisms for telework, these mechanisms do not always operate coherently across different levels of governance, particularly

¹⁶ Banerjee SB, "Managerial Perceptions of Corporate Environmentalism: Interpretations from Industry and Strategic Implications for Organizations" (2001) 38 Journal of Management Studies 489 <https://doi.org/10.1111/1467-6486.00246>

in cross-border contexts. In contrast, in jurisdictions such as Qatar and the United Arab Emirates, telework regulation remains less developed and more dependent on employer-driven practices.

Accordingly, the research problem does not lie in the absence of regulation, but in the limited capacity of existing legal frameworks to fully capture telework as a distinct, cross-border, and digitally mediated form of employment, as well as in the lack of effective integration between legal, judicial, and organisational dimensions of governance.

Due to advances in technology and increasing support for flexible work, telework has become vital in many places around the world over the last few years. Teleworking became a common option thanks to the COVID-19 pandemic ¹⁷. Even though telework is increasing, it lacks regulation and has not been studied enough, especially when viewed from a global perspective. Since telework has distinctive difficulties in law, management and jurisdictions, it is surprising that research on these matters is limited.

1.3.1 Issues Related to Laws and Regulations

Due to advances in technology and increasing support for flexible work, telework has become vital in many places around the world over the last few years. Teleworking became a common option thanks to the COVID-19 pandemic. Even though telework is increasing, it lacks regulation and has not been studied enough, especially when viewed from a global perspective. Since telework has distinctive difficulties in law, management and jurisdictions, it is surprising that research on these matters is limited.

A main difficulty with regulations for telework is that each country approaches it differently. Every nation manages teleworkers' definitions, basic rights and protections in its own way ¹⁸. Because of this, teleworkers are more at risk depending on the area they are working in. Telework standards are enshrined in legislation by some countries, whereas in others, employees are protected by the usual employment laws.

Furthermore, because every country defines telework differently, it is challenging to apply labour laws and offer social security benefits. Many times, companies and their staff feel

¹⁷ Parul Kumar and others, "The Interplay of Skills, Digital Financial Literacy, Capability, and Autonomy in Financial Decision Making and Well-Being" (2022) 23 Borsa Istanbul Review 169 <https://doi.org/10.1016/j.bir.2022.09.012>.

¹⁸ Ryngaert C and Ringbom H, "Introduction: Port State Jurisdiction: Challenges and Potential" (2016) 31 The International Journal of Marine and Coastal Law 379 <https://doi.org/10.1163/15718085-12341405>

unclear about the number of hours to work, the conditions of contracts, workplace safety and social protections. Additionally, the authority finds it tough to supervise and oversee the compliance of teleworkers as they are not based in the same location.

Enabling people to work from home across borders leads to more issues. When companies employ people in different countries and use a remote workforce, it is not always clear whose labour and social security laws should be enforced ¹⁹. With several laws governing the same issue, employers and employees may not know how their obligations or rights will be applied.

1.3.2 Jurisdictional Challenges

There can be mismatches in legal rules due to teleworkers living in different countries,/state/, or territories, and there are often disagreements among laws. It is not always clear which laws govern workers' salaries and security in each country, and this uncertainty places people in the difficult position of falling through the cracks in regulation. Legal rights for teleworkers, such as minimum wage and protection against various workplace wrongdoings, differ in different countries.

Besides, because social security and tax rules differ between jurisdictions, issues arise. Unfairness in these taxes can expose both employers and their staff to several difficulties, making remote work less appealing to them.

1.3.3 Human Resource Management (HRM) Challenges

Managing an organisation that allows telework requires changing many HRM procedures. In a remote setting, managers depend more on trust and technology to track what is being done by employees²⁰. If teams are far apart, it becomes harder to foster the company's culture and maintain employee engagement, as there is less teamwork and more loneliness.

¹⁹ Namrata Shah, Francis Michael and Henry Chalu, "Conceptualizing Challenges to Electronic Human Resource Management (e-HRM) Adoption: A Case of Small and Medium Enterprises (SMEs) in Tanzania." (2020) 8 Asian Journal of Business and Management <https://doi.org/10.24203/ajbm.v8i4.6066> .

²⁰ *Challenging the Legal Boundaries of Work Regulation* (2012) <https://doi.org/10.5040/9781472566119> .

Health and safety matters become more important for employers, as their staff members now work outside the office or from home ²¹. Work policies should cover health guidelines for telework and the mental health issues that may arise from it.

Besides, telework blends work and personal life too much, making it quite easy to work too much and feel burnt out. For organisations to succeed, they should create work policies that promote wellbeing and a healthy balance between work and home life.

1.3.4 Comparative Differences in Learning Context

Much less research has been conducted on the experiences of people teleworking in rapidly developing Gulf States like Qatar and the UAE. Even though these countries have unique approaches to employing expatriates and granting sponsorship, they still lack sufficient laws governing remote work.

Little research looks at employer regulations by combining standards and policies related to law, jurisdictions and HRM in different parts of the world. A wide-ranging analysis helps to understand telework's problems and decide on suitable action for both the government and companies²².

1.3.5 Research Focus

This thesis examines how Hungary, the Netherlands, Qatar, and the UAE regulate and manage telework, since it is not a traditional work arrangement²³. This body of research investigates the difficulties related to protecting teleworkers and ensuring the organisation works well in different settings. The aim of the study is to provide ideas and suggestions to make telework regulation consistent and to improve global management approaches.

²¹ Guest DE, "Human Resource Management and Performance: Still Searching for Some Answers" (2011) 21 Human Resource Management Journal 3 <https://doi.org/10.1111/j.1748-8583.2010.00164.x>

²² Julia Evetts, "A New Professionalism? Challenges and Opportunities" (2011) 59 Current Sociology 406 <https://doi.org/10.1177/0011392111402585>.

²³ E Kevin Kelloway, Julian Barling and Steve Harvey, "Changing Employment Relations: What Can Unions Do?" (1998) 39 Canadian Psychology/Psychologie Canadienne 124 <https://doi.org/10.1037/h0086800>.

1.4 Research Aims and Objectives

The study aims mainly to compare regulations, the legal context and HRM practices for telework in these four countries: Hungary, the Netherlands, Qatar and the UAE. Therefore, the purposes are:

1. To outline the borders of telework compared to other types of atypical jobs.
2. To examine the extent to which national telework regulations in the four selected countries align with relevant European and international legal standards.
3. To pinpoint and analyse problems related to the rules of different areas that affect telework.
4. To understand the problems and ways organisations manage teleworking.
5. To understand how well the principles of teleworking and employment are supported by the law and what outcomes result for the organisation.
6. To devise recommendations for the successful management of remotely working teams.

1.5 Research Questions

Address the following research questions during the study.

1. What do the countries Hungary, the Netherlands, Qatar and the UAE say about the concept of telework?
2. How are telework practices regulated using different laws, and are they in accordance with European and international regulations?
3. What problems related to borders and jurisdictions are created by allowing employees to work remotely?
4. What techniques do business organisations use for teleworking, and what negatives and positives have been identified in the chosen nations?
5. What measures are in place now to look after teleworkers while meeting organisational targets?
6. In what ways should telework rules be aligned, and how can HRM be improved?

1.6 Significance of the Study

This dissertation has importance for studies and for the practical areas of policy and HRM. Since telework keeps progressing and transforming the way people work in nearly every country, it's necessary to fully understand its different challenges to create better, fairer, and long-lasting

workplaces²⁴. The study helps fill gaps in current knowledge and practice by analysing less-studied places and adopting a multidisciplinary approach. I explain the full significance of this idea below.

1.6.1 Addressing Missing Areas in the Study of Comparative Telework

Although telework has been studied extensively over the past decades, most studies focus on North America or Western Europe. Comparative studies are rare when they address nations in the Gulf Cooperation Council (GCC) that have one set of laws and those in Central Europe that have another, and this is true for some other nation groupings as well ²⁵. This paper addresses this gap by studying how telework is done in Hungary and the Netherlands on one side and in Qatar and the United Arab Emirates on the other²⁶.

Why these four countries were picked is noteworthy and meaningful. Both Hungary and the Netherlands have clear laws informed by EU agreements, so telework regulations in developed European nations tend to be patterned after theirs. Alternatively, the rapid growth in Qatar and the UAE is due to active labour markets that use many foreign workers. At the same time, their laws and social processes have different aspects from those in the area. Since the study presents these regions next to each other, it reveals how telework is governed in different ways and how each nation responds to similar and distinct issues²⁷.

Studying the region in this way helps fill gaps in geographic research and demonstrates the importance of social and political laws, existing traditions, and employment rules on the management of telework. Thus, the findings support the ongoing discussion on atypical work and flexible labour, mainly in places where telework is only just becoming widespread.

1.6.2 Connecting the Fields of Law, Jurisdiction and HRM

Since telework is not simple, it requires study from several fields at once rather than just one. The study brings together labour law, jurisdictional control, and human resource

²⁴ Kostas Mouratidis and Apostolos Papagiannakis, “COVID-19, Internet, and Mobility: The Rise of Telework, Telehealth, e-Learning, and e-Shopping” (2021) 74 *Sustainable Cities and Society* 103182 <https://doi.org/10.1016/j.scs.2021.103182>.

²⁵ Marta Zbucka-Gargas and Cláudio Iannotti Da Rocha, “Atypical Employment Relations in Brazil after the Labor Reform” (2022) 101 *Acta Universitatis Lodzianae Folia Iuridica* 297 <https://doi.org/10.18778/0208-6069.101.24>.

²⁶ AC Gielen, “Working Hours Flexibility and Older Workers’ Labor Supply” (2008) 61 *Oxford Economic Papers* 240 <https://doi.org/10.1093/oenp/gpn035>.

²⁷ R Blanpain and Michele Colucci, *European Framework Agreements and Telework: Law and Practice, a European and Comparative Study* (2007) <https://ci.nii.ac.jp/ncid/BA8200276X>.

management to address all challenges related to telework. Most research on telework, stemming from law and HRM, tends to keep these fields separated, even though they are related²⁸.

This study highlights how HRM problems, legal requirements, international parts of law and jurisdictions are closely linked and greatly influence having a job remotely²⁹. HRM is affected by legislation on employee working hours, data protection, and occupational welfare, as well as by legal uncertainties between countries regarding employment contracts and social security; it also involves developing HRM strategies to maintain employee engagement and labour law compliance.

1.6.3 Giving Timely Knowledge on Telework in the Labour Market After the Pandemic

Due to COVID-19, the use of telework increased rapidly and turned into a normal practice for various businesses³⁰. Actions taken to fight the pandemic showed that telework has different pros and cons, uncovered problems in regulation and assigned responsibilities and revealed flaws in human resource management that were not widely known³¹.

The thesis highlights how the labour market changed by assessing the control and management of telework in an era after the pandemic. It studies the approaches used by legal systems and businesses to deal with the sudden rise in teleworking.

It is vital to study these factors, given that telework is unlikely to go back to its earlier levels³². Consequently, both companies and government will have to work through remaining issues to ensure workers are protected and the work is effectively managed.

²⁸ Ron Torten, Carmen Reaiche and ErvinL Caraballo, “Teleworking in the New Milleneum” (2016) 50 the Journal of Developing Areas 317 <https://doi.org/10.1353/jda.2016.0060> .

²⁹ Cort W Rudolph and others, “Pandemics: Implications for Research and Practice in Industrial and Organizational Psychology” (2021) 14 Industrial and Organizational Psychology 1 <https://doi.org/10.1017/iop.2020.48> .

³⁰ Oecd, “The Territorial Impact of COVID-19: Managing the Crisis across Levels of Government” (2020) <https://doi.org/10.1787/d3e314e1-en> .

³¹ Julia Evetts, “A New Professionalism? Challenges and Opportunities” (2011) 59 Current Sociology 406 <https://doi.org/10.1177/0011392111402585> .

³² Karen Jaehrling and Philippe Méhaut, “‘Varieties of Institutional Avoidance’: Employers’ Strategies in Low-Waged Service Sector Occupations in France and Germany” (2012) 11 Socio-Economic Review 687 <https://doi.org/10.1093/ser/mws016> .

1.6.4 Informing Policymakers on Harmonising Telework Laws for Worker Protection and Market Flexibility

To effectively govern telework, all parties involved must strike a balance between workers' rights and how labour market flexibility and business competitiveness are facilitated and achieved. Inconsistencies and conflicting rules in telework regulations cause problems for businesses operating in many countries, as well as for government groups and employees who support them.

It provides officials with data and insights ahead of reforms related to teleworking in different areas ³³. Following directives and framework agreements is important for EU nations, while GCC nations struggle to adjust their regulations to the differences in their labour market and economy.

Thanks to these results, laws can be enacted that ensure all teleworkers are safe and their information is protected, while also promoting market flexibility. Legal uncertainty, the challenges of workers teleworking across borders and ensuring decent and sustainable labour relations in the digital economy can be addressed through harmonisation of labour law.”

1.6.5 Providing Assistance to HR and Employers in Managing People Who Teleworking

Since many people work from distant locations, companies and HR teams need to find new approaches to managing teams at a distance ³⁴. Due to people being in different locations and markets, experts say traditional forms of managing, assessing and communicating need to change.

The study investigates HRM issues related to telework in the selected countries and how companies address them. It provides advice on guidelines and activities that promote workers' productivity, togetherness and health, while paying close attention to labour laws, cultures and technology.

³³Agnieszka Bieńkowska and others, “COVID-19 Oriented HRM Strategies Influence on Job and Organizational Performance through Job-Related Attitudes” (2022) 17 PLoS ONE e0266364 <https://doi.org/10.1371/journal.pone.0266364> .

³⁴ Jonas Söderlund and Karin Bredin, “HRM in Project-Intensive Firms: Changes and Challenges” (2006) 45 Human Resource Management 249 <https://doi.org/10.1002/hrm.20107> .

Integrating knowledge from the law and from business administration, the Academy offers HR experts ways to properly handle rules and ensure a good work environment. This helps companies with global operations design their HRM strategies differently in each country³⁵.

Supporting Measures to Defend the Interests and Well-being of Employees Who Work from Home Across the World

In the wake of telework, ensuring the rights and well-being of teleworkers becomes extremely important. Considerations such as the safety of workers, equal access to perks, protection of privacy and fair treatment should be part of changes made in regulations and organisations.

It supports worldwide efforts to help teleworkers by analysing laws, pointing out legal issues involved and studying HR practices ³⁶. The results call for better laws for employees, updated policies and organisations committing to ensure teleworkers' rights are fulfilled.

1.7 Research Methodology

This dissertation was created using both a doctrinal and analytical method, serving to address the legislative, jurisdictional and HRM problems that arise from telework. Since telework differs from many other jobs, this research uses a multimethod approach that combines legal analysis with an examination of HR practices. To give a thorough view of changes in telework, the method used covers both a wide and deep understanding in Hungary, the Netherlands, Qatar and the UAE.

1.7.1 Studying Principles of Law

It is necessary to investigate and analyse existing regulations, laws, directives, collective agreements and judicial decisions in telework for this research. This research method, referred to as black letter law, explains and interprets the necessary rules and principles from legal texts. Using doctrinal analysis, this dissertation examines how telework is addressed in laws at the national and international levels.

³⁵ Diane Van Den Broek and Emma Keating, "Rights to a Process for the Masses or Select Privileges for the Few? Telework Policy and Labour Market Inequality in Australia" (2011) 32 Policy Studies 21 <https://doi.org/10.1080/01442872.2010.520559> .

³⁶ Evan M Berman, "HRM in Development: Lessons and Frontiers" (2015) 35 Public Administration and Development 113 <https://doi.org/10.1002/pad.1706> .

Experts study the provisions on teleworking in each nation's labour, social security, data protection and health and safety laws ³⁷. To fully cover this, Hungary and the Netherlands, as European Union member states, assess the European Framework Agreement on Telework by the European social partners and listen to its influence on directives that control telework management. It further looks at how each national government has applied the agreed-upon supranational frameworks.

Doctrinal analysis for Qatar and the UAE looks at the laws and policies being developed in telework by considering recent changes in GCC labour laws, labour contracts and legislative reforms relating to both economic diversification and going digital. It is important to find out how teleworking is legally managed and controlled and how any weaknesses might negatively influence workers and the companies they work for³⁸.

Apart from the law, the study reviews case law to understand how dispute resolution and regulatory interpretations related to telework are handled by the courts. Such cases reveal the real problems, authorised actions and new developments concerning the use of telework.

1.7.2 Comparative Legal Study

The study relies on comparative law to examine how telework is regulated and managed across the four countries presented. The purpose of comparative law is to identify what is similar and different among legal systems, thereby highlighting changes in traditions, politics, economies, and culture.

EU labour policies impact Hungary and the Netherlands, whose legal systems have civil and mixed legal backgrounds. These nations have different legal systems because of Islamic law, the influence of expatriate workers and their rapid economic and social changes³⁹.

Systematic comparison allows the study to outline the methods for lawmaking, managing different rules in different places and resolving HR issues in each country. Analysing various

³⁷ James A Craft, Richard E Walton and Paul R Lawrence, "HRM Trends and Challenges." (1988) 41 ILR Review 329 <https://doi.org/10.2307/2523659> .

³⁸ Dirk Matten and Jeremy Moon, "'Implicit' and 'Explicit' CSR: A Conceptual Framework for a Comparative Understanding of Corporate Social Responsibility" (2008) 33 Academy of Management Review 404 <https://doi.org/10.5465/amr.2008.31193458> .

³⁹ Thomas Prosser, "The Implementation of the Telework and Work-Related Stress Agreements: European Social Dialogue through 'Soft' Law?" (2011) 17 European Journal of Industrial Relations 245 <https://doi.org/10.1177/0959680111410964> .

nations' frameworks aids in choosing the best strategies to regulate telework cooperation among nations.

1.7.3 Analysis of the EU Rules and Guidelines

Since EU regulations are critical for supervising telework across its member states, the study focuses on key EU directives and regulations. A non-binding agreement, the European Framework Agreement on Telework, was made by the EU's social partners in 2002 and provides minimum requirements for telework across the EU.

The research focuses on what the Framework Agreement entails and how it is applied, also considering important directives regarding time at work, data protection and safety at work. The study examines the effects of these instruments on legislation and routines in both Hungary and the Netherlands, as well as how telework is implemented through social dialogue.

This way of thinking about things also helps us compare the Qatari and Emirati regulations and see if their approaches are similar or not to those adopted in the EU⁴⁰.

1.7.4 Analysis of Jurisdictional Conflicts and Cross-Border Legal Issues

In companies that operate worldwide and in global markets, people often have to telework across international borders. Since this involves countries beyond borders, challenges arise about which law to apply, who is responsible, coordination on social security, how taxes are handled, and how disputes are settled.

Specifically, the dissertation explores these difficulties and relies on examining international labour law, bilateral and multilateral deals and conflict-of-law laws at the national level for telework. Consideration is also given to how each country regulates the work location of its nationals in other countries, which jurisdictions have power over them, and the flow of their social security benefits.

Legal uncertainties, complying with new rules and the chance of avoiding regulations are some of the issues analysed for both employers and workers⁴¹. It also looks at new policies being

⁴⁰ BC Roberts, "Industrial Relations in Europe," *Palgrave Macmillan UK eBooks* (1992) https://doi.org/10.1007/978-1-349-21847-9_13.

⁴¹ Alberto Alesina and Eliana La Ferrara, "Ethnic Diversity and Economic Performance" (2005) 43 *Journal of Economic Literature* 762 <https://doi.org/10.1257/002205105774431243>.

developed to bring uniformity or improve collaboration between regions in managing virtual offices.

1.7.5 Analysis of HRM Research and Methods Used in Managing Telework.

Since telework challenges may concern both laws and organisational practices, the study considers a broad range of HR work as well as popular organisational solutions. This area relies on research, reports from the industry and policy documents related to introducing telework, overseeing workers and workers' well-being.

Topics reviewed include remote performance management, communication methods used by managers, motivating and engaging online workers, managing work-life balance, how to include everyone and health and safety at work⁴². It outlines the most effective ways, common errors and adjustments used by companies across the study countries.

The use of HRM viewpoints in the dissertation helps to understand how laws and regulations affect the daily lives of teleworkers and the ways telework influences organisations.

1.7.6 Parts of the Model That Can Be Observed

Using documents and legal texts, the dissertation may also include research based on questionnaires or interviews, if the method suits the project's requirements.

Should empirical data collection be implemented, it would try to include feedback from policymakers, lawyers, HR experts, employers and teleworkers. You could learn about telework regulation, potential challenges, how businesses have responded and what survey participants believe needs to be done in the future through surveys or semi-structured interviews⁴³.

This dimension would contribute to the research by ensuring the insights are up-to-date, verifying the accuracy of the theories, and identifying both highlights and issues from several vantage points.

- Courts and methods of resolving disputes ought to be studied.

⁴² Keith Townsend, Paula McDonald and Abby Cathcart, "Managing Flexible Work Arrangements in Small Not-for-Profit Firms: The Influence of Organisational Size, Financial Constraints and Workforce Characteristics" (2016) 28 *The International Journal of Human Resource Management* 2085 <https://doi.org/10.1080/09585192.2015.1136671>.

⁴³ Yehuda Baruch, "The Status of Research on Teleworking and an Agenda for Future Research" (2001) 3 *International Journal of Management Reviews* 113 <https://doi.org/10.1111/1468-2370.00058>.

- The research studies some court cases, arbitration decisions and examples of dispute resolution involving telework employment in the countries it examines.
- You can observe the process of conflict resolution in teleworking when cases are handled by judicial and quasi-judicial bodies. They help understand how legal principles are put into practice.

1.8 The Structure of the Dissertation

The thesis breaks down into three areas, each one examining an important aspect of telework, being an atypical form of employment relationship ⁴⁴.

In Part I, readers learn about how the term atypical employment is used and get a review of different work forms. It explores how different countries deal with various forms of flexible work, leading to a closer examination of telework.

Part II also explains what telework is and highlights how it relates to similar systems, such as home-based work and remote work. Here, I describe how telework is managed in Europe using the European Framework Agreement on Telework and other relevant guidelines⁴⁵. The work then discusses telework rules in Hungary, the Netherlands, Qatar, and the UAE, highlighting any differences among the laws.

Part III focuses on the management of telework and the responses employers and managers take to the changing concept. It analyses HRM strategies in a telework environment, examines employee care, and examines the effects of conflicting jurisdictions on HR practices.

In more detail, **the first chapter** establishes the conceptual and methodological foundation of the thesis by introducing the background and context of telework as an emerging form of atypical employment. It defines the research problem, outlines the aims, objectives, and research questions, and explains the study's significance. Additionally, it presents the research methodology, combining doctrinal legal analysis with comparative and empirical approaches, and clarifies the thesis's overall structure.

The second chapter provides a comprehensive literature review focusing on the evolution from the standard employment relationship to atypical forms of work. It critically

⁴⁴ Daniel Kaufmann, Aart Kraay and Massimo Mastruzzi, *Governance Matters III: Governance Indicators for 1996–2002* (2003) <https://doi.org/10.1596/1813-9450-3106>.

⁴⁵ Ellen Ernst Kossek, Brenda A Lautsch and Susan C Eaton, “Telecommuting, Control, and Boundary Management: Correlates of Policy Use and Practice, Job Control, and Work–Family Effectiveness” (2005) 68 *Journal of Vocational Behavior* 347 <https://doi.org/10.1016/j.jvb.2005.07.002>.

examines the key characteristics of traditional employment and the internal and external pressures that have contributed to its transformation. The chapter further explores atypical employment relationships and their associated legal and structural challenges, with specific attention to legislative frameworks in Hungary, the Netherlands, and the United Arab Emirates, thereby setting the theoretical and legal groundwork for analysing telework.

The third chapter focuses on the telework employment relationship as a distinct legal and organisational phenomenon. It analyses telework within the European legal context, comparing it with traditional employment structures and examining issues such as subordination, control, and autonomy. The chapter also addresses classification challenges, jurisdictional conflicts, and relevant case law. Furthermore, it explores the concept, origins, characteristics, and legal classification of telework contracts, and compares how telework operates across the selected countries.

The fourth chapter examines telework from a Human Resource Management (HRM) perspective by analysing its impact on organisational practices and managerial structures. It introduces a conceptual HRM framework for telework, compares different work models across the selected countries, and evaluates key HRM pillars affected by telework. The chapter identifies major HRM challenges, proposes mitigation strategies, and integrates legal and organisational perspectives, supported by case studies illustrating both successful and failed implementations.

The fifth chapter presents the empirical component of the study through quantitative data analysis. It outlines the research design based on a cross-sectional questionnaire, explains the methodological approach, and details data collection, coding, and statistical procedures, including reliability testing and inferential analysis using SPSS. The chapter then presents and interprets the findings, focusing on key themes such as organisational support, managerial transformation, equality concerns, and the role of legal and institutional clarity in shaping telework's effectiveness.

The sixth chapter concludes the dissertation by synthesising the main findings in relation to the research questions and objectives. It highlights the theoretical and practical contributions of the study, particularly in labour law, jurisdiction, and HRM. The chapter also provides policy and HRM recommendations at both national and cross-border levels, identifies the limitations of the research, and suggests directions for future studies on telework regulation and management.

Chapter 2: Literature Review and Conceptual Framework

This chapter provides a critical review of the existing literature on telework, with the aim of developing a deeper conceptual understanding of the phenomenon and identifying the key gaps that remain insufficiently addressed.

It begins with a historical and analytical examination of the standard employment relationship, focusing on its core elements and the internal and external challenges that have shaped its evolution. This analysis highlights the structural limitations of traditional labour models in responding to contemporary transformations.

The chapter then moves to the emergence of atypical employment, examining the economic, technological, and regulatory factors that have contributed to its development, as well as the challenges it introduces for both labour law and organisational practice.

Building on this, the chapter critically reviews the legally recognised forms of atypical employment across the selected jurisdictions—Netherlands, Hungary, Qatar, and United Arab Emirates—through a comparative perspective that highlights both convergence and divergence in regulatory approaches.

Rather than merely summarising existing studies, this chapter positions the literature as fragmented and insufficiently integrated, thereby establishing the theoretical foundation for analysing telework as a distinct and under-theorised form of employment.

2.1 Previous Studies

The transformation of work driven by digitalisation and globalisation has led to the emergence of telework as a prominent form of atypical employment. This shift has attracted scholarly attention across labour law and human resource management (HRM). However, existing literature remains fragmented, often addressing telework either as part of broader labour market transformations or within organisational management studies, without sufficient integration between legal and managerial perspectives.

This section critically reviews key contributions from the books and core academic sources used in this study. It is structured around four main themes aligned with the research questions:

- the transformation of employment and atypical work,
- legal regulation of telework,

- jurisdictional challenges,
- HRM implications.

The review identifies limitations in the literature and establishes the research gap addressed by this thesis.

2.1.2 Transformation of Employment and Atypical Work

A significant body of literature highlights the shift from standard employment relationships towards more flexible and non-standard forms of work. In this context, Arne L Kalleberg explains how labour markets have evolved towards increased insecurity, characterised by temporary, part-time, and flexible work arrangements. This transformation reflects broader economic and institutional changes that weaken traditional employment stability.

Similarly, Bob Hepple argues that labour law systems were historically constructed around the standard employment relationship, which assumes permanence, employer control, and workplace-based work⁴⁶. The rise of atypical employment, including telework, challenges these assumptions and exposes the limitations of existing legal frameworks.

In addition, broader HRM literature such as Michael Armstrong and John Bratton acknowledges the growing importance of flexible work arrangements as organisations adapt to changing economic and technological environments.

However, despite recognising the shift towards atypical employment, these works largely treat telework as one of many flexible arrangements without providing a detailed conceptualisation of its specific characteristics. Consequently, telework remains insufficiently theorised as a distinct form of employment, particularly in relation to its technological basis and spatial flexibility.

2.1.3 Legal Regulation of Telework

Legal scholarship has addressed the challenges posed by changing work patterns, particularly the adequacy of traditional labour law frameworks. Bob Hepple highlights that existing labour laws are often ill-equipped to regulate emerging forms of work that deviate from the standard employment model.

⁴⁶ Bruno Veneziani Bob Hepple, *The Transformation of Labour Law in Europe* (1st edn, Bloomsbury Publishing 2009).

Further legal insights can be drawn from comparative labour law analyses and policy-oriented works referenced in this study, including European-level frameworks such as the European Framework Agreement on Telework. These frameworks aim to establish minimum standards for telework, including provisions related to working conditions, data protection, and occupational health and safety.

However, the literature reveals several limitations. First, much of the legal analysis focuses on European contexts, particularly EU member states, with limited attention to other regions such as the Gulf Cooperation Council (GCC) countries. Second, while legal frameworks exist, their implementation and enforcement remain inconsistent across jurisdictions. Third, the literature often adopts a doctrinal approach, focusing on legal texts without sufficiently examining how these rules operate in practice⁴⁷.

As a result, there is a gap in understanding how telework is effectively regulated across different legal systems and how legal provisions interact with organisational practices.

2.1.4 Jurisdictional and Cross-Border Challenges

The expansion of telework across borders introduces complex jurisdictional issues that are only partially addressed in existing literature. Legal and policy-oriented studies included in this research highlight challenges related to determining applicable law, social security coordination, and taxation in cross-border telework arrangements.

Within the European context, regulatory frameworks attempt to coordinate these issues, yet practical difficulties persist. The literature indicates that even within relatively harmonised systems, such as the EU, uncertainties remain regarding the application of labour law to teleworkers operating across national borders.

However, existing studies are largely limited to regional analyses and do not sufficiently explore cross-regional comparisons, particularly between EU countries and GCC states. Moreover, the interaction between jurisdictional challenges and organisational decision-making is underexplored, leaving a gap in understanding how employers and employees navigate these complexities in practice.

⁴⁷ H De Coster and J De Witte, *Labour Law and Social Protection in the Gulf Cooperation Council Countries* (ILO 2019).

2.1.5 Human Resource Management and Telework

From an HRM perspective, foundational works such as Michael Armstrong and John Bratton provide important insights into managing flexible work arrangements. These works emphasise the need for organisations to adopt new management practices, including performance management systems based on outcomes rather than supervision, as well as strategies to maintain employee engagement and organisational culture.

These contributions are particularly relevant to telework, where physical distance challenges traditional management approaches⁴⁸. Issues such as trust, communication, work-life balance, and employee well-being become central concerns in remote work environments.

Nevertheless, the HRM literature exhibits notable limitations. It often focuses on organisational efficiency and productivity while giving limited attention to legal constraints and worker protection. Furthermore, much of the analysis is based on general flexible work arrangements rather than telework specifically, resulting in a lack of detailed understanding of telework-related challenges.

2.1.6 Synthesis and Research Gap

The review of existing literature reveals several key gaps. First, there is a clear fragmentation between legal and HRM scholarship. Legal studies focus on regulatory frameworks, while HRM literature emphasises organisational practices, with limited integration between the two. This separation leads to an incomplete understanding of telework as both a legal and organisational phenomenon.

Second, the literature is geographically imbalanced. Most studies focus on European contexts, with limited attention to rapidly developing regions such as the GCC, where telework is emerging under different legal and socio-economic conditions⁴⁹.

⁴⁸ Guest DE, “Human Resource Management and Performance: Still Searching for Some Answers” (2011) 21 Human Resource Management Journal 3 <https://doi.org/10.1111/j.1748-8583.2010.00164.x>

⁴⁹ Max Koch, ‘Employment Standards in Transition: From Fordism to Finance-Driven Capitalism’, *Non-Standard Employment in Europe* (2013).

Third, telework is often treated as a subset of atypical employment without sufficient recognition of its distinctive features, particularly its reliance on information and communication technology and its implications for supervision, jurisdiction, and worker protection.

In light of these gaps, this study adopts a comparative and interdisciplinary approach to examine telework in Hungary, the Netherlands, Qatar, and the UAE. By integrating legal analysis with HRM perspectives, the research aims to provide a more comprehensive understanding of telework and to contribute to the development of more coherent regulatory and organisational frameworks.

2.2 Typical Employment Relationships

In most countries, there is a standard (or core) model of the employment relationship that receives the most significant labour and social security protection. In contrast, divergent work arrangements receive less protection compared to the magnitude of their differences with this model.⁵⁰

During the Fordist period, the full-time permanent employment relationship emerged as the dominant model for regulating the male labour market. This model was attractive to middle-skilled workers due to the associated benefits, such as stable income and employment and comprehensive labour and social security protections.⁵¹ These incentives encouraged workers to pursue and retain such employment while ensuring that companies had a reliable consumer base. The term "standard" reflects its role as a regulatory framework and implies that this model is expected to be the norm, with non-standard forms of work considered atypical.⁵² Notably, this standard employment relationship remains prevalent today, as evidenced by the fact that 58% of individuals in employment across the EU28 are engaged under full-time permanent contracts.⁵³

⁵⁰ Linda Dickens, 'Changing Contours of the Employment Relationship and New Modes of Labour Regulation. Rapporteur Paper' [2003] International Industrial Relations Association 13th Conference 1 <https://ilo-ilera.org/wp-content/uploads/2020/04/track_2_dickens.pdf> .

⁵¹ Adrián Goldin, 'Labour Subordination and the Subjective Weakening of Labour Law' [2006] *Boundaries and Frontiers of Labour Law: Goals and Means in the Regulation of Work* 109 <<http://www.relate.org/documentos/EATP.TA.Goldin2.pdf>> .

⁵² Jean-Claude Barbier, 'A Conceptual Approach of the Destandardization of Employment in Europe since the 1970s', *Non-Standard Employment in Europe* (Palgrave Macmillan UK 2013).

⁵³ Eurostat, *Quality Report of the European Union Labour Force Survey* (2015) <<https://ec.europa.eu/eurostat/documents/3888793/7018036/KS-TC-15-004-EN-N.pdf/6775b2b5-4ec9-4e4c-b6a0-f618f4ddf73e>> .

2.2.1 The Key Elements of the Typical Standard Employment Relationship

To gain a deeper understanding of the concept of the typical employment relationship, it is necessary to identify the core critical elements of it, which are represented by the following points:

2.2.1.1 Employment Relationship

The International Labour Conference issued Recommendation 198 during its 95th session in 2006 to establish a more stable definition of the employment relationship and ensure its protection. This section will reference this instrument and the work of authors such as Freedland to outline the initial features defining a standard employment relationship.⁵⁴

The primary element defining the standard (typical) employment relationship is the personal subordination of the employee to the employer. Traditionally, subordination is understood as the employer's control and direction over the worker. This "hierarchical power" allows the employer to issue orders, monitor compliance, and impose sanctions for failing to adhere to those orders.⁵⁵ However, it is essential to recognise that the degree of autonomy experienced by workers can vary significantly based on the nature of their work. For instance, blue-collar workers typically have limited control over their work environment, whereas more skilled workers enjoy greater autonomy in determining the pace and organisation of their tasks.⁵⁶ This shift in autonomy is particularly evident as technological advancements and increased specialisation have made it more challenging for employers to closely supervise skilled workers' performance. In such cases, subordination is viewed more as functional coordination than a strict command. Factors such as the employee's integration into the employer's organisational structure and whether the employer provides the necessary tools also play a role in this understanding.⁵⁷

Another critical feature of the employment relationship is its bilateral character, which stems from its contractual nature. Freedland and Countouris argue that unequal bargaining power, a

⁵⁴ ILO, 'Employment Relationship Recommendation' (2006) 2006 No. 198 1 <<https://webapps.ilo.org/static/english/inwork/cb-policy-guide/employmentrelationshipprecommendationno198.pdf>>.

⁵⁵ Bruno Veneziani Bob Hepple, *The Transformation of Labour Law in Europe* (1st edn, Bloomsbury Publishing 2009).

⁵⁶ Eurofound, 'TIME CONSTRAINTS AND AUTONOMY AT WORK IN THE EUROPEAN UNION' (2001) <https://www.eurofound.europa.eu/system/files/2020-08/ef9743en_0.pdf> .

⁵⁷ *ibid.*

traditional foundation of labour law, is inherently linked to the standard employment relationship's subordinate, bilateral, and contractual nature.⁵⁸

Additionally, some countries recognise an extra feature in the employer-employee relationship known as mutuality of obligations. This concept is generally understood as the employee's obligation to be available for work and the employer's corresponding duty to provide work.⁵⁹

Furthermore, employees receive a salary for their work, benefiting the employer. Essentially, the employee is leasing their working capacity for a specified period and, in return, receives remuneration for the services rendered.⁶⁰

This arrangement leads to another defining characteristic: the economic dependency of the employee on the employer. The employment relationship typically serves as the primary source of income for the worker, limiting their ability to spread financial risks.⁶¹

Lastly, work is usually performed on the employer's premises, a characteristic rooted in the Fordist industrial model that underpins the standard employment relationship. However, this aspect is contested in various jurisdictions. For example, in countries like France and Belgium, performing work outside the employer's premises does not automatically alter the employment status. However, it may lead to greater protections for the worker.⁶²

2.2.1.2 Income Security

Income security refers to the assurance that individuals receive a salary sufficient to meet their basic living needs and the expectation of adequate social insurance. These elements are closely tied to labour stability and full-time employment in standard employment relationships.⁶³ This sense of income security plays a crucial role in the broader social function of standard employment. It allows individuals to not only meet their immediate needs but also to plan for the future. With a stable income, people can make long-term investments, stimulating economic growth. This stability has been a fundamental component of the post-war monetary system.⁶⁴

⁵⁸ Leah F Vosko, *Managing the Margins: Gender, Citizenship, and the International Regulation of Precarious Employment* (Oxford University Press 2010).

⁵⁹ (ILO 2006)

⁶⁰ Social Europe, 'UvA-DARE (Digital Academic Repository) The Employment Contract as an Exclusionary Device' [2008] University of Amsterdam 0 <https://pure.uva.nl/ws/files/4151356/58591_286406.pdf>.

⁶¹ (ILO 2006)

⁶² Bob Hepple (n 6).

⁶³ Gerhard Bosch, 'Towards a New Standard Employment Relationship in Western Europe', *British Journal of Industrial Relations* (Blackwell Publishing Ltd 2004).

⁶⁴ *ibid.*

Moreover, income security contributes to government revenues through taxation, essential for building and maintaining the welfare state. Governments can provide necessary services and support systems that benefit society by ensuring workers have a reliable income.⁶⁵

2.2.1.3 Job Stability

Job stability is a fundamental aspect of the standard employment relationship. It provides a reliable framework that allows companies to depend on their employees for cooperation in exchange for job security.⁶⁶

This concept consists of two main elements:

Firstly, the employment relationship is typically characterised by an indefinite duration, meaning it can only be terminated under specific conditions, such as incompetence, misconduct, or economic necessity. This long-term commitment fosters a sense of security for both the employee and the employer, often reflected in investments in employee training and increased autonomy granted to workers within the organisation.⁶⁷

Secondly, employees usually work full-time within a defined schedule, often called "standardised working time." This arrangement includes provisions for statutory holidays and leave, further contributing to the stability and predictability of the work environment. Together, these elements of job stability create a solid foundation for both employee satisfaction and organisational effectiveness.⁶⁸

2.2.1.4 Legal Protections for Standard Workers (Legislation and Collective Agreements)

When all necessary criteria are met, statutory law and collective agreements protect an employment relationship. Standard workers typically benefit the most from the protections offered by trade unions, which help enforce legislative standards through various means, including providing information and legal representation.⁶⁹

⁶⁵ Katherine Stone and Harry Arthurs, 'The Transformation of Employment Regimes: A Worldwide Challenge' (2013) 9781610448111.

⁶⁶ Bosch (n 14).

⁶⁷ Nuna Zekic, 'Job Security or Employment Security: What's in a Name?' (2016) 7 European Labour Law Journal 548.

⁶⁸ *ibid.*

⁶⁹ Katherine V Stone Harry Arthurs &, 'RethinkingEmplRegulation' (York University, 2013) <https://www.researchgate.net/publication/293116423_Rethinking_workplace_regulation_Beyond_the_standard_contract_of_employment>.

In addition to labour law protections, standard workers enjoy extensive coverage under social security systems. The standard worker has historically been a benchmark for work-related social insurance schemes in many Western countries. This comprehensive protection ensures that standard workers have access to the support and benefits they need, reinforcing their rights and security in the workplace.⁷⁰

In conclusion, typical work refers to the standard or core employment model characterised by a full-time, permanent employment relationship under an open-ended contract. This work generally provides the most significant labour and social security protection. Typical work is often associated with stable income, job security, and a comprehensive range of benefits, such as health insurance, retirement plans, and unemployment benefits. It contrasts with atypical work, which includes non-standard forms of employment such as part-time work, temporary contracts, freelance work, and gig economy jobs, which may offer less stability and fewer protections.⁷¹

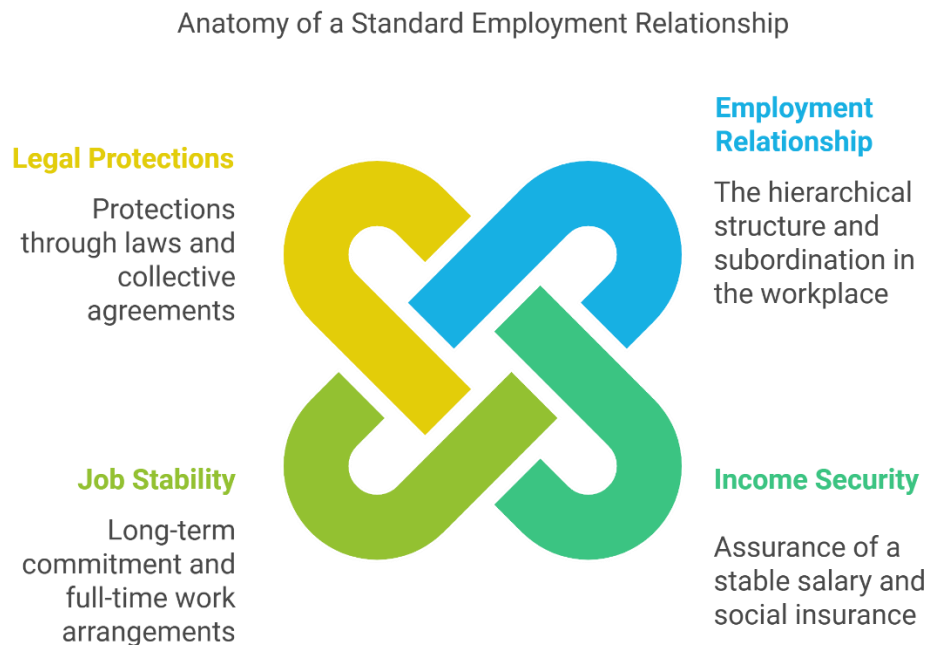


Figure 1: Anatomy of the Standard Employment Relationship.

Source: Developed by the author

⁷⁰ Bosch (n 14).

⁷¹ Simon Deakin, 'Addressing Labour Market Segmentation: The Role of Labour Law' [2013] Corporate Governance 1689.

As illustrated in Figure 1, the standard employment relationship is structured around four core pillars: subordination, job stability, income security, and legal protection. These elements collectively form the traditional foundation upon which labour law systems have been built. However, as discussed in this chapter, each of these pillars is increasingly challenged by internal and external transformations, particularly the rise of atypical forms of work. The figure, therefore, serves as a conceptual baseline against which the subsequent analysis of labour market changes and the emergence of telework can be understood.

2.2.2 Internal and External Challenges to the Standard Employment Relationship

This section examines the key internal and external challenges facing the standard employment relationship. It begins by analysing internal transformations related to organisational practices, changing worker expectations, and the evolving nature of work. It then explores external pressures such as globalisation, technological advancement, and labour market flexibilization. Together, these challenges provide the foundation for understanding the shift towards atypical employment and the gradual reconfiguration of traditional employment structures.

2.2.2.1 Internal Challenges to the Essential Features of the Standard Employment Relationship

Traditionally characterised by stable, full-time, and indefinite contracts, the standard employment relationship is increasingly confronted with internal challenges that undermine its foundational features. These challenges arise from shifts in labour market dynamics, evolving worker expectations, and changes in organisational practices.

One prominent internal challenge is the gradual erosion of job security. In response to economic pressures and the need for operational flexibility, many employers are transitioning from permanent, full-time positions to temporary, part-time, or contract-based employment arrangements. This trend diminishes the stability of standard employment and exposes workers to heightened vulnerability in economic fluctuations, compromising their job security.⁷²

Additionally, the nature of work itself is undergoing a significant transformation. The advent of technology and the proliferation of the gig economy have led to an increase in non-

⁷² Harry Arthurs and Katherine V Stone, 'The Transformation of Employment Regimes: A Worldwide Challenge' [2013] Russel sage foundation.

standard forms of employment, which, while offering greater flexibility, often lack the security and benefits inherent in traditional jobs. This evolution has resulted in a blurring of distinctions between standard and non-standard work, as employees increasingly prioritise autonomy and work-life balance over the conventional advantages associated with standard employment. Consequently, worker expectations are shifting, leading to a demand for more diverse and adaptable employment arrangements.⁷³

Moreover, the traditional employer-employee relationship is being redefined. Many workers are classified as independent or working throw-out mediators (for example, agency work in most European member states), diminishing the mutual obligations characterising standard employment. This reclassification can result in a lack of access to essential benefits such as health insurance, retirement plans, and paid leave, typically afforded to standard employees under labour law.⁷⁴

The rise of remote work further complicates the standard employment relationship. While remote work can enhance flexibility, it challenges the conventional notions of supervision and control that underpin the employer-employee dynamic. Employers may encounter difficulties maintaining oversight and ensuring productivity, leading to potential performance expectations and accountability disputes.⁷⁵

Finally, the increasing reliance on technology in the workplace can create disparities within the employment relationship. Workers who lack technological proficiency may be disadvantaged, resulting in a divide between those who can adapt to new tools and those who cannot. This technological gap can exacerbate job insecurity and limit opportunities for advancement within the standard employment framework.

⁷³ M Gunderson, 'Gunderson, M. (2013), 'Changes in the Labour Market and the Nature of Employment in Western Countries'

<https://www.researchgate.net/publication/290947666_Changes_in_the_labor_market_and_the_nature_of_employment_in_Western_countries>.

⁷⁴ OECD, 'Non-Regular Employment , Job Security' (2014) <https://www.oecd-ilibrary.org/docserver/empl_outlook-2014-7-en.pdf?expires=1729123730&id=id&accname=guest&checksum=E6C59AA27AB4BDF496B3856131FE54ED>.

⁷⁵ Gunderson (n 24).

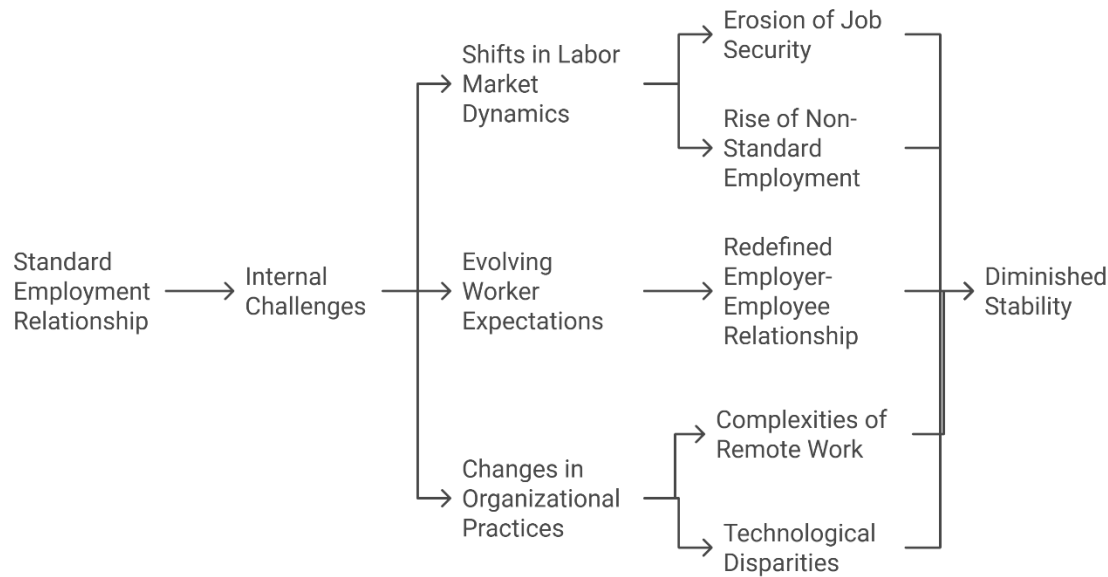


Figure 2: Internal Challenges to the Standard Employment Relationship

Source: Developed by the Author

Figure 2 illustrates the internal challenges that undermine the stability of the standard employment relationship. It shows how shifts in labour market dynamics, evolving worker expectations, and changes in organisational practices collectively contribute to the erosion of job security and the reconfiguration of traditional employment structures. These factors lead to the replacement of stable employment with more flexible arrangements, the redefinition of employer–employee relations, and the emergence of new complexities such as remote work and technological disparities. The figure highlights that these internal transformations do not operate in isolation but interact to produce a gradual decline in employment stability.

2.2.2.2 External Challenges to the Essential Features of the Standard Employment Relationship

The standard employment relationship, characterised by full-time, permanent positions with a single employer, has long been the cornerstone of labour markets in many developed economies. However, this model is increasingly facing external challenges that threaten its predominance.

These challenges arise from various socio-economic factors, including globalisation, technological advancements, and shifts in labour market dynamics. As these forces reshape the work landscape, they compel a re-evaluation of the traditional employment framework and its associated protections.⁷⁶

Globalisation has significantly altered the nature of work, leading to a rise in non-standard employment arrangements. The standard employment relationship continues to be the most common form of work, and significant evidence shows a decrease in its prevalence.⁷⁷ Temporary work, part-time work, and self-employment represent a third of all employment in OECD countries and half of the new jobs created since the 1990s have been in one of these modes.⁷⁸ To this end, in the Netherlands, part-time employment accounted for 48% of the labour force in 2021.⁷⁹

The integration of global markets has facilitated labour outsourcing to countries with lower labour costs, resulting in a decline in stable, full-time jobs in developed nations. This trend is particularly evident in industries such as manufacturing and services, where companies seek to maximise profits by reducing labour costs.⁸⁰ As a result, workers increasingly find themselves in precarious positions, often employed on a temporary or part-time basis or engaged in freelance work. This shift undermines the stability of the standard employment relationship and raises concerns about job security and workers' rights. Scholars have noted that the rise of non-standard employment is a direct consequence of globalisation, which has led to a more fragmented labour market and a decline in workers' bargaining power.⁸¹

Another factor related to technological advancements further exacerbates the challenges to the standard employment relationship. The rise of digital platforms and the gig economy has transformed how work is organised and performed. Workers can now offer their services through

⁷⁶ Barbier (n 3).

⁷⁷ ILO, 'Non-Standard Employment around the World: Understanding Challenges, Shaping Prospects' (2016) <<https://www.ilo.org/publications/major-publications/non-standard-employment-around-world-understanding-challenges-shaping>>.

⁷⁸ OECD, 'In It Together: Why Less Inequality Benefits All' (2015) <https://www.oecd.org/en/publications/in-it-together-why-less-inequality-benefits-all_9789264235120-en.html>.

⁷⁹ NL Times, 'About Half of the Dutch Workforce Is Employed Part-Time, Including 70% of Women' (2022) <[https://nltimes.nl/2022/09/12/half-dutch-workforce-employed-part-time-including-70-women#:~:text=2022-17%3A45-,About half of the Dutch workforce is employed part-time,time more often than men.>](https://nltimes.nl/2022/09/12/half-dutch-workforce-employed-part-time-including-70-women#:~:text=2022-17%3A45-,About%20half%20of%20the%20Dutch%20workforce%20is%20employed%20part-time,time%20more%20often%20than%20men.>) accessed 17 October 2024.

⁸⁰ OECD, 'Protecting Jobs, Enhancing Flexibility: A New Look at Employment Protection Legislation' (2013) <https://www.oecd-ilibrary.org/employment/oecd-employment-outlook-2013/protecting-jobs-enhancing-flexibility-a-new-look-at-employment-protection-legislation_empl_outlook-2013-6-en>.

⁸¹ Bosch (n 14).

online platforms, often without the protections afforded by traditional employment contracts. This shift has given rise to a new class of workers who operate in a legal grey area, usually classified as independent contractors rather than employees. As a result, they are frequently denied access to essential benefits such as health insurance, retirement plans, and unemployment compensation. The legal classification of gig workers has become a contentious issue, with courts and legislatures grappling with applying existing labour laws to this new form of work. The lack of clear legal frameworks to address the rights and protections of gig workers poses significant challenges to the standard employment relationship by blurring the lines between employment and self-employment.⁸²

Moreover, the increasing flexibilisation of labour markets has led to a decline in the features that traditionally define the standard employment relationship. The concept of job security, once a hallmark of stable employment, is now being eroded as employers adopt more flexible hiring practices. Temporary, part-time, and zero-hour contracts have become more prevalent, allowing employers to adjust their workforce in response to fluctuating demand. In Germany, workers in mini-jobs (who make up two-fifths of the labour force in the domestic sector) must be covered by statutory insurance against labour accidents. However, they may choose whether or not to be covered by health insurance.⁸³ In the UK, employees earning above the lower earnings limit (£123 per week or £533 per month for 2024/25) but below the primary threshold (£242 per week or £1,048 per month for 2024/25) are treated as having paid NICs without actually having to make a payment (nor do their employers). However, their entitlement to benefits increases as though they were paying contributions (through the so-called National Insurance credits).⁸⁴ These different flexible forms of work may disadvantage workers in acquiring entitlement to social insurance benefits.

The rise of non-standard employment also raises significant questions about the adequacy of existing social security systems. Traditional social security frameworks have been designed with the standard employment relationship in mind, providing benefits and protections based on the assumption of stable, long-term employment. However, as non-standard work becomes more

⁸² ILO, 'Non-Standard Employment around the World: Understanding Challenges, Shaping Prospects' (n 28).

⁸³ Werner Eichhorst and Verena Tobsch, 'Has Atypical Work Become Typical in Germany? Country Case Study on Labour Market Segmentation' [2013] ILO Employment Working Paper.

⁸⁴ Low income tax reform Group, 'NIC for Employees' (2024) <

prevalent, these systems are increasingly ill-equipped to address the needs of workers in precarious positions. For instance, gig workers often lack access to unemployment benefits, health insurance, and retirement savings plans, leaving them vulnerable to economic shocks. This social protection gap affects individual workers and has broader implications for public policy and financial stability. Policymakers are now faced with the challenge of adapting social security systems to accommodate the realities of non-standard work, ensuring that all workers, regardless of their employment status, have access to essential protections.

In addition to these economic and legal challenges, the changing nature of work has also prompted a re-evaluation of the social contract between employers and employees. The traditional employment model was built on mutual obligations, where employers provided job security and benefits in exchange for workers' loyalty and productivity. However, as the standard employment relationship becomes less common, this social contract is being undermined. Workers in non-standard positions often experience a lack of connection to their employers, leading to diminished job satisfaction and engagement. This disconnection can significantly affect workplace culture and productivity, as employees who feel undervalued or insecure are less likely to invest in their work. The erosion of the social contract highlights the need for new models of employment that prioritise worker well-being and engagement, even in the absence of traditional employment arrangements.⁸⁵

The legal landscape surrounding employment also evolves in response to these external challenges. Courts and legislatures increasingly recognise the need to adapt existing labour laws to better protect workers in non-standard positions. For example, some jurisdictions have begun to extend certain rights and benefits to gig workers, acknowledging that their work resembles traditional employment in many respects. This shift reflects a growing recognition of the need to protect all workers, regardless of their employment status, and to ensure that labour laws keep pace with the changing nature of work. In this regard, a recent study for the European Commission noted that at least half of all temporary workers in ten Member States of the EU risk not being entitled to unemployment insurance benefits, a percentage which rises to over 70% in the case of the UK, Slovakia, Estonia and Latvia.⁸⁶ Even if they are entitled to a particular benefit, a person who has not been in full-time employment almost uninterruptedly will struggle

⁸⁵ Stone and Arthurs (n 16).

⁸⁶ Manos Matsaganis and others, 'Non-Standard Employment and Access to Social Security Benefits' [2016] Research note 8/2015 43 <<http://ec.europa.eu/social/BlobServlet?docId=15687&langId=en>>.

to draw a full pension in certain EU countries. Furthermore, temporary workers not only experience earning instability but also lower and slower-growing wages,⁸⁷ which in turn may reflect in the level of their benefits (the increasing correlation between benefit levels - particularly concerning pensions - and contributions has exacerbated this problem).⁸⁸ As a way to combat the adverse effects of labour market fragmentation, it is interesting to note measures introduced by certain countries to take into account periods outside employment for accessing social security benefits. In this regard, the Dutch social security system accounts for the country's high rate of part-time and flexible employment by extending unemployment benefits to flex workers, such as temporary, part-time, and on-call workers, provided they meet contribution requirements. Workers in these categories must have been employed for at least 26 weeks in the 36 weeks prior to unemployment to be eligible for benefits.⁸⁹ These provisions ensure that individuals with fragmented work histories maintain access to social protection.

In Hungary, the Simplified Employment Act (LXXV of 2010) provides a framework for casual and seasonal workers to enter into employment through simplified contracts. This system is designed to support workers in sectors like agriculture and tourism, allowing them to benefit from formal employment relationships while reducing the administrative burden for employers. The contracts under this scheme are registered electronically, facilitating easier monitoring and reporting by employers, while also reducing undeclared work. Casual workers under this system are typically limited to working five consecutive days, 15 days per month, or a maximum of 90 days per year with the same employer. However, specific seasonal work arrangements may last longer, up to 120 days in some cases⁹⁰.

As the standard (typical) employment relationship continues to face external challenges, it is essential for stakeholders—including policymakers, employers, and labour organisations—to engage in a constructive dialogue about the future of work. This dialogue should focus on developing innovative solutions that address the needs of workers in non-standard positions while also considering the economic realities employers face. Potential solutions may include establishing portable benefits systems that allow workers to retain access to essential protections regardless of their employment status and implementing policies that promote fair wages and

⁸⁷ OECD, 'In It Together: Why Less Inequality Benefits All' (n 29).

⁸⁸ Arne Heise and Hanna Lierse, 'The Effects of European Austerity Programmes on Social Security Systems' [2011] *Modern Economy*.

⁸⁹ Claiming unemployment benefit (WW-uitkering) 2024.

⁹⁰ *New forms of employment Casual work, Hungary*.

working conditions in the gig economy. By fostering collaboration among stakeholders, creating a more equitable labour market that recognises the diverse realities of work in the 21st century is possible.

In sum, the external challenges to the standard employment relationship are multifaceted and complex, driven by globalisation, technological advancements, and shifts in labour market dynamics. As non-standard forms of work become increasingly prevalent, it is crucial to reevaluate the traditional employment framework and its associated protections. This reevaluation must consider the needs of all workers, regardless of their employment status, and seek to establish a more inclusive and equitable labour market. By addressing these challenges head-on, stakeholders can work towards a future of work that prioritises worker rights, economic stability, and social protection for all

2.3 Atypical Employment Relationships

Several significant trends and changes have influenced the evolution of typical work in the labour market. Many Researchers discussed the historical emergence of the term "atypical employment," noting that it first gained prominence in the 1970s and 1980s. This period saw significant changes in European labour markets, driven by economic restructuring and globalisation. More flexible forms of work increasingly challenged the traditional full-time, permanent employment model. As a result, new terms like "atypical employment" were introduced to describe non-standard working arrangements such as part-time, temporary, and fixed-term contracts.⁹¹

The term “atypical job” has arguably been used in the general labour law literature since the 1980s. The first review of labour law using this term was in a special issue of *Droit Social* written on the subject. This publication achieved international notoriety and was translated into several languages. After the issue appeared on the agenda of the 11th Congress of the International Association of Labour Law and Social Security, several country reports were published containing detailed data and descriptions of the situations in the country concerned.

⁹¹ Maria Jepsen Amparo Serrano-Pascual, *The Deconstruction of Employment as a Political Question* (Springer International Publishing 2018).

The most widely used term was atypical employment, and a wide range of applications of the topic emerged.⁹²

These atypical forms of employment initially emerged as exceptions to the standard employment relationship, characterised by stability and long-term security. However, these non-standard forms became more common over time, raising questions about what should be considered "typical" employment. This shift reflected broader economic changes, particularly the rise of neoliberal policies prioritising labour market flexibility and deregulation.⁹³

The rise of atypical employment is closely linked to the spread of neoliberal economic policies, which have emphasised labour market flexibility, deregulation, and the reduction of labour protections. These policies have encouraged employers to adopt more flexible employment practices, leading to the growth of temporary, part-time, and freelance work. The traditional employment model, characterised by stability and long-term job security, has been replaced by more precarious forms of employment, reflecting broader economic shifts.⁹⁴

As we mentioned, Fordism established a framework for stable employment. However, its decline has contributed to the emergence of atypical work arrangements that pose new challenges for labour rights and social security systems.⁹⁵

Over the past few decades, there has been a notable shift towards the flexibilisation of labour markets. This has weakened the features associated with typical work as employers increasingly seek more adaptable labour arrangements to respond to economic changes.⁹⁶

The prevalence of non-standard forms of work, such as part-time, temporary, and self-employment, has increased significantly. In many OECD countries, these forms of employment now represent a substantial portion of the labour market, with a notable rise in the number of new jobs created in these modalities since the 1990s.⁹⁷

⁹² Zoltan Banko & Gerke Gyula, *Hungarian Labour Law* (University of Pecs Faculty of Law 2020).

⁹³ Amparo Serrano-Pascual (n 42).

⁹⁴ International Labour Office, 'Conclusions of the Meeting of Experts on Non-Standard Forms of Employment' [2015] Gb.323/Pol/3 62.

⁹⁵ Max Koch, 'Employment Standards in Transition: From Fordism to Finance-Driven Capitalism', *Non-Standard Employment in Europe* (2013).

⁹⁶ Goldin (n 2).

⁹⁷ OECD, 'In It Together: Why Less Inequality Benefits All' (n 29).

There has been a shift in worker preferences, with some individuals opting for more flexible work arrangements that allow for better work-life balance, even if it means sacrificing some job security and benefits associated with typical work.⁹⁸

Technological advances and the rise of the digital economy have transformed the nature of work. Remote, gig and platform-based employment have become more common, further blurring the lines between typical and atypical work.⁹⁹

As the nature of work has evolved, there has been a growing recognition of the need to adapt labour laws and social security systems to address the challenges faced by non-standard workers. This includes discussions on providing adequate protections and benefits for those engaged in atypical work.

2.3.1 Atypical Employment Relationship Challenges

As was mentioned before, the (typical) standard full-time employment relationship contract has acted as the primary model for regulating work. In contrast, non-standard forms of work have been dealt with as exceptions, and, as such, they often have received different treatment. This has also been reflected in the terms of social security, which has grown dependent on certain factors of standard employment. Consequently, when non-standard forms of work have grown in relevance, they have started to clash with the fundamental building blocks of social security systems. Some of these challenges are merely of a technical nature, while others demand a more profound policy response.

The first challenge is to determine what is considered ‘work’, an issue which is fundamental for social security purposes for two reasons. Many social security systems are composed of income replacement schemes, constructed under the presumption that ‘standard’ work is the primary source of income.

The schemes are designed in such a way that they generate income replacement in case the worker cannot continue to perform his traditional work activities. In these work-related schemes, workers are insured against the risk of income loss that is due to the ceasing of labour

⁹⁸ Gunderson (n 24).

⁹⁹ *ibid.*

activities. Similarly, the financial basis for these schemes is traditional work from which employee and employer contributions are withheld.

The evolution towards non-standard work forms generates some challenges. We name four of them: When does an activity become a labour activity, and when can it be considered traditional work? Which of the generated income is work-related, and from what moment is the work activity of a significant enough size to be taken into account for social security purposes?

The first question relates to the nature of work. When exactly does an activity turn into a work activity? The question becomes more difficult to answer with a growing number of non-standard forms of work. In relation to apprentices, trainees, prosumers, and groups alike, systems face many qualification problems. Can these activities be considered for applying our (work-related) social security schemes? A popular policy is to answer positively regarding the benefits side, especially when the activities come close to traditional work activities (such as the apprentices' case).

Another challenge related to the relationship between work and income: what should we do when income is not related to work per se but to capital? Should social security take into account work income that is only marginal income (the income threshold issue)? Most work-related schemes still start from work-related income only. Additional sources of income (e.g. income by nature, income related to capital) do not qualify as a source (of income) for social security purposes. However, we note that in many non-standard forms of work, the distinction between work-related income and other sources of income has become blurred (especially in the case of productive consumers, employee shareholders, self-employed shareholders who also perform professional activities within the scope of the company in which they are shareholders, etc.). In the design of modern social security schemes, we can no longer ignore this situation, as it has become difficult to draw a dividing line between traditional work and economic risk. The focus should shift more towards income derived from the work situation in general, and less towards income in terms of units (hours) of work performed. This calls for a rethinking of many social security financing systems. Similarly, the process of calculating benefits will need careful review.

Moreover, there are work arrangements that are (in most cases) excluded from social security systems because they are considered too marginal. This is usually the case with self-

employed workers who do not have employees, whether they are economically dependent on one or several employers for a small income.¹⁰⁰

The second challenge is identifying the employer. Identifying the employer is a fundamental aspect of social security, in order to determine who is responsible for paying contributions (financing), deciding on layoffs (unemployment) and granting income substitution (incapacity to work). However, doing so is not always straightforward in many atypical forms of work. Temporary agency work is an area where a great deal of effort has been made to overcome this problem, primarily by ensuring that agency companies remain responsible for meeting the employer's obligations regarding contributions.¹⁰¹ However, this challenge has not yet been overcome, and it has resurfaced with great force in relation to the status of platform workers (such as Uber drivers), an ongoing debate (about whether they work for platform users or the platform itself) that will undoubtedly have complex consequences, not to mention that sometimes flexible work across platforms, the same person is often active on several platforms almost simultaneously (while at the same time the person is not necessarily active on all the platforms on which they are registered),¹⁰² and these platforms may be located in different countries, making it very difficult to track employers and work done.

The third challenge is the (work instability) that characterises most atypical forms of work.¹⁰³ As a result, people in atypical forms of work are pushed outside social security systems, even though they may over time accumulate a large number of fixed/part-time work assignments, each of which is too small to be taken into account for social security purposes. Temporary agency work regulations have attempted to address this issue, and in some European countries (e.g. the Netherlands, France and Belgium) employers, agencies and trade unions have collaborated to create special provisions to compensate for some of the periods of inactivity that characterise the fragmented careers of temporary agency workers.¹⁰⁴ Relatedly, digital platforms offering work have the potential to further increase this instability by deviating from regular

¹⁰⁰ Ulrike Muchlberger and Silvia Pasqua, 'Workers on the Border between Employment and Self-Employment' (2009) 67 *Review of Social Economy*.

¹⁰¹ IDEA Consult, 'How Temporary Agency Work Compares with Other Forms of Work' (2015).

¹⁰² Gérard Valenduc, 'Work in the Digital Economy: Sorting the Old from the New' (2016).

¹⁰³ European Commission, 'Access to Social Protection for People Working on Non-Standard Contracts and as Self-Employed in Europe' (2017) <<https://op.europa.eu/en/publication-detail/-/publication/fb235634-e3a7-11e7-9749-01aa75ed71a1/language-en>>.

¹⁰⁴ IDEA Consult (n 52).

working hours ¹⁰⁵ (workers may thus face situations where they may work a large number of hours in some periods and remain inactive in others, while social security systems are often only equipped to take into account regular working hours). Social security systems should be redesigned to accommodate these irregular work patterns where periods of activity are followed by periods of inactivity. If this does not happen, systems may lose an extensive range of work activities that do not conform to the traditional (fixed period) work organisation.

2.4 Atypical Employment Forms in the Selected Research Sample (Comparative Perspective)

This section provides a comparative overview of atypical employment forms across the four selected jurisdictions: the Netherlands, Hungary, Qatar, and the United Arab Emirates. It examines how different legal systems recognise and regulate non-standard work arrangements such as part-time work, temporary contracts, and flexible employment models. By analysing these variations, the section highlights the diversity of regulatory approaches and sets the foundation for understanding how telework emerges within, and sometimes beyond existing atypical employment frameworks.

2.4.1 Atypical Employment in Hungarian Legislation

Hungarian labour law includes various forms of atypical employment to meet the needs of the dynamic labour market and comply with EU directives. These forms naturally deviate from standard full-time and indefinite-term employment relationships, providing flexibility for both employers and employees. Below is an overview of these types of employment and their regulatory framework, with reference to recent legislative updates.

a. Fixed-term Employment

Fixed-term contracts are widely used to meet specific work requirements, such as seasonal work or project-specific tasks. Under Section 192 of the Hungarian Labour Code (Act I of 2012), these contracts are limited to a maximum of five years, including extensions. This

¹⁰⁵ Christophe Degryse, ‘Digitalisation of the Economy and Its Impact on Labour Markets’ [2016] etui <<https://www.etui.org/publications/working-papers/digitalisation-of-the-economy-and-its-impact-on-labour-markets>>.

ensures that fixed-term employment remains temporary while providing legal certainty for both parties.¹⁰⁶.

According to a study by researchers, employees working on fixed-term contracts are generally more efficient at performing basic or unskilled tasks within the company. One explanation may be that these workers are more motivated than their colleagues working on permanent contracts, as they view their fixed-term jobs as an opportunity rather than a constraint. They are willing to sign such contracts since they have no other viable option to remain active in the labour market. If a fixed-term arrangement provides an employment relationship that helps an individual avoid a worse alternative (unemployment), it may be an effective form of short-term employment.¹⁰⁷.

b. Part-time Work

The Labour Code (Law I of 2012) governs part-time work in Hungary. According to Section 92 of the Labour Code, parties may agree on part-time work, defined as working hours shorter than the standard full-time work schedule of eight hours a day. The exact duration of part-time work must be specified in the employment contract. Recent legislative changes have further supported part-time work. As of July 2020, employers are obliged to accommodate an employee's request for part-time work – defined as 50% of the normal daily working time – until a child reaches the age of four. This provision is intended to help employees balance work and family responsibilities.¹⁰⁸.

c. Telework

The Hungarian Labour Code defines telework as regular activities performed away from the employer's premises, with the aid of information technology devices, the results of which are transmitted electronically.

The Labour Code states the special contents of a work contract aimed at telework: the contract should contain the parties' agreement that the employee is employed via telework.

The employer – in addition to the items listed in Section 46 informs the employee

- about the rules of supervision by the employer,

¹⁰⁶ Máté Vörös, Zsófia Ásványi and Diána Ivett Fűrész, 'The Hard Truth on Fixed-Term Employment and Organizational Performance – Survey-Based Evidence from Hungary' (2022) 25 Zagreb International Review of Economics and Business 165.

¹⁰⁷ *ibid.*

¹⁰⁸ Pablo Sanz De Miguel, Maria Caprile and Juan Arasanz, 'Regulating Telework in a Post-COVID-19 Europe: Recent Developments' 1 <<https://osha.europa.eu/en/publications/regulating-telework-post-covid-19-europe>>.

- about the rules restricting the use of information technology or electronic devices and
- about the organisational unit the employee belongs to and his or her work.¹⁰⁹.

According to the definition given in the Framework Agreement on Telework, telework is a form of organising and/or performing work using information technology in the context of an employment contract/relationship, where work, which could also be performed at the employer's premises, is carried out away from those premises on a regular basis.¹¹⁰.

The Hungarian government has introduced measures to facilitate remote working in response to the pandemic. Government Decree No. 47/2020 allowed employees and employers to freely derogate from certain provisions of the Labour Code, enabling more flexible remote working arrangements during the state of emergency. This decree aimed to accommodate the sudden shift to remote working imposed by the pandemic. In addition, the pandemic has prompted discussions about the need for more comprehensive remote working regulations in Hungary. While temporary measures have been implemented, there is ongoing discussion about creating permanent legislative frameworks to address the legal, health and safety aspects of remote working.¹¹¹.

d. Simplified Employment

Simplified recruitment is designed for temporary and seasonal roles, particularly in agriculture and tourism, and is governed by Act No. LXXV of 2010. The objective of the Act is to facilitate seasonal and casual employment notifications, reports, and payments. It reduces administrative burdens while ensuring basic protection for employees. The law allows up to 90 days of temporary work per year with a single employer, providing a straightforward solution to short-term work requirements.¹¹².

e. Temporary Agency Work

In 2001, the Hungarian legislator decided to regulate temporary agency work. The codification was realised in the spirit of flexibility, and the nature of Agency work requires a

¹⁰⁹ Zoltán Bankó, 'Telework in Hungary – Legislative, Jurisdictionary and Labour Market Policy Experiences' [2016] HUNGARIAN LABOUR LAW E-Journal 91 <http://hlj.hu/letolt/2016_2_a/A_06_Banko_hlj_2016_2.pdf>.

¹¹⁰ Zoltan Banko & Gerke Gyula (n 43).

¹¹¹ Rsai Congress, 'Changes in the World of Work since the COVID- 19 Epidemic in Rural Areas in Hungary' 259.

¹¹² Simplified Employment Act (Act LXXV/2010). 2010.

more flexible set of rules. These rules reflected much lower employee protection to conform better to the market demand.¹¹³

Later, Act I of 2012 (the new labour code) enabled the application of temporary agency work within a flexible framework, considering the possibilities of derogation allowed by EU regulations. The new labour code adopted a different method for terminating the employment relationship: the general rules in sections 63-85 of the Labour Code, besides the special set of provisions in section 220, reflected the flexibility in the practice of temporary agency work.¹¹⁴

f. Employment Relationships by Multiple Employers

Based on section 195, point 1 of the Hungarian Labour Code, several employers and one employee may agree about performing tasks related to a job in a work contract. In this case, there must be one job contract. In most cases, the employers are members of the same groups of companies and connected by a business relationship, which means that the employment relationship with several employers is specific and requires strict conditions to be met, which justifies why the Hungarian legislator did not wish to provide a detailed regulation for this employment relationship, but only regulated the main features of this employment relationship.¹¹⁵

g. Job Sharing

Job sharing is an atypical form of employment in which two or more employees share the responsibilities, workload, and remuneration of a single full-time job. This flexible working arrangement is regulated in Hungary by the First Act of 2012 on the Labour Code. Section 193/a specifically allows for job sharing, emphasising the voluntary agreement between employees and the employer.

Job-sharing workers are generally entitled to the same social protection benefits as part-time workers.

Hungarian legislation also specifies notice periods and severance payments if the employment relationship ends, consistent with other types of employment contracts.

¹¹³ Zoltan Banko& Gerke Gyula (n 43).

¹¹⁴ *ibid.*

¹¹⁵ *ibid.*

A research report on job-sharing among older people shows other positive aspects, such as making part-time work possible in roles with high responsibilities and potential career advancement, with the potential for job satisfaction, and the advantage of being able to “turn off” the knowledge that someone else is doing the job during periods of off-duty⁸.¹¹⁶

h. On-call Work

On-call work: Under EU law and Hungarian regulations, when an employee is required to be at the workplace or another place specified by the employer, this period is considered working time. It must be fully counted as part of the employee’s working hours.

In Hungary, “on-call work” is regulated by the Labour Code (Act I of 2012), which aligns with the EU Working Time Directive. On-call work refers to periods during which employees must be available to perform work if necessary, either by remaining at the workplace or by being available outside normal working hours.

On-call work (“standby duty” or “standby duty”) in Hungary is mainly regulated by Section 110 and relevant provisions of the Hungarian Labour Code (Act I of 2012). These sections govern working time rules, rest periods and standby duty, ensuring compliance with national and EU directives.¹¹⁷

i. Student Employment

The Hungarian Labour Code (Law I of 2012) regulates student employment in Hungary, which contains specific provisions addressing minors and students. Section 34 states that all employment contracts, including student contracts, must be in writing and specify basic terms such as the nature of the work and wages. Section 114 governs the working time of employees under 18, restricts their working hours and prohibits overtime and night shifts. Section 294(1) defines young workers as those aged between 15 and 18, giving them additional legal protection. Section 119(2) sets out rest period requirements for minors, ensuring that their working day does not exceed eight hours and that sufficient rest periods are provided to protect their education and health. In addition, student internships are subject to Hungarian higher education laws,

¹¹⁶ Eurofound, ‘New Forms of Employment’ [2015] Publications Office of the European Union, Luxembourg 168.

¹¹⁷ CMS, ‘Labour Law in Hungary’ (2023) <<https://cms.law/en/int/expert-guides/cms-expert-guide-to-labour-law-in-central-eastern-europe/hungary>> .

particularly the 2011 CCIV Act on National Higher Education, which sets out internship frameworks governed by agreements between employers and educational institutions.¹¹⁸

j. Self-employment

Self-employment in Hungary is primarily governed by the Hungarian Civil Code (Act V of 2013), which sets out the legal framework for independent contractors and self-employed workers. This classification distinguishes self-employed individuals from traditional employees, regulated under the Hungarian Labour Code (Act I of 2012).

Self-employed individuals in Hungary are subject to specific tax regimes. One notable regime is the KATA (Small Taxpayers' Detailed Tax), which offers a simplified tax method with a flat monthly tax rate. However, recent legislative changes have imposed restrictions on this regime, particularly concerning business-to-business (B2B) services, limiting its applicability and raising concerns among self-employed workers.

A significant issue with self-employment as an atypical form of employment is the possibility of “pseudo-self-employment,” where individuals are classified as self-employed to avoid employment protection. This misclassification can lead to a lack of legal rights and social security coverage.¹¹⁹

k. Platform Work

Platform work, or gig economy jobs, involves tasks performed via digital platforms, such as transportation services or food delivery. While not yet fully incorporated into Hungarian labour law, ongoing discussions and EU directives aim to clarify the legal status of platform workers and ensure fair treatment and basic protections.¹²⁰

In this context, on December 13, 2023, the Hungarian Supreme Court issued a ruling on the classification of employment relations between a food delivery platform and a driver. The decision was based on Hungarian labour law and jurisprudence on the concept of work. It is the first ruling on platform work in Hungary and the Central and Eastern European region. The court

¹¹⁸ Part One and General Provisions, ‘Act I of 2012 on the Labor Code’ <<https://mta-pte.ajk.pte.hu/downloads/12-01.tv-en.pdf>>.

¹¹⁹ Gyulavári Tamás, ‘SELF-EMPLOYMENT IN HUNGARIAN LAW’ [2023] ACTA UNIVERSITATIS LODZIENSIS 203 <<https://czasopisma.uni.lodz.pl/Iuridica/article/view/21359/21930>>.

¹²⁰ Tamás Gyulavári, ‘The First Platform Work Judgment in Central and Eastern Europe’ [2024] European Labour Law Journal.

stated that the worker is self-employed. Researchers believe the argument on which the decision is based deserves a comprehensive critique.¹²¹

I. Casual Work

Act 85 of 2010 on simplified employment entered into force in Hungary on 1 August 2010. The law's main aim was to provide a flexible and cheap way to employ workers for short—and fixed-term periods. Its predecessor was the Temporary Employees Handbook, which proved very popular despite widespread misuse. Simplified employment is widespread in practice. The Tax Authority estimated that this law affected more than 600,000 workers in 2013.

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2.4.2 Governing Legislation and Legal Framework of Atypical Employment in the Netherlands

Dutch labour laws are designed to protect employees and employers by balancing their rights and obligations. They govern these relationships primarily based on Dutch civil law and collective labour agreements.

Labour laws include regulations on employment agreements, minimum working conditions, leave policies, termination of employment, and data protection. The basic principle of the Dutch labour system is to provide a fair and safe working environment that respects the dignity and rights of the worker while ensuring operational flexibility for employers.

Dutch labour law also imposes certain employee benefits for both permanent and temporary contracts. These include provisions on entitlement to holiday and paid leave. Any breach of these provisions can result in significant legal consequences.

The regulation of atypical employment relationships in the Netherlands is embedded in a legal framework that includes national laws and EU directives. These legal instruments seek to balance labour market flexibility with adequate protection for workers and meet the needs of both employers and employees in non-traditional work arrangements. Suppose we want to review the primary legislation governing non-traditional employment relationships in detail. In

¹²¹ *ibid.*

¹²² *New forms of employment Casual work , Hungary* (n 41).

that case, we find that the legislation governing this type of employment relationship is the Civil Code and several pieces of legislation, as shown below:

a. Dutch Civil Code (Burgerlijk Wetboek, BW)

The Dutch Civil Code (Burgerlijk Wetboek, BW) sets out the legal framework for various employment relationships, including atypical forms such as fixed-term, part-time, temporary, and on-call contracts (Articles 7:610-7:691 BW). While this framework provides flexibility and contributes to high labour market participation rates, especially among women, scholars have raised concerns about the associated instability, income instability and potential exploitation of workers in these atypical arrangements. The Dutch Civil Code explicitly recognises atypical employment relationships, ensuring that workers under fixed-term, part-time, and on-call contracts have a legal basis for their rights. This recognition is in line with EU directives aimed at protecting these workers. For example, the implementation of the EU Directive on Fixed-Term Work in the Netherlands has been analysed in various studies ¹²³.

Regarding on-call workers, Article 7:628a BW states that employers pay wages if workers are available but not called upon, addressing income volatility among on-call workers. This provision aims to reduce the financial uncertainty faced by these workers ¹²⁴.

Despite legal protection, scholars argue that the Dutch labour market has become fragmented. A core group of permanent workers enjoys strong protection, while atypical workers face job insecurity. The spread of temporary part-time contracts has been linked to increased labour market fragmentation and potential exploitation¹²⁵.

Critics highlight that employers sometimes circumvent regulations by rotating workers between temporary contracts or using intermediaries to avoid offering permanent jobs. For example, intermediaries may prevent semi-self-employed workers from entering into

¹²³ Der Putte EK-V Visser J, Wilthagen T, Beltzer R, *The Netherlands: From Atypicality to Typicality* (Cambridge University Press 2009) <<https://www.cambridge.org/core/books/abs/employment-policy-and-the-regulation-of-parttime-work-in-the-european-union/netherlands-from-atypicality-to-typicality/29DD68327E9F82FD40F66E1269EFE0C1>>.

¹²⁴ Vincenzo Ferrante, 'Zero-Hours and Other Very Atypical Forms of Employment Contracts in European and International Regulation' (2019) 16 US-China Law Review 1.

¹²⁵ Lei Delsen, 'Atypical Employment Relations and Government Policy in Europe' [2007] Radboud University <https://www.researchgate.net/publication/229713171_Atypical_Employment_Relations_and_Government_Policy_in_Europe>.

employment relationships with user organisations by including non-competition clauses in their contracts¹²⁶.

Furthermore, atypical workers often face unstable incomes and limited access to social security benefits. Research suggests that the accumulation of atypical working situations, such as temporary contracts and self-employment, can negatively impact workers' health and well-being. In response to these criticisms, the Dutch government has introduced reforms aimed at balancing flexibility with worker protection. The Balanced Labour Market Act seeks to discourage the excessive use of flexible contracts by increasing costs for employers and encouraging permanent employment. However, the effectiveness of such reforms remains a subject of scholarly debate¹²⁷.

b. Flexible and Secure Work Act (Wet Flexibel Werken, 1999)

The Flexible and Secure Work Act (Wet Flexibel Werken, 1999) was introduced in response to the increasing flexibility of the Dutch labour market, to balance employers' demands for a more adaptable workforce with employee security. However, researchers and labour law experts have offered praise and criticism for its effectiveness. The following are key academic perspectives and criticisms:

Many researchers acknowledge that the 1999 Act has increased job security for flexible workers and reduced precarious employment. Positive outcomes include the reduction of excessive fixed-term contracts as the Act introduced the chain rule (7:668a BW), which prevents employers from continuously renewing temporary contracts for more than three consecutive periods or three years without offering a permanent contract¹²⁸.

Studies show that this measure has led to a greater share of permanent contracts than before 1999. On the other hand, the law helped improve the legal protection of temporary

¹²⁶ Nuna Zekić, 'Possible Avenues for a More Effective Temporary Agency Work Directive' (2024) 15 European Labour Law Journal 68.

¹²⁷ AN Pöykkö, *Flexibility or Insecurity? A Comparative Study of the Legal Status of Zero-Hour Worker in Finland, the Netherlands, and the ...* (2019) <<http://arno.uvt.nl/show.cgi?fid=149178>>.

¹²⁸ Wim Van Oorschot, 'Trends and Experience in Dutch Flexible Work and Flexicurity Policies' [2006] SSOAR <https://www.ssoar.info/ssoar/bitstream/handle/document/17411/ssoar-2006-oorschot-trends_and_experience_in_dutch.pdf;jsessionid=5547846A9F01316485607E8F152D073B?sequence=1>.

workers. Researchers argue that by imposing equal treatment between temporary and permanent employees, the law reduced exploitation in flexible contracts¹²⁹.

Scholars argue that this reform brought Dutch labour law more in line with EU labour standards, particularly Directive 1999/70/EC on fixed-term work.

In collective agreements (CAOs) and social protection, the law strengthened the role of sectoral collective bargaining agreements in ensuring that flexible workers receive wages and benefits comparable to those of permanent workers. Scholars argue that the Netherlands has taken a progressive approach to regulating temporary work through social dialogue compared to other EU countries.

It is worth noting that despite its intended benefits, the law has faced significant criticism from labour market researchers and policymakers for not fully addressing labour market segmentation and instability.

a) The rise of temporary and on-call contracts

While the Act limited the use of fixed-term successive contracts, employers shifted towards other flexible contracts, such as:

- Zero-hour contracts (on-call work).
- Agency work (employment through temporary work agencies).
- Freelance work arrangements (ZZP), which fall outside the scope of traditional employment protection.

Meaning that this shift has weakened the job security of many workers, particularly young professionals and low-skilled workers¹³⁰.

b) Loopholes in the chain rule

Employers have circumvented the chain rule by laying off workers temporarily (usually for six months) before rehiring them to restart the number of contracts. In addition, external agencies are used to bypass the requirement for a permanent contract.

Jansen (2019) argues that these loopholes have undermined the original purpose of the legislation, allowing continued reliance on non-standard contracts¹³¹.

¹²⁹ Marianne Grünell, 'Problems Mark Implementation of Dutch Flexibility and Security Act' [1999] Euro funds <https://www.eurofound.europa.eu/es/resources/article/1999/problems-mark-implementation-dutch-flexibility-and-security-act?utm_source=chatgpt.com>.

¹³⁰ Anja Eleveld, 'Flexi-Insecurity and the Regulation of Zero-Hours Work in the Netherlands' (2022) 13 European Labour Law Journal <https://journals.sagepub.com/doi/10.1177/20319525221104166?utm_source=chatgpt.com>.

¹³¹ *ibid*.

c) Increased polarisation of the labour market

Highly skilled workers have primarily benefited from the Act, while lower-skilled workers have remained in precarious jobs.

Some scholars note that the Netherlands has developed a dual labour market in which a core group of permanent workers has enjoyed strong protection, while a marginal group of flexible workers has faced job insecurity, low wages, and poor job prospects. This division was exacerbated by the emergence of platform work and freelance contracts (ZZP'ers) in the 2000s¹³².

Subsequently, the law underwent several reforms to address its shortcomings.

Considering these criticisms, the government has introduced some legislative reforms to address the criticisms of the law, namely:

- The Work and Security Act (WWZ, 2015) aims to impose stricter rules on temporary contracts and severance pay.
- The Balanced Labour Market Act (WAB, 2020) aims to encourage permanent employment by imposing higher costs on employers for flexible contracts.
- The proposed EU Platform Work Directive (2023) aims to address the misclassification of freelance work in the gig economy.

c. The Working Conditions Act (Arbeidsomstandighedenwet)

The Working Conditions Act (Arbowet) has significantly improved workplace safety in the Netherlands, especially in high-risk industries, and is in line with EU labour standards.

The Working Conditions Act (Arbeidsomstandighedenwet, Arbowet) serves as the basis for the Netherlands occupational health and safety regulations. It transposes EU directives, such as Directive 89/391/EEC on measures to improve workers' safety and health at work, into Dutch law. The Act aims to create a safe and healthy working environment by requiring employers to conduct risk assessments, implement preventive measures and cooperate with employee representatives. While scholars acknowledge its role in improving workplace safety, they also

¹³² Jonneke & Marloes de Graaf-Zijl & Bas Scheer Bolhaar, 'Three Perspectives on the Dutch Growth of Flexible Employment' (2018) 166 De Economist <https://www.researchgate.net/publication/327539216_Three_Perspectives_on_the_Dutch_Growth_of_Flexible_Employment>.

highlight significant shortcomings and challenges in its enforcement and its ability to adapt to modern labour trends¹³³.

Importantly, several studies acknowledge that the Arboret Act has led to significant improvements in workplace safety and health standards, particularly in high-risk sectors such as construction, manufacturing and healthcare.

Furthermore, the Act reinforces the duty of care (zorgplicht) for employers, requiring them to systematically identify, assess and mitigate workplace risks. This approach has encouraged Dutch companies to adopt risk-based strategies for occupational safety¹³⁴.

The Act also requires consultation with works councils (Ondernemingsraad) or employee representatives, ensuring that workers have a voice in occupational health and safety policies. This three-pronged approach is in line with the Dutch polder model of social dialogue¹³⁵.

By incorporating EU directives and ILO conventions on workplace safety, the Act emphasises the principle of “prevention before cure”. This proactive regulatory approach places the Netherlands in a leading position in workplace safety within the European Union.

Despite its achievements, Arboret faces criticism over implementation gaps, high rates of precarious work, and challenges in adapting to new working environments such as telework and platform work.

a) Weak Implementation and Compliance Gaps: Insufficient inspections and sanctions

The Dutch Labour Authority (NLA) oversees compliance but is limited by low inspection rates and restricted enforcement capabilities, which can undermine the effectiveness of the law¹³⁶.

Employer evasion of occupational health and safety responsibilities:

Some employers try to reduce compliance costs by outsourcing risky tasks or hiring freelancers (ZZP'ers), who are not covered by traditional employment protections. This practice contributes to a “split workplace”, where core employees receive full protection, while subcontractors and temporary workers face weaker occupational health and safety standards¹³⁷.

b) Challenges in Regulating Telework and Temporary Work: Inadequately addressing the risks of telework

¹³³ The working Conditions Act 2023.

¹³⁴ Marieke Agatha Stoop, ‘Employment Law Netherlands, Sick Leave Netherlands’ [2024] Human in Progress <https://humaninprogress.com/workplace-health-and-safety-netherlands/?utm_source=chatgpt.com>.

¹³⁵ The working Conditions Act.

¹³⁶ Kai Liu, *Protection of Health and Safety at the Workplace* (Springer, 2020) <<https://link.springer.com/book/10.1007/978-981-15-6450-5>>.

¹³⁷ *ibid.*

While the law extends occupational health and safety obligations to home offices, enforcement remains difficult as inspectors cannot enter private residences without approval. Consequently, teleworkers may face increased risks of fatigue, workplace-related injuries and digital overwork, which the current Arboret law does not fully address¹³⁸.

Exclusion of Platform Workers and Self-Employed Individuals:

Gig workers and self-employed individuals (ZZP'ers) are largely excluded from occupational health and safety protections under the law. This exclusion leaves platform workers in sectors such as food delivery and car rental vulnerable to occupational hazards without employer accountability.

c) Psychosocial Risks: Increased mental health issues in the workplace

The law has traditionally emphasised physical safety over mental health, despite the rise in stress-related illnesses such as burnout, depression and anxiety. Dutch labour market surveys indicate an increase in work-related stress and absenteeism, particularly in sectors such as healthcare, education and public administration ¹³⁹

Inadequate regulation of work intensity and overwork:

Although the Netherlands has a high rate of part-time work, full-time workers often experience high job stress and unpaid overtime. Scholars suggest that strengthening the legal limits on working hours is necessary to prevent excessive workload ¹⁴⁰.

To address these challenges, the Dutch government has implemented several reforms and proposed new policies:

d) 2022 Amendment to the Working Conditions Act:

This amendment expanded occupational health and safety obligations for teleworkers, requiring employers to provide ergonomic home office equipment and mental health support ¹⁴¹.

Increased funding for the Dutch Employment Authority (2023):

The government has allocated additional resources to labour inspections to strengthen compliance monitoring, particularly targeting temporary work agencies and small and medium-sized enterprises ¹⁴².

¹³⁸ *ibid.*

¹³⁹ *ibid.*

¹⁴⁰ *ibid.*

¹⁴¹ Working Conditions in the Netherlands 2024 1.

e) Proposed EU Platform Work Directive (2023):

This directive aims to clarify employers' responsibilities towards temporary workers and to strengthen occupational health and safety protections on digital work platforms. However, Dutch law has not yet fully incorporated these changes ¹⁴³.

Table 1 summarises the main forms of atypical employment in the Netherlands, their legal basis, and key features, highlighting the balance between labour market flexibility and worker protection as follows:

Type of Employment	Governing Law(s)	Key Features
Fixed-Term Employment	- Articles 7:667-7:668a of Dutch Civil Code (BW)	- Employment for a specific, predetermined duration. - Subject to limits on contract renewals under chain rule regulations.
Part-Time Employment	- Articles 7:610-7:610b of the Dutch Civil Code (BW)	- Work agreements for fewer hours than a full-time employee. - Same rights as full-time workers on a pro-rata basis.
Temporary Agency Work	- Directive 2008/104/EC - Dutch Civil Code	- Employment through an intermediary staffing agency.

¹⁴² Floor Hintzen, 'Dutch Employment Budget Sets out Significant Changes to Employment Law' (*Out-Law Analysis*, 2023) <<https://www.pinsentmasons.com/en-gb/out-law/analysis/dutch-employment-budget-significant-changes-employment-law>>.

¹⁴³ Marketa Pape and Stefano Spinaci, 'Digital Platform Workers: EU Rules One Step Closer' <<http://www.europarl.europa.eu/thinktank>>.

		- Workers are placed with third-party employers.
On-Call Contracts	- Article 7:628a of Dutch Civil Code (BW) - Balanced Labour Market Act (WAB, 2020)	- Flexible work arrangements where employees are called to work as needed. - Includes zero-hour contracts.
Self-Employment (ZZP)	- Wet DBA (Self-Employment Deregulation Act)	- Independent contractors without an employer-employee relationship. - Exempt from traditional employee benefits.
Platform Work	- Emerging under case law and legal debates	- Work mediated through online platforms like Uber and Deliveroo. - Status as employee or self-employed is debated in court.

Telework	- Working Conditions Act (Arbeidsomstandighedenwet) - Flexible Work Act (Wet Flexibel Werken)	- Remote work performed outside a traditional workplace. - Employer responsible for providing safe working conditions.
Mini-Jobs	- Various Tax and Social Security Regulations	- Small-scale jobs with limited hours or income. - Typically below social insurance thresholds.
Internships and Traineeships	- Dutch Civil Code (Articles 7:610-7:692 BW)	- Temporary learning arrangements with limited pay and protections. - Aimed at gaining work experience.
Job Sharing	- Governed by individual contracts and CAOs	- A full-time position split between two or more employees. - Shared responsibilities and benefits.

Table 1: Atypical Employment Forms and Their Legal Regulation in the Netherlands

Source: Author's own compilation based on Dutch legislation and EU directives

It is worth noting that many of these models are shaped by EU directives, such as Directive 2008/104/EC on temporary agency work and Directive 1999/70/EC on fixed-term employment.

Directive 2008/104/EC on temporary agency work sets minimum working standards for temporary agency workers, ensuring that they receive fair treatment similar to that of permanent employees.

It is based on several principles, the most important of which are:

- The principle of equal treatment (Article 5): Temporary agency workers must receive the same basic working and employment conditions (e.g. pay, working hours, rest periods, holidays) as similar permanent workers in the employing company.
- Access to permanent employment (Article 6): Member States must ensure that temporary workers are not restricted from applying for permanent positions in the employing company.
- Protection against discrimination (Article 2): Prevents unfair treatment of agency workers compared to direct employees.
- Protection of health and safety (Article 8): Agencies and employing companies share responsibility for ensuring a safe working environment.

This is clearly demonstrated in Dutch legislation through several legal texts, such as Article 7:690 of the Dutch Civil Code, which recognises temporary employment agency contracts, and the Dutch Employment Act for Personnel through Intermediaries (Wet allocatie arbeidskrachten door intermediairs, WAADI), which stipulates equal treatment for temporary workers.

(Source: Directive 2008/104/EC, Official Journal of the European Union, 2008. Retrieved from <https://eur-lex.europa.eu>)

Directive 1999/70/EC on employment with fixed-term contracts aims to prevent the abuse of successive fixed-term contracts and ensure equal treatment between employees with fixed and permanent contracts.

The most important provision of this directive is the non-discrimination clause (Article 4): Employees with fixed-term contracts may not be treated less favourably than permanent employees with comparable wages, benefits and working conditions.

(Article 5) To prevent employers from continuously renewing fixed-term contracts, Member States must introduce a maximum number of renewals or a maximum total duration for

successive contracts. The second paragraph of this article (Article 5.2) provides for the transition to permanent employment, where employers must facilitate the conversion of fixed-term contracts into permanent employment where appropriate ¹⁴⁴

This directive is reflected in the Dutch Civil Code (Article 7:668a BW), which limits the use of successive fixed-term contracts under the “chain rule” (a maximum of three fixed-term contracts within three years, after which the contract must become permanent).

Also, the Balanced Labour Market Act (WAB, 2020) further strengthens the protection of employees with fixed-term contracts by reducing the transition period before permanent employment status becomes required.

2.4.3 Laws Governing Atypical Employment Relationships in the UAE

a. In the Private Sector

Federal Decree-Law No 33 of 2021 governs the private sector in the UAE. Regulating labour relations, as amended by Federal Decree-Law No. (20) of 2023. This law regulates non-traditional work patterns, such as:

- Full-time work is work for a single employer for all of the working hours of the day, all working days.
- Part-time work is work for an employer or employers for a specific number of working hours or days.
- Temporary work is work that requires a specific duration or is focused on a specific task and ends upon its completion.
- Flexible work is work in which the hours or job titles change according to the volume of work and the economic and operational variables of the employer. The employee may work for the employer according to the circumstances and changes in the work.
- Telework: Performing all or part of the work at the workplace, providing electronic communication between the worker and the employer, rather than being present at work part-time or full-time.
- Job sharing: Performing tasks and duties among more than one worker to perform the agreed-upon tasks, with the wages due to each worker being proportionate and proportionate. Dealing with the regulation of diverse work.

¹⁴⁴ COUNCIL DIRECTIVE 1999/70/EC 1999.

- Self-employment: is a system of independent and flexible work through which a natural person earns direct income by providing their services for a specific period of time or by performing a task or providing a specific service, whether to individuals or establishments, provided that this natural person is not, in any way, an employee of these individuals or establishments¹⁴⁵

It is worth noting that the types of work: freelance work, job sharing, and telework, are not mentioned in the UAE Labour Law issued by Decree No. 33 of 2021 and amended by Decree No. 20 of 2023. Rather, they are mentioned in Articles 5 and 8 of the Executive Regulations issued by the Cabinet of Ministers No. 1 of 2022, meaning they were added to the types of non-standard work to address the deficiency in the Decree Law¹⁴⁶.

b. Public Sector

Federal Decree-Law No. (47) of 2021 regarding the Unified General Rules for Work applies to employees and workers in federal and local government entities. This law aims to unify the general rules of work and enhance the efficiency, attractiveness, and sustainability of the labour market¹⁴⁷

c. Domestic Workers

Labour relations with domestic workers are regulated by Federal Decree-Law No. (9) of 2022, as amended by Federal Decree-Law No. (21) of 2023. This law defines the responsibilities of the parties to the relationship¹⁴⁸.

Despite progress in the UAE's labour law legislative structure, particularly for domestic workers, many areas still require development or legislative protection. Neither the law nor any other law in the UAE allows domestic workers to form or join unions, thereby restricting their ability to bargain collectively and to achieve effective representation in their professional matters.

Regarding the freedom of domestic workers to change employers, the law imposes no explicit restrictions. This is a significant development that benefits the worker, in contrast to previous

¹⁴⁵ Federal Decree-Law No 33 of 2021 Regarding the Regulation of Employment Relationships, as amended (UAE).

¹⁴⁶ UAE Cabinet, 'Cabinet Resolution No. (1) of 2022 Regarding the Executive Regulations of Federal Decree-Law No. (33) of 2021 Regarding the Regulation of Labor Relations' (2022) <<https://uaelegislation.gov.ae/ar/legislations/1547>>.

¹⁴⁷ Federal Decree-Law No. (47) of 2021 regarding the unified general rules for work in the United Arab Emirates 2021.

¹⁴⁸ Federal Decree-Law No 33 of 2021 Regarding the Regulation of Employment Relationships, as amended (UAE).

legislation. However, some provisions may indirectly impact this freedom. Therefore, it is recommended to provide clear guidelines and specific procedures for changing employers to protect domestic workers' rights and ensure a fair work environment.

In terms of health insurance and retirement, Decree-Law No. (9) of 2022, nor its amendments, include provisions requiring employers to provide health insurance or a retirement plan for domestic workers. The executive regulations of the law, issued by Cabinet Resolution No. (106) of 2022, do not contain provisions regulating these aspects.

Therefore, it is noted that there is no legal framework mandating the provision of health and retirement insurance for support workers, exposing them to economic and social risks in the event of job loss or health crises ¹⁴⁹.

Federal Decree-Law No. (13) of 2022 regarding unemployment insurance explicitly excludes support workers from its scope. Article (3) of the law stipulates that the system applies to all workers in the public and private sectors, with the exception of:

- Investors (employers).
- Support workers.
- Temporary contract workers.
- Juveniles under the age of 18.
- Retirees receiving a retirement pension who have joined a new job.

This exclusion means that support workers do not benefit from the unemployment insurance system in force in the country ¹⁵⁰.

Comparing the legislation regulating atypical work in the UAE with its counterparts in the Netherlands, we find the following:

In the Netherlands, atypical work patterns—such as part-time and remote work—are integral to the labour market structure and are fully protected under laws such as the Flexible Working Act 2016, which enables employees to request changes to their working hours or location, including working from home. An employer may only refuse such a request for justified and codified reasons. In the UAE, although Federal Decree-Law No. (33) of 2021 recognises remote work as a legitimate work pattern, but the implementation of these patterns remains limited and relies on

¹⁴⁹ Federal Decree-Law No. (9) of 2022 on Service Workers 2022.

¹⁵⁰ Legislative Decree, 'Federal Decree-Law No. (13) of 2022 Regarding Unemployment Insurance' (2022) <<https://uaelegislation.gov.ae/ar/legislations/1596>> .

the employer's discretion, in the absence of provisions guaranteeing the worker's right to request these arrangements or appeal their refusal.

Furthermore, the Dutch system is characterised by comprehensive social protection, covering all categories of workers, including those in atypical jobs, with advanced insurance systems that include unemployment insurance, compulsory health insurance, and compulsory retirement systems. In contrast, the UAE is still developing a comprehensive social protection system. Some of these systems do not include categories such as temporary workers or workers on flexible contracts on an equal footing with permanent workers. Despite the launch of systems such as the "Unemployment Insurance Scheme" in 2023, their comprehensiveness and effectiveness remain under evaluation.

Regarding union representation and collective bargaining, trade unions in the Netherlands play a pivotal role in the labour market. Collective bargaining is a fundamental legal tool for determining working conditions and wages, and Dutch legislation guarantees workers in all sectors, including those working remotely, the right to union representation. In contrast, UAE law does not permit the formation of trade unions, and labour dialogue is limited to government or institutional channels, weakening the ability of workers—especially those at a low level—to defend their rights through independent collective bargaining¹⁵¹.

2.4.4 The Regulation of Non-Standard (atypical) Employment in Qatar

The regulation of labour in the State of Qatar reflects a structurally segmented legal framework in which different categories of workers are governed by distinct normative regimes. This fragmentation has direct implications for the recognition and regulation of non-standard forms of employment, particularly given the persistence of a traditional legal conception of the employment relationship rooted in subordination, continuity, and employer control. The absence of a unified conceptual framework for non-standard work necessitates a doctrinal reconstruction based on dispersed statutory provisions and regulatory practices.

¹⁵¹ Federal Decree-Law No 33 of 2021 Regarding the Regulation of Employment Relationships, as amended (UAE).

Within the private sector, Qatar Labour Law No. 14 of 2004 remains the principal legislative instrument governing employment relations¹⁵². The law embodies a classical model of employment premised on a bilateral contractual relationship characterised by legal subordination and wage dependency. It presupposes a stable and continuous employment relationship and reinforces employer control through mechanisms such as work permits tied to a specific employer. Although recent reforms—particularly the abolition of the exit permit requirement and the introduction of greater labour mobility between employers—have mitigated some of the restrictive features historically associated with the sponsorship system, the structural logic of dependency remains largely intact¹⁵³.

From a doctrinal standpoint, the Labour Law does not articulate a coherent category of non-standard employment. Instead, certain forms can be inferred from its provisions. Fixed-term contracts represent the most explicit deviation from the indefinite employment model; however, they are treated as a mere contractual variation rather than as a distinct category requiring specific safeguards. Unlike European jurisdictions, Qatari law does not impose substantive limits on successive renewals or provide anti-abuse mechanisms, thereby exposing workers to potential precarity.

Similarly, the law recognises casual or incidental work only through exclusion. Article 21 removes workers engaged in temporary and irregular activities from the full scope of statutory protection, reflecting a legislative approach that acknowledges such work while simultaneously denying it comprehensive legal safeguards. This “negative recognition” underscores a broader protective deficit inherent in the system.

Domestic work, regulated under Law No. 15 of 2017, constitutes a formally recognised yet structurally differentiated category. While the adoption of a specific legal regime signals legislative acknowledgement, it simultaneously entrenches a dual system of labour protection in which domestic workers are excluded from key provisions of general labour law, including limitations on working hours and collective protections¹⁵⁴. This differentiation has been widely criticised in academic and policy literature as institutionalising unequal protection.

¹⁵² Hamad Bin Khalifa Al-Thani, *Qatar Labour Law No 14 of 2004* (2004) <https://natlex.ilo.org/dyn/natlex2/natlex2/files/download/67387/QAT67387%20Eng.pdf> accessed 30 May 2026.

¹⁵³ H De Coster and J De Witte, *Labour Law and Social Protection in the Gulf Cooperation Council Countries* (ILO 2019).

¹⁵⁴ S Kagan and R Cholewinski, *The Regulation of Platform Work and Labour Hire Companies in the GCC* (GLMM 2024).

Temporary agency work and subcontracting arrangements, although widely practised, remain only indirectly regulated through licensing requirements for recruitment agencies. These arrangements generate triangular employment relationships involving multiple actors, yet the law fails to clearly allocate rights and obligations among them. As a result, accountability gaps persist, particularly in cases involving wage disputes or occupational safety.

Part-time employment, by contrast, occupies a legally ambiguous position. It is neither explicitly regulated nor prohibited, existing instead within the realm of contractual freedom. The absence of statutory provisions governing proportional rights or protections against discrimination indicates a significant regulatory lacuna, particularly when compared with jurisdictions that have adopted comprehensive frameworks for part-time work.

The most significant contemporary development, however, concerns the emergence of remote work. Despite its growing prevalence—particularly following the COVID-19 pandemic—remote work remains largely unregulated within the Qatari legal system. There is no explicit statutory definition of remote work, nor are there provisions addressing its distinctive legal implications, such as the determination of working time, occupational health and safety in the home environment, employer liability, or data protection. Instead, telework is subsumed under the general framework of the employment contract, without adaptation of core legal concepts.

This regulatory silence is particularly problematic given the structural transformation of labour markets. As Abdullah observes, the absence of a specific legal framework for remote work in Qatar creates uncertainty regarding both employer obligations and employee rights, especially in relation to monitoring, working hours, and workplace safety. The reliance on general contractual principles is insufficient to address these complexities, resulting in a mismatch between legal form and economic reality¹⁵⁵.

In the public sector, employment is governed by Qatar Civil Human Resources Law No. 15 of 2016, which adopts a fundamentally different legal logic. This regime is statutory and status-based, emphasising administrative hierarchy and organisational stability rather than contractual flexibility. While recent amendments have introduced elements of performance management and administrative modernisation, they have not fundamentally altered the rigid structure of public employment. Consequently, non-standard forms of work—particularly remote and flexible

¹⁵⁵ Amnesty International, ‘Why Do You Want to Rest?’ Ongoing Abuse of Domestic Workers in Qatar (2020).

arrangements—remain marginal and are treated as administrative exceptions rather than legally recognised categories.

A further layer of complexity arises from specialised jurisdictions such as Qatar Financial Centre, which operate under distinct legal frameworks influenced by common law traditions. These jurisdictions exhibit greater openness to flexible and project-based employment models, including remote work. However, their existence contributes to regulatory fragmentation, as similar forms of work are subject to divergent legal regimes depending on institutional context.

From a critical perspective, the central deficiency of the Qatari legal framework lies in its continued reliance on a binary distinction between standard employment and non-employment. This dichotomy fails to capture the diversity of contemporary labour arrangements and leaves significant categories of workers—particularly those engaged in remote, platform-based, or freelance work—outside the effective scope of labour protection¹⁵⁶. The absence of a general legal definition of non-standard work further exacerbates this problem, preventing the development of coherent regulatory principles applicable across different forms of employment.

Moreover, the fragmented recognition of non-standard work results in unequal protection. Workers in comparable economic positions may receive different levels of legal protection depending on the formal classification of their work, thereby undermining the principle of substantive equality. This is particularly evident in the treatment of migrant workers, whose legal status continues to shape their access to labour rights despite recent reforms aimed at enhancing mobility and protection.

In conclusion, the Qatari labour law system reflects a transitional legal order in which economic modernisation—especially the expansion of remote and flexible work—has outpaced legislative development. While certain forms of non-standard work can be identified within the existing framework, their recognition remains partial, fragmented, and often exclusionary. Addressing these deficiencies requires not only incremental reform but a fundamental reconceptualisation of the employment relationship, one that acknowledges the multiplicity of contemporary work arrangements and extends legal protection beyond the confines of the traditional employment paradigm.

¹⁵⁶ Evan M Berman, 'HRM in Development: Lessons and Frontiers' (2015) 35 Public Administration and Development 113.

2.5 Chapter Summary

This chapter has critically examined the transformation of employment structures through a multidimensional review of labour law and HRM literature, positioning telework employment forms within the broader shift from standard to atypical employment. Rather than treating this transformation as a linear evolution, the chapter demonstrates that it reflects a deeper structural reconfiguration of labour markets driven by technological change, globalisation, and institutional adaptation.

The analysis of the standard employment relationship reveals that its foundational elements—subordination, stability, income security, and workplace centrality—are no longer universally sustainable. Internal pressures, such as changing worker expectations and organisational restructuring, interact with external forces, including digitalisation and global labour competition, leading to the gradual erosion of the traditional model. This erosion is not merely descriptive but exposes a regulatory misalignment: labour law frameworks remain anchored in a spatial and hierarchical conception of work, while contemporary labour practices increasingly operate beyond these assumptions.

Building on this, the chapter has shown that atypical employment is no longer an exception but an embedded feature of modern labour markets. However, its expansion has generated systemic tensions, particularly within social security systems, legal classifications, and employer identification. These tensions highlight the inadequacy of existing regulatory models, which continue to rely on binary distinctions between employment and self-employment despite the emergence of hybrid and digitally mediated work forms.

The comparative analysis of Hungary, the Netherlands, Qatar, and the United Arab Emirates further demonstrates that atypical employment is not regulated uniformly but is deeply shaped by institutional context. The Dutch model reflects a highly integrated and protective regulatory framework, albeit with increasing labour market segmentation. Hungary illustrates a formally aligned yet operationally inconsistent system in which legal transposition does not guarantee effective implementation. In contrast, the UAE represents a flexible but employer-driven model, where regulatory recognition of atypical work exists, but worker protection and institutional depth remain limited. These differences confirm that telework and other atypical forms cannot be understood outside their broader governance environments.

Crucially, the literature review reveals a persistent fragmentation between legal and HRM scholarship. Legal studies tend to focus on doctrinal analysis and regulatory frameworks, while HRM literature emphasises managerial practices and organisational efficiency. This disciplinary separation results in an incomplete understanding of telework, which operates simultaneously as a legal, organisational, and technological phenomenon. Moreover, the literature remains geographically imbalanced, with a strong focus on European contexts and limited engagement with non-European systems, particularly in the Gulf region.

Considering these gaps, this chapter establishes the central argument of the thesis: telework should not be treated merely as a subset of atypical employment, but as a distinct form of work that challenges the fundamental assumptions of labour regulation, jurisdiction, and organisational control. Its defining characteristics—spatial flexibility, digital mediation, and cross-border potential—require an integrated analytical framework that combines legal clarity, jurisdictional coherence, and HRM governance.

Accordingly, this chapter provides the theoretical and analytical foundation for the subsequent chapters by reframing telework as a governance issue rather than a purely contractual or organisational arrangement. It sets the stage for a deeper doctrinal, comparative, and empirical investigation into how telework is regulated and managed across different institutional contexts, and how its sustainability depends on the interaction between law, jurisdiction, and organisational practice.

Chapter 3: Telework Employment Relationship

3.1 Introduction

Due to the COVID-19 pandemic, which fuelled the rise of telework, a new way of understanding employment has emerged. The chapter investigates the ways employment relationships transform under telework and illustrates that the typical elements such as being told what to do, monitoring, agreements and working in a certain location, are rearranged¹⁵⁷. The chapter investigates how labour laws in Hungary, the Netherlands, Qatar and the United Arab Emirates (UAE) are able to address the particular aspects of telework. The report considers how work shifts to remote locations change employees' job status and how gaps in rules, laws and institutions shape the duty of employers and the legal rights of employees.

It is related to larger studies on non-traditional forms of employment, and the main focus within this part of the field is telework. Though telework allows workers to be flexible and independent, it raises doubts about established legal rules on employer topics, safety standards and how to categorise work¹⁵⁸. Those who hire employees find telework more challenging to handle in terms of management, face liability risks and must observe more rules. This is why studying the work relationship in telework is a major issue for laws and policy that can have far-reaching results.

International and national labour laws are the framework within which this change is happening.

- **European Framework Agreement on Telework (2002)** which establishes minimum rules for telework in EU member states regarding voluntary participation, data protection, health and safety and work-life balance.
- **Hungarian Labour Code (Act I of 2012)** defines employment officially and includes sections on telework which became more important since the COVID-19 pandemic led to more teleworking.
- Under the **Dutch Civil Code (Book 7, Article 610)**, employment is described. Dutch courts are flexible in recognising rights for remote workers.

¹⁵⁷ Lynette Harris, "Home-based Teleworking and the Employment Relationship" (2003) 32 Personnel Review 422 <<https://doi.org/10.1108/00483480310477515>>.

¹⁵⁸ Lynette Harris, "Home-based Teleworking and the Employment Relationship: Managerial Challenges and Dilemmas" (2003) 32 Nottingham Trent University's Institutional Repository (Nottingham Trent Repository) 422 http://irep.ntu.ac.uk/id/eprint/25200/1/196430_482%20Harris%2C%20Preprint.pdf.

- **The UAE Federal Law of Decree No. 33 of 2021**, which covers ways to organise work and includes flexible models and agreements for telecommuting¹⁵⁹.
- **Under Qatar Labour Law No. 14 of 2004**, the rules for work are open to the employer's decision, yet it is not mentioned if employees can work from home permanently.
- The **ILO issued the Teleworking Arrangements Policy (in 2020)** in reaction to the pandemic, urging governments and employers to support proper remote working conditions.

Since there are changes in laws, policies and work practises, we must study how employment law responds to telework.

3.2 Concept and Legal Nature of Telework

To gain a comprehensive understanding of telework, it is essential to examine both its legal definition and conceptual foundations. This includes analysing how telework is distinguished from other forms of work and how it fits within traditional employment relationships.

Additionally, its historical development helps explain how technological and legal changes have shaped its current role in labour law.

3.2.1 Definitional Framework of Telework

The definition of telework varies across legal systems, international institutions, and academic disciplines, which reflect the hybrid position of telework between technological innovation and traditional employment law. According to the European Framework Agreement on Telework¹⁶⁰, telework is a recognised form of work arrangement in which the employees under an employment contract use digital communication tools so as to carry out tasks that would ordinarily take place within the premises of the employer and instead perform them regularly from another location. The mentioned definition highlights three essential features, which are the use of ICT, the maintenance of an employment relationship, and the regular performance of work away from the site of the employer. The agreement concluded by the European social partners such as ETUC, UNICE/UEAPME, and CEEP has established guiding

¹⁵⁹ Lutz Gschwind and Oscar Vargas, "Telework and Its Effects in Europe," *Edward Elgar Publishing eBooks* (2019) <https://doi.org/10.4337/9781789903751.00007>.

¹⁶⁰ Gschwind, Lutz, and Oscar Vargas. "Telework and its effects in Europe." In *Telework in the 21st Century*, pp. 36-75. Edward Elgar Publishing, 2019. <https://doi.org/10.4337/9781789903751.00007>

principles of voluntariness, equal treatment, and the duty of the employer to ascertain occupational health and safety. The mentioned elements continue to highlight subsequent EU and national telework regulations.

The International Labour Organisation (ILO) further refines the concept through differentiation between home-based work and telework. According to the ILO, telework specifically involves the utilisation of digital communication technologies that enable tasks to be transmitted electronically, whereas home-based work may not necessarily depend on ICT tools or involve continuous interaction with the employer. The highlighted distinction, as noted in the ILO Homework Convention No. 177 (1996) and later interpretations, showcases the integration of telework into the digital and service-based economy.

The Eurofound¹⁶¹ The report expands the 2002 definition by incorporating hybrid work patterns in which tasks are divided between remote and on-site environments. The report conceptualises telework as a form of work organisation that is formed by four interdependent dimensions, such as physical, temporal, virtual, and social, which dynamically interact in order to define how and where the work is conducted. The framework of Eurofound captures the evolution of telework that goes beyond static, location-based knowledge toward a model integrated within flexible, adaptive employment ecosystems.

Munkholm¹⁶² From a legal standpoint, argues that telework should be interpreted in light of the place-of-work concept under the EU Directive 2019/1152 on transparent and predictable working conditions. He highlights that the location where the work is habitually performed remains a pivotal element of the employment relationship, and any change to this “place of work” constitutes a substantial modification of the contractual terms. The aforementioned interpretation situates telework within a broader discourse of employee protection and contractual certainty, which asserts that the flexibility does not weaken legal predictability.

From the perspective of HRM, telework is seen less as a legal arrangement and more as a strategic organisational tool. The study¹⁶³ describes telework as a dual mechanism of flexibility and control that enables employers to promote work autonomy while maintaining productivity

¹⁶¹ Eurofound. The future of telework and hybrid work, Publications Office of the European Union, Luxembourg, (2023). <https://www.eurofound.europa.eu/en/publications/all/future-telework-and-hybrid-work>

¹⁶² Munkholm, Natalie Videbæk. "EU Acquis on information rights and collective rights: Working paper prepared for Expert Meeting on Telework-EU." (2025).

¹⁶³ Tijdens, Kea, and M. Van Klaveren. "Teleworking Policies of Organisations—The Dutch Experience." (2003). www.uva-aiaa.net/files/aiaa/WP07.pdf

through digital monitoring and performance assessment. The HRM scholarship suggests that telework is a means of increasing employee engagement, reducing commuting stress, and promoting inclusive employment for workers with caregiving responsibilities or physical constraints. However, it also recognises risks such as overwork, isolation, and blurred work-life boundaries.

Telework can no longer be understood only as a mode of work that is enabled by personal computers or home-based activity, as it now occupies a dual position as a technological phenomenon that is driven by digital communication and connectivity and as a socio-legal construct that reforms employment relations, organisational practices, and the labour law frameworks. Telework, from the angle of technology, adopts ICT infrastructure so as to decouple the longitudinal nexus of work from the physical premises of the employer. The highlighted separation empowers flexible patterns of work location and time and offers opportunities to the organisations so that they can optimise resources and tap into wider talent pools. For instance, the practical analysis shows that telework reduces commuting, contributes to more efficient use of time, and alters urban-firm geography¹⁶⁴.

Simultaneously, telework is a socio-legal phenomenon because it demands adaptations in contract law, labour regulation, rights protection, and corporate governance. Telework has redefined where and when work may be done, and therefore, it challenges the traditional organising principle of the employment contract, which is the premises of the employer as the default site of subordination and supervision. Telework¹⁶⁵, as highlighted by the recent EU-level studies, triggers new regulatory demands around the right to disconnect, health and safety in remote settings, and status classification of workers.

Telework, from a Human Resource Management perspective, is at the crossroads of strategic flexibility and organisational control. The HR functions significantly frame telework as a retention or inclusion tool as well as also as a mechanism of virtual oversight and performance management. The shift from physical to digital workplaces connects trust-based supervision, virtual team coordination, and technological monitoring systems. Telework, as highlighted by

¹⁶⁴ Tsuboi, Kazufumi. "Shifting to Telework and Firms' Location: Does Telework Make Our Society Efficient?." *arXiv preprint arXiv:2212.00934* (2022). <https://doi.org/10.48550/arXiv.2212.00934>

¹⁶⁵ European Commission. "Study on the social, economic and legal context and trends of telework and the right to disconnect, in the context of digitalisation and the future of work during COVID." (2024). https://employment-social-affairs.ec.europa.eu/study-social-economic-and-legal-context-and-trends-telework-and-right-disconnect-context_en

early research, may intensify working hours and blur boundaries between the work and private domains, thereby establishing closer alignment between HRM and labour law¹⁶⁶.

The transformation of managerial control in telework has also influenced the traditional concept of legal subordination. While the employment relationship continues to be characterised by the employer's authority to direct, supervise and evaluate work, the manner in which this authority is exercised has fundamentally changed. Instead of relying primarily on physical presence and direct supervision, managerial control is increasingly exercised through information and communication technologies, leading some legal scholars to describe this evolving relationship as technological or electronic subordination. In this context, technological tools do not replace legal subordination but rather redefine the mechanisms through which it is exercised. Looking forward, the growing integration of Artificial Intelligence (AI) and algorithmic management into telework may further shape the boundaries of technological subordination through AI-assisted task allocation, performance evaluation and digital monitoring. Although a comprehensive examination of these developments falls beyond the scope of the present dissertation, they represent an important area for future labour law research as digital employment relationships continue to evolve.

Telework, in the domain of labour law, prompts reconsideration of classification issues, employer obligations, and worker rights, as, for instance, telework raises the question whether the work done remotely remains standard employment or enters the area of atypical work or self-employment. Therefore, the legal systems must reconcile flexibility and protection to ensure that teleworkers receive equivalent rights and to recognise the heterogeneity of remote arrangements. The studies of the “teleworkability divide¹⁶⁷” indicate that access to telework is uneven, which brings in equality, non-discrimination, and inclusion in workplace regulation.

Collectively, telework has become a hybrid phenomenon in which digitalisation, HRM practices, and labour law intersect. The mentioned hybridity means that any clear analytical framing must account for multiple levels, including the macro-institutional, such as legislation and social partner agreements; the meso-organisational, such as HR policies and management

¹⁶⁶ Petcu, Monica Aureliana, Maria Iulia Sobolevschi-David, Raluca Florentina Crețu, Stefania Cristina Curea, Anca Maria Hristea, Mihaela Diana Oancea-Negescu, and Daniela Tutui. "Telework: A social and emotional perspective of the impact on employees' wellbeing in the COVID-19 pandemic." *International Journal of Environmental Research and Public Health* 20, no. 3 (2023): 1811. [10.3390/ijerph20031811](https://doi.org/10.3390/ijerph20031811)

¹⁶⁷ Turrin, Matteo. "Telework as a driver of inequalities in the labour market." *Italian Labour Law e-Journal* 17, no. 2 (2024): 371-386. <https://doi.org/10.6092/issn.1561-8048/20833>

practices; and the micro-individual, such as worker autonomy and boundary management. Consequently, the regulation of telework cannot simply be transplanted from traditional workplace law; therefore, it is pivotal for it to adapt to the decentralised, flexible, networked work arrangements that no longer follow the classical factory or office model.

3.3 Historical Development of Telework

The historical development of telework has not been uniform, as it has evolved differently across regions depending on legal systems, economic structures, and technological readiness. In particular, European countries have played a leading role in shaping telework through regulatory frameworks, while cross-border telework has emerged more recently as a complex phenomenon driven by globalisation and digitalisation of labour markets.

3.3.1 Early Development of Telework in the United States and Europe

The concept of telework first appeared in the United States during the early 1970s as part of discussions to reduce commuting and manage urban congestion through technology. Jack M. Nilles is often regarded as the founder of the idea as he introduced the term telecommuting in 1973 at the time when he worked on a project for NASA. He proposed that communication networks could replace physical travel and allow employees to work from locations outside their main office. Nilles viewed this method as a way to improve efficiency and reduce traffic as well as maintain productivity through new systems of communication¹⁶⁸. The studies by Nilles formed the foundation for future research on the manner in which information technology could reform the traditional patterns of employment and organisation.

There were several American corporations during the late 1970s and 1980s that began to experiment with telework. IBM was one of the earliest and most significant examples, as the company allowed a small number of employees to work from home through the utilisation of early computer terminals and phone lines. The model expanded over time as personal computers became more affordable and networks became more reliable. IBM, by the 1990s, had thousands of teleworkers and reported cost savings, higher levels of employee satisfaction, and reduced

¹⁶⁸ Nilles, Jack M. "Traffic reduction by telecommuting: A status review and selected bibliography." *Transportation Research Part A: General* 22, no. 4 (1988): 301-317. [https://doi.org/10.1016/0191-2607\(88\)90008-8](https://doi.org/10.1016/0191-2607(88)90008-8)

requirements for office space¹⁶⁹. Other organisations also followed similar models, especially in sectors such as technology, finance, and professional services.

The mentioned developments highlighted broader trends in the United States towards flexibility and managerial innovation. American firms viewed telework as a way to increase productivity and adapt to a more mobile workforce. The academic studies during the highlighted period examined the impact of telecommuting on employee performance, commuting behaviour, and work-life balance. Many researchers have found that remote work reduces travel time and stress and maintains and improves workforce output. However, they also noted some challenges, such as isolation, limited communication, and weaker organisational identification.

The concept of telework, in Europe, was influenced by similar technological progress, but it evolved under different policy conditions. European governments and social partners were interested in teleworking from the late 1980s onwards as both an employment innovation and a public policy response to environmental and social challenges. The Netherlands was one of the first European countries to introduce organised telework experiments. The study¹⁷⁰ evaluated the pilot project of the Dutch Ministry of Transport, which demonstrated that telework could significantly reduce commute and peak-hour congestion. The mentioned findings encouraged policymakers to consider telework as a sustainable labour practice that could support economic as well as environmental goals.

The European Union, throughout the 1990s, began to promote telework as part of the digital transformation strategy. The advances in information and communication technologies allowed new forms of flexible work organisation, and the governments looked out to regulate these changes through dialogue with the employers and unions. The pilot projects across member states tested remote work in public and private sectors, and each had different levels of success. The European researchers and policy experts highlighted that there is a need to strike a balance between the benefits of telework, social protection, and equality standards, especially in relation to working hours, data security, and occupational health.

The difference between the American and European approaches during this early period was mainly in their motivations and institutional frameworks. Telework, in the United States,

¹⁶⁹ Messenger, Jon C. *Telework in the 21st Century*. Cheltenham: Edward Elgar Publishing, 2019.

¹⁷⁰ Hamer, Rebecca, Eric Kroes, and Harry Van Ooststroom. "Teleworking in the Netherlands: an evaluation of changes in travel behaviour." *Transportation* 18, no. 4 (1991): 365-382. <https://doi.org/10.1007/BF00186565>

primarily developed through private sector initiatives that had the aim of increasing competitiveness and cutting operational costs of the organisation. Telework, in Europe, was more closely linked to social and environmental policy objectives and was usually introduced through collective agreements and government programmes. The regions, despite the highlighted differences, recognised that telework could reform traditional employment models and improve workplace flexibility.

By the end of the 1990s, telework had moved from isolated experiments to a recognised alternative to conventional office work. The lessons that have been learned from the American corporate pilots as well as the European public policy initiatives provided the groundwork for later legal developments, which include the European Framework Agreement on Telework in 2002, and which has formalised the definitions and principles of remote employment.

3.3.2 The 2002 European Framework Agreement on Telework

The 2002 Framework Agreement has created a common reference for telework across Europe and set out minimum standards on the voluntariness, equipment, data protection, and equal treatment, which the national actors and social partners were expected to respect¹⁷¹. The agreement framed telework as a voluntary arrangement that should not be imposed on the workers, and it stipulated that any telework arrangement must rest on mutual consent and clear arrangements, which are recorded in writing or in the collective instruments.

The agreement, on the point of equipment, recognised that telework usually requires employer-supplied tools, and that responsibilities for provision and maintenance should be clarified. The text links equipment provision to the occupational health and safety obligations and it makes clear that the employers remain responsible for the safe work equipment even when the work is performed away from the company premises. The agreement also indirectly addressed privacy and data protection and insisted on respecting teleworkers' private lives, even when employers need to exercise limited controls over work-related devices.

The mentioned obligation over time has been read along with the general EU data protection rules and national privacy law, and therefore, the result is a layered responsibility which requires employers to strike a balance between legitimate monitoring and fundamental

¹⁷¹ Gschwind, Lutz, and Oscar Vargas. "Telework and its effects in Europe." In *Telework in the 21st Century*, pp. 36-75. Edward Elgar Publishing, 2019. <https://doi.org/10.4337/9781789903751.00007>

privacy safeguards¹⁷². Equal treatment of teleworkers and workplace-based employees is another central element of the Framework Agreement. The agreement requires that teleworkers not be discriminated against in pay, training opportunities, career development, or collective rights because of their place of work, and it asks social partners to ensure that telework does not become a source of systemic disadvantage.

The implementation at the national level has been uneven, and the cases of the Netherlands and Hungary also showcase different paths. The Netherlands developed telework policies through a combination of employer initiatives, social partner negotiations, and academic evaluation, allowing norms to emerge based on practice before the strict statutory rules were introduced. Dutch studies from the early 2000s show that employers and sector organisations formulated equipment policies and collective rules, and the emphasis was on flexible implementation, as highlighted by guidance from social dialogue¹⁷³.

Hungary followed a different route: its national law incorporated telework provisions into the Labour Code and left significant detail to collective or contractual arrangements. The analysis of Bankó shows that Hungarian regulation focuses on formal conditions such as the use of ICT and the need for explicit contractual mention of telework. The practical issues, such as who supplies equipment and how the employer's inspection of devices is regulated, have required frequent judicial and doctrinal clarification.

The mentioned differences have practical consequences. The early employer in the Netherlands led to diffusion and active sectoral negotiation, making it easier to operationalise the equipment rules and equal treatment norms within company policies. The approach supported variety in implementation while keeping collective safeguards in play. The existence of telework in the Labour Code in Hungary provided clearer legal recognition, but the narrow statutory framework left many operational questions about costs, monitoring, and data handling for the social partners and courts to resolve.

The recent EU-level analysis highlights that the Framework Agreement remains influential, but it also underscores the need to update implementation tools to address new challenges, such as increased monitoring capabilities, cross-border telework, and the right to

¹⁷² Munkholm, Natalie Videbæk. "EU Acquis on information rights and collective rights: Working paper prepared for Expert Meeting on Telework-EU." (2025).

¹⁷³ Van Klaveren, Maarten, and Kea Tijdens. "Teleworking Policies of Organisations—The Dutch Experience." (2003). <http://www.uva-aias.net/publications/show/1078>

disconnect. The comparative lesson is that the formal standards are necessary and they become effective only when the national practice, collective bargaining, and administrative guidance are aligned to address the equipment provision, privacy safeguards, voluntariness, and equal treatment in concrete workplaces.

3.3.3 Telework Evolution in the Netherlands

The Netherlands has played a significant role in the European development of telework, which began with a policy experiment aimed at addressing traffic congestion and environmental sustainability, and later became a mainstream employment practice supported by national legislation. Dutch policymakers were among the first in Europe to view telework as both a managerial tool and a public policy measure that could help reduce commuting and improve work-life balance.

The early research by Hamer, Kroes, and van Ooststroom¹⁷⁴ As commissioned by the Dutch Ministry of Transport, it provides one of the earliest and most comprehensive analyses of teleworking in practice. The study evaluated an experiment involving 30 government employees who worked from home two to three days per week. The results demonstrated a 17% reduction in the total number of trips that were made by teleworkers and a 26% reduction in peak-hour car traffic. The mentioned findings were significant because they provided concrete evidence that telework could directly reduce congestion and pollution in urban areas. The project also revealed that teleworking did not lower productivity and was well-received by employees, but organisations had to ensure that adequate ICT support and organisational trust were in place. The conclusions of the study strongly influenced Dutch policy discussions on sustainable mobility during the 1990s and established telework as a practical complement to the national transport and environmental goals.

Van Klaveren and Tijdens¹⁷⁵ built on these early insights and examined the way in which teleworking policies in Dutch organisations evolved during the late 1990s and early 2000s. The research showed that Dutch firms significantly integrated telework into standard HRM strategies

¹⁷⁴ Hamer, Rebecca, Eric Kroes, and Harry Van Ooststroom. "Teleworking in the Netherlands: an evaluation of changes in travel behaviour." *Transportation* 18, no. 4 (1991): 365-382. <https://doi.org/10.1007/BF00186565>

¹⁷⁵ Van Klaveren, Maarten, and Kea Tijdens. "Teleworking Policies of Organisations—The Dutch Experience." (2003). <http://www.uva-aias.net/publications/show/1078>

as information technology improved and government policy continued to support flexible work arrangements. The authors found that Dutch organisations generally preferred to introduce telework through internal company policies or collective agreements rather than rigid legal obligations. The approach encouraged experimentation, which gradually normalised telework as a legitimate form of employment, replacing temporary or exceptional arrangements.

Government support for flexible work intensified following the 2002 European Framework Agreement on Telework. The Netherlands already cultivated a culture of trust and dialogue between employers and employees, and therefore was able to efficiently implement the agreement's principles through social partnership mechanisms. Dutch trade unions and employer associations collaborated to ensure that teleworkers enjoyed equal treatment and protection, especially in relation to occupational safety, working time, and access to training. Therefore, telework shifted from a primary transport and environmental policy tool to become an integral part of modern employment relations and labour flexibility.

The consolidation of telework as a mainstream work arrangement concluded in the *Wet Flexibel Werken* (Flexible Working Act) that was introduced in 2016¹⁷⁶. The law expanded employees' rights to request adjustments to their working hours, schedules, and locations. The law established the principle that employers should seriously consider telework requests and provide a valid justification if they refuse. The law did not make telework a legal entitlement but it institutionalised flexibility as a normative feature of Dutch employment relations. The Act also reinforced the idea that flexibility should strike a balance between organisational needs and employee autonomy, thereby strengthening productivity and job satisfaction.

Dutch policymakers have, in recent years, continued to adapt telework regulations to reflect post-pandemic realities. Remote work during the COVID-19 crisis became the default for a large portion of the workforce, and the country's prior experience with flexible work facilitated a smoother shift. Debates have emerged in relation to the proposed “Work Where You Want Act” (*Wet Werken Waar Je Wilt*), which wants to enhance the right to request telework and to further integrate telework into the national labour law. The legislative evolution illustrates how the Netherlands moved from early transport-based telework experiments in the 1990s to a

¹⁷⁶ Eurofound. “Telework in the EU: Regulatory frameworks and recent updates”, Publications Office of the European Union, Luxembourg. (2022). <https://share.google/N2uwXyDTG27B6Iqb0>

mature, employee-centred legal and cultural framework in which telework is now a standard component of modern employment.

3.3.4 Historical Trajectory in Hungary

The development of telework in Hungary has followed a gradual but significant transformation that reflects European integration as well as domestic adaptation of labour law. Some forms of remote work existed informally in Hungary before the 2000s, but they lacked legal clarity and institutional support. The formal recognition and regulation of telework came only after Hungary's accession to the European Union in 2004, which required alignment with EU labour standards and policy frameworks, such as the 2002 European Framework Agreement on Telework. The process marked the start of the legal and organisational evolution of telework as an accepted form of employment in Hungary.

Hungarian labour law, prior to EU accession, treated work performed outside the employer's premises as an exceptional, loosely defined activity. The focus was mainly on home-based work, typically found in small-scale manufacturing and crafts, rather than ICT-enabled telework. The study by Bankó¹⁷⁷ observed that the lack of a legal definition created uncertainty about the rights of the workers, employer obligations, and social security contributions. Hungary, as EU membership approached, needed to harmonise legislation to ascertain compliance with the European directives that promote flexibility and equal treatment in non-standard work, which resulted in the incorporation of telework-specific provisions into the Hungarian Labour Code (Act XXII of 1992). Later, a more comprehensive reform came through Act I of 2012, which remains the principal legal framework to govern telework in the country.

Telework, under Act I of 2012 (távmunka) was defined as a distinct form of employment in which the work is regularly performed outside the premises of the employer, primarily through the use of ICT tools¹⁷⁸. The law established requirements for written contracts that specify working conditions, communication methods, data protection rules, and responsibilities for equipment maintenance. It also confirmed that teleworkers enjoy the same rights and

¹⁷⁷ Bankó, Zoltán. "The situation of telework regulation in Hungary." *Regional L. Rev.* (2020): 115. https://doi.org/10.18485/iup_rlr.2020.ch9

¹⁷⁸ Bankó, Zoltán. "The situation of telework regulation in Hungary." *Regional L. Rev.* (2020): 115. https://doi.org/10.18485/iup_rlr.2020.ch9

protections as other employees, particularly regarding wages, working time, and occupational safety. The mentioned provisions gave telework a formal legal identity, reflecting Hungary's commitment to integrate EU labour standards while allowing employers and employees to contractually customise arrangements.

The social dialogue and academic input had a pivotal role in the development of the mentioned legal norms. Hungarian scholars¹⁷⁹ highlighted the significance of distinguishing between telework and home office and noted that only the former has an explicit legal basis. The scholars also highlighted that Hungarian law needed to strike a balance between flexibility and data security and occupational health standards, given the rapid spread of digital technologies in the workplace. The comparative analysis of Hungarian and Romanian telework frameworks found that Hungary's approach was more codified but less adaptive, as it relied heavily on formal documentation and legalistic procedures rather than trust-based arrangements.

The onset of the COVID-19 pandemic in 2020 significantly accelerated the adoption and formalisation of telework in Hungary. The government's emergency measures temporarily relaxed some legal requirements to allow mass remote working. The mentioned ad hoc policies revealed the strengths and weaknesses of the current Labour Code. On the one hand, the legal framework provided a clear definition and a contractual template for telework. On the other hand, the practical issues, such as who should bear equipment costs, how to ascertain health and safety in private homes, and how to measure working time, remained debatable. It is noted that this experience highlighted the need to update the Hungarian telework law to accommodate hybrid work and new digital monitoring tools.

EU policy developments during and after the pandemic also influenced Hungary's approach. The guidance of the European Commission on remote work, occupational health, and the right to disconnect encouraged national authorities to refine the legal instruments. Hungary, in response, began considering amendments to Act I of 2012 to make telework regulations more adaptable to hybrid and cross-border settings.

¹⁷⁹ Vallasek, Magdolna, and Gábor Mélypataki. "Rules on home office work and telework in Romania and in Hungary." *Central European Journal of Comparative Law* 1, no. 2 (2020): 177-191.

3.3.5 Post-Pandemic and Digitalisation Era

The COVID-19 pandemic became a turning point in the development of telework across Europe. Telework has previously been a flexible option that became a widespread necessity during the public health crisis. The shift encouraged governments, social partners, and organisations to reconsider how telework should be regulated. The Eurofound¹⁸⁰ report notes that many employees and employers continued to use telework after restrictions were lifted, and that it became an established part of the labour market in several sectors.

Eurofound used a foresight method to describe four possible future scenarios for telework. The scenarios show how different policy choices may influence the job quality, organisational practices, and equality. One scenario describes a positive outcome in which telework is well developed and supported by strong backing for all workers. Another scenario warns that telework could become selective, benefiting only certain groups. The third scenario shows the risk of polarisation in which telework increases inequality. The final scenario explores a future in which organisations may shift away from telework due to economic or social instability. The mentioned scenarios provide useful guidance for policymakers and highlight the significance of well-designed rules and strong social dialogue.

The experts from the European Labour Authority, at the same time, highlighted that new approaches are required for the enforcement and practical supervision of telework¹⁸¹. The inspectors cannot easily access private homes, and digital tools may be needed to support compliance supervision. The Authority also warned that remote work arrangements may increase the risk of undeclared work when it is not properly documented. The mentioned concerns confirm the need for clearer definitions and reliable administrative procedures in national laws.

The growth of cross-border telework after the pandemic created additional regulatory challenges for EU member states. Workers who live in one country and telework for an employer in another nation face uncertainty about which social security rules apply to them. The Multilateral Framework Agreement on habitual cross-border telework was signed by several EU states in 2023, which offers a solution that allows workers who telework up to a specific

¹⁸⁰ Eurofound. “The future of telework and hybrid work”, Publications Office of the European Union, Luxembourg, (2023). <https://www.eurofound.europa.eu/en/publications/all/future-telework-and-hybrid-work>

¹⁸¹ ELA. “The Rise of Teleworking: Improvements in Legislation and Challenges for Tackling Undeclared Work.” (2023). <https://share.google/Fq5JYOBwolBDZCr5H>

percentage of their time from another country to remain insured in the state of the employer. The analysis of Aceto¹⁸² explains that this agreement improves legal certainty but also notes that the application depends on the willingness of states to adopt it and effectively coordinate their systems.

The debates about the right to disconnect, the use of digital monitoring tools, and the employer's duty to ensure safe working conditions at home also became more significant after the pandemic. The researchers¹⁸³ point out that telework may increase psychosocial risks if working hours are not controlled and communication expectations are unclear. Therefore, the national policymakers began to explore new rules that protect workers as well as support organisational flexibility.

The global development of telework is also visible outside Europe, as the United Arab Emirates introduced remote work policies and emirate-level laws that define employer responsibilities, which include equipment provision, communication rules, and performance expectations. The mentioned measures have the aim of supporting economic transformation and the competitiveness of the labour market. The approach is different from the EU model, but the direction of reform shows a similar interest in the connection between flexibility and basic protections for workers.

3.4 Characteristics of the Telework Contract

The telework contract represents a central legal instrument that governs the organisation of remote work and defines the rights and obligations of both parties. In this context, its legal nature, mandatory clauses, and digital form have become increasingly significant in ensuring clarity, enforceability, and adaptation to technologically mediated working environments.

3.4.1 Legal Nature of the Telework Contract

The telework contract must be understood as a regular employment contract that adapts the organisation of work according to remote performance and does not create a separate

¹⁸² Aceto, Fenicia. "Cross-border workers-navigating the challenges of social security coordination rules in the era of telework in the European Union." *European Labour Law Journal* 15, no. 2 (2024): 376-387. <https://doi.org/10.1177/20319525241239288>

¹⁸³ ELA. "The Rise of Teleworking: Improvements in Legislation and Challenges for Tackling Undeclared Work." (2023). <https://share.google/Fq5JYOBwolBDZCr5H>

category of employment. The primary legal feature is that the worker remains subordinate to the employer and the contractual relationship continues to carry the usual rights and obligations of employment. The mentioned legal continuity means that telework is framed as dependent employment, even when the tasks are carried out away from the site of the employer, and the mutual agreement and formalisation are required in the employment relationship for any change in the habitual place of work¹⁸⁴.

The recent EU directive on transparent and predictable working conditions confirms that there is a need for clear contractual information at the time of a change in work arrangements. The directive expands the information that it is pivotal for the employers to give to workers and recognises that the place of work is a material element of employment terms which must be recorded and explained which means that shift in habitual work away from the workplace requires a contractual adjustment and such adjustments must be communicated in a transparent manner in order to maintain the legal certainty as well as to protect the worker rights. Therefore, the directive put telework within the mainstream of employment law, rather than outside it.

The expert paper by Munkholm on the EU acquis for telework builds on the aforementioned reasoning and highlights that telework arrangements must be based on mutual consent and documented terms. The analysis examines how the information rights introduced by the directive relate to the established protections under EU labour law, and he argues that the place of work is a central contractual variable that requires clear treatment in telework agreements. Munkholm focuses on the fact that contractual clarity reduces disputes about working time, monitoring, and social protection when employees work remotely¹⁸⁵. The mentioned perspective frames telework as an adapted form of dependent employment that is governed by the same principles of subordination and integration that apply on-site.

The legal test for dependency is relevant for telework, and the courts and tribunals assess factors such as managerial control, integration into the organisation, and economic dependence of the employer. If the employer sets tasks, supervises performance, and provides essential tools or platforms, then the relationship typically fits the dependent employment model even if the worker uses personal devices or works from a remote location. The mentioned functional

¹⁸⁴ EUROPEAN PARLIAMENT. "DIRECTIVE (EU) 2019/1152 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL." (2019). <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX%3A32019L1152>

¹⁸⁵ Munkholm, Natalie Videbæk. "EU Acquis on information rights and collective rights: Working paper prepared for Expert Meeting on Telework-EU." (2025).

approach avoids confusion about the location of work with employment status, as well as protects workers from misclassification that could remove the statutory protections¹⁸⁶. EU-level guidance and case law support this functional test and encourage member states to apply it in remote work environments.

Mutual consent has practical implications for how telework is introduced and modified. Employers should obtain agreement on elements such as the frequency of remote work, methods of communication, equipment provision, and supervision routines. The directive supports this approach, as it requires employers to provide comprehensive information about employment terms, and Munkholm's work establishes links between these information duties and the need to treat changes to the place of work as substantial contractual amendments. The approach reduces the scope for unilateral imposition of remote work and ensures that the teleworkers retain access to the protections that employment law affords¹⁸⁷.

Finally, the telework contract performs an allocative role by assigning responsibilities that would otherwise be ambiguous when the work moves off-site. The contract clarifies which party bears the costs of equipment, how the work time is recorded, who is responsible for the health and safety assessments, and how the digital supervision may be used. The highlighted allocations preserve the essence of dependent employment while adapting its operations to the digital workplace. Therefore, EU instruments and expert analyses portray telework as dependent employment that requires adapted contractual formalities and point to mutual consent and transparent information as the legal foundation for secure and enforceable telework arrangements.

3.4.2 Mandatory Clauses and Rights

When the employers and employees agree to a telework contract, they must include specific clauses that define the equipment provision, data security, occupational safety and health, cost reimbursement, and availability expectations. The mentioned clauses help to translate flexible

¹⁸⁶ Eurofound. “The rise in telework: Impact on working conditions and regulations”, Publications Office of the European Union, Luxembourg. (2022) <https://assets.eurofound.europa.eu/f/279033/abeb6083ef/ef22005en.pdf>

¹⁸⁷ EUROPEAN PARLIAMENT. “DIRECTIVE (EU) 2019/1152 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL.” (2019). <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX%3A32019L1152>

work arrangements into legally enforceable terms and support fairness, accountability, and clarity in the teleworking environments.

First, the contract must clarify the employer's duty to provide or properly maintain the equipment necessary for telework. The 2002 European Framework Agreement on Telework states that employers have primary responsibility to supply, install, and maintain the tools that are needed for telework¹⁸⁸. The research confirms that there are many EU national laws that reflect this obligation, and failure to provide equipment or cover running costs is still a common enforcement issue. Hungarian legal doctrine highlights the statement in the context of Act I of 2012, in which the contract must include clauses that specify equipment, responsibility for maintenance, and cost allocation¹⁸⁹.

The contract should, in parallel, include clear provisions on data security and confidentiality. Telework involves the use of digital networks and devices, which can expose employers and employees to data breach risks. According to ILO guidance¹⁹⁰ It is pivotal for the employer to ascertain that telework arrangements preserve data integrity and protect the personal and client information. Hungarian scholars¹⁹¹ Highlight that the contracts should mention secure access tools, encryption, log files, and user training.

The occupational safety and health responsibilities are pivotal to telework contracts. The employer must ascertain safe working conditions irrespective of the place of work. The academic analysis¹⁹² shows that telework contracts should provide ergonomic guidance, risk assessments for home or remote workplaces, and policies for psychosocial risks, including overwork and isolation. Such obligations in Hungary are required by law, and contracts usually list the employer's monitoring duties, consultation rights, and periodic remote risk assessments.

The cost reimbursement is another key clause. The employee works from their own location, but remote work can incur additional costs for internet access, heating, electricity, or home

¹⁸⁸ Eurofound. "Telework in the EU: Regulatory frameworks and recent updates", Publications Office of the European Union, Luxembourg. (2022). <https://share.google/N2uwXyDTG27B6Iqb0>

¹⁸⁹ Bankó, Zoltán. "The situation of telework regulation in Hungary." *Regional L. Rev.* (2020): 115. https://doi.org/10.18485/iup_rlr.2020.ch9

¹⁹⁰ ILO. "Telework and The Right to Disconnect: International Experiences Teletrabalho e o direito a desligar: experiências internacionais." (2022). <https://share.google/gpQD3GRQCLxZ7KTGC>

¹⁹¹ Vallasek, Magdolna, and Gábor Mélypataki. "Rules on home office work and telework in Romania and in Hungary." *Central European Journal of Comparative Law* 1, no. 2 (2020): 177-191.

¹⁹² Erikson, Merle, and Annika Rosin. "Protection of the occupational health and safety of teleworkers." *European Labour Law Journal* 16, no. 2 (2025): 228-244. <https://doi.org/10.1177/20319525241309242>

furnishings. The analysis by Eurofound¹⁹³ highlights that many telework frameworks still lack clear rules for how such costs should be shared. The OECD research¹⁹⁴ signals that transparent reimbursement clauses reduce conflict and enhance trust in telework arrangements. Accordingly, the contract may include flat allowances, specified reimbursements, and the method of calculation.

The right to disconnect is a significant contractual element, as when the work is performed remotely, then boundaries between work and personal time can blur. EU documentation notes that there is no harmonised EU directive yet, but many member states and organisations have begun introducing contractual or policy-based rights to disconnect¹⁹⁵. Employers should include clauses to set out expected availability hours, channels of communication, procedures for after-hours contact, and how the employee may refuse or limit the digital connection. The mentioned clauses help to prevent overwork and contribute to the mental health and work-life balance of the teleworkers.

Communication and performance monitoring are further clauses. Telework moves the workplace into the remote domain; therefore, the employer and employee must agree on how tasks will be tracked, how feedback will be provided, how meetings will be arranged, and how activity data will be used. The contract should limit intrusive monitoring, respect privacy, and ensure transparency in the use of digital tracking tools. The Framework Agreement states that supervision should not exceed what is acceptable in onsite work.

Collectively, the mentioned clauses form the structural core of a telework contract. The clauses convert the abstract notion of remote working into concrete obligations, rights, and organisational practices. The inclusion of equipment duties, data and security policies, OSH provisions, cost reimbursement mechanisms, right-to-disconnect clauses, and communication rules reflects a comprehensive approach to protecting teleworkers and maintaining employer accountability. The outcome is especially important because the shift to remote work changes

¹⁹³ Eurofound. “Telework in the EU: Regulatory frameworks and recent updates”, Publications Office of the European Union, Luxembourg. (2022). <https://share.google/N2uwXyDTG27B6Iqb0>

¹⁹⁴ OECD. “THE ROLE OF TELEWORK FOR PRODUCTIVITY DURING AND POSTCOVID-19: RESULTS FROM AN OECD SURVEY AMONG MANAGERS AND WORKERS.” (2021). https://www.oecd.org/content/dam/oecd/en/publications/reports/2021/12/the-role-of-telework-for-productivity-during-and-post-covid-19_dbbfb20e/7fe47de2-en.pdf

¹⁹⁵ EURES. “Remote workers and their right to disconnect: regulating telework in the EU.” (2024). https://eures.europa.eu/remote-workers-and-their-right-disconnect-regulating-telework-eu-2024-05-17_en

many assumptions about the supervision, workspace, technology, and access to organisational resources.

3.4.3 Digital Contracts and Electronic Documentation

Digital contracting has become an important feature of modern telework arrangements because employers and employees need flexible ways to formalise agreements without meeting in person. The significant use of electronic signatures and digital authentication tools allows parties to create, modify, and store contractual terms in a legally secure manner. The development is especially relevant for telework because the agreements must define the place of work, communication routines, and equipment duties, and data protection rules with clarity. Therefore, the digital documentation strengthens legal certainty and supports organisational efficiency in remote settings.

Hungarian labour law recognises electronic signatures as valid when they meet the authenticity and integrity requirements established in national legislation. Bankó explains that Hungarian law began to adapt early to electronic contracting from the regulatory framework of the European Union, especially the eIDAS Regulation. The author¹⁹⁶ notes that electronic signatures bind legally when the signatory's identity is verifiable and when the document is stored in a secure, durable form, thereby ascertaining that telework agreements executed electronically carry the same legal weight as traditional paper contracts.

The work by Vallasek and Mélypataki¹⁹⁷ observe that electronic signatures exist at different levels of reliability in Hungarian law. Simple electronic signatures, such as scanned images or typed names, may be used for everyday communication, but advanced, qualified electronic signatures provide stronger evidentiary value because they are specifically linked to the signatory and protected against alteration. The mentioned forms of authentication are especially suitable for telework contracts, which often contain sensitive information about technologies, confidentiality requirements, and expectations regarding work time.

¹⁹⁶ Bankó, Zoltán. "The situation of telework regulation in Hungary." *Regional L. Rev.* (2020): 115. https://doi.org/10.18485/iup_rlr.2020.ch9

¹⁹⁷ Vallasek, Magdolna, and Gábor Mélypataki. "Rules on home office work and telework in Romania and in Hungary." *Central European Journal of Comparative Law* 1, no. 2 (2020): 177-191.

The European regulatory environment supports the utilisation of electronic documents in employment relationships. The eIDAS Regulation establishes that qualified electronic signatures have legal effects which are equivalent to handwritten signatures across all the member states, and that promotes cross-border recognition of telework agreements and reduces administrative barriers for employers that have distributed workforces. The international labour research notes that electronic authentication enables remote contracting as well as preserves the enforceability of employment rights¹⁹⁸.

The digital documentation also influences the enforceability of telework contracts. The accessible records are required for employment relationships and can be retrieved in disputes about performance expectations, work hours, or reimbursement. OECD studies highlight that electronic archiving systems improve transparency by leaving clear traces of amendments and communications related to telework. The mentioned systems help the organisations to maintain compliance with labour law requirements and reduce the administrative mistakes that may occur in paper-based workflows.

The protection of electronic documents is another essential element as telework involves the exchange of sensitive company data and therefore, the digital contracts must be securely stored in order to ascertain confidentiality and prevent tampering. Hungarian legal commentary highlights that it is pivotal for employers to ascertain data integrity and provide secure access to remote workers. Bankó¹⁹⁹ points out that the legal validity of electronic documents depends on the signature as well as on the reliability of storage systems and access controls.

The EU Labour Authority has also discussed practical challenges that are linked to digital documentation. The EU Labour Authority notes that remote work creates new expectations for communication and record-keeping because the instructions, performance assessments, and working time reports are often electronically exchanged²⁰⁰. Therefore, the telework agreements should specify the official channels for communication, such as secure platforms or verified email accounts, so as to avoid disputes about whether the electronic notices were properly delivered.

¹⁹⁸ ILO. "Telework and The Right to Disconnect: International Experiences Teletrabalho e o direito a desligar: experiências internacionais." (2022). <https://share.google/gpQD3GRQCLxZ7KTGC>

¹⁹⁹ Bankó, Zoltán. "The situation of telework regulation in Hungary." *Regional L. Rev.* (2020): 115. https://doi.org/10.18485/iup_rlr.2020.ch9

²⁰⁰ ELA. "The Rise of Teleworking: Improvements in Legislation and Challenges for Tackling Undeclared Work." (2023). <https://share.google/Fq5JYOBwolBDZCr5H>

The digital contract also supports transparency in organisational governance. Eurofound research shows that clear digital records reduce the risk of misunderstandings in remote work and improve the ability of employers to showcase compliance with data protection and OSH obligations. Additionally, the electronic platforms make it easier to update telework arrangements when new technologies, workplace policies, or hybrid work practices are introduced.

3.4.4 Example of UAE Regulatory Framework

UAE offers a significant example of the manner in which the non-European jurisdiction has rapidly developed a regulatory framework for telework. The approach of the country illustrates how the digitalisation, economic strategy, and administrative design combine to form telework regulation in a different cultural context. The framework, at the same time, reflects core principles similar to those found in European telework regulation and showcases convergences as well as divergences from the EU model.

The federal legislation in the UAE, such as Cabinet Resolution No 1 of 2022 under Federal Decree-Law No 33 of 2021 Regarding the Regulation of Employment Relations, clearly recognises remote work as a valid type of work. The article 5(1)(a) identifies remote work as all or part of the work that is being performed outside the workplace, with electronic communication between the employer and employee²⁰¹. The formal inclusion ensures that the employers and employees may agree to adopt remote work models without weakening the employment relationship. The regulatory updates in the free-zone jurisdictions, such as the Abu Dhabi Global Market (ADGM)²⁰² Employment Regulations (Amendment No 1) 2025 further support the position of remote or hybrid work by highlighting employer obligations, confirming equipment supply, and setting out clear rules on non-discrimination and remote oversight.

The study²⁰³ provides a detailed analysis of the UAE's institutional mechanisms for remote work. The author describes how government directives in the public sector, digital infrastructure

²⁰¹ Mehta, "UAE jobs: Can employees convert regular existing contract to remote work model?" (2023). <https://www.khaleejtimes.com/uae/legal/uae-jobs-can-employees-convert-regular-existing-contact-to-remote-work-model>

²⁰² ADGM, "11. Remote Employees." (2025) <https://en.adgm.thomsonreuters.com/rulebook/11-remote-employees>

²⁰³ Blignaut, Linda. "Reshaping work in the uae: Trends and tensions in remote and hybrid models." *International Journal of Professional Business Review: Int. J. Prof. Bus. Rev.* 10, no. 6 (2025): 2. <https://doi.org/10.26668/businessreview/2025.v10i6.5455>

investments, and human-resource reforms are aligned to integrate remote work into the workforce strategy. The study highlights that the government's digital economy agenda supported remote work through the creation of national platforms, unified access systems, and organisational guidelines for remote supervision and telecommunications. The mentioned measures give remote work a structured status, leaving it purely to the discretion of the organisations.

The comparison of the UAE and the EU reveals several similarities, as both regulatory regimes emphasise the importance of written agreements, clear employer-employee communication frameworks, and equal treatment of teleworkers with on-site employees. For example, the EU social-partner agreements showcase voluntariness, equal treatment, and employer responsibilities for equipment and data protection. The UAE regulations mirror the aforementioned obligations and require employers to provide the necessary digital tools and set non-discrimination principles for remote employees in many jurisdictions. The review of remote work in the UAE shows that the structured equipment arrangements and digital-platform requirements have now become the standard practice.

However, differences arise from cultural, administrative, and institutional factors. The implementation of telework rules in the UAE tends to be more top-down and directive-based, which reflects the strong role that federal policy and digital governance frameworks have in the nation. The organisations follow platforms issued by governmental agencies and public-sector models, which often lead to private-sector change. The approach contrasts with many European countries, where telework regulation is usually negotiated through social partners and collective bargaining mechanisms, rather than solely by government decree. Additionally, enforcement and oversight in the UAE rely more heavily on centralised digital tools and performance-monitoring systems, whereas the emphasis in the EU has shifted towards rights-based frameworks and flexible HRM practices. The cultural dimension also matters, as the workforce of the UAE usually expects structured supervision and measurable outcomes, whereas the European models tend to focus on autonomy, trust, and worker voice to determine the remote arrangements.

The UAE framework also links remote work to broader strategic objectives such as economic diversification, talent attraction, and digital nomad visas. The mentioned goals are less prominent in EU telework laws, which usually more narrowly focus on worker protection,

equality, and social dialogue. The UAE remote-work policy²⁰⁴ promotes integration of digital nomads, international remote hiring, and mobility, which creates additional regulatory complexity but also establishes alignment between telework and national competitiveness.

3.4.5 Practical HRM Implications

The legal requirements contained in telework contracts also have significant implications for human resource management. It is pivotal for HR departments to translate contractual duties on the equipment, data security, communication and working time into the day-to-day practices that support remote performance as well as maintain fairness and organisational consistency. The connection between legal rules and HRM practice shapes how telework is implemented and how effectively employees can work outside the office.

One important HRM implication is related to performance management, as when employees work remotely, supervisors cannot depend on physical presence or direct observation. Therefore, the HR departments need to introduce performance indicators that focus on the outcomes in place of visible behaviour. Eurofound²⁰⁵ Research notes that organisations with clear performance metrics experience fewer disputes about expectations and workload in remote settings.

The use of outcome-based evaluation helps managers to maintain accountability as well as ensure that the employees are not subjected to excessive digital monitoring. The approach is consistent with the EU principle that teleworkers must be evaluated on the same criteria as on-site employees.

The contractual requirement for data security also influences HR practices, especially in training and technological support. The study²⁰⁶ explains that workers must be instructed in the safe use of organisational systems and in managing confidential information when working remotely. Therefore, the HR departments need to provide digital literacy training and ensure that the employees understand the data protection rules, which are contained in the telework

²⁰⁴ TOI. "Why UAE is a top choice for digital nomads: Remote work visas, fast internet, and premium urban life." (2025). <https://timesofindia.indiatimes.com/world/middle-east/why-uae-is-a-top-choice-for-digital-nomads-remote-work-visas-fast-internet-and-premium-urban-life/articleshow/122931590.cms>

²⁰⁵ Eurofound. "The future of telework and hybrid work", Publications Office of the European Union, Luxembourg, (2023). <https://www.eurofound.europa.eu/en/publications/all/future-telework-and-hybrid-work>

²⁰⁶ Vallasek, Magdolna, and Gábor Mélypataki. "Rules on home office work and telework in Romania and in Hungary." *Central European Journal of Comparative Law* 1, no. 2 (2020): 177-191.

agreement. The training becomes a pivotal tool for preventing unintentional breaches and promoting responsible digital behaviour.

The legal obligations in relation to occupational safety and health further form the HR responsibilities. Telework introduces ergonomic and psychosocial risks that do not always appear in on-site environments. The research by Antunes et al. highlights that it is crucial for HR departments to adopt wellbeing strategies that include regular contact, guidance on workstation setup, and accessible mental health support services. The mentioned HR interventions respond to employers' legal duties to prevent isolation, overwork, and stress in remote conditions. The HR policies that promote structured communication schedules and social interaction can help to strengthen these protections.

The duty to reimburse costs and provide equipment also has HR consequences. It is important for HR professionals to establish transparent procedures for allocating devices, handling repairs, and processing reimbursement claims. OECD studies suggest that predictable reimbursement arrangements help to build trust in telework and reduce administrative disputes. The HR teams often coordinate with the finance and IT departments to ensure that contractual obligations translate into efficient organisational workflows.

The significant importance of the right to disconnect also influences the HR policy. Remote workers without clear boundaries may experience extended working hours due to constant connectivity. HR departments must develop communication guidelines that reflect contractual disconnection rights by defining expected response times, meeting hours, and norms for after-hours messages. Eurofound²⁰⁷ reports that organisations with such rules experience better work-life balance among teleworkers.

Finally, HRM is pivotal in trust management. Telework requires confidence in the employee's ability to self-manage tasks and in managers' ability to supervise at a distance. It is shown that trust-based relationships contribute to stronger organisational commitment in the context of telework. The HR strategies, such as regular check-ins, transparent communication, and opportunities for virtual collaboration, help to maintain consistency even when face-to-face contact is limited.

²⁰⁷ Eurofound. “The future of telework and hybrid work”, Publications Office of the European Union, Luxembourg, (2023). <https://www.eurofound.europa.eu/en/publications/all/future-telework-and-hybrid-work>

3.5 Legal Classification of the Telework Contract

The legal classification of the telework contract is crucial in determining the applicable regulatory framework and the level of protection afforded to workers. In this regard, telework must be analysed not only as a contractual arrangement but also as a specific form of employment that intersects with atypical work structures, judicial interpretations, and emerging hybrid models.

3.5.1 Telework within Atypical Employment

Telework is often discussed within the wider category of atypical employment because it changes the ordinary organisation of work and shifts the location of performance outside the premises of the employer. Telework is still a form of dependent employment, but its structure differs from the traditional model in ways that place it alongside other flexible arrangements, such as part-time work or fixed-term contracts. Atypical employment includes work patterns that depart from standard full-time on-site roles. Telework fits within this field because the work environment, communication routines, and supervisory practices operate through digital channels rather than physical presence.

Hungarian legal scholarship acknowledges telework as an atypical form of dependent employment. Bankó²⁰⁸ explains that the Labour Code treats remote work as a variation of standard employment that requires special contractual rules. He notes that telework alters the place of work and the mode of supervision, which places it among the nonstandard work forms that demand specific protection. The work of Vallasek and Mélypataki also observes that telework shares characteristics with atypical employment because it involves flexible scheduling, technology-based performance monitoring, and modified occupational safety duties²⁰⁹. Telework does not remove the essential features of subordination, but it creates a hybrid structure that requires customised legal regulation.

Atypical employment at the EU level is addressed through directives that set minimum protections for workers in flexible arrangements. The Directive on Transparent and Predictable

²⁰⁸ Bankó, Zoltán. "The situation of telework regulation in Hungary." *Regional L. Rev.* (2020): 115. https://doi.org/10.18485/iup_rlr.2020.ch9

²⁰⁹ Vallasek, Magdolna, and Gábor Mélypataki. "Rules on home office work and telework in Romania and in Hungary." *Central European Journal of Comparative Law* 1, no. 2 (2020): 177-191.

Working Conditions strengthens workers' information rights in non-standard roles and highlights the need for clear written statements when work is organised beyond conventional patterns. The telework arrangements benefit from the mentioned obligations because they require clear communication of the place of work, working time rules, and the employer's responsibilities. The requirements protect teleworkers from ambiguity and ensure that telework does not weaken employment rights.

Eurofound²¹⁰ Research has put telework within the broader shift toward flexible labour markets in Europe. The research explains that digitalisation has expanded atypical work patterns by enabling remote performance, platform-based work, and virtual collaboration. Telework is different from platform work because it remains part of a dependent relationship, but it still demonstrates the way in which technology reforms the organisation of labour. It is observed that telework supports autonomy and flexibility, but it also creates risks of work intensification and blurred boundaries, as in other atypical forms.

Telework also interacts with atypical employment because it can coexist with part-time schedules, flexible hours, or temporary contracts²¹¹. The highlighted combination is common in sectors where digital tools enable modular task performance. OECD studies indicate that telework can strengthen labour market participation for workers with care responsibilities or health limitations. However, the mentioned advantages may also lead to greater segmentation if telework becomes concentrated within specific groups. The patterns resemble trends observed in atypical work, where opportunities and risks are unevenly distributed.

The classification of telework as atypical employment has practical consequences for employers and regulators, as it requires attention to equal treatment, predictable working conditions, and adequate social protection. Hungarian scholars warn that, if contractual terms are unclear, telework can create grey zones, especially when supervision is carried out digitally, and cost allocation remains unresolved. For this reason, legal frameworks treat telework as an atypical but protected form of work that must safeguard workers' rights while allowing flexibility.

²¹⁰ Eurofound. "The future of telework and hybrid work", Publications Office of the European Union, Luxembourg, (2023). <https://www.eurofound.europa.eu/en/publications/all/future-telework-and-hybrid-work>

²¹¹ Kirillova, Larisa Sergeevna, Andrey Mikhailovich Lushnikov, and Marina Vladimirovna Lushnikova. "The realization of the concept of flexicurity in atypical employment relationships." *J. Legal Ethical & Regul. Issues* 19 (2016): 69.

3.5.2 Judicial and Legislative Developments

The legal classification of telework has been shaped by statutes and judicial decisions clarifying how telework fits within employment relationships. The case of T-486/21 OE v. Commission is instructive in the European context. The General Court held on 7 September 2022 that the remote work arrangements in the European Civil Service must still be treated within the employment relationship, and claims for the reimbursement of teleworking costs remain subject to strict interpretation of the relevant rules²¹². The decision mentioned shows how courts may uphold formal employment classifications but resist extending benefits without a legislative basis.

The legislative framework in Hungary has also significantly evolved, as Bankó highlights, with telework regulation under Act I of 2012 being supplemented by government verdicts and employer-employee agreements, especially during the COVID-19 pandemic, when emergency regulations allowed deviations from the standard rules. Therefore, Hungarian legislation has adapted to remote work realities, but the courts have highlighted that the core employment relationship remains intact, and changes in place of work do not by themselves change the status²¹³.

EU legislation and case law intersect. The Directive 2019/1152 on transparent and predictable working conditions strengthened information obligations, which the courts have used in order to assess whether telework contracts meet the legal standards of clarity and mutual consent. The analysis of Munkholm points out that the law considers the directive at the time to determine whether a change in work location constitutes a materially significant modification of the contract terms. Additionally, the EU-wide surveys by Eurofound²¹⁴ indicate that there are many member states which still lack specific judicial precedents on telework, which creates legislative uncertainty and uneven implementation across the jurisdictions.

The legislative developments have sought to respond to this uncertainty, as the national report on Hungary notes that it is pivotal for employers to now record telework arrangements in writing and include clauses on the equipment provision, data protection, and occupational health

²¹² Official Journal of the European Union. “Judgment of the General Court of 7 September 2022 — OE v Commission.” (2021). <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX%3A62021TA0486&>

²¹³ Bankó, Zoltán. “Telework in Hungary—Legislative, Jurisdictional and Labour Market Policy Experiences.” *Hungarian labour law e-journal* 3 (2016): 92-103.

²¹⁴ Eurofound. “Telework in the EU: Regulatory frameworks and recent updates”, Publications Office of the European Union, Luxembourg. (2022). <https://share.google/N2uwXyDTG27B6Iqb0>

and safety²¹⁵. The EU-level guidance, at the same time, highlights that the employer's duty of care does not vanish when the work is remote. Some member states have adopted amendments requiring employers to provide equipment or reimburse costs.

The judicial scrutiny has also focused on the manner in which telework affects social security, taxation, and cross-border labour mobility. For example, the recent commentary highlights that telework performed across EU borders may trigger national legislation, and that depends on which state constitutes the habitual place of work of the worker²¹⁶. The mentioned issues add another layer of complexity to the legislative and judicial developments.

3.5.3 Hybrid Work and Legal Uncertainty

Hybrid work has become a dominant form of employment organisation after the pandemic, which combines on-site and off-site elements. The transition to hybrid models has created significant legal uncertainty because the current labour laws were developed for more traditional arrangements and typically do not clearly distinguish among office-based, remote, or hybrid work. Eurofound²¹⁷ notes that hybrid work lacks a consistent definition across Europe, complicating regulatory responses and leading to divergent implementation practices.

The place of work is one area of legal ambiguity as the labour regulations typically assume a fixed place of employment, such as the premises of the employer, which determines rights related to working time, health and safety, and social protection. The hybrid work in which employees spend part of their time off-site and part on-site disrupts these assumptions. The studies²¹⁸ show that the countries vary in the way in which they treat the off-site part of hybrid work with respect to the labour rights and employer duties.

²¹⁵ CMS Legal. "Remote Working Legislation, Laws & Regulations in Hungary." (2025). <https://cms.law/en/int/expert-guides/cms-expert-guide-to-remote-working/hungary>

²¹⁶ Verschueren, Herwig. "The application of the conflict rules of the European social security coordination to telework during and after the COVID-19 pandemic." *European Journal of Social Security* 24, no. 2 (2022): 79-94. <https://doi.org/10.1177/1388262722110704>

²¹⁷ Eurofound. "Hybrid work in Europe: Concept and practice", Publications Office of the European Union, Luxembourg. (2023). <https://share.google/CPPyW9FHgSeGeIVZh>

²¹⁸ Countouris, Nicola, Valerio De Stefano, Agnieszka Piasna, and Silvia Rainone. "Introduction to the Future of Remote Work." (2023). <https://share.google/2DEjX5z6zSp97BsjC>

Another source of uncertainty concerns working time and availability. The hybrid work usually blurs boundaries between working time and personal time, especially when employees work from home or use digital devices out of office hours. The Eurofound²¹⁹ The report highlights that the hybrid arrangements frequently result in extended working hours and a lesser ability to disconnect, but the national legislation may lack clear provisions on the issue. The absence of harmonised rules on the right to disconnect and clear maintenance of working time records exposes employers as well as employees to the increased risk of non-compliance.

The further complexity comes in OSH obligations as the employers are legally obligated to ascertain safe work environments, but hybrid work includes part-time use of the premises of the employer and part remote work, which is usually done at home or third-party locations. The national inspectorates and courts are yet to fully adapt to assess how OSH duties apply when the work is conducted partly outside the traditional workplace. The European Labour Authority highlights that remote and hybrid work requires assessing non-traditional risks such as ergonomic issues, domestic distractions, and digital fatigue.

Data protection and digital monitoring practices are also legally challenging in hybrid settings. Employers may monitor performance through digital tools, but the hybrid environment complicates the boundary between employer surveillance and employee privacy. The recent research²²⁰ The hybrid work suggests that organisations struggle to strike a balance between performance oversight and respect for privacy rights when part of the work occurs off-site and through personal devices.

Social security and taxation issues have become more complex under hybrid models, especially when employees can work from different locations and sometimes across borders. The hybrid work invites questions about which jurisdiction to apply the rules to, how tax liability is managed, and where the social protections are based. The literature²²¹ highlights that governments and multinational employers are yet to adapt to these multi-jurisdictional realities.

²¹⁹ Eurofound. "The future of telework and hybrid work", Publications Office of the European Union, Luxembourg, (2023). <https://www.eurofound.europa.eu/en/publications/all/future-telework-and-hybrid-work>

²²⁰ Laurant, Jakob, and Charlotte Jonasson. "What is hybrid work? Towards greater conceptual clarity of a common term and understanding its consequences." *Human Resource Management Review* 35, no. 1 (2025): 101044. <https://doi.org/10.1016/j.hrmr.2024.101044>

²²¹ Countouris, Nicola, Valerio De Stefano, Agnieszka Piasna, and Silvia Rainone. "Introduction to the Future of Remote Work." (2023). <https://share.google/2DEjX5z6zSp97BsjC>

3.5.4 Comparative Discussion

The regulatory classification of telework varies significantly across the Netherlands, Hungary, and the UAE, reflecting differences in legal traditions, labour market structures, and cultural norms. Telework, in the Netherlands, is largely integrated within the broader system of flexible employment regulation. National law, such as the *Wet flexibel werken*, enables employees to request changes to location and time, and sectoral collective agreements complement statutory protection. The Dutch model focuses on the social dialogue, broad employer-employee negotiation, and institutionalised flexibility²²².

Telework, in Hungary, is more clearly regulated by the national statute under Act I of 2012 and related labour code provisions. The Hungarian law draws a clearer distinction between telework on a regular basis and other forms of remote work, such as home office, which remain largely unregulated. Therefore, the Hungarian framework treats telework as a formally defined employment variation in place of a fluid, flexible arrangement²²³. Hungarian experts argue that this classification contributes to legal certainty but may limit adaptability in practice.

The UAE presents a different picture as the regulation of remote work is relatively new, which is driven by strategic economic goals such as digital transformation and international mobility. The remote work laws focus on employer-provided technology, digital infrastructure, and performance measurement, and the enforcement model is more directive than dialogical. The UAE regulatory framework aligns with some EU standards such as employer equipment duties and equal treatment, but the implementation depends on the centralised governance and administrative oversight in place of collective negotiation²²⁴.

It is found after comparison that the maturity of each regime that the Dutch context offers one of the most integrated models of telework regulation, which combines statutory rights with strong social partner engagement. Hungary offers a comprehensive legal definition and clear statutory rules, which ensure clarity but may create rigidity. The UAE is newer, but it

²²² Eurofound. “Telework in the EU: Regulatory frameworks and recent updates”, Publications Office of the European Union, Luxembourg. (2022). <https://share.google/N2uwXyDTG27B6Iqb0>

²²³ CMS Legal. “Labour law in Hungary.” (2023). <https://cms.law/en/int/expert-guides/cms-expert-guide-to-labour-law-in-central-eastern-europe/hungary>

²²⁴ Jahoori, Sumaya. “From Flexibility to Regulation: Remote Work in The UAE Public Sector and Comparative EU Insights”. *Access to Justice in Eastern Europe*. 8. 1-25. 10.33327/AJEE-18-8.4-r000139. (2025). [10.33327/AJEE-18-8.4-r000139](https://doi.org/10.33327/AJEE-18-8.4-r000139)

demonstrates rapid regulatory development and alignment with the digital economy priorities, albeit with a lesser tradition of the worker voice.

The cultural and economic determinants are also pivotal. The high collective bargaining coverage and consensus-oriented industrial relations of the Netherlands support flexible models²²⁵. The legacy of Hungary's statutory regulation and formal employment structures shapes the nation's telework regime. The focus on rapid economic diversification, talent attraction, and digital competitiveness in the UAE drives a top-down regulatory style. The mentioned factors help to explain why telework laws are different in content as well as in the method of enforcement and institutional design.

The comparative analysis reveals that no “one size fits all” model exists for telework classification. Each of the covered jurisdictions reflects its own legal culture, economic orientation, and labour market structure.

3.6 Reality of the Telework Contract in the Countries

The practical reality of telework contracts varies significantly across jurisdictions depending on the interaction between legal frameworks, institutional capacity, and organisational practices. While telework is formally recognised in many systems, its implementation reflects diverse regulatory approaches, ranging from highly structured statutory models to more flexible, practice-driven arrangements. Therefore, a comparative examination of selected countries provides insight into how legal norms are translated into real working conditions and how telework operates in practice within different socio-legal contexts.

3.6.1 Hungary

The transformation of work organisation in Hungary must be analysed within the broader trajectory of digitalisation and labour law adaptation, a process that predates the COVID-19 pandemic but was significantly accelerated by it²²⁶. Prior to the pandemic, telework existed as a formally recognised atypical employment relationship under Hungarian labour law; however, its

²²⁵ Delsen, Lei, and Erik Poutsma. "Labour market institutions and economic performance in the Netherlands." *International Economic Journal* 19, no. 2 (2005): 169-196.

²²⁶ Lipták, Katalin, Erika Horváthné Csolák, and Zoltán Musinszki. "The digital world and atypical work: Perceptions and difficulties of teleworking in Hungary and Romania." *Human Technology* 19, no. 1 (2023): 5-22. <https://doi.org/10.14254/1795-6889.2023.19-1.2>

practical relevance remained limited and marginal. By contrast, the concept of “home office” developed informally within organisational practice without a clear statutory foundation, resulting in a structural duality between formal legal regulation and informal workplace arrangements. This duality became increasingly problematic when remote work shifted from an exceptional measure into a structurally embedded mode of work, exposing conceptual ambiguities and regulatory gaps within Hungarian labour law.

From a doctrinal perspective, telework in Hungary has traditionally been aligned with the European understanding reflected in the European Framework Agreement on Telework (2002), which defines telework as work performed regularly outside the employer’s premises through the use of information and communication technologies, with results transmitted electronically²²⁷. Hungarian labour law reflects this approach by embedding telework within the Labour Code as a formally regulated atypical employment relationship rather than leaving it to soft law or organisational discretion. Act I of 2012 on the Labour Code defines telework as regular work performed away from the employer’s premises using information technology and requires that such arrangements be explicitly stipulated in the employment contract²²⁸. This statutory approach aims to preserve the employment relationship while adapting specific legal obligations to remote performance.

The Labour Code further imposes specific obligations on employers, including the duty to inform teleworkers about supervision rules, restrictions on the use of employer-provided equipment, and the organisational integration of teleworkers within the workplace structure. Employers are also required to ensure that teleworkers have access to the same information and organisational resources as on-site employees, thereby safeguarding equal treatment and maintaining organisational cohesion. These provisions reflect a deliberate legislative intent to integrate telework into the standard employment framework while preserving employee protections.

Nevertheless, the distinction between telework and home office remains doctrinally contested. While some scholars argue that home office constitutes merely a practical manifestation or subcategory of telework, others maintain that telework is a *sui generis* atypical

²²⁷ Telework in Hungary | European Foundation for the Improvement of Living and Working Conditions. (2025). <https://www.eurofound.europa.eu/en/resources/article/2008/telework-hungary>

²²⁸ *Act I of 2012 on the Labour Code* (Hungary) s 196 <https://net.jogtar.hu/jogszabaly?docid=a1200001.tv>

employment relationship that should remain conceptually distinct from flexible workplace arrangements. Bankó, in particular, emphasises that the Hungarian legislator deliberately opted for statutory regulation to ensure legal certainty in areas such as equipment provision, cost allocation, and employer supervision, rather than relying on collective agreements or soft law instruments. However, this legislative choice also introduces limitations, as detailed statutory rules may constrain organisational flexibility in dynamic work environments²²⁹.

Before the pandemic, Hungarian law did not explicitly regulate home office arrangements, forcing employers to rely on general provisions such as Section 53 of the Labour Code, which allows temporary deviation from the contractual workplace. These provisions were inherently limited and unsuitable for long-term remote work, resulting in fragmented and inconsistent organisational practices²³⁰. Employers adopted diverse approaches, ranging from unilateral imposition of home office to individually negotiated agreements, leading to variability in working conditions, employee rights, and employer obligations. This lack of uniformity created uncertainty in key areas such as occupational health and safety, managerial control, and performance evaluation.

The COVID-19 pandemic marked a turning point, significantly accelerating the adoption of telework and exposing structural weaknesses in the existing legal framework. During the state of danger in 2020, the Hungarian government allowed greater flexibility in the use of telework, enabling employers to transition large segments of the workforce to remote work²³¹. Empirical research demonstrates that this rapid shift revealed gaps in organisational preparedness, particularly in relation to equipment provision, psychosocial risk management, and coordination with collective labour institutions. Employees frequently reported challenges including social isolation, blurred boundaries between work and private life, and uncertainty regarding reimbursement policies and working conditions²³².

²²⁹ Venczel-Szakó Tímea, Balogh Gábor and Borgulya Istvánné, 'Távmunka, home office' (2021) 2 *Vezetéstudomány / Budapest Management Review* 75.

²³⁰ Act I of 2012 on the Labour Code (Hungary).

²³¹ Act I of 2012 on the Labour Code (Hungary) ss 196–197.

²³² Molnár Bence, 'Gondolatok a home office-ről általában és vírus idején' (2021) 1 *Magyar Munkajog E-folyóirat* 38–39.

The legislative response to these developments materialised in Act CXXX of 2021, which amended the rules on telework. This reform significantly broadened the concept of telework by allowing work to be performed partially outside the employer's premises, thereby incorporating hybrid work arrangements within its scope. While this expansion reflects the realities of modern work organisation, it also undermines the conceptual clarity of telework as a distinct legal category. The amended regulation does not establish a clear threshold for telework but instead introduces a default rule limiting on-site work to one-third of working days, unless otherwise agreed by the parties. This approach prioritises contractual flexibility over legal certainty, effectively shifting regulatory responsibility from the legislator to employers and HR practices.

This shift has important implications for employee protection and legal consistency. By relying heavily on contractual arrangements, the framework allows for significant variation in working conditions across organisations, potentially leading to unequal treatment. Moreover, the absence of precise rules governing working time, supervision, and remuneration in hybrid arrangements raises concerns regarding overtime compensation and monitoring practices. Hungarian law attempts to balance employer control with employee privacy by distinguishing between employer-provided equipment and personal devices, granting limited inspection rights while ensuring respect for private life and data protection. Bankó highlights the doctrinal tension between employer supervision and privacy rights, particularly in light of GDPR requirements and constitutional protections.

Occupational health and safety (OHS) obligations represent another area of regulatory complexity. Employers are required to ensure safe working conditions even in remote environments, including ergonomic guidance, risk assessments, and psychosocial support. However, practical implementation remains inconsistent, particularly among smaller enterprises that lack the resources to conduct systematic assessments. Enforcement is further complicated by the fact that telework takes place in private homes, limiting the effectiveness of traditional labour inspections²³³. Consequently, compliance depends largely on employer self-regulation and employee reporting, with works councils playing an important but uneven role in monitoring telework practices.

²³³ Shalika Wedagedara and Dinusha Dissanayake, 'Employer Obligations on Occupational Health and Safety (OHS) Laws a Contemporary Review' (2024) 9 *Journal of Human Resource Management Perspectives* 1 <<https://jhrrmp.sljol.info/articles/9/files/677e4ee4839f9.pdf>>.

The coexistence of different regulatory regimes further contributes to fragmentation. While the Labour Code adopts a broad and flexible definition of telework, the legal framework governing civil servants under Act CXXV of 2018 maintains a clear distinction between telework and home office. This duality creates inconsistencies across sectors and undermines the coherence of the legal system. At the same time, empirical evidence indicates that telework practices vary significantly across organisations, with larger firms adopting formalised policies and smaller firms relying on informal arrangements.

Furthermore, telework remains unevenly distributed across the labour market, being concentrated among highly skilled and white-collar workers. This segmentation reflects broader structural characteristics of Central European labour markets and raises concerns regarding inequality in access to flexible work arrangements²³⁴.

Overall, the Hungarian approach to telework regulation illustrates a fundamental tension between flexibility and legal certainty. While the legislative framework recognises the evolving nature of work, it does so at the expense of conceptual clarity and regulatory coherence. Telework in Hungary has evolved from a clearly defined atypical employment relationship into a flexible, hybrid governance model shaped by the interplay among legal norms, organisational practices, and managerial discretion. Consequently, its effectiveness depends not only on statutory provisions but also on organisations' capacity to implement fair and consistent HRM practices. Future reforms should therefore focus on clarifying legal definitions, harmonising regulatory frameworks, and strengthening employee protection mechanisms to ensure that telework develops as a sustainable and equitable model of employment.

3.6.2 Netherlands

The Netherlands is widely recognised as one of the earliest adopters of structured telework in Europe, and the nation's experience reflects a combination of technological readiness, environmental policy aims, and a flexible labour market tradition. Dutch policy discussions began long before teleworking became a global topic, and research from the early 1990s shows how telework was linked to transport reduction and work-life balance. The studies by Hamer and colleagues documented the government's interest in reducing congestion by encouraging home-

²³⁴ European Social Partners, Framework Agreement on Telework (16 July 2002).

based work supported by digital tools. The early foundation allowed the Netherlands to build a consistent telework framework long before the digital transformation had accelerated in the twenty-first century.

The major turning point came with the organisational-level experimentation. The study examined Dutch companies in the early 2000s and found that telework policies were already common in sectors such as finance, public administration, and information services²³⁵. They found that Dutch organisations adopted telework to reduce commuting, attract skilled workers, increase scheduling flexibility, and improve workforce productivity. The findings indicate that employers viewed telework as part of a broader human resources strategy rather than as a marginal benefit. The highlighted orientation shaped Dutch practice and created a supportive institutional environment that remains influential.

The Dutch regulatory framework combines statutory rights with organisational autonomy. The Act on Flexible Working enables employees to request changes to their working hours and working location, including telework. The employer may refuse such requests for business reasons, but the law requires serious consideration of employee preferences and promotes dialogue. The Netherlands is among the member states where flexible working requests are consistently integrated into the company-level policies, which is supported by the collective agreements²³⁶. The mentioned legislative design reflects a culture of negotiated flexibility in Dutch labour relations.

During the pandemic, the Netherlands rapidly moved to large-scale telework, and national surveys documented significant increases in digital work across many sectors. Dutch government guidance encouraged remote work for public health reasons and provided employers with the resources on data protection, digital security, and occupational safety. The post-pandemic reviews show that telework remains integrated into organisational routines, and many employers now operate hybrid models that combine on-site and remote days. The Dutch telework

²³⁵ Van Klaveren, Maarten, and Kea Tijdens. "Teleworking Policies of Organisations—The Dutch Experience." (2003). <http://www.uva-aias.net/publications/show/1078>

²³⁶ Brega, Carla, Janna Besamusca, and Mara Yerkes. "Flexible work arrangements in collective agreements: evidence from Spain and the Netherlands." *Community, Work & Family* (2024): 1-24. <https://doi.org/10.1080/13668803.2024.2353650>

evaluation report explains that the organisations updated performance management systems, communication routines, and digital security protocols as part of the shift²³⁷.

The Dutch model also highlights the connection between telework and participatory governance. The works councils have substantial influence in shaping organisational policies, and telework arrangements usually involve consultation with employee representatives. The highlighted consultative process helps to ensure that remote work practices support business objectives as well as the well-being of the workers. The collective agreements in sectors such as banking and public administration often include provisions on equipment, digital training, and cost reimbursement. The provisions strengthen fairness and reduce disputes between employers and workers.

The occupational safety and health is another important dimension of the Dutch system. It is important for employers to ensure safe working environments, even when work occurs off-site. Dutch guidance requires employers to provide ergonomic information, assess home working conditions, and develop measures to prevent psychosocial risks, such as isolation and stress. Eurofound research shows that Dutch employers are relatively advanced in the integration of wellbeing measures into telework policies, which is partly because of the strong institutional frameworks and health and safety cultures²³⁸.

The Netherlands is also notable for its investment in the digital infrastructure. High internet penetration and widespread broadband access support the feasibility of telework. The public policy initiatives encourage digital literacy and provide funding for innovation in work technologies. The investments strengthen the practical implementation of remote work and reduce technological inequalities among the workers.

The HR teams in Dutch firms, at the organisational level, have adapted performance systems to remote work through a focus on trust, autonomy, and outcome-based evaluation²³⁹. Research on Dutch telework practices indicates that performance management relies more on agreed-upon

²³⁷ Vallasek, Magdolna, and Gábor Mélypataki. "Rules on home office work and telework in Romania and in Hungary." *Central European Journal of Comparative Law* 1, no. 2 (2020): 177-191.

²³⁸ Eurofound. "Telework in the EU: Regulatory frameworks and recent updates", Publications Office of the European Union, Luxembourg. (2022). <https://share.google/N2uwXyDTG27B6Iqb0>

²³⁹ Miglioretti, Massimo, Andrea Gragnano, Silvia Simbula, and Marco Perugini. "Telework quality and employee well-being: Lessons learned from the COVID-19 pandemic in Italy." *New Technology, Work and Employment* 38, no. 3 (2023): 548-571. [10.1111/ntwe.12263](https://doi.org/10.1111/ntwe.12263)

targets than on direct observation. The employers also promote virtual collaboration tools and encourage regular team contact so as to maintain consistency. The mentioned HR practices align with the broader Dutch norms of autonomy and decentralised decision-making.

The cross-border considerations have also begun to influence Dutch telework policy. Many Dutch companies employ international staff, and therefore, questions of taxation and social security arise when teleworkers perform work across borders. The European Commission has issued guidance on this issue, and Dutch authorities participate in ongoing discussions about the harmonisation. These matters add complexity to telework regulation and highlight the need for coordinated European solutions.

Despite its strengths, the Dutch system faces challenges. Hybrid work is now widespread, but questions remain about its long-term impact on organisational culture, team consistency, and employee well-being. It is pivotal for employers to strike a balance between flexibility and the need for regular in-person interaction and sustained collaboration²⁴⁰. Some workers experience increased stress due to continuous connectivity and blurred boundaries. Therefore, Dutch policymakers and organisations explore ways to protect work-life balance while maintaining the advantages of flexible work.

3.6.3 The UAE

The UAE has developed a comprehensive system for regulating remote work that connects labour policy to the national digital transformation goals. The shift began within the federal public sector, in which telework was introduced as part of broader administrative reforms. The study²⁴¹ explains that the UAE used digital infrastructure investments and unified government platforms to support new working models in both the public and private sectors. The mentioned initiatives created a structured environment in which the remote work could be securely and consistently managed across the institutions. Therefore, telework in the UAE evolved as part of a national strategy rather than as an isolated labour-market adjustment.

²⁴⁰ Kaltiainen, Janne, and Jari J. Hakanen. "Why increase in telework may have affected employee well-being during the COVID-19 pandemic? The role of work and non-work life domains." *Current Psychology* 43, no. 13 (2024): 12169-12187. <https://doi.org/10.1007/s12144-023-04250-8>

²⁴¹ Jahoori, Sumaya. "From Flexibility to Regulation: Remote Work in The UAE Public Sector and Comparative EU Insights". *Access to Justice in Eastern Europe*. 8. 1-25. 10.33327/AJEE-18-8.4-r000139. (2025). [10.33327/AJEE-18-8.4-r000139](https://doi.org/10.33327/AJEE-18-8.4-r000139)

The Federal Decree Law 33 of 2021 was a turning point as it formally recognised remote work within the national employment framework²⁴². The law defines remote work as a permitted mode of performance and allows employers and employees to agree on part-time or full-time remote arrangements. The implementation of the Cabinet Resolution on Work Models highlights obligations in relation to working hours, availability, and performance expectations. The regulations clarify that the remote workers retain the same employment rights as on-site workers, and the performance must be evaluated on objective criteria. Therefore, the UAE model treats remote work as a normal part of the employment relationship rather than an informal or secondary arrangement.

The detailed allocation of equipment and technological responsibilities is another pivotal feature of the UAE framework. It is essential for employers to provide the tools needed for remote work and ensure workers can securely access internal systems. The government guidance emphasises the importance of encrypted communication, secure networks, and controlled access to sensitive files. The organisations are also required to offer technical support to remote staff when needed. PwC analysis²⁴³ The use of structured digital tools and cybersecurity protocols by UAE public and private organisations shows that these tools have become standard practice in the management of remote work across the sectors.

The UAE's approach to occupational safety in telework also reflects a structured policy orientation. The Ministry of Human Resources and Emiratization requires employers to provide guidance on safe work conditions at home and to ensure that employees understand their responsibilities to prevent risks. The psychosocial risks have received significant attention, with public sector guidelines encouraging managers to maintain regular communication and support workers' well-being through digital check-ins. The mentioned rules align with international expectations, but they are influenced by the centralised nature of UAE governance, in which uniform policy directives guide organisational behaviour.

The cultural context also influences the UAE system. Telework is implemented within a work environment where managerial authority and structured oversight are traditionally strong. It

²⁴² Alrousan, Mohammad. "Different Work Categories Under the New Federal Labour Law No 33, Year 2021." *Mondaq*, (2023). <https://www.mondaq.com/employee-rights-labour-relations/1271890/different-work-categories-under-the-new-federal-labour-law-no-33-year-2021>

²⁴³ PwC Middle East. "Remote Working in the UAE: Best Practice Review and Future Policy Paper". Dubai: PwC Middle East. (2025.) <https://www.pwc.com/m1/en/industries/2025/doc/remote-working-in-the-uae.pdf>

is noted that many organisations depend on performance indicators and digital reporting to maintain accountability. The UAE combines trust in digital systems with clear expectations for availability and task completion. The structured oversight differs from many European systems, where social dialogue and negotiated flexibility are crucial. Telework regulation in the UAE focuses on efficiency, clarity, and alignment with the organisational performance goals²⁴⁴.

The recent policy developments connect remote work with national competitiveness. The UAE has introduced digital nomad visas and telework residency options in order to attract skilled workers. The mentioned policies allow foreign nationals to work for overseas employers while residing in the UAE²⁴⁵. The policies showcase a broader strategy to position the country as a regional hub for innovation and flexible work. The analysts argue that the integration of labour policy and migration strategy creates opportunities for international talent and expands the nation's economic diversification agenda.

The comparison between the UAE and European models highlights areas of convergence and divergence, as both systems focus on contractual clarity, equal treatment, and equipment obligations. The UAE shares European concerns regarding data security and occupational safety in digital environments. However, the method of enforcement differs: European states typically rely on social partners and labour inspectorates for implementation, whereas the UAE follows a centralised model in which policy directives guide compliance at the organisational level, which produces faster implementation but limits opportunities for negotiated flexibility.

3.6.4 Cross-Border EU Telework

Cross-border telework raises urgent questions about which national social security and tax rules apply when the worker habitually performs tasks from a different member state. The recent developments show that legal certainty depends on determining the habitual place of work, on administrative cooperation, and on practical thresholds that limit frequent switching between jurisdictions. These matters have become more significant as hybrid and mobile work

²⁴⁴ Government of the United Arab Emirates. “Cabinet Resolution No. (27) of 2020 On the Remote Work System in the Federal Government”. UAE Legislation. (2020). <https://uaelegislation.gov.ae/en/legislations/1414>

²⁴⁵ Invest in Dubai. “Work Remotely from Dubai — One-Year Virtual Work Visa.” (2025). <https://www.investindubai.gov.ae/en/live-and-work/visas-and-entry/work-remotely-from-dubai>

has increased across borders²⁴⁶. The central legal instrument in the EU context is the social security coordination regime, built around Regulation 883/2004 and its implementing rules. The general principle, under current rules, links social security to the state in which the work is performed, but there are exceptions that exist for those workers who perform cross-border duties and for the posted workers. The A1 certificate remains the primary device to fix applicable legislation, but telework exposes limits to the A1 system because the habitual presence can quickly shift and because the digital work reduces the physical nexus on which the rules rely²⁴⁷.

Aceto documents the practical response to the aforementioned limits through recent multilateral initiatives aimed at reducing legal uncertainty for habitual cross-border teleworkers. The multilateral framework agreed in 2023 provides a pragmatic rule which allows the employee to remain subject to the employer's state social security system when the remote work in a second state does not exceed a specified percentage of the total working time. The approach eases administrative burdens and reduces double coverage risks for many teleworkers, but it depends on the state signatures and consistent record-keeping.

Munkholm highlight that the legal concept of the habitual place of work is foundational for contract law, social security, and taxation²⁴⁸. The analysis of Munkholm shows the manner in which uncertainty about the place of work can produce disputes about the contributory obligations and about entitlements such as unemployment or sickness benefits. Munkholm also notes that the judicial bodies across the EU apply functional tests to determine employment status and applicable law, and clearer administrative guidance is required with the increase of telework so as to prevent divergent case law.

Practical problems exist in enforcement and administration. The national authorities face evidence gaps because telework is usually informal or poorly documented. It is pivotal for employers and workers to keep accurate records of where the work is performed and of time allocation across the states. The systems to issue and recognise A1 certificates need digital

²⁴⁶ Aceto, Fenicia. "Cross-border workers-navigating the challenges of social security coordination rules in the era of telework in the European Union." *European Labour Law Journal* 15, no. 2 (2024): 376-387. <https://doi.org/10.1177/20319525241239288>

²⁴⁷ European Union. "Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems". OJ L 166, (2004), 1–123. <https://eur-lex.europa.eu/eli/reg/2004/883/oj>

²⁴⁸ Munkholm, Natalie Videbæk. "EU Acquis on information rights and collective rights: Working paper prepared for Expert Meeting on Telework-EU." (2025).

upgrades so that cross-border telework can be monitored with minimal delay. The European Labour Authority and national inspectorates have begun to adapt by recommending standardised electronic attestations and improving cooperation between the authorities²⁴⁹. The taxation adds a further layer of complexity, as the habitual presence may create permanent establishment or tax residence issues that can affect employers and employees differently. Close attention to tax treaties and national residence rules is necessary in cross-border telework cases to avoid unexpected liabilities. The policymakers are now exploring coordinated guidance that clarifies thresholds and reporting obligations for social security as well as for tax purposes.

There are several policy options emerging from the recent literature and practitioner reports. First, the states can adopt or sign multilateral instruments that establish percentage-based safe harbours for telework in a secondary state, thereby reducing short-term fragmentation for remote workers who spend limited time abroad. Second, administrative cooperation should be digital-first, utilising interoperable platforms to exchange records of presence and contributions. Third, clearer employer duties for record-keeping can lower enforcement costs for inspectorates and social security agencies. Aceto²⁵⁰ stresses that the measures mentioned must be coupled with social partner input to ascertain fairness and feasibility.

3.7 Chapter Summary

The development of telework across the different legal systems has been examined in a study that shows a broad movement toward more consistent and stable regulation. Each country follows its own institutional path, but several shared patterns emerge across the cases. The patterns reflect a wider understanding that telework is no longer an exceptional form of labour but follows an ordinary way to organise work in a digital society. Therefore, legislators and organisations have sought to integrate telework into the standard employment framework, treating it as a temporary or marginal arrangement. The shift has influenced how contracts are drafted, how responsibilities are allocated, and how managerial practices are formed.

The major conceptual convergence concerns the definition of telework and its place within employment law. Telework, across the analysed jurisdictions, is widely understood as dependent

²⁴⁹ ELA. "The Rise of Teleworking: Improvements in Legislation and Challenges for Tackling Undeclared Work." (2023). <https://share.google/Fq5JYOBwolBDZCr5H>

²⁵⁰ Aceto, Fenicia. "Cross-border workers-navigating the challenges of social security coordination rules in the era of telework in the European Union." *European Labour Law Journal* 15, no. 2 (2024): 376-387. <https://doi.org/10.1177/20319525241239288>

employment performed away from the employer's workplace with the support of digital tools. The shared foundation strengthens teleworkers' position within the employment relationship and helps remove ambiguity regarding rights and duties. The legislators, by recognising telework as a regular form of work, aim to ensure continuity of worker protection irrespective of where the work is carried out. The conceptual stability also provides a clearer basis for organisations to formulate internal policies and performance systems.

Another important convergence concerns contractual clarity. There are many legal systems that now require written telework agreements which describe the conditions under which remote work will occur. These agreements usually address the location of work, communication routines, the organisation of working time, and the use of equipment. The level of detail varies by country, but the overall trend is toward transparent documentation, which protects both the employer and the worker by reducing uncertainty about responsibilities and expectations. It also supports more effective enforcement because the inspectors can depend on written evidence at the time to assess compliance.

There is also a shared recognition across the cases studied that telework requires equal treatment for remote and on-site workers. The legislators and organisations highlight that telework should not result in reduced protection or fewer opportunities for participation. The principle appears in rules related to access to information, training, career development, and organisational communication. Several employers now provide teleworkers with digital participation methods to ensure they remain integrated into team processes. The mentioned focus on equal treatment is one of the clearest signs of convergence among the different systems.

The equipment responsibility represents another area in which the practices show alignment. In most jurisdictions, employers are required to provide teleworkers with the necessary digital tools or reimburse them for the personal equipment used for work. This responsibility ensures that telework does not impose additional financial burdens on employees and that organisational data remains secure. The operational details differ, but the core expectation is that employers must support the material conditions of remote work.

Occupational safety and health have become an essential part of telework regulation, as legislators have emphasised that the employer's responsibility remains in effect even when the work is performed outside the workplace. There are many countries that require guidance on ergonomic arrangements, the identification of risks in the home environment, and measures to

address the psychosocial challenges that may have arisen from isolation or extended screen use. Enforcement remains difficult in private homes, but the organisations have responded with training, digital ergonomic assessments, and wellbeing initiatives, which demonstrate how legal expectations and HR practices reinforce each other.

Human resource management has undergone significant change as organisations adjust to telework. The traditional supervision based on physical presence has given way to results-based evaluation and trust-centred management. The communication routines have become more structured, and managers rely on regular check-ins, clear objectives, and digital tools to coordinate teams. Therefore, telework has encouraged a shift toward such organisational cultures that value autonomy and accountability. The shift supports legislative goals by helping workers effectively carry out their duties and by strengthening fairness in the evaluation of their performance. Telework, across all the studied countries, also highlights the significance of digital competence. The legislators demand adequate training in the use of digital tools, whereas employers invest in skills development to ensure teleworkers can perform tasks without disruption. The mentioned shared focus reflects a broader transformation in which digital literacy has become a fundamental component of modern labour markets.

The comparison of the countries examined in this study reveals shared directions as well as significant structural differences in how telework is regulated and practised. The differences come from the legal culture, economic structure, administrative capacity, and social expectations of each country. There are several common points that persist despite such variations. Telework has become a stable element of the employment domain, and legal systems have increasingly recognised the need to integrate it into ordinary labour law. The highlighted shared orientation provides a foundation to understand the similarities and differences across Hungary, the Netherlands, the United Arab Emirates, and cross-border European contexts.

The Netherlands represents one of the most mature and balanced systems, due to its long history of flexible work arrangements and strong institutional dialogue. Dutch employers are familiar with negotiated flexibility and have integrated telework into work organisation through well-established HR practices. Dutch law allows employees to request changes to their work location, and collective agreements often reinforce these rights. The approach reflects a labour market that values worker autonomy, social partnership, and trust-based management. Dutch organisations report smoother transitions to hybrid work, and this stability has been reinforced

through strong digital infrastructure and widespread acceptance of the flexible employment models.

Hungary presents a different model in which telework is highly structured within the statutory rules. The national labour code clearly defines telework and imposes specific contractual requirements. The mentioned statutory approach offers clarity and predictability, but it can also limit organisational flexibility. Hungarian employers usually rely on detailed written agreements that specify supervision rules, equipment use, and expectations for working time. The approach supports legal certainty, but it may create challenges for those organisations that wish to adopt more fluid hybrid arrangements. Enforcement also becomes more document-centred because inspections of private homes are limited. Therefore, Hungarian practice reflects tension between legal certainty and flexibility.

The United Arab Emirates provides a contrast to European models because telework development in the UAE is aligned with national digital transformation goals and centralised governance. The remote work policies in the UAE focus on clear employer responsibilities, technological readiness, and performance expectations. The system is highly structured, and telework is integrated into organisational processes through digital platforms and administrative directives. The UAE relies less on collective dialogue and more on top-down policy implementation, which creates rapid adoption and uniform compliance, but it limits participatory mechanisms common in European systems. The UAE model demonstrates how telework can quickly expand when supported by strong public investment and centralised policy design.

The cross-border telework in the European Union adds another dimension to the comparative picture. The domestic telework rules within member states continue to evolve, but cross-border situations raise questions about applicable law, social security affiliation, and taxation. The mentioned issues require coordination across countries because workers may perform tasks in several jurisdictions within the same week. The European institutions have begun to develop guidance to address these matters, but there are still national differences which make cross-border telework the most complex area of regulation, and its successful management depends on administrative cooperation and digital monitoring systems²⁵¹. The finding reveals the limits of national regulation when the work is no longer attached to a single physical territory.

²⁵¹ Rhiannon Pugh and others, 'The Impacts of the Covidfencing Phenomenon in Three European Cross Border Regions' [2026] European Planning Studies 1.

The development of telework across the different jurisdictions has shown that telework can only reach its full potential when the legal clarity, organisational capacity, and social support evolve together. The first priority is to create such legal frameworks that reflect the realities of hybrid work. The traditional labour law assumes a clear, stable place of work, but modern working patterns involve regular movement between home and the workplace. The mentioned shift requires legal rules that explain how duties and rights apply in each setting. The laws should describe employers' responsibilities regarding equipment, digital tools, and health and safety in a manner that adapts to both remote and on-site conditions. The flexible guidance would support organisations to design internal procedures that are legally compliant and practical to implement.

Promoting digital competence is another area that requires attention. Telework depends on digital communication, data processing tools, and secure networks, but gaps in digital skills often prevent employees from fully participating in remote work arrangements, which can increase inequality among workers. Therefore, governments and employers should invest in training programmes that support basic and advanced digital skills, including guidance on virtual collaboration, cybersecurity, and the management of digital workloads. The strengthened digital literacy would create a more inclusive and resilient workforce and reduce disruptions caused by technical difficulties.

Occupational safety and health are pivotal for the future of telework. Telework reduces many traditional workplace hazards but introduces new ergonomic and psychosocial risks²⁵². It is important for employers to develop practical methods to assess these risks and to support workers who perform these tasks remotely. Digital tools, such as online ergonomic assessments and wellbeing check-ins, can help organisations meet their responsibilities without entering private homes. Policymakers can assist by issuing clear guidelines that explain how employers can meet their duty of care in remote settings. The coordinated efforts in this area would reduce stress, prevent burnout, and improve long-term sustainability.

The enforcement practices must also adapt. Labour inspectorates often rely on physical inspections, which are not possible when work takes place in private homes. Governments, to

²⁵² Julia LO Beckel and Gwenith G Fisher, 'Telework and Worker Health and Well-Being: A Review and Recommendations for Research and Practice' (2022) 19 International Journal of Environmental Research and Public Health 3879 <<https://www.mdpi.com/1660-4601/19/7/3879>>.

address this limitation, should create digital reporting systems that allow organisations to securely submit the relevant documents. The standard templates for remote work agreements, risk assessments, and working time records could help inspectorates to more efficiently verify compliance. These systems would not resolve all enforcement issues, but they would increase transparency and reduce the administrative burden on employers.

Cross-border telework requires coordinated international attention. Digital technologies allow work to be performed from multiple locations; therefore, questions about applicable law, social security affiliation, and taxation become more complex. The lack of harmonised rules can create uncertainty for mobile workers and for those organisations that operate with multinational teams. Policymakers should work together to develop shared principles to determine habitual workplace practices, contribution obligations, and reporting requirements. The principles should prioritise simplicity and fairness to prevent double contributions and administrative confusion. The coordinated solutions would enable mobility without sacrificing legal clarity or social protection.

Employers and HR professionals are also pivotal in shaping the future of telework. Successful remote work depends on trust-based management that focuses on outcomes and clear expectations, rather than on physical visibility. Organisations should continue to update performance evaluation systems to reflect the nature of remote and hybrid tasks. Transparent communication routines can help prevent misunderstandings and maintain consistency across distributed teams. HR departments should invest in training for managers so they can effectively support remote staff and address workload-related issues, isolation, and digital communication challenges.

Additionally, the social partners can also help to maintain a balance between flexibility and protection. Collective agreements and social dialogue have proven effective in shaping remote work practices in several countries. Policymakers should encourage cooperation between employers and worker representatives and allow for negotiated solutions. The dialogue-based approaches often improve acceptance of telework policies and increase fairness in the implementation.

Finally, the telework policies should remain adaptable. The technology, work culture, and economic conditions continue to evolve, and the rigid rules may not respond well to new developments. Therefore, the legislators should regularly review the telework regulations to

ensure they remain relevant. Organisations should monitor the impact of remote work on productivity and well-being and adjust their policies as needed. The dynamic approach will help countries stay aligned with global changes in work organisation.

Chapter 4: Telework and HRM challenges and mitigation strategies

4.1 Introduction to Human Resource Management (HRM)

The shift in telework from a fringe working practice to a hegemonic mode of employment has compelled a fundamental reorientation of traditional human resource management (HRM) systems and labour governance.²⁵³ Although it offers greater freedom than high productivity, it also poses a threat to conventional legal norms and HRM practices, particularly regarding workers' rights, managerial control, and intergroup harmony in the workplace. This is worsened by the fact that there exists no uniform regulation across jurisdictions. As this chapter claims, different countries have highly varied national legal frameworks regarding telework, so different personnel management problems and mitigation approaches emerge under different geopolitical and socio-economic conditions. The chapter situates HRM between the regulation of the law and organisational policy, highlighting how it tends to adjust to new telework norms across the various regimes²⁵⁴. It dwells on the comparative study of telework-related HRM issues in four selected jurisdictions- Hungary, the Netherlands, Qatar and the United Arab Emirates (UAE), implemented strategically²⁵⁵. These nations represent opposing governing principles: two are EU member states with well-established labour market institutions and prominent social negotiation, and two are Gulf monarchies that have been undergoing rapid financial diversification, alongside changes in state-driven laws.

The chapter is based on doctrinal legal research and the interrogation of comparative jurisdiction, along with the tacit expression of findings from questionnaires initially conducted on a sample of HR professionals from selected countries²⁵⁶. The global conflict between the

²⁵³Pulignano, Valeria. "The transformation of work: changing employment governance regime." In *Handbook of Industrial Development*, pp. 90-105. Edward Elgar Publishing, 2023. <https://lirias.kuleuven.be/retrieve/680139>

²⁵⁴ Bratton, John, Jeff Gold, Andrew Bratton, and Laura Steele. *Human resource management*. Bloomsbury Publishing, 2021

<http://www.ir.harambeeuniversity.edu.et/bitstream/handle/123456789/1638/Human%20Resource%20Management%20Theory%20and%20Practice%20%28%20PDFDrive.com%20%29.pdf?sequence=1&isAllowed=y>

²⁵⁵ Filiz, Ugur. "A comparative analysis on IHRM policies and practices at local subsidiaries of MNCs in transitional and emerging environment: The case of Hungary and Turkey." PhD diss., Magyar Agrár-és Élettudományi Egyetem, 2022. https://phd.mater.uni-mate.hu/311/6/Thesis_Ugur_Filiz_DOI.pdf

²⁵⁶ Bertram, D. A. N. I. E. L. "Extraterritorial court jurisdiction in the corporate anthropocene: a comparative enquiry." PhD diss., University of Oxford, 2021. <https://ora.ox.ac.uk/objects/uuid:d609b195-1431-4524-9490-84f9950f18b6/files/dzw12z549d>

protection of workers on the one hand and the need for adaptability to laws and flexibility in the labour market amid the digital economy comes out in such a comparison²⁵⁷.

The concept of Human Resource Management in the telework environment is much more complex than many may think, as it is organically integrated with the legal framework of operations, the creation and implementation of digital infrastructure, and the psychological comfort of the individual. The inability to monitor performance, the risk of social isolation, the loss of boundaries between work and life, and cybersecurity threats are the main issues related to teleworking and are fully aligned with newly emerging HR tasks²⁵⁸. This chapter adopts a strategic approach to HRM, with an eye to how organisations respond to these legislative and technological changes in working with their people²⁵⁹. Classical approaches to HRM were largely focused on ensuring workplace productivity in a closed physical workspace, with companies knowing their workers were in a safe, compliant position with respect to requirements²⁶⁰. Telework erodes all such boundaries, making it extremely difficult for an employer to exert control while complying with health and safety codes, working time regulations, and fair treatment of employees. In responding to this paradigm shift, national legal systems have reacted with varying degrees of foresight and comprehensiveness, leaving a complex picture for HR professionals to navigate²⁶¹.

The emergence of teleworking as a structural rather than circumstantial aspect of employment has begun to challenge many conventional paradigms in human resource

²⁵⁷ Charles, Lorraine, Shuting Xia, and Adam P. Coutts. "Digitalization and employment." *International Labour Organization Review* (2022): 1-53. https://www.uit-ilo.org/sites/default/files/wcmsp5/groups/public/%40ed_emp/documents/publication/wcms_854353.pdf

²⁵⁸ Burrell, Darrell Norman. "Understanding the talent management intricacies of remote cybersecurity teams in covid-19 induced telework organizational ecosystems." *Land Forces Academy Review* 25, no. 3 (2020): 232-244. <https://sciencemanager.com/pdf/10.2478/raft-2020-0028>

²⁵⁹ Carbery, Ronan, and Christine Cross. *Human resource management*. Bloomsbury Publishing, 2024. https://books.google.com/books?hl=en&lr=&id=twkXEQAQBAJ&oi=fnd&pg=PP1&dq=This+chapter+takes+on+a+strategic+approach+to+HRM,+with+an+eye+on+the+response+of+organizations+meeting+these+legislative+and+technological+changes+in+working+with+their+people&ots=tOltCBwbfl&sig=umf2e9j_U4q8E2FzoENd9T4RIZE

²⁶⁰ Bratton, John, Jeff Gold, Andrew Bratton, and Laura Steele. *Human resource management*. Bloomsbury Publishing, 2021. <http://www.ir.harambeeuniversity.edu.et/bitstream/handle/123456789/1638/Human%20Resource%20Management%20Theory%20and%20Practice%20%28%20PDFDrive.com%20%29.pdf?sequence=1&isAllowed=y>

²⁶¹ Montreuil, Sylvie, and Katherine Lippel. "Telework and occupational health: a Quebec empirical study and regulatory implications." *Safety science* 41, no. 4 (2003): 339-358. https://www.academia.edu/download/51010311/s0925-7535_2802_2900042-520161221-32233-hdlk9x.pdf

management²⁶². A temporary or sector-specific practice transformed into a standardised, possibly inherent, mode of work in different industries- especially those in the knowledge economy, professional services and the tech industry²⁶³. However, this normalisation is equally not just a story of technological and logistical revolution, but also of deep-seated legal and cultural re-arrangement that compels HRM to act within landscapes of ambivalence, transnational conformity and values in a state of constant flux between employees and employers²⁶⁴. Human resources departments worldwide have been asked to transform the underlying HR activities, including recruiting, induction, training, performance management, grievance redress, and team integration, without the gravitational pull of a central office-based structure. In that respect, teleworking not only shifts the physical location where work is done, but also the concept of what work is, how it is measured, and how it is safeguarded/supervised.

In this respect, HRM acts as an intermediary between legality and adjustability in an organisation. It has to coordinate national labour regulations, data protection policies, and occupational health policies, which are at odds with strategic goals such as talent management, employee retention, and inclusive work culture²⁶⁵. This adjustment is particularly complicated when there is a lack of global harmonisation of regulations.²⁶⁶ However, unlike physical workplace standards, where international standards can be provided by intergovernmental organisations (such as the International Labour Organisation or the EU) on telework, the field largely depends on national interpretations of the law and the speed with which various governments have responded to emerging realities.²⁶⁷ On the one hand, there are places where

²⁶² Paciello, Leonardo. "Human capital efficiency: a comprehensive overview." (2024). <https://unitesi.unive.it/bitstream/20.500.14247/17415/1/898884-1299220.pdf>

²⁶³ Franko, Katja, and Heidi Mork Lomell. "Outsourcing the brains: the epistemic power of consultancies in criminal justice." *Theoretical Criminology* (2025): 13624806251341280. <https://journals.sagepub.com/doi/pdf/10.1177/13624806251341280>

²⁶⁴ Samaan, Daniel, and Aizhan Tursunbayeva. "Fluid workforce management in the health sector: Navigating the changing face of workforces and their management." *International Journal of Public Sector Management* 37, no. 4 (2024): 593-609. <https://journals.sagepub.com/doi/pdf/10.1177/13624806251341280>

²⁶⁵ Armstrong, Michael, and Stephen Taylor. *Armstrong's handbook of human resource management practice: A guide to the theory and practice of people management*. Kogan Page Publishers, 2023. http://dspace.khazar.org/bitstream/20.500.12323/6399/1/ARMSTRONGS_HANDBOOK_OF_HUMAN_RESOURCE_MA%20%281%29.pdf

²⁶⁶ Ho, Lewis, Joslyn Barnhart, Robert Trager, Yoshua Bengio, Miles Brundage, Allison Carnegie, Rumman Chowdhury et al. "International institutions for advanced AI." *arXiv preprint arXiv:2307.04699* (2023). <https://arxiv.org/pdf/2307.04699>

²⁶⁷ Urbane, Marta. "Balancing Flexibility and Fairness: Legal Implications for Defining Decent Telework in the EU in an Era of Digitalization." In *The Global Conference on Entrepreneurship and the Economy in an Era of Uncertainty*, pp. 605-614. Singapore: Springer Nature Singapore,

such remote work rights have been successfully codified in the law books, such as the Netherlands, but on the other hand, we have places such as Qatar where the issue was still being addressed through informal instructions issued by the relevant ministers. The disjointed legal regulation of telework also makes it harder for HR to develop consistent, scalable strategies, especially in multinational companies, as HR must navigate multiple legal systems at once.

Moreover, the nature of the interaction between the modes of employment and the labour traditions and the governance philosophies is contrasted in terms of how telework and traditional employment modes work²⁶⁸. As an example, EU nations tend to institutionalise social dialogue and representation of workers in lawmaking and HRM, but Gulf nations tend to resort to top-down and state-centred approaches most of the time, with little union power²⁶⁹. Such structural discrepancy is not only influential during the development of telework regulations, but it can also alter the culturally predicted values such as flexibility, trust, productivity, and employee rights. It is thus important to adopt a comparative approach, not only to identify the particular problems each jurisdiction poses for HRM, but also to derive best practices and policy frameworks that may be applicable internationally. A comparative and jurisdiction-based analysis sheds light on the broader impacts of teleworking regulation on labour-market equity, digital inclusiveness, and management monitoring. It exposes the anxieties of innovation and protection, flexibility and standardisation, disengagement and responsibility. Moreover, because this chapter makes a subtle use of the HRs' experiences in the chosen countries, it is not a purely doctrinal analysis. Their stories are HR's day-to-day experiences as it struggles to enforce abstract legal requirements in fluid, in many cases, hybrid working environments. The combination of real-life experiences from personal practice and official systems into legal frameworks provides a more

2023. https://www.researchgate.net/profile/Tafadzwac-Maramura/publication/381526602_The_Role_of_Fourth_Industrial_Revolution_4IR_Technologies_in_Achieving_Sustainable_Development_Goals/links/66794fde1846ca33b84b33e5/The-Role-of-Fourth-Industrial-Revolution-4IR-Technologies-in-Achieving-Sustainable-Development-Goals.pdf#page=606

²⁶⁸ Iannuzzi, Francesco Eugenio, and Francesco Campolongo. "Transformed or transferred? How workers perceive managerial control over home telework. Some insights from an Italian case." *Relations industrielles/Industrial Relations* 78, no. 1 (2023). <https://doi.org/10.7202/1101313ar>

²⁶⁹ Singh, Danny. "An Investigation of Corruption and Clientelism in Afghanistan Hindering Law Enforcement: With a Specific Case Study in the Afghan National Police." PhD diss., University of York, 2012. <https://etheses.whiterose.ac.uk/8980/1/MPhil%20Thesis.doc>

practical, more in-depth understanding of the effects of telework on modern HRM.²⁷⁰ In this respect, the chapter not only adds value to the literature but also offers insights that can be applied to solving real-life problems faced by policymakers, HR practitioners, and organisational leaders as they navigate the unknown future of work.

4.2 Conceptual Framework: Telework within an HRM Context

To analyse the interaction between legal frameworks and HRM practices in telework, this study develops a conceptual model that identifies the main variables and explains their relationships across the selected countries.

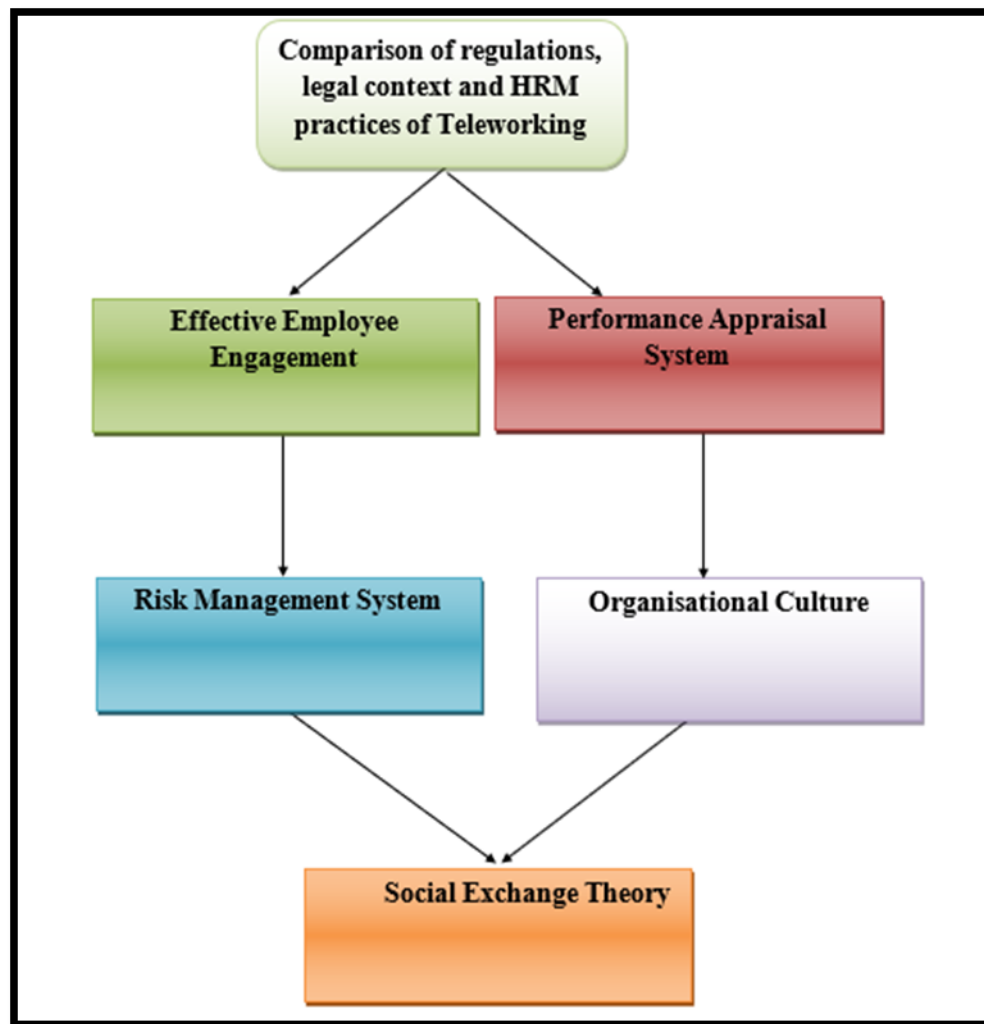


Figure 3: Conceptual Framework of the Research

²⁷⁰ Lodovici, Manuela Samek, E. Ferrari, E. Paladino, F. Pesce, P. Frecassetti, and E. Aram. "The impact of teleworking and digital work on workers and society." *Study Requested by the EMPL Committee* (2021). <http://onala.free.fr/ipol421.pdf>

(Source: Self-designed)

Figure 3 presents the study's conceptual framework, illustrating the relationship between the independent and dependent variables. The independent variable consists of the comparative legal and regulatory frameworks governing telework, along with the associated HRM challenges across the four countries. The dependent variables represent key HRM outcomes, including employee engagement, performance appraisal systems, risk management practices, and organisational culture, which are shaped by the legal and institutional context of telework.

Knowing that, the comparison of regulations, legal contexts and HRM challenges of teleworking refers to the independent variable. The dependent variables of the study are primary pillars of HRM practices in Teleworking across the four countries, such as effective employee engagement, performance appraisal systems, risk management systems, and organisational culture.

4.3 Comparison of Teleworking, Hybrid Work Model and Remote Working among the Four Countries

Various new ways of working, such as ICT-based mobile work or telework, have been implemented over the last several decades. Before the outbreak of the pandemic, there were large differences in the levels of telework and remote work among different countries²⁷¹. These levels are driven by different factors, such as the type of profession, the organisation of work, gender, and deep-rooted practices. For instance, in the Netherlands, employees working from home must follow certain rules and regulations. As per the regulations of the *Working Conditions Act*, an organisation cannot monitor its employees without good reasons²⁷². Hybrid work mainly refers to a working arrangement in which workers can operate a business in a sustainable manner, either with others or alone. It is estimated that more than 84% of companies in the UAE support hybrid work practices in certain ways. The mode of hybrid working promotes effective equality in the workplace, helping women further their careers. “Article 6 of the Federal Decree Law No. (49)”

²⁷¹ Vartiainen, Matti A., and Outi Vanharanta. "Hybrid work: Definition, origins, debates and outlook." (2023). <http://dx.doi.org/10.13140/RG.2.2.12847.71844>

²⁷² Netherlands Chamber. “Working from Home: Your Employees’ Rights.” business.gov.nl, 2025. <https://business.gov.nl/staff/health-and-safety/working-from-home-your-employees-rights/>

of 2022, in the UAE, defined remote work in the country²⁷³. Evidence shows that a model of hybrid working that combines both working from home and centralised workplaces, as well as remote working, can enhance the inclusivity, productivity and wellbeing of an organisation's workforce. In this context, the UAE Visa for Freelancers was introduced in 2019, which enabled employees to be free from the requirement of having a single contract of employment and employer. Despite an around 1% decline over the last year, the hybrid mode of working is the most common arrangement among employees across the EU.

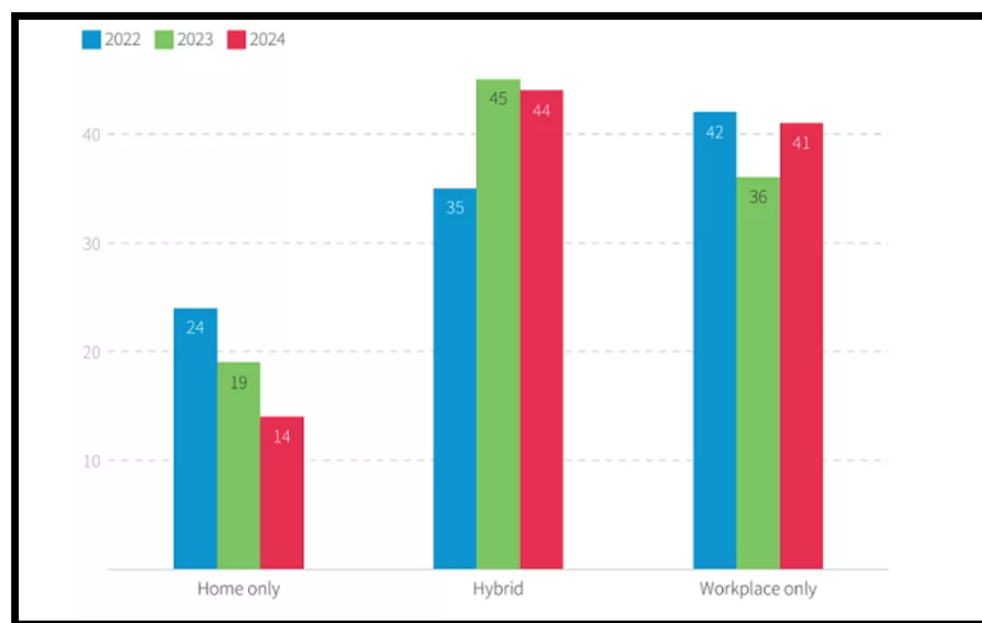


Figure 4: The arrangements in the workplace across EU nations

(Source: ²⁷⁴)

Figure 4 illustrates the distribution of different work arrangements across EU countries, highlighting the increasing prevalence of hybrid and remote work models. It also demonstrates uneven telework adoption across member states, reflecting differences in legal frameworks, digital infrastructure, and labour market structures.

²⁷³ Minister of State for Artificial Intelligence . “Remote Working in the UAE Best Practice Review and Future Policy Paper,” 2024. <https://ai.gov.ae/wp-content/uploads/2024/12/Remote-Working-in-the-UAE-EN.pdf>.

²⁷⁴ Dell’Anna, Alessio . “Hybrid Work Is Not Dead: Here Are Europe’s Most Flexible Countries.” euronews. Euronews.com, February 18, 2025. <https://www.euronews.com/my-europe/2025/02/18/hybrid-work-these-are-europes-most-and-least-flexible-countries>.

The picture of EU nations like the Netherlands and Ireland regarding remote working is extremely uneven and fragmented. In countries like the Netherlands, most workers are allowed to work from home, partially or fully, with rates close to or over 70%. Hungary is quite well-known for its hybrid regime. This is considered to be a quite important characteristic of the political regime of Hungary that those mainly holding power emphasise the formal legality of the actions²⁷⁵. In this context, one of the significant challenges related to Human Resource Management (HRM) is to find an effective balance that can serve the needs of individuals and flexible working arrangements to meet the objectives of organisations.

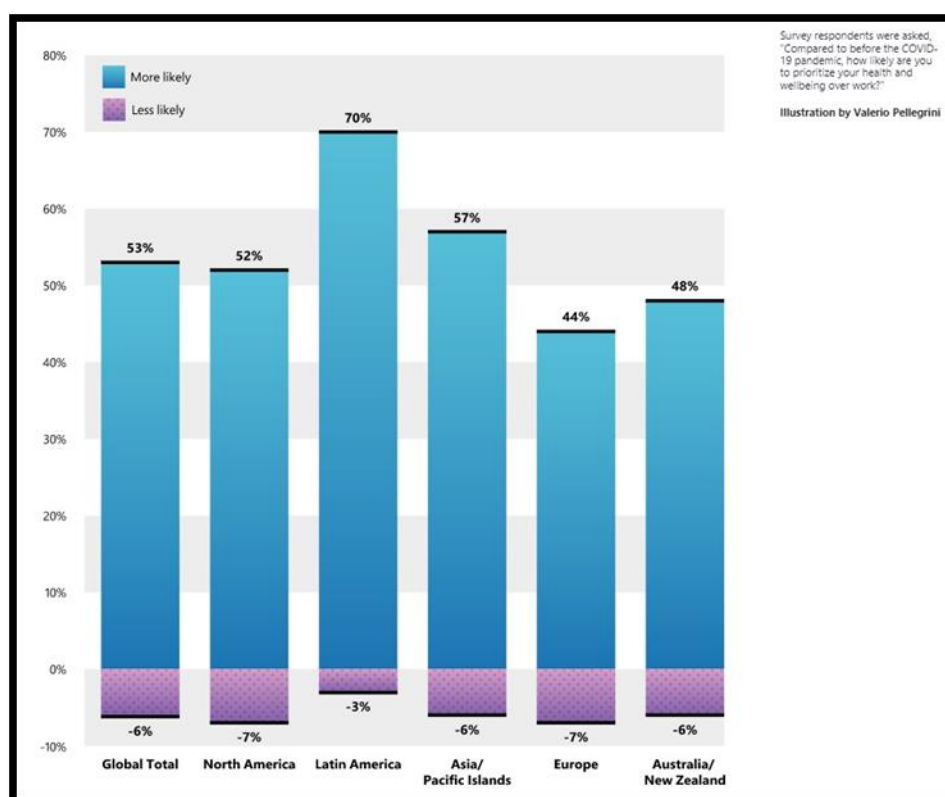


Figure 5: Health and Wellbeing of the Employees have become topmost priorities

(Source: ²⁷⁶)

²⁷⁵ Györy, Csaba, and Nyasha Weinberg. "Emergency powers in a hybrid regime: the case of Hungary." *The theory and practice of legislation* 8, no. 3 (2020): 329-353. <https://doi.org/10.1080/20508840.2020.1838755>

²⁷⁶ Masterson, Victoria. "Hybrid Work Is Changing Companies and Employees: Microsoft." *World Economic Forum*, April 12, 2022. <https://www.weforum.org/stories/2022/04/hybrid-2022-work-trend-index/>.

Figure 5 shows that employee health and well-being have become central priorities in modern work arrangements, particularly in telework and hybrid models. It highlights how organisations increasingly focus on work-life balance, mental health, and flexible working conditions as key components of workforce management.

Hungarian legislation allows employees to use equipment at home, such as a laptop or computer. In contrast to the home office, the Labour Code in Hungary defines teleworking as work performed when employees work all or part of their work from a place other than the premises of their employers. On the other hand, telework in Qatar enables women to participate in various social activities, affording them greater control. The format of working allows women to gain flexible working hours that are not currently part of the regular working schedule²⁷⁷. However, organisations can adopt a hybrid approach, wherein employees can work from home but commute to work when needed.

4.4 Comparison of the Primary pillars of HRM that are Impacted by Telework

The expansion of telework has reshaped core HRM practices within organisations. As a result, key areas such as performance appraisal, employee engagement, risk management, and organisational culture have become central to understanding how telework operates in different national contexts.

4.4.1 Performance Appraisal Systems

Kaplan and Norton introduced a performance management measurement system that can be done across four aspects: customer, financial, internal business processes, and learning and growth. With the set of various policies and terms related to working, employees of an organisation can perform jobs and tasks at an optimum level ²⁷⁸. The Balanced Scorecard can provide an effective and comprehensive framework that translates an organisation's strategic objectives into overall measurements of its performance. For instance, *Dutch Labour Law* provides a structured process for evaluating employees' performance. On the other hand, the

²⁷⁷ Al-Boinin, Hamda. "Adopting Telework for Female Employees in Qatar: Sociocultural Perspectives, Theoretical Modeling, and Pandemic Experience." *Journal of Arabian Studies* 12, no. 2 (2022): 234-254. <https://doi.org/10.1080/21534764.2022.2309690>

²⁷⁸ Arso, Sunu Sugi, Sfenrianto Sfenrianto, and Mochamad Wahyudi. "Employee performance measurement in teleworking using balanced scorecard." *International Journal of Electrical and Computer Engineering* 8, no. 6 (2018): 5178. <http://dx.doi.org/10.11591/ijece.v8i6.pp5178-5184>.

performance appraisal system in the UAE focuses on continuous improvement and aligning individual goals with the organisation's objectives.

4.4.2 Employee Engagement Processes

Workers in workplaces based in the UAE are highly engaged in their performance and jobs. Employee engagement at the workplace is considered positively related to the balance between work and life²⁷⁹. Organisations that offer flexible working arrangements, such as telework and flexible hours, result in increased productivity and lower turnover. With the introduction of various wellness programs, employers in Qatar observed lower absenteeism and higher productivity. Fostering the most positive culture in the workplace for teleworking can help organisations improve employee engagement. By offering competitive benefits and compensation, companies in Hungary can enhance employee engagement.

4.4.3 Compliance and Risk Assessment

Effective communication and policies are considered highly important for regulating teleworking in the Netherlands. The Netherlands ranks second in the European Union in terms of the share of employees in the teleworking sector²⁸⁰. On the other hand, compliance and risk management in Qatar involve Data Protection Laws, especially when handling personal information. Adhering to Qatari Laws and regulations is important for managing risks and ensuring compliance in the workplace in Qatar. On the other hand, non-Qatari employees are allowed to work remotely and require permission for both work and residence. Regular audits, engagement of employees in decision-making and a transparent process can mitigate the potential risks in the UAE²⁸¹. Companies like Cyberintelsys offer specialised compliance and risk management services in Hungary.

²⁷⁹ Alnagbi, Mohamed A., Hazem Aldabbas, Liza Gernal, Abdallah M. Elamin, and Ahmed ZE Ahmed. "Work engagement and individual work performance in the UAE: the mediating role of work-life balance." *Frontiers in Sociology* 10 (2025): 1567207. <https://doi.org/10.3389/fsoc.2025.1567207>.

²⁸⁰ Ton, Danique, Koen Arendsen, Menno De Bruyn, Valerie Severens, Mark Van Hagen, Niels Van Oort, and Dorine Duives. "Teleworking during COVID-19 in the Netherlands: Understanding behaviour, attitudes, and future intentions of train travellers." *Transportation Research Part A: Policy and Practice* 159 (2022): 55-73. <http://dx.doi.org/10.1016/j.tra.2022.03.019>.

²⁸¹ Upadhyay, Divya. "Exploring and addressing AI challenges in HRM: Insights and evidence from the UAE workforce." *Human Resources Management and Services* 7, no. 1 (2025): 4132-4132. <http://dx.doi.org/10.1016/j.tra.2022.03.019>.

4.4.4 Organisational Culture

Organisational culture is considered one of the most significant HRM challenges in the Netherlands regarding teleworking. The growing time and effort employees put in have become significant challenges due to continuous access to technological advancements²⁸². The hierarchical structure of UAE workplaces can affect employees' engagement and performance. Maintaining cohesion among the team and effective communication can pose significant challenges in teleworking workplaces in Qatar. Like Qatar, teleworking workplaces also pose several challenges, such as maintaining effective communication among employees. However, a flat organisational structure with high autonomy can be found to be more conducive to teleworking.

Considering the study's dependent variables, which are pillars of HRM, they are positively related to the independent variables, such as HRM challenges across the four countries. For instance, if the organisations in the four countries adopt effective risk management strategies or performance appraisal systems, this can help reduce potential HRM-related challenges.

4.5 Theoretical Integration

The theoretical integration in this study builds on the need to connect telework with core HRM practices and organisational outcomes through a coherent analytical framework. Telework is not only a legal or organisational arrangement but also a relational and behavioural phenomenon that affects employee motivation, engagement, and performance. Therefore, integrating theories such as Social Exchange Theory and the Job Demands–Resources (JD-R) model allows for a deeper understanding of how telework operates within organisations by linking legal structures, HRM practices, and employee responses. This integration helps explain how organisational support, supervision, and resource availability shape employee behaviour and ultimately influence the effectiveness and sustainability of telework across different national contexts.

²⁸² Caraiani, Chirata, Camelia Iuliana Lungu, Cornelia Dascalu, and Carmen-Alexandra Stoian. "The impact of telework on organisational performance, behaviour, and culture: Evidence from business services industry based on employees' perceptions." *Economic research-Ekonomska istraživanja* 36, no. 2 (2023). <https://doi.org/10.1080/1331677X.2022.2142815>.

4.5.1 Social Exchange Theory

Social Exchange Theory can provide an effective, adaptive, and robust structure for understanding the inseparable, interconnected pillars. The theory can demonstrate three crucial elements, such as the initiation of a symbolising starting point for exchanges between the employee and the employer within an organisation.

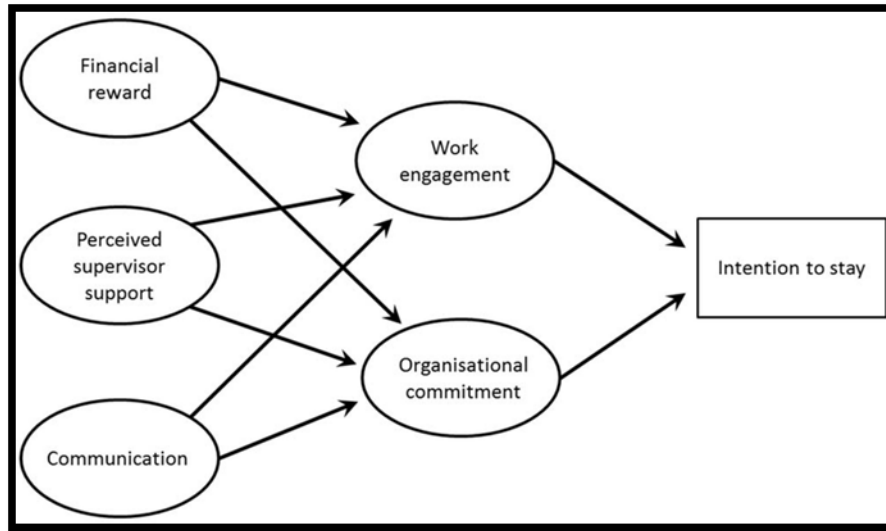


Figure 6: Theoretical Model based on Social Exchange Theory

(Source: ²⁸³)

As shown in Figure 6, the theory can also represent the transfer of various resources within an organisation, including material, financial, emotional, or informational resources. This can result in an effective, harmonious conclusion of various exchanges, leading to diversity in the relationships²⁸⁴. In this way, Social Exchange Theory can mediate the dependent variables and independent variables by uncovering a complex network of interactions that shape the collaboration between an organisation and an employee.

²⁸³ Steiner, Sarah, Mark Cropley, Laura Simonds, and Richard Heron. "Reasons for staying with your employer: Identifying the key organizational predictors of employee retention within a global energy business." *Journal of occupational and environmental medicine* 62, no. 4 (2020): 289-295. <http://dx.doi.org/10.1097/JOM.0000000000001820>

²⁸⁴ Rajâa, Omar, and Amal Mekkaoui. "Revealing the impact of social exchange theory on financial performance: a systematic review of the mediating role of human resource performance." *Cogent Business & Management* 12, no. 1 (2025): 2475983. <https://doi.org/10.1080/23311975.2025.2475983>.

4.5.2 Job Demands Resources Model

The Job-Demand Resources (JD-R) model can serve as an integrated framework for explaining employee burnout and engagement in an organisation. The theory can also help explain the negative and positive outcomes in an organisation, especially at the personal level.

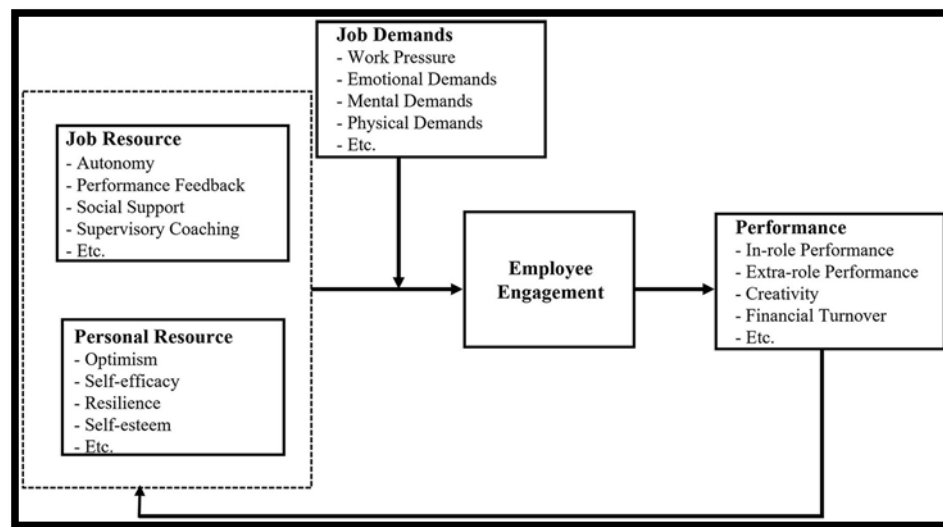


Figure 7: Job-Demand Resources (JD-R) Model

(Source: ²⁸⁵)

Figure 7 illustrates the Job Demands–Resources (JD-R) model, showing the interaction between job demands, job resources, and personal resources. It highlights how excessive demands can lead to burnout, while resource availability can enhance employee engagement and overall performance.

The application of the Job Demand-Resources model in this study can help establish a relationship between the dependent and independent variables, identifying the importance of personal resources in shaping employees' engagement. For instance, the model can also explain that employee engagement can be facilitated by personal and job resources within the organisation. Sustained emotional and physical effort can influence employee engagement and job demand across the four countries.

²⁸⁵ Lee, Da Ye, and Yunseong Jo. "The job demands-resource model and performance: the mediating role of employee engagement." *Frontiers in Psychology* 14 (2023): 1194018. <https://doi.org/10.3389/fpsyg.2023.1194018>

4.6 Legal Context Analysis

The following analysis examines the legal context of telework across the selected countries, focusing on the degree of legal formalisation, enforcement mechanisms, and alignment with contemporary labour market needs.

4.6.1 The Netherlands: A Model of Institutionalised Telework Regulation

The Netherlands can serve as an example of how telework can become part of the national labour policy, with a well-developed legal base consolidated by a strong social partnership. The backbone is made up of two large statutes: 1. Flexible Working Act (Wet flexibel werken, WFW 2016)²⁸⁶ and 2. Working Conditions Act (Arbowet)²⁸⁷. Employees who have at least 26 weeks of service have the right to request flexible working time, place, and schedule. Such requests have to be taken seriously by employers, and they may only be rejected on grounds that are stated and have business significance. Puts a permanent requirement on employers to promote a healthy and safe working environment and expressly extends this responsibility to work in or out of an office. Employers should carry out a risk assessment and also provide equipment and directions.

The COVID-19 pandemic rapidly accelerated a well-established cultural trend toward the normalisation of telework, followed by widespread further advice and model policies from employers' associations (AWVN) and trade unions (FNV, CNV).²⁸⁸ More importantly, the provisions of collective labour agreements (CLA) often include telework as a key concept, further interpreting statutory protections and harmonising employers' approaches to teleworking across different industries, an aspect that contributes considerably to the simplicity of HR implementation.

Similar to measures to enhance telework protection in other countries, the Netherlands has in recent years also considered legislative breakthroughs to raise telework protection,

²⁸⁶ Kerkhofs, Janneke. "Flexibiliteit in arbeid." <http://arno.uvt.nl/show.cgi?fid=152272>

²⁸⁷ D'Cruz, Premilla, Roelie Mulder, Ernesto Noronha, Niels Beerepoot, and Slawek Magala. "The changing role of the nation-state and regulation: Workplace bullying legislation in The Netherlands." *The Economic and Labour Relations Review* 30, no. 1 (2019): 77-98. <https://doi.org/10.1177/1035304618823959>

²⁸⁸ de Beer, Paul, and Lisa Berntsen. "Trade unions in the Netherlands: Erosion of their power base in the stable Polder Model." *Trade unions in the European Union* 12, no. 1 (2023): 799. <https://library.oapen.org/bitstream/handle/20.500.12657/75555/9782875746351.pdf?sequence=1#page=801>

including the introduction of the so-called Work Where You Want” Act (Wet werken waar je wilt) that would further enshrine the right of employees to the location where they work, including home. Even though it has not yet been fully introduced, the bill reflects the political will to make telework an advancement in the long-term structural planning of labour. The institutional framework of Dutch HRM also includes labour inspectorates and occupational health services that can ensure employers uphold the quality of remote work. Furthermore, the taxes will subsidise home office costs to some degree, thereby promoting teleworking across all industries.

4.6.2 Qatar: Absence of Formal Telework Regulation

No single form of work, such as telework, is codified in Law No. 14 of 2004 (as amended), the main labour legislation of Qatar.²⁸⁹ Regulatory guidelines were created reactively: the Ministry of Administrative Development, Labour and Social Affairs (MADLSA) published circulars relating to the COVID-19 pandemic (e.g. Circular No. 17 of 2020) to promote remote work in both the government and the private sector, but these do not have the force of law and are not particularly detailed.

The result of such absence from formal legal codification is high unpredictability for both employers and employees regarding the rights and obligations at issue concerning telework in Qatar. The main labour concerns (working hours, the ability to wear overtime, standards of occupational health and safety, right to disconnect) still operate under obsolete frameworks that assume the presence of a physical workplace. Moreover, the legal viability of work-at-home arrangements opens the door to unequal HR practices, particularly among smaller companies and domestic employers who are not familiar with international labour standards. The legal gap also limits employees' capacity to obtain compensation for grievances arising from remote working arrangements, since the systems set up to resolve disputes do not adapt to the dynamics of the virtual world of work. Moreover, the lack of binding regulations hinders contract creation, parties' involvement in the benefits section, and performance monitoring in the remote arrangements. In this regard, most multinational companies operating in Qatar are guided by internal policies that

²⁸⁹ Barbar, Naguib, and AbuHilal M. "Empowering Women Through Public Sector Employment in Qatar: Challenges and Opportunities." *Women's Empowerment and Public Policy in the Arab Gulf States* 75 (2024). <https://library.oapen.org/bitstream/handle/20.500.12657/88391/978-981-99-6006-4.pdf?sequence=1#page=85>

align with internationally recognised best practices, which, in turn, inadvertently create a fractured regulatory environment.

The law lacks detailed legal tools to regulate telework, so the task of drafting and enforcing remote work policies in Qatar is usually left entirely to individual employers. This results in significant variation in telework practices by industry, with a large gap between multinational companies and local firms. There is also the issue of how Qatar's employment system, based on sponsorship (kafala), which is gradually being reformed, may complicate the voluntary nature of telework, particularly for foreign workers whose freedom of movement and workplace are partially dependent on the employer's goodwill. The informal nature of telework is also a drawback for data gathering and policy evaluation, where policymakers deliberate on providing evidence-based reforms to digitalised workplaces in response to the changing needs of their workforce.

4.6.3 United Arab Emirates: Emerging Regulatory Framework for Telework

There is a significant move in the UAE to legitimise flexible work arrangements. The law No. 33 of 2021 on Regulation of Labour Relations (effective February 2022)²⁹⁰ which supersedes the 1980 law, acknowledges the existence of a work mode called "Remote Work" (Article 9). Ministerial Resolution No. 31 of 2022 also detailed the conditions for flexible, part-time, and off-site working and outlined the fundamental terms of an agreement. Programs such as the Dubai Remote Work Visa indicate a governmental effort to recruit remote workers abroad, and even though full safeguards for remote workers based locally within the national labour law framework are still in development, they are generally known as international digital nomads.

Alongside those legal developments, the UAE government has been actively promoting remote work across public institutions in the sector, especially during and after the COVID-19 pandemic. There are diverse emirates that have embraced the need for digital transformation, incorporating telework as part of their long-term administrative plans, such as Abu Dhabi and Dubai. Yet there is a discrepancy in the application of these policies across the private sector, especially in free zones, where labour standards might be compromised relative to federal levels.

²⁹⁰ Bartoszewicz, Monika Gabriela, and Sabina Lang. "Migration Policy in the Gulf: A Comparative Analysis of Labour Law Reforms in Kuwait and Qatar." *Journal of Arabian Studies* 14, no. 1 (2024): 151-172. <https://doi.org/10.1080/21534764.2025.2472613>

In addition, though high-skilled expatriates in information technology, finance, and consulting have the option of remote work, this is not the case for lower-skilled migrant workers. This gap raises questions about the inclusion and fair access to flex rights.

Notwithstanding these progressive developments, the telework system in the UAE faces issues with uniform enforcement and fair application. One of them is the absence of an operationalised monitoring system to help maintain the employer's compliance with the new flexible work policies, especially in industries where labour protection provisions have not been developed. Moreover, the contract is not evident, and the majority of remote work relationships are based on informal contracts or internal solutions on a case-by-case basis, which places employees at risk of unilateral changes to working conditions and employment. As much as the government has developed programs such as the provision of digital infrastructure and the implementation of paperless offices, there is minimal integration of these programs with HRM practices in the private sector. Also, the law on data protection, although increasingly established, is not as comprehensive as the GDPR, which poses threats to digital monitoring as well as to employee privacy in remote environments. To achieve an inclusive teleworking regulation in the future, the UAE will have to enhance the application of legal provisions, cover all classes of workers, and close the gap between the state and the business world.

4.6.4 Hungary: Codified and Structured Telework Regime

Since the previous misunderstandings, however, Hungary also has a well-developed and explicit telework legislation. Telework is clearly identified and regulated, and, as a new form of employment under the Hungarian Labour Code (Act I of 2012), it provides a degree of flexibility in employment, especially since a major amendment was applied after 2021.²⁹¹ The legal definition can be found in Section 196: Telework is a form of employment in which the employee regularly performs work not at the employer's workplace but in another location, and uses information technologies to transfer the results. Moreover, the Government Decree 487/2020 created the comprehensive framework of health and safety requirements, data protection, and the duties of employers in the context of remote work during the pandemic, some of which were later

²⁹¹ Horváth, István, Daniel Pérez del Prado, Zoltán Petrovics, and Andrea Sitzia. "The role of digitisation in employment and its new challenges for labour law regulation." *ELTE LJ* (2021): 101. <https://ojs.elte.hu/eltelj/article/download/5254/4274>

referred to as permanent law, revealing its suitability to the EU Framework Agreement on Telework (2002).

In addition to the outlined legal provisions, Hungary has issued extensive administrative instructions to support employers in implementing their telework policies.²⁹² These comprise regulations governing the use of remote workstations, essential written contracts clarifying the terms of telework, and exemptions from any taxes on telework allowances. Additionally, Hungarian labour law underscores the notion of voluntary engagement, as the choice of employer and employee should be mutually agreed upon before the commencement of remote work. In spite of these developments, there is no level playing field in actual implementation, especially among small and medium-sized firms (SMEs), and adherence to safety and monitoring requirements has proved costly.²⁹³ However, the Hungarian policy also implies a strategic adjustment toward more general EU labour policy practices toward flexibility and the protection of workers.

4.6.5 European Union: Fragmented yet Evolving Supranational Framework

The spread of telework in the European Union (EU) has presented several compliance and implementation issues, especially with the General Data Protection Regulation (GDPR)²⁹⁴. Employers, in some cases, must balance productivity monitoring on the one hand and employees' right to privacy on the other, as remote work increasingly requires more digital surveillance and the processing of collected data. Most HR offices find it difficult to put in place proper measures to prevent breaches of the GDPR provisions on consent, data minimisation, and security²⁹⁵. In addition, the European Framework Agreement on Telework (2002), a landmark in encouraging

²⁹² Vallasek, Magdolna, and Gábor Mélypataki. "Rules on home office work and telework in Romania and in Hungary." *Central European Journal of Comparative Law* 1, no. 2 (2020): 177-191. <https://ojs.mtak.hu/index.php/cejcl/article/download/5031/3979/>

²⁹³ Gunningham, Neil. "Regulating small and medium sized enterprises." *J. Envtl. L.* 14 (2002): 3. https://www.researchgate.net/profile/Neil-Gunningham/publication/31292678_Regulating_Small_and_Medium_Sized_Enterprises/links/5905c2b5aca272116d32630e/Regulating-Small-and-Medium-Sized-Enterprises.pdf

²⁹⁴ Marin, Radu. "Implementation of Telework in the European Union." *Journal of Human Resources Management Research* 2021 (2021): 8. <https://ibimapublishing.com/articles/JHRMR/2021/857780/857780.pdf>

²⁹⁵ Nyathani, Ramesh, and I. L. Rosemont. "Safeguarding Employee Data: A Comprehensive Guide to Ensuring Data Privacy in HR Technologies." https://www.researchgate.net/profile/Ramesh-Nyathani/publication/376134134_Safeguarding_Employee_Data_A_Comprehensive_Guide_to_Ensuring_Data_Privacy_in_HR_Technologies/links/656a70013fa26f66f445c4b9/Safeguarding-Employee-Data-A-Comprehensive-Guide-to-Ensuring-Data-Privacy-in-HR-Technologies.pdf

flexible work, lacks consistency in its application across member states. It does not set binding measures, and there are serious flaws in national accommodations, especially regarding the right to disconnect, ergonomic standards for home workstations, or fair access to professional training. HRM practices have faced further complications associated with the digital transformation of work in the broad sense. Conventional HR systems that operate in centralised offices have to contend with emerging needs in distributed teams, cloud-based workflows, and virtual communication rules. In this environment, the process of HRM is an essential integrative one, linking legal compliance and operational business performance with the welfare of personnel. Savvy HR practices would bridge gaps across legal requirements, technological use, and reliance on psychosocial resources, ensuring that telework becomes as conscientious as it is accommodating in the EU.

The increased pace of telework in the EU has also raised concerns about cross-border regulation in employment, especially for employees working remotely across member states.²⁹⁶ Different tax implications, social security contributions and employment laws may be complicated in such a case where an employee is based in one country and working under a company in a different country. The EU has failed to develop a fully unified system to handle these issues, and the two categories of employers and employees are stuck in a patchwork of various national regulations.

The other developing problem is the digital gap within the EU, where inequality in online infrastructure and digital literacy is reflected in the imperfect use of remote employment.²⁹⁷ In rural or underdeveloped areas, employees might have connectivity issues and would not be able to work full-time under telework arrangements. This raises the issue of access to remote work opportunities and whether there is a need to encourage infrastructure enhancements through EU policies to aid digital inclusion. Also, the psychological effects of long-term telework should not be disregarded. Research shows that, due to the absence of physical boundaries between work and personal worlds, remote employees might feel lonelier, disclose more between personal and professional spheres, and experience greater stress. Notwithstanding the fact that the EU encourages flexible work, mental health services and well-being programs should also be

²⁹⁶ Aceto, Fenicia. "Cross-border workers-navigating the challenges of social security coordination rules in the era of telework in the European Union." *European Labour Law Journal* 15, no. 2 (2024): 376-387. <https://journals.sagepub.com/doi/pdf/10.1177/20319525241239288>

²⁹⁷ Rydzewski, Pawel. "Digital inequality and sustainable development." *Problemy Ekorozwoju* 20, no. 1 (2025): 96-108. <https://ph.pollub.pl/index.php/preko/article/download/6691/4914>

incorporated into the telework policy to maintain long-term productivity and employee satisfaction.²⁹⁸ Lastly, cybersecurity threats have increased as we embrace telework, as workers gain access to confidential business information on their home networks, which oftentimes lack high-level protection. Strict data security requirements are imposed by the GDPR, yet ensuring compliance in decentralised work settings is quite difficult. Employers have to spend money on secure remote access systems, staff education, and audits to prevent a break-in. Telework will continue to be a part of the EU labour market, so it is vital that policy-makers and companies continue to cooperate to streamline laws and regulations, close the technological divide, and maintain a harmonious approach that benefits both companies and employees.

4.7 Specific Challenges of HRM

The expansion of telework has introduced new challenges for Human Resource Management (HRM), particularly in balancing flexibility with legal compliance and organisational performance. While telework offers advantages such as increased autonomy and productivity, it also creates complexities related to monitoring, employee engagement, data protection, and occupational safety.

These challenges are not uniform across jurisdictions, as they are shaped by differences in legal frameworks, institutional capacity, and labour market structures. Consequently, HRM practices must adapt to diverse regulatory environments while ensuring consistency, fairness, and efficiency in managing telework arrangements.

4.7.1 The main HRM Issues in Hungary

1. Compliance Monitoring & Safety

HR departments face the challenge of ensuring that employees working from home can be checked to confirm they are meeting the occupational health and safety standards mandated by law. Although there is an implied obligation on employers to provide safety under the Labour Code (Section 75), it does not allow intrusive supervision beyond strict limits to guarantee employee privacy (Section 9). In the case of smaller enterprises (SMEs) and government

²⁹⁸ Beckel, Julia LO, and Gwenith G. Fisher. "Telework and worker health and well-being: A review and recommendations for research and practice." *International journal of environmental research and public health* 19, no. 7 (2022): 3879. <https://www.mdpi.com/1660-4601/19/7/3879>.

departments, a compliance gap occurs due to the administrative burden of carrying out remote safety audits with consideration of privacy boundaries²⁹⁹.

2. Cost Allocation and Reimbursement:

Though the Labour Code (and, in certain interpretations, allows (and indeed legally anticipates) issuing allowances on the expenses associated with teleworking (such as utilities, internet), such a decision is primarily at the discretion (Section 159)³⁰⁰. This results in incompatible practices within the firms, leading to feelings of unfairness and confusion within HR departments.³⁰¹

3. Performance Appraisal and Engagement

Although the legal framework is in place, the on-the-ground development and implementation of HR policies for fair, output-oriented performance evaluation and for maintaining employee motivation and attachment in a remote environment are underdeveloped. The responses to the survey showed that there is certain HR anxiety about how measures of productivity can be quantified without too much monitoring³⁰².

Despite these business challenges, Hungary's legislative environment ranks among the more mature in Eastern Europe. The major HRM strategic dilemma is how to translate lawful clarity into consistent, compliant, and productive practices, especially beyond major multinational businesses.

²⁹⁹ Bello, Halima Oluwabunmi, Courage Idemudia, and Toluwalase Vanessa Iyelolu. "Navigating financial compliance in small and medium-sized enterprises (smes): overcoming challenges and implementing effective solutions." *World Journal of Advanced Research and Reviews* 23, no. 1 (2024): 042-055. <https://wjarr.co.in/sites/default/files/WJARR-2024-1984.pdf>

³⁰⁰ Mangan, David, Elena Gramano, and Miriam Kullmann. "An unprecedented social solidarity stress test." *European Labour Law Journal* 11, no. 3 (2020): 247-275. <https://journals.sagepub.com/doi/pdf/10.1177/2031952520934585>

³⁰¹ Paukert, Sarah M., Russell P. Guay, and You Jin Kim. "Perceptions of HR: an analysis of millennial and postmillennial insights." *Organization Management Journal* 18, no. 1 (2021): 36-51. <https://www.emerald.com/insight/content/doi/10.1108/OMJ-01-2020-0861/full/pdf>

³⁰² Jones, Melanie K., Paul L. Latreille, and Peter J. Sloane. "Job anxiety, work-related psychological illness and workplace performance." *British Journal of Industrial Relations* 54, no. 4 (2016): 742-767. <https://www.econstor.eu/bitstream/10419/51771/1/669551309.pdf>

4.7.2 The Main HRM Issues in the Netherlands

1. Right to Disconnect & Well-being

The right to disconnect and well-being are not yet specified in independent legislation, but a powerful cultural norm and CLA provisions favour a healthy balance between work.³⁰³ HR teams are also expected to combat so-called digital presenteeism and mental fatigue, which have become systemic effects of ceaseless connectivity, as reflected in respondents' questionnaire feedback on digital fatigue among Dutch HR professionals.

2. Equal Treatment and Inclusion

Among the essential personnel management issues accompanying remote employees is that they are deprived of opportunities to be promoted, to develop through informal learning, or to integrate into groups.³⁰⁴ The HR in the Netherlands, therefore, is paying particular attention to the concept of inclusiveness in remote policy by providing an equal chance to improve and be seen.

3. Tensions concerning data privacy and subdivision

As a strict implementation of the GDPR and the case law of the Dutch Data Protection Authority (AP), the electronic surveillance of employees is heavily restricted by Dutch law³⁰⁵. This conflicts with employers who want to implement productivity or security through surveillance software at the expense of HR having to identify legally acceptable surveillance options. The Dutch model provides a successful, negotiated, continuous, albeit preferred, balance between the independence of workers and the flexibility of employees, as a model for other EU states, through a union of law interlinked with collective bargaining and cultural agreement.

³⁰³ ZLATANOVIĆ, Sanja STOJKOVIĆ, and Milena Škobo. "The 'Twilight' of Health, Safety, and Well-being of Workers in the Digital Era—Shaping the Right to Disconnect." *Journal of work health and safety regulation* 2, no. 2 (2024): 129-144. https://www.jstage.jst.go.jp/article/jaohlev/2/2/2_oa.23-003/_pdf

³⁰⁴ Van den Groenendaal, Sjanne Marie E., Charissa Freese, Rob F. Poell, and Dorien TAM Kooij. "Inclusive human resource management in freelancers' employment relationships: The role of organizational needs and freelancers' psychological contracts." *Human Resource Management Journal* 33, no. 1 (2023): 224-240. <https://onlinelibrary.wiley.com/doi/pdf/10.1111/1748-8583.12432>

³⁰⁵ van der Toorn, Jojanneke, M. D. Veldhuizen, and Stefan Kulk. "Researching the tension between privacy and inclusion in organizations: Promises and pitfalls of a transdisciplinary approach." *Tijdschrift voor Genderstudies* 24, no. 1 (2021): 53-63. https://dspace.library.uu.nl/bitstream/handle/1874/437132/05_TVGN2021.1_VAND.pdf?sequence=1

4.7.3 The Main Challenges of HRM in Qatar

1. Deficiencies in Statutory Protections & Undefined

No telework-specific statutory policy exists, and employers revert to broader policies or statutory protections covering work with a fixed location and physical supervision. This creates significant uncertainties for HR in establishing enforceable working time, defining safety requirements beyond the workplace premises, and establishing strict disciplinary resolution channels for remote working issues.³⁰⁶ According to HR professionals, there has been a lot of ambiguity about how to formulate a policy due to a lack of nationally accepted standards.

2. Intersections of Kafala System

Although reforms started to take place, as evident in (Law No. 18 of 2020, Law No. 19 of 2020), the residual effect of the sponsorship system continues to shape the labour process.³⁰⁷ The larger workforce of expatriate workers might find themselves restricted in their movements between jobs, which may affect the sense of voluntariness of the telework agreement and the coercive tendencies associated with the issue of residency.

3. Technological and Structural Barriers

The HR profession usually does not have well-developed systems of work and education about collaboration with remote productivity.³⁰⁸ More importantly, telework options are organizationally restricted to higher-education professions, excluding low-level administrative employees and being virtually closed to manual workers, which creates a serious digital divide. Multinational companies tend to have internal protocols regarding telework in line with corporate international practice, which has a two-tier system: a well-developed internal HR policy exists, with a gap in national jurisprudence.

³⁰⁶ El Mahdy, N. "Exploring Human Resource management practise through the Qatar HR Forum; framing the influence of Tharaba'culture and the development of Qatar-centric competencies for HR professionals practising in Qatar." PhD diss., 88wwz, 2022. <https://repository.mdx.ac.uk/download/380caae3713f4b353735035944957ed38886b95b7bec3f25ce6c5327baaf1777/3639315/NMEIMahdy%20thesis.pdf>.

³⁰⁷ Al-Sharshani, Khalid. "The Legacy of 2022 FIFA World Cup on Labor in Qatar." Master's thesis, Hamad Bin Khalifa University (Qatar), 2022. https://manara.qnl.qa/articles/thesis/The_Legacy_of_2022_FIFA_World_Cup_on_Labor_in_Qatar/29324435/1/files/55400942.pdf

³⁰⁸ Mohamed, Btool H., Mustafa Disli, Mohammed bin Saleh Al-Sada, and Muammer Koç. "Investigation on human development needs, challenges, and drivers for transition to sustainable development: The case of Qatar." *Sustainability* 14, no. 6 (2022): 3705. <https://www.mdpi.com/2071-1050/14/6/3705>

The grey area goes a long way toward creating a significant compliance risk for HR departments. The formulation of policy is discretionary and more ad hoc than it should be, particularly because of the overwhelming reasons given by multinationals or because of government concerns.

4.7.4 The Main Challenges of HRM in the UAE

1. Unequal Access and a Two-Tier System

The advantages of teleworking have been limited to high-skilled employees in occupations such as finance, technology, and professional services.³⁰⁹ The low-skilled, mainly the migrant labourers, are systematically shut out, and as such, the telework economy is highly stratified. The HR policies, therefore, differ immensely across the workforce's domains.³¹⁰

2. Spread of Contractual Ambiguity and Policy Vertices

Entrenched as they are, the old employment contracts are silent in many instances on telework arrangements, even with the new legislation.³¹¹ It often results in inconsistency and the possibility of confrontation when HR departments are forced to create ad hoc policies in between or even improvise ad hoc addenda to written policies. The survey findings highlighted the absence of standardised contract templates for remote working in the UAE.

3. Surveillance Threats and Employee Well-being

To address productivity issues, employers are testing various monitoring applications.³¹² Nevertheless, where there are no GDPR-grade data protection laws specifically governing and regulating workplace surveillance (the umbrella UAE data protection law is in effect), there is a

³⁰⁹ Dutta, Anuja. "LDCs And Developing Nations: Disparities In The WTO Dispute Settlement Understanding." *Available at SSRN 5224319* (2025).<https://papers.ssrn.com/sol3/Delivery.cfm?abstractid=5224319>

³¹⁰ SUPPLY, THEIR IMPACT ON LABOUR, and DEMAND IN ADD CORRIDORS. "ABU DHABI DIALOGUE." http://abudhabidialogue.org.ae/sites/default/files/document-library/ADD%20-%20Research%20Papers_Theme%201_0.pdf

³¹¹ Alekseev, Anton, and Timur Turatali. "KyrgyzNLP: challenges, progress, and future." In *International Conference on Analysis of Images, Social Networks and Texts*, pp. 3-39. Cham: Springer Nature Switzerland, 2024.<https://arxiv.org/pdf/2411.05503?>

³¹² Jasmoh, Sultan Rashed Sultan, Nadratun Nafisah Abdul Wahab, and Ahmad Amri Zainal Adnan. "The Relationship Between Talent Management Practices and Employee Well-Being: A Case Study of Emirates Airlines." *ANP Journal of Social Science and Humanities* 6, no. 1 (2025): 51-60.<https://journalarsvot.com/index.php/anp-jssh/article/download/668/464>

fear that over-monitoring can undermine trust and well-being. HR needs to act in a way which balances control and ethics.

At the cultural level, the change has become popular among federal bodies and among developed Emirati businesses. Nevertheless, HRM systems in a variety of free zones (with their own rules) and the private sector, in general, are quite heterogeneous. Conformance of the new provisions is another fundamental concern for HRM strategy.

4.7.5 The Main Challenges of HRM in the EU

1. The EU Framework Agreement on Telework (2002)

The EU Framework Agreement on Telework is being implemented erratically. Although the Framework Agreement established a guiding principle on telework as a non-binding agreement, there has been uneven uptake across EU member states.³¹³ There is also a disparity between countries with strong legal support for telework, such as the Netherlands and Germany, and those with little protection, leaving HR practice fragmented across multinational companies.

2. GDPR and Data Protection

Telework imposes new data protection and employee privacy problems. HR departments have to deal with digital monitoring, tools to ensure productivity and collect data, with a strong focus on the General Data Protection Regulation (GDPR).³¹⁴ Finding the balance between controlling performance and protecting personal data is a constantly raised issue.

3. Access to Telework Inequality

Telework presents a dilemma for providing equal access to opportunities for HR managers.³¹⁵ The option of remote working has been to the advantage of white-collar ARU and

³¹³ Marin, Radu. "Implementation of Telework in the European Union." *Journal of Human Resources Management Research* 2021 (2021): 8.<https://ibimapublishing.com/articles/JHRMR/2021/857780/857780.pdf>

³¹⁴ Guliyeva, Asmar. "Protection of privacy in employment in european union law." PhD diss., Vilniaus universitetas., 2025.<https://publications.vu.lt/object/elaba:229580094/229580094.pdf>

³¹⁵ Urbane, Marta. "Balancing Flexibility and Fairness: Legal Implications for Defining Decent Telework in the EU in an Era of Digitalization." In *The Global Conference on Entrepreneurship and the Economy in an Era of Uncertainty*, pp. 605-614. Singapore: Springer Nature Singapore, 2023.https://www.researchgate.net/profile/Tafadzwa-Maramura/publication/381526602_The_Role_of_Fourth_Industrial_Revolution_4IR_Technologies_in_Achieving_Sustainable_Development_Goals

high-skilled professionals, leaving low-income or manual labour sectors out of the opportunity, causing stratification in the workplace and the potential to fuel resentment.

4. The Occupational Health and Safety (OHS) Responsibilities

Regarding EU law, employees working at home are always a health and safety risk to employers.³¹⁶ Nevertheless, risk-mitigating and OHS compliance checks on a remote basis are not only logistically challenging to organise but also rather intrusive, which makes HR management challenging.

5. Employee well-being and psychosocial Risks

Telework leads to isolation, digital exhaustion, and reduced teamwork.³¹⁷ In the long-term hybrid work environment, to maintain employee morale and productivity, HR departments must be particularly engaged in addressing mental health, incentivising remote interactions, and preventing burnout.

4.8 Mitigation Strategies

This revolutionary emergence of teleworking has transformed the environment of human resource management (HRM) and labour regulation worldwide.³¹⁸ Although it has led to the introduction of flexibility and efficiency, it has also led to a series of questions about matters of legality, management supervision, inclusiveness in workplaces and employee welfare. The solution to these issues will demand a complex approach integrating both policy-related changes, as well as, organisational best practices, as well as interventions specific to the country level. The section provides a neat roadmap for mitigating the negative implications of telework through well-organised measures at three levels.

³¹⁶ Wedagedara, Shalika, and Dinusha Dissanayake. "Employer Obligations on Occupational Health and Safety (OHS) Laws A Contemporary Review." *Journal of Human Resource Management Perspectives* 9, no. 2 (2024). <https://jhrmp.sjoi.info/articles/9/files/677e4ee4839f9.pdf>

³¹⁷ Vacchiano, Mattia, Guillaume Fernandez, and Rita Schmutz. "What's going on with teleworking? a scoping review of its effects on well-being." *Plos one* 19, no. 8 (2024): e0305567. <https://journals.plos.org/plosone/article/file?id=10.1371/journal.pone.0305567&type=printable>

³¹⁸ Pompa, Leonardo, Francesco De Pretis, Domenico Rocco Cambrea, and Carmine Garzia. "Teleworking and the Challenges of Digitalization: The Role of Human Resource Managers." *Corporate Social Responsibility and Environmental Management* (2025). <https://onlinelibrary.wiley.com/doi/pdf/10.1002/csr.3124>

4.8.1 Interventions at the policy level

1. Telework Legal Recognition and Rules Telework

Governments are required to formulate precise, enforceable legal definitions of telework in national labour codes. These definitions are expected to cover several areas.³¹⁹ First, they should stipulate the terms of a contract for remote work, including the rights and duties of employers and employees. Second, the laws should provide much more detailed guidance on working time, including guidelines on time accountability, the control of overtime, and the guarantee of rest. Third, the assignment of health and safety responsibilities should be explicitly defined for employers, even when staff work from home, and policies on ergonomics, fire safety, and mental health should be developed. Lastly, there must be a clear definition of data privacy and restrictions on employee surveillance to safeguard workers' autonomy and dignity.

These rules create a clear and accountable relationship in remote working setups. Other nations, such as Qatar, where no proper laws exist now, must consider lawmaking an urgent priority to eliminate vagueness. They still have models they can follow, such as the amendments Hungary made in early 2021 to the Labour Code and the Flexible Working Act introduced by the Netherlands, both of which incorporate telework as an accepted form of employment.³²⁰ The models can also be harmonised with EU guidelines and serve as beneficial templates for codifying telework in a manner that embraces flexibility, compliance, and labour rights.

2. The Right to Disconnect

Telework will lead to digital overreach, in which employees are always online, even when they are not working, thereby blurring the distinction between work and life.³²¹ This all-time interconnectedness also adds to exhaustion and stress, as well as reduced productivity, when employees are forced to reply to messages and attend virtual meetings during off-hours. The EU has gone ahead to find a solution to this by promoting the Right to Disconnect, which gives

³¹⁹ Marin, Radu. "Implementation of Telework in the European Union." *Journal of Human Resources Management Research* 2021 (2021): 8. <https://ibimapublishing.com/articles/JHRMR/2021/857780/857780.pdf>

³²⁰ Adrián, Máté Dávid. "Flexible working, flexible rules." *Revue européenne du droit social* 56, no. 3 (2022): 86-99. http://revueeuropeenne-du-droitsocial.ro/reviste/nr56_files/nr56.pdf#page=86

³²¹ de Laat, Kim. "Living to work (from home): Overwork, remote work, and gendered dual devotion to work and family." *Work and Occupations* 52, no. 1 (2025): 130-165. <https://journals.sagepub.com/doi/pdf/10.1177/07308884231207772>

employees the right not to be reached or engaged in work-related matters during non-work time, without fear of penalisation or loss of advancement in their career.

This right is becoming popular in Europe, and laws are being adopted in countries such as France, Italy and Belgium to formalise it and make it compulsory for companies to create internal policies on after-hours communication. This right should be formalised at the national level through national legislation, as well as collective labour agreements, and the normative time for working hours and expectations regarding response times should be defined. Employers can supplement the legal framework with theories within their organisations to help achieve this. Some of these organisational rules include switching off the confirmation email after a specified period, adopting a greater degree of asynchronous communication, and enforcing a work-life balance dynamic. Incorporating the Right to Disconnect into the legal framework and culture will benefit employee mental health, minimise turnover, and foster a more healthful and sustainable remote work culture.³²² It also reminds people that flexible work is not to be equated with permanent availability.

3. Social Security Coordination of Cross-border Workers

As teleworking across national borders has been on the increase, particularly within the EU and across multinational companies, there is growing pressure for harmonised systems of social security contributions. Employees can live in one nation and work in another, raising the question of whether social security payments are to be made and to which country the benefits, such as healthcare, pensions, or unemployment insurance, should be sent. Bilateral and multilateral agreements should have definitive answers to questions of which legislation is applied and the competent authorities to avoid the possibility of: (a) double contributions, (b) denial of the benefits, and (c) supervisory overlap. The coordination regulations, such as Regulation (EC) 883/2004, serve as a source of law, as they establish rules for social security systems that apply to the mobile worker.³²³ However, the emergence of fully remote work has

³²² Shobana, D., and I. Siddiq. "Navigating Work-Life Harmony: The effects of Corporate culture on Mental health." *International Journal of Advanced Research in Science, Communication and Technology* (2024): 364-371. https://www.academia.edu/download/111126364/Paper15258_merged.pdf

³²³ Snædal, Berta. "Rights of workers vis-à-vis social security in the EEA: substance and interpretation of Regulation (EC) No 883/2004 on the coordination of social security systems regarding short-term benefits and Icelandic law." PhD diss., 2022. <https://skemman.is/bitstream/1946/41714/1/ML-ritger%C3%B0-Berta%20Sn%C3%A6dal.pdf>

revealed the shortcomings in such arrangements, especially when such telework is not temporary.

The governments of various countries should alter their social security arrangements by incorporating the flexibility of teleworking, such as the clear definition of habitual residence, reduced contribution levels, and the situation of employing people in several countries. Moreover, digital reporting and compliance may be centralised via digital platforms, thereby facilitating reporting and compliance by employers and employees. Comprehensive social security coordination is not only necessary to enhance the clarity of the law and financial responsibility but also to preserve the rights and protection of cross-border remote workers.

4. Regularised Agreements of Teleworking Promotion

Governments should encourage a unified template for remote work contracts, in cooperation with their employer associations and trade unions, to establish a pattern of clarity, fairness, and compatibility across organisations and industries. Some of these contracts must specify work hours and availability, with the possibility of asynchronous work under appropriate circumstances.³²⁴ Employers could thus shift the productivity system to outputs by directing performance assessment criteria to avoid reliance on presence, as measured by both proximity and productivity.

The goals should also establish the roles of providing equipment, internet connectivity, and an ergonomic working environment, and the ways to reimburse related costs. Confidentiality and cybersecurity terms are of the essence, since in remote work, there are greater risks of information leakage. They should thus be contractually obliged to maintain good data-handling protocols and to indicate how they will use the company's devices and software. Standardising these factors makes it easier to conduct HR processes, especially for small and medium-sized firms (SMEs) that lack the legal know-how to draft such agreements on their own.³²⁵ Also, it advocates for the fair treatment of teleworkers and adheres to labour laws. The government can assist this initiative by providing an official template, legal advice to employers, and including

³²⁴ Dedden, Birte, Stan De Spiegelare, and Maureen Hick. "Remote work: Ensuring trade union and workers' rights through collective bargaining." *The Future of Remote Work, Brussels, ETUI* (2023): 127-145. https://www.etui.org/sites/default/files/2023-05/Chapter7-The%20future%20of%20remote%20work_2023.pdf

³²⁵ Osatis, Chadatan, and Chonticha Asavanirandorn. "An exploring human resource development in small and medium enterprises in response to electric vehicle industry development." *World Electric Vehicle Journal* 13, no. 6 (2022): 98. <https://www.mdpi.com/2032-6653/13/6/98>

teleworking in collective labour contracts. In doing so, they generate regulatory compliance and functional efficacy in the implementation of telework.

5. Infrastructural Investment and Digital Inclusion

Policymakers are expected to invest in an extensive digital literacy program and in nationwide broadband infrastructure to foster equitable access to telework. Even today, remote workers, especially in rural regions or low-income communities, often lack sufficient connectivity and experience lower productivity and greater inequality. They should also leverage public-private partnerships to fast-track infrastructure implementation, particularly in areas where businesses are less engaged in investment. In addition to staying connected, digital literacy is important in meeting the potential of remote working. National training programs for both employees and employers should cover online skills, cybersecurity, and best practices for online collaboration.³²⁶ The programs are particularly important for elderly labourers and disadvantaged communities that are less experienced with digital platforms.

There also needs to be subsidies or tax incentives for obtaining necessities, such as digital tools like laptops, ergonomic gear, licensed software, and internet services. Such assistance is especially necessary for low-income workers, freelancers, and microenterprises. Governments can also promote fair access by creating community telework centres with high-speed internet and shared office facilities. Policymakers can enhance access to remote work positions through digitalisation by lowering technological barriers and empowering people with the digital skills needed to participate in the labour market and avoid discrimination. Therefore, the digital transformation can bring real, sustainable socio-economic gains to millions of people.

4.8.2 Best Practices of Organisations

The burden of facilitating the transition of the various organisations in a way that does not compromise employees' rights, enhances productivity, and fosters inclusive organisational cultures lies with the HR departments and the organisation's leadership.³²⁷ Organisational

³²⁶ Baskoro, Fajar, Muhammad Bayu Pancakusuma, and Susilo Toto Raharjo. "Designing And Evaluating Training Models for Human Resource Competencies in The Digital Era." *Arthatama* 7, no. 2 (2023): 49-62. <https://lifescifi.com/journal/index.php/art/article/download/474/389>

³²⁷ Adeniyi, Idowu Sulaimon, Nancy Mohd Al Hamad, Ololade Elizabeth Adewusi, Chika Chioma Unachukwu, Blessing Osawaru, Chisom Nneamaka Onyebuchi, Samuel Ayodeji Omolawal, Aderonke Omotayo Aliu, and Isiah Oden David. "Organizational culture and leadership development: A human resources review of trends and best

strategies should be transformed to better manage telework by equipping management with contemporary technological countermeasures, addressing issues rooted in the skill sector leadership, health initiatives, fair-minded policymaking, and systems of trust.

1. Technology: Secure Digital Infrastructure

Firms need to prioritise introducing secure, miniaturised, and intuitive digital platforms that facilitate safe, smooth collaboration. The bottom-line network security approach should be zero-trust-based, whereby no user, device, or connection is assumed to be trusted and must periodically prove its trustworthiness to access network resources. They must be encrypted: tools used for communication, such as video conferencing applications and file-sharing websites, must feature end-to-end encryption to block exposure of sensitive data and maintain confidentiality. The expansion of remote control over the company's servers will require the provision of Virtual Private Networks (VPNs).³²⁸ Moreover, Multi-Factor Authentication (MFA) must be required in case of unauthorised access. All of these together strengthen digital infrastructure, making it less vulnerable and offering greater confidence to users in remote working systems. Such a powerful technological foundation is not only about cybersecurity; it also fosters employee trust and enables them to work on remote teams. A strong technological infrastructure will include zero-trust security systems, end-to-end encrypted chat and file-sharing programs, such as video conferencing systems and virtual private networks (VPNs), to guarantee secure connections, and multi-factor authentication (MFA) to improve security during log-in.³²⁹ They secure company information and instil confidence in workers who are working away.

2. Training: Virtual Leadership Managerial Coaching

Given the transformational nature of work, leadership styles should change with it. Familiar supervisory theories of physical presence and supervisory face-to-face are unsuitable in

practices." *Magna Scientia Advanced Research and Reviews* 10, no. 1 (2024): 243-255. <https://pdfs.semanticscholar.org/6f54/63e116afd09ddb23d4c434749d2ab542e5e3.pdf>

³²⁸ Gentile, Antonio Francesco, Peppino Fazio, and Giuseppe Miceli. "A survey on the implementation and management of secure virtual private networks (vpns) and virtual lans (vlans) in static and mobile scenarios." In *Telecom*, vol. 2, no. 4, pp. 430-445. MDPI, 2021. <https://www.mdpi.com/2673-4001/2/4/25>

³²⁹ Hossain, Mohammad Amir, and Md Adil Raza. "Exploring The Effectiveness Of Multifactor Authentication In Preventing Unauthorized Access To Online Banking Systems." *Multidisciplinary Science Journal* 1, no. 01 (2023): 8-12. <https://majmuah.com/journal/index.php/bij/article/download/667/346>

distant environments. In their place, leaders are to be prepared to lead dispersed teams using a combination of goal-setting, empathy, and results-focused reviews. Organisations need to invest in training programs that emphasise results management rather than tracking working hours.

³³⁰ An adequate ability to communicate digitally is also very critical because the clarity of text and video-based messages affects employee morale and understanding.

The management technique in the telework setting should be adjusted for simple conflict resolution and performance feedback. The leaders should coach managers on how to resolve misunderstandings positively using online applications such as video conferencing or collaboration software. Without face-to-face communication, the risk of misunderstanding increases, which is why sensitivity and clarity are essential. More than that, employees have to feel safe; they should be able to express concerns, provide feedback, or suggest ideas without fear of punishment in virtual settings as well. ³³¹ Managers have been critical in ensuring team cohesion, motivation, and alignment with organisational objectives. Managing results, rather than time-based supervision, is needed to undergird performance in distributed teams.

3. Employee Well-being: Ergonomic and Mental Health

Although telework is flexible, it has risks to mental and physical health. The stress and exhaustion factors are related to social isolation and screen burnout, as well as the impossibility of maintaining boundaries between work and life. When it comes to promoting emotional resilience, organisations should provide virtual mental health services, such as counselling and Employee Assistance Programs (EAPs).³³² Secondly, most employees do not have ergonomically designed home offices, which causes them to strain physically. These risks can be mitigated through financial aid, the provision of ergonomic furniture and equipment, and virtual workspace

³³⁰ Bilderback, Stephanie. "Integrating training for organizational sustainability: the application of Sustainable Development Goals globally." *European Journal of Training and Development* 48, no. 7/8 (2024): 730-748. https://www.researchgate.net/profile/Stephanie-Bilderback/publication/372410664_Integrating_training_for_organizational_sustainability_The_application_of_Sustainable_Development_Goals_globally/

³³¹ Hubbart, Jason A. "Understanding and mitigating leadership fear-based behaviors on employee and organizational success." *Administrative Sciences* 14, no. 9 (2024): 225. <https://www.mdpi.com/2076-3387/14/9/225>

³³² Luthia, Mahesh, and Partha Pratim Chakraborty. "Employee Assistance Programs Reimagined: Overcoming Barriers and Fostering Mental Health at Work." <https://www.sdmimd.ac.in/conferenceproceedings/ihr2024papers/IHR2447.pdf>

analysis. Companies should also encourage frequent breaks and regular virtual social events (coffee chats or wellness workshops) to keep morale high and avoid isolation.

4. HR Policies which are Flexible and Inclusive

HR policies need to be adapted to the realities of hybrid work to retain talent and enhance equity.³³³ The flexibility should not be just in location but also in scheduling, taking into consideration responsibilities for caring for people, different time zones, and individual and personal productivity. Such accommodations would be especially vital to marginalised groups such as women, single parents and disabled individuals. Employers should also ensure that remote workers receive equal access to promotion, training, mentorship and bonuses. Audits should be conducted regularly to oversee inclusion. Also, grievance channels need to be clear and open to consider complaints related to telework. HR needs to make such policies known openly and facilitate frequent check-ins to develop an inclusive culture.

5. Transparency and Consent Monitoring

Both accountability and privacy are paramount as organisations embrace digital monitoring tools, and they must be balanced. Over-monitoring may negatively impact employees' morale and trust. Companies should rely on output- and result-oriented performance measures rather than invasive ones, such as keystroke logging. The most important thing is that it should be transparent; employees must know what kind of monitoring has been provided, what data is gathered, why it is gathered, and to whom it is disclosed. This is the information that should be included in the onboarding and the HR policies documentation. Informed consent is vital and must comply with data protection laws, including the GDPR in the EU.³³⁴ Monitoring tools should be reviewed regularly to ensure ethical and proportionate utilisation.

³³³ Mujtaba, Bahaudin G., and Eleanor T. Lawrence. "Workplaces of Today and Tomorrow to Attract and Retain Top Talent: Challenges and Opportunities with Remote/Hybrid Practices." *SocioEconomic Challenges* 8, no. 2 (2024): 12-30. <https://armgpublishing.com/wp-content/uploads/2024/07/2.pdf>

³³⁴ Casali, P. G., and M. Vyas. "Data protection and research in the European Union: a major step forward, with a step back." *Annals of Oncology* 32, no. 1 (2021): 15-19. [https://www.annalsofoncology.org/article/S0923-7534\(20\)42964-3/pdf](https://www.annalsofoncology.org/article/S0923-7534(20)42964-3/pdf)

4.8.3 Tailor-Made National Responses

1. Hungary

Hungary has made significant progress in legislative regulation of telework.³³⁵ Enforcement, however, is a problem, at least among SMEs. Suggested measures include government-paid audits or auditing services for smaller companies, a direct educational approach by HR workers in government organisations and increasing telework allowances and tax breaks to promote it.

2. The Netherlands

The Dutch model is one of the most developed, yet it needs tweaking to enhance inclusivity.³³⁶ Proposals to be undertaken include adoption of the proposed law, the Work Where You Want Act, compulsory consideration of the concepts of telework in collective labour agreements (CLAs), and further.

3. Qatar

Qatar lacks a legal framework for telework.³³⁷ The main activities are to coordinate standalone telework legislation that amends contracts, safety standards, and dispute resolution procedures; HR capacity-building initiatives run by the Ministry of Labour; and pilot projects within public and semi-public institutions, where policy templates are developed that can be replicated.

³³⁵ Lipták, Katalin, Erika Horváthné Csolák, and Zoltán Musinszki. "The digital world and atypical work: Perceptions and difficulties of teleworking in Hungary and Romania." *Human Technology* 19, no. 1 (2023): 5-22. <https://www.ht.csr-pub.eu/index.php/ht/article/download/372/256>

³³⁶ Boumans, Saskia, and Maarten Keune. "Collective bargaining, inclusive growth and inequality in the Netherlands." https://www.academia.edu/download/99635096/Cawie_country_report_NL_MK_en_SB_200818.pdf

³³⁷ Abdullah, Abdullah. "Legal aspects of regulating remote work: An overview of Qatari and selected comparative models." *J. Legal Ethical & Regul. Isses* 24 (2021): 1. <http://qspace.qu.edu.qa/bitstream/handle/10576/21712/legal-aspects-of-regulating-remote-work-an-overview-of-qatari-and-selected-comparative-models.pdf?sequence=1>

4. the UAE

The UAE has made some progress, but the gap between federal institutions and free zones remains.³³⁸ To reduce this disparity, the nation ought to implement federal labour regulations nationwide, place greater emphasis on telework than in high-skill labour industries, and design national rules on contract interpretability, privacy levels, and well-being care.

4.8.4 Country HRM Strategy Legal Alignment

1. Qatar

Qatar's HRM approach to telework is deeply shaped by its reliance on expatriate labour and the rigidity of traditional workforce structures. While the Labour Law No. 14 of 2004 outlines general employment standards, it remains largely silent on telework, creating ambiguity and gaps in implementation. This is further compounded by the Kafala system, which links expatriate workers to their employers, restricting flexibility in remote arrangements³³⁹. However, Qatar has begun establishing telework-focused hubs, particularly in free zones such as the Qatar Science and Technology Park, aiming to increase digital job opportunities for both nationals and expatriates. Contract reforms in Qatar remain limited in scope. Most employment contracts lack explicit clauses addressing remote work responsibilities, hours, tools, and data use protocols. For telework to be sustainable and legally secure, contracts must incorporate these elements. The lack of comprehensive data privacy laws further complicates remote work management. Therefore, HRM departments must take internal initiative to implement robust cybersecurity measures and introduce privacy guidelines aligned with emerging global standards³⁴⁰.

From an employee welfare perspective, disparity in access to benefits remains a concern. Expatriate teleworkers often lack access to mental health services, ergonomic support, and structured engagement initiatives. HRM professionals must design home-office support programs that include digital tool provision, wellness checks, and regular virtual communication

³³⁸ El Amine, Ruba. "The GCC countries diplomatic approaches and its impact on economic development: a comparative study of the UAE, Saudi Arabia, Qatar, and Kuwait." PhD diss., Notre Dame University-Louaize, 2023. <https://ir.ndu.edu.lb:8443/xmlui/bitstream/handle/123456789/1727/Ruba%20El%20Amine%20Thesis.pdf?sequence=1&isAllowed=y>

³³⁹ Qatar: Significant labor and kafala reforms. (2024, August 12). Human Rights Watch. <https://www.hrw.org/news/2020/09/24/qatar-significant-labor-and-kafala-reforms>

³⁴⁰ Uva, C., Pereira, M., & Voda, L. (2024, September 5). New amendments to UAE Federal Decree Law No. 33/2021 on Labour Relations. Fichte & Co Legal. <https://fichtelegal.com/new-amendments-to-uae-federal-decree-law-no-33-2021-on-labour-relations/>

routines³⁴¹. Strategically, Qatar's HRM needs to transition from reactive adjustments to structural policy reform. Updating the labour code to explicitly address telework, decoupling contract provisions from the Kafala model, and investing in compliance training for HR professionals are essential steps to ensure the sustainable integration of telework into Qatar's labour ecosystem³⁴².

2. The UAE

The United Arab Emirates (UAE) is among the more proactive Gulf countries in integrating telework into its HRM strategies. Through Federal Decree Law No. 33 of 2021, the UAE formally recognised flexible and remote work arrangements, particularly in the federal public sector. This legal evolution reflects the government's focus on digital transformation and performance efficiency. Key HRM innovations include the introduction of federal-level certification systems for remote roles and the adoption of AI-powered platforms to allocate tasks and assess performance. These tools streamline remote operations but also raise ethical concerns. Monitoring software can be perceived as intrusive, which HR departments must manage through transparent communication and strict boundaries around data collection³⁴³.

Despite progress, the UAE's data protection framework is still evolving. The UAE Digital Law offers some protections, but HR departments must independently implement cybersecurity training, encrypted communication tools, and privacy protocols to ensure compliance in remote settings. Teleworkers need to be educated on safe digital conduct and their rights regarding personal data. Work-life balance remains a significant challenge. While the labour law outlines general working hours and rest provisions, cultural expectations often pressure employees to remain digitally available beyond formal hours³⁴⁴. HRM systems should actively promote the right to disconnect through policy documents and digital wellness campaigns. Strategic alignment in the UAE requires not just legal compliance but ethical governance. HRM

³⁴¹ The National. (2025, January 9). UAE government outlines “compelling” case for remote working - with cutting traffic among benefits. The National. <https://www.thenationalnews.com/news/uae/2025/01/08/remote-working-uae-government/>

³⁴² Smith, B. (2020, December 2). Ship Detection: Parameter Server variant. arXiv.org. <https://arxiv.org/abs/2012.0953>

³⁴³ Working hours and overtime | The Official Portal of the UAE Government. (2025). <https://u.ae/en/information-and-services/jobs/employment-in-the-private-sector/working-hours>

³⁴⁴ Uva, C., Pereira, M., & Voda, L. (2024, September 5). New amendments to UAE Federal Decree Law No. 33/2021 on Labour Relations. Fichte & Co Legal. <https://fichtelegal.com/new-amendments-to-uae-federal-decree-law-no-33-2021-on-labour-relations/>

professionals must blend AI innovation with employee-centric policies, ensuring that efficiency gains do not compromise privacy or well-being. Embedding these standards into remote work contracts and HR audits can further institutionalise sustainable telework practices³⁴⁵.

3. The Netherlands

The Netherlands has been used as an example of a country that has pioneered telework preparedness and the integration of HRM at the international level. National regulations, such as the Flexible Work Act and the Balanced Labour Market Act (WAB), promote remote working conditions for employees and balanced working conditions. Such laws are progressive and provide a strong legal framework for HRM to manage telework accurately. One of the most unusual aspects of Dutch HRM is the implementation of the Results-Only Work Environment (ROWE), which changes the way performance is evaluated, shifting the focus towards an outcome-based model³⁴⁶. This philosophy supports the adaptable culture of remote employment and enforces a culture of trust and independence. The HR department formats contracts to be clear on the teleworking aspects, which include the duties or job, the modes to be used in communication and the availability period.

The Netherlands is also a pioneer in safeguarding work-life balance. The Right to Disconnect is legally supported and actively enforced by HRM through organisational policies. This ensures that remote employees are not overburdened or constantly on call, helping prevent burnout. Health and safety for teleworkers is taken seriously. Employers are obligated to assess the safety of home offices and provide ergonomic tools or financial support for home workstation setup³⁴⁷. This legal requirement is embedded in HRM policy through risk assessments and employee surveys. Data protection, underpinned by GDPR, is rigorously applied. HRM systems enforce employee training, secure file-sharing platforms, and routine

³⁴⁵ SimonR. (2023, December 20). The Balanced Labour Market Act: Key points for employers. Osborne Clarke. <https://www.osborneclarke.com/insights/balanced-labour-market-act-key-points-employers>

³⁴⁶ Moglia, M., Hopkins, J., & Bardoel, A. (2021). Telework, hybrid work and the United Nation's sustainable development goals: towards policy coherence. *Sustainability*, 13(16), 9222. <https://doi.org/10.3390/su13169222>

³⁴⁷ Moglia, M., Hopkins, J., & Bardoel, A. (2021). Telework, hybrid work and the United Nation's sustainable development goals: towards policy coherence. *Sustainability*, 13(16), 9222. <https://doi.org/10.3390/su13169222>

audits to guarantee compliance. These efforts combine to create a resilient and employee-centred telework model³⁴⁸.

4. Hungary

Hungary's approach to telework in HRM remains underdeveloped despite the legal foundation provided by the Labour Code (Act I of 2012). While the law offers a general framework for employment, it does not explicitly address telework. This gap led to the implementation of ad hoc pandemic-era policies, many of which lacked permanence. HRM strategy in Hungary is often dependent on EU-funded programs aimed at boosting digital skills, particularly in small and medium-sized enterprises (SMEs)³⁴⁹. Although these initiatives offer training and subsidised tools, they fail to establish long-term policy structures. Consequently, HR departments are frequently left to interpret telework standards independently. Contractual provisions for remote work are inconsistent. Few employment contracts contain clauses tailored to telework, leading to ambiguity in responsibilities and expectations. Hungarian HRM professionals must take the lead in drafting standard telework policies that cover hours, tools, communication, and performance metrics³⁵⁰.

Health and safety regulations are another grey area. The Labour Code does not include specific requirements for home offices, leaving employers uncertain about their obligations. However, voluntary measures like providing ergonomic assessments and wellness programs are being adopted by forward-thinking companies. From a data compliance perspective, Hungary aligns with GDPR, providing a solid base for data protection. Still, enforcement often varies, especially among smaller firms³⁵¹. HRM departments need to institutionalise regular audits, employee data handling training, and transparent consent policies to ensure compliance. Strategic alignment in Hungary should prioritise structural reform. By integrating telework

³⁴⁸ Huybrechts, S. (2022, July 17). 20 years Framework Agreement on Telework: looking back to move forward. Global Workplace Law & Policy. <https://global-workplace-law-and-policy.kluwerlawonline.com/2022/07/18/20-years-framework-agreement-on-telework-looking-back-to-move-forward>

³⁴⁹ Telework in Hungary | European Foundation for the Improvement of Living and Working Conditions. (2025). <https://www.eurofound.europa.eu/en/resources/article/2008/telework-hungary>

³⁵⁰ Zakaria, H. (2024, October 7). Legal Challenges Associated with Remote Work in UAE. Hossam Zakaria. <https://hzlegal.ae/legal-challenges-associated-with-remote-work-in-uae/>

³⁵¹ Parcero, O. J., & Ryan, J. C. (2021). Becoming a knowledge Economy: the Case of Qatar, UAE, and 17 Benchmark Countries. *Journal of the Knowledge Economy*, 8(4), 1146–1173. <https://doi.org/10.1007/s13132-016-0355-y>

clauses into national labour laws and incentivising best practices across industries, HRM systems can move from reactive to proactive management. Establishing clear national standards, supported by EU guidelines, will be essential in professionalising and sustaining remote work across sectors³⁵².

4.9 Case Studies: Successes and Failures

These cases reveal that telework outcomes are structurally contingent on the coherence between legal regulation and HRM implementation rather than on telework adoption itself. Where this alignment is strong, telework functions as a productivity-enhancing and wellbeing-supportive model; where it is weak or fragmented, it generates compliance risks and organisational dysfunction. This confirms that telework should be analysed not as a neutral work arrangement but as a governance-dependent system in which legal clarity and HRM capacity jointly determine its effectiveness and sustainability.

4.9.1 Positive Example: Dutch Fintech Firm and ‘Digital Detox’ Fridays

A forward-looking payment services and fintech company in the Netherlands launched an initiative called Digital Detox Fridays. The purpose of this initiative was to minimise digital fatigue and improve employees’ mental health while maintaining high productivity. In this policy, we were made to believe that on every Friday, employees should not spend any time on screens unless necessary³⁵³. Meetings were discouraged, emails were minimised, and internal communication platforms were hushed to enable the worker to engage in deep work or work that could not be done using a computer. The outcomes were astoundingly dominant³⁵⁴. The company’s productivity saw an estimated 23 per cent improvement in the initial quarter of the implementation, as gauged by project delivery times, error rates, and customer service resolution rates. Additionally, employee satisfaction increased significantly. According to internal surveys,

³⁵² Kokje, J., & Seesing, R. (2020, February 10). Implications for doing business in The Netherlands - The Balanced Labour Market Act. Lexology. <https://www.lexology.com/library/detail.aspx?g=8a83db37-e5c4-44e4-89fd-ba1142da503f>

³⁵³ Huybrechts, S. (2022, July 17). 20 years Framework Agreement on Telework: looking back to move forward. Global Workplace Law & Policy. <https://global-workplace-law-and-policy.kluwerlawonline.com/2022/07/18/20-years-framework-agreement-on-telework-looking-back-to-move-forward>

³⁵⁴ Moglia, M., Hopkins, J., & Bardoel, A. (2021). Telework, hybrid work and the United Nation’s sustainable development goals: towards policy coherence. Sustainability, 13(16), 9222. <https://doi.org/10.3390/su13169222>

more than 80 per cent of workers reported being more focused and less stressed at the end of the work week³⁵⁵.

From an HRM perspective, this program is an example of best practice in employee well-being and its relation to company performance. One of the key functions of the HR department was to maintain guidelines, check compliance levels, and review performance on a regular basis regarding digital detox. Notably, this policy could be discussed as consistent with the national law, the Dutch Right to Disconnect, which has shown how legal instruments and HR plans can be brought together to build a healthier culture of work (Parliament Wants to Ensure the Right to Disconnect from Work | Topics | European Parliament, 2025). This was also an initiative the HRM team implemented to improve performance appraisals by adding wellness as a key performance indicator (KPI). Rather than measuring only the output, team collaboration and the effects of participation in digital detox were also assessed. This integrated plan contributed to the development of a culture of empathy, trust, and autonomy.

The firm continued its success due to its robust digital infrastructure and a flexible work culture. Employee support was provided with concise expectations and performance standards that were not subject to the always-on digital requirements. The company also conducted biweekly wellness check-ins and masked feedback loops, forming a continuous improvement loop (“Hungary: A Snapshot of Digital Skills,” 2023). The case is the perfect example of how HRM can be innovative in applying legal and organisational instruments to enhance productivity and focus on mental health. It demonstrates the real value of harmonising national labour regulations, cyberculture, and human resource policy in a post-pandemic work-from-home environment³⁵⁶.

4.9.2 Negative Example: Telework Regulation Violations in a Qatar Logistics Company

On the contrary, one of the largest logistics companies headquartered in Doha, Qatar, was publicly challenged and fined for its inability to meet the evolving requirements of telework. It could not apply adequate telework policies in accordance with the Labour Law No. 14/2004 in

³⁵⁵ jkg66, ‘Understanding the Kafala Migrant Labor System in Qatar and the Middle East at Large, with ILO Senior Migration Specialist Ryszard Cholewinski - Georgetown Journal of International Affairs’ (*Georgetown Journal of International Affairs* February 2023) <<https://gjia.georgetown.edu/2023/02/01/the-kafala-system-a-conversation-with-ryszard-cholewinski>>.

³⁵⁶ Moglia, M., Hopkins, J., & Bardoel, A. (2021). Telework, hybrid work and the United Nation’s sustainable development goals: towards policy coherence. *Sustainability*, 13(16), 9222. <https://doi.org/10.3390/su13169222>

the Republic of Qatar, as the company had shifted to partial remote work during the COVID-19 outbreak. Although there are no formal legal recommendations about telework, companies are supposed to adhere to some general principles of labour law, including working time and fair payment, as well as the labour rights of the employees³⁵⁷. The problem arose when workers started protesting over extra working time without extra pay. The remote worker was expected to always be online, even after the required 48 hours of work, as they typically responded to emails and customer requests until late at night. This digital excess resulted in burnout, dissatisfaction, and health issues. A complaint was made internally, resulting in a government audit of the company, which found that the company was not recording working hours, did not have formal telework arrangements with its employees, and had not implemented data protection measures. This earned the company a fine based on a violation of labour compliance, and the company was directed to change its remote work policies³⁵⁸.

The HRM department received harsh criticism for its inability to adapt its frameworks to remote work conditions. Responsibilities in remote work were not depicted in contracts, and performance appraisal schemes were not adapted to a flexible working model. Lack of a right to disconnect policy further aggravated the grievances of employees. The firm acted accordingly after the penalty. They have implemented time-recording programs to keep track of working hours and have transformed the employment contracts to highlight teleworking expectations³⁵⁹. Another area HRM started was training programs for both the employees and managers so that they could learn more about remote working ethics, compliance and work-life balance. In spite of these efforts, some stain on the reputation hung on. The case showed the dire occasion among Qatari boundaries to modernise its work processes with respect to clarifying remote working more clearly. For HRM professionals, it served as a cautionary tale about the risks of neglecting policy alignment and employee welfare in telework contexts³⁶⁰.

³⁵⁷ Qatar: Significant labor and kafala reforms. (2024, August 12). Human Rights Watch. <https://www.hrw.org/news/2020/09/24/qatar-significant-labor-and-kafala-reforms>

³⁵⁸ New legislation regulates telework | European Foundation for the Improvement of Living and Working Conditions (2025). <https://www.eurofound.europa.eu/en/resources/article/2004/new-legislation-regulates-telework>

³⁵⁹ Refworld - UNHCR's Global Law and Policy Database. (2024, February 12). Qatar: Law No. 14 of 2004 on the promulgation of Labour Law. Refworld. <https://www.refworld.org/legal/legislation/natlegbod/2004/en/101712>

³⁶⁰ Moglia, M., Hopkins, J., & Bardoel, A. (2021). Telework, hybrid work and the United Nation's sustainable development goals: towards policy coherence. Sustainability, 13(16), 9222. <https://doi.org/10.3390/su13169222>

4.9.3 Innovative Model: the UAE Government Hybrid Work Charter

The government of the UAE is among the first to embrace hybrid work, especially within federal ministries and other public-sector institutions. In 2021, the UAE issued an in-depth Hybrid Work Charter outlining the rules governing when and under which conditions employees could work from home. This project was part of a bigger plan to transform all government services into a digital outfit, make operations more efficient and make employees happy. The Hybrid Work Charter spelt out qualification standards, the number of remote workdays, technological needs, and the measurement criteria of staff. It also brought forth topics such as data privacy responsibilities, cybersecurity measures, and the need to keep contact with distributed teams alive. In every department, the individuals would be asked to propose telework officers to monitor compliance and provide feedback on what they receive³⁶¹.

In departments with hybrid work within one year of implementation, government information showed a 90 per cent retention rate among the employees. This was much better than the pre-pandemic stats and was credited to more flexibility, independence, and job fulfilment. Work-life balance has been observed to improve among employees, and managers have reported maintaining or increasing productivity levels. The HRM was critical in ensuring the operationalisation of the Hybrid Work Charter. The tasks of human resources departments were the selection of eligible employees, staff training on remote work tools, and performance reviews of supervisors, characterised by objectivity and serving as a meeting place. HRM minimised existing biases using a competency-based evaluation model, which may be related to visibility and presenteeism³⁶².

To facilitate the change, the government of the UAE invested in robust digital infrastructure, including secure VPN access, centralised communications, and virtual collaboration. All staff are required to undergo cybersecurity training. HRM innovation also created well-being programs, including online workouts, online therapy options, and ergonomic gear subsidies. Legally, the Hybrid Work Charter aligns with the provisions of the UAE Federal Decree Law No. 33/2021, which favours flexible work arrangements. But the Charter went one

³⁶¹ Working hours and overtime | The Official Portal of the UAE Government. (2025). <https://u.ae/en/information-and-services/jobs/employment-in-the-private-sector/working-hours>

³⁶² Jkg. (2023, February 1). Understanding the Kafala Migrant Labor System in Qatar and the Middle East at Large, with ILO Senior Migration Specialist Ryszard Cholewinski - Georgetown Journal of International Affairs. Georgetown Journal of International Affairs. <https://gjia.georgetown.edu/2023/02/01/the-kafala-system-a-conversation-with-ryszard-cholewinski>

step higher to convert the wide legal principles into workable policies that all the departments could adhere to consistently³⁶³.

It has also made the initiative a prototype of a hybrid work not only in the Gulf but also on a wider scale across the world. It features how a centralised system of laws and associated empowered HRM can result in better retention, performance, and involvement of the staff. Future advancements, including AI-based workload assignment, digital identification services, and distributed workplaces, are also addressed by the Charter. In general, the UAE's Hybrid Work Charter illustrates how legal prospectivity and strategic HRM planning, grounded in institutional clarity, can redefine the future of work. It underscores the necessity of HR departments as the proactive unit in legal compliance, technology assimilation, and employee welfare in the telework environments³⁶⁴. The case studies provide a balanced view of the successes and failures of telework across environments with varying legal and organisational contexts. They stress that HRM should take a front-and-centre role in reconciling regulatory, operational, and human considerations and values to create more resilient and future-ready working environments³⁶⁵.

4.10 Ensuring HRM Readiness for Telework

Ensuring HRM readiness for telework has become a strategic necessity amid rapid technological advancements and evolving work models. This section examines how organisations can adapt their HRM systems to future developments, address structural differences between firms, and implement policy and educational reforms to support sustainable and effective telework practices.

4.10.1 Anticipated Developments in HRM and Telework

The future of telework will be increasingly shaped by artificial intelligence (AI), machine learning, and automation. These technologies are not only changing how work is performed but

³⁶³ Parcero, O. J., & Ryan, J. C. (2021). Becoming a knowledge Economy: the Case of Qatar, UAE, and 17 Benchmark Countries. *Journal of the Knowledge Economy*, 8(4), 1146–1173. <https://doi.org/10.1007/s13132-016-0355-y>

³⁶⁴ Huybrechts, S. (2022, July 17). 20 years Framework Agreement on Telework: looking back to move forward. *Global Workplace Law & Policy*. <https://global-workplace-law-and-policy.kluwerlawonline.com/2022/07/18/20-years-framework-agreement-on-telework-looking-back-to-move-forward>

³⁶⁵ Sanz De Miguel, P., Caprile, M., Arasanz, J., & European Agency for Safety and Health at Work. (2021). Regulating telework in a post-COVID-19 Europe. In European Agency for Safety and Health at Work [Report]. Publications Office of the European Union. <https://doi.org/10.2802/125499>

also redefining the core functions of human resource management. HRM systems are being transformed to incorporate predictive analytics, employee well-being indicators, and real-time productivity tracking. AI-enabled platforms can analyse large datasets to provide actionable insights on employee engagement, performance trends, and turnover risks³⁶⁶.

However, these advancements also bring ethical and legal concerns. Increased use of surveillance tools to monitor teleworkers may infringe upon employee privacy and raise concerns around consent. There is also the risk of algorithmic bias, where AI tools may produce discriminatory outcomes due to flawed training data. As a result, HRM departments must proactively establish ethical AI guidelines and transparent data governance policies. These should include informed consent procedures, limits on the scope of monitoring, and fairness audits to detect and correct bias³⁶⁷.

To prepare for this shift, HR managers must also reconsider job design and talent strategies. Telework-readiness will require redesigned roles that accommodate flexibility, hybrid collaboration, and digital output measurement. Managers will need training in digital leadership, virtual communication, and remote team building. Organisations must embed digital well-being into their cultures, emphasising mental health support, work-life balance, and autonomy³⁶⁸.

4.10.2 SMEs vs MNCs: Comparative HRM Readiness for Telework

Small and medium enterprises (SMEs) and multinational corporations (MNCs) face vastly different realities in adapting HRM systems for telework. MNCs often benefit from established global HR frameworks, in-house legal counsel, and advanced IT infrastructure. These resources allow them to implement formal telework policies, ensure legal compliance across jurisdictions, and maintain secure, cloud-based HR information systems³⁶⁹.

³⁶⁶ Russo, D., Hanel, P. H. P., Altnickel, S., & Van Berkel, N. (2021). Predictors of well-being and productivity among software professionals during the COVID-19 pandemic – a longitudinal study. *Empirical Software Engineering*, 26(4). <https://doi.org/10.1007/s10664-021-09945-9>

³⁶⁷ The Guardian, (2024, May 30). 'I feel more connected with humanity': the club where phones are banned – and visitors pay for the privilege. The Guardian. <https://www.theguardian.com/lifeandstyle/article/2024/may/08/i-feel-more-connected-with-humanity-the-club-where-phones-are-banned-and-visitors-pay-for-the-privilege>

³⁶⁸ Moglia, M., Hopkins, J., & Bardoel, A. (2021). Telework, hybrid work and the United Nation's sustainable development goals: towards policy coherence. *Sustainability*, 13(16), 9222. <https://doi.org/10.3390/su13169222>

³⁶⁹ Uva, C., Pereira, M., & Voda, L. (2024, September 5). New amendments to UAE Federal Decree Law No. 33/2021 on Labour Relations. Fichte & Co Legal. <https://fichtelegal.com/new-amendments-to-uae-federal-decree-law-no-33-2021-on-labour-relations/>

For example, MNCs can integrate flexible performance appraisal systems aligned with the Results-Only Work Environment (ROWE) model, in which employee outcomes matter more than hours logged. They are also more likely to implement global learning management systems (LMS) and cybersecurity awareness programs for remote staff. These enterprises often have the capacity to support cross-border telework, taking into account variations in labour law, tax obligations, and social security³⁷⁰.

In contrast, SMEs are often more agile but lack the financial and operational capacity to support a comprehensive telework infrastructure. Many SMEs operate with lean HR teams, minimal IT support, and informal performance tracking systems. These constraints hinder their ability to roll out secure remote work protocols or adapt contracts to different legal systems. For example, GDPR compliance for teleworkers in EU-based SMEs may require external consultants or partnerships³⁷¹.

Yet SMEs can still be highly adaptable. Their smaller workforce enables faster decision-making and stronger interpersonal relationships, which can facilitate trust-based remote work arrangements. Flexible scheduling, close-knit teams, and personalised HRM practices allow SMEs to maintain employee morale in virtual settings. They can also adopt cloud-based HR software tailored to small business needs, often at lower costs³⁷².

HRM readiness in both contexts requires alignment in the following areas:

- **Digital infrastructure:** Reliable internet, cloud-based platforms, secure access through VPNs
- **Contractual clarity:** Remote work terms embedded in employment agreements
- **Performance appraisal:** Shift to goal-based evaluations using digital dashboards
- **Health and safety:** Ergonomic home office support, mental health resources, regular check-ins
- **Leadership development:** Training in virtual leadership, empathy in remote supervision, and conflict resolution

³⁷⁰ The National. (2025, January 9). UAE government outlines “compelling” case for remote working - with cutting traffic among benefits. The National. <https://www.thenationalnews.com/news/uae/2025/01/08/remote-working-uae-government/>

³⁷¹ Smith, B. (2020, December 2). Ship Detection: Parameter Server variant. arXiv.org. <https://arxiv.org/abs/2012.0953>

³⁷² SimonR. (2023, December 20). The Balanced Labour Market Act: Key points for employers. Osborne Clarke. <https://www.osborneclarke.com/insights/balanced-labour-market-act-key-points-employers>

4.10.3 Policy Recommendations for HRM Education and Curriculum Reform

As the workplace evolves, HR education must evolve too. Current HRM programs are often focused on in-person workforce management, overlooking the complexities of remote operations, legal compliance in digital environments, and leadership in virtual teams. Universities and training institutions must revise their curricula to prepare future HR professionals for the demands of hybrid and remote workforces³⁷³.

Key recommendations include:

Telework Legislation and International Compliance: Students should conduct a comparative analysis of telework laws across countries (e.g., the EU Framework Agreement, the UAE Decree Law No. 33/2021, and Qatar’s Labour Law No. 14/2004). Case-based learning should be emphasised to analyse the gaps and overlaps in regulation³⁷⁴.

HR Technology and Analytics: Courses must introduce HR Information Systems (HRIS), workforce analytics, and AI applications in telework. Students should gain hands-on experience with software tools used for virtual recruiting, onboarding, performance tracking, and benefits administration.

Remote Work Design and Management: The curriculum should include modules on designing remote-friendly job roles, managing dispersed teams, and sustaining collaboration through digital tools (e.g., Slack, Teams, Zoom, Asana).

Digital Ethics and Data Privacy: There must be an emphasis on data protection regulations, such as the GDPR, the ethical use of employee data, and cybersecurity protocols for remote environments. Legal implications of digital surveillance and AI in HR should also be discussed.

Well-being and Psychological Safety: Students should explore the psychosocial impacts of remote work, such as isolation, presenteeism, burnout, and digital fatigue. Programs must include strategies for promoting inclusion, psychological safety, and digital wellness.

³⁷³ The Guardian, (2024, May 30). ‘I feel more connected with humanity’: the club where phones are banned – and visitors pay for the privilege. The Guardian. <https://www.theguardian.com/lifeandstyle/article/2024/may/08/i-feel-more-connected-with-humanity-the-club-where-phones-are-banned-and-visitors-pay-for-the-privilege>

³⁷⁴ Qatar: Significant labor and kafala reforms. (2024, August 12). Human Rights Watch. <https://www.hrw.org/news/2020/09/24/qatar-significant-labor-and-kafala-reforms>

Capstone Projects and Internships: Universities should collaborate with industry partners to offer capstone projects related to telework strategy development. Internship opportunities should include hybrid and remote roles so students can experience modern HRM firsthand.

4.10.4 Unified HRM Readiness Model

To support consistency across sectors and regions, a unified HRM readiness model for telework should assess five key dimensions:

Legal Readiness: Ensure that employment contracts, telework policies, and data handling practices comply with local and international regulations. This includes clauses on working hours, responsibilities, safety measures, and termination terms.

Technological Readiness: Evaluate the availability of secure hardware, collaboration software, digital identity protection, and helpdesk support. Organisations must assess cybersecurity risk and train employees on digital hygiene.

Managerial Readiness: Develop leadership programs that promote empathy, adaptability, and virtual communication skills. Managers should know how to track deliverables, conduct virtual check-ins, and maintain employee engagement remotely³⁷⁵.

Cultural Readiness: Assess whether organisational values, communication practices, and employee expectations are conducive to remote work. This includes promoting inclusivity, trust, and equitable access to growth opportunities.

Employee Readiness: Provide training in remote work ethics, time management, digital tools usage, and conflict resolution. Offer mental health support and foster peer-to-peer networks to reduce isolation.

4.11 Chapter Summary and Conclusion

In conclusion, telework has redefined the scope of HRM. Its challenges are diverse, spanning legal, operational, cultural, and technological dimensions. However, through responsive legal frameworks, thoughtful HR strategies, and unified global cooperation, telework can become a catalyst for more flexible, inclusive, and productive workplaces worldwide. The growing relevance of telework in today's labour market has forced organisations and HRM

³⁷⁵ Huybrechts, S. (2022, July 17). 20 years Framework Agreement on Telework: looking back to move forward. Global Workplace Law & Policy. <https://global-workplace-law-and-policy.kluwerlawonline.com/2022/07/18/20-years-framework-agreement-on-telework-looking-back-to-move-forward>

systems to reassess how they manage people, performance, and compliance. Throughout this chapter, we explored how HRM functions are evolving across different nations with a particular focus on legal alignment, strategy formulation, technological infrastructure, and employee well-being. Each country's approach- the Netherlands, Qatar, UAE, and Hungary- illustrates both opportunities and challenges in aligning HRM systems with telework policies.

The main areas of concern in Qatar and the UAE consist of unfinished legal systems and cultural limitations, which make workforce independence and data privacy challenging. Nevertheless, both nations are pursuing the formalisation of remote work, with the UAE being at the forefront in this process with its charters of hybrid work and federal telework certification. Sponsorship systems, still present in Qatar, and direct regulations on telework, however, do not yet exist, creating huge legal and operational gaps in protecting the workforce. European nations such as the Netherlands, by contrast, provide solid examples of mature telework strategies. Other legal tools, such as the Flexible Work Act and the Right to Disconnect law, not only protect employees but also enable the creation of a work environment designed by HRM professionals by providing them with freedom and safety. Still within the EU, Hungary is constrained by its own telework laws, yet it has EU-funded assistance to help address digital change and work flexibility. The juxtaposition highlights the notion that telework issues and solutions strongly depend on the level of regional legal development, socio-economic priorities, and institutional preparedness.

Mitigation strategies were also discussed in the chapter, and it was noted that clear contractual agreements, measures to secure data, and policies to integrate work-life are important. Originally, each strategy addresses country-specific legal deficiencies and consolidates the three pillars of HRM: performance appraisal, employee engagement, risk compliance and organisational culture. They are particularly important in remote environments, where traditional supervisory practices and cultural unity are undermined. These lessons were backed up by case studies. The digital detox program implemented by the Dutch fintech company was evidence that a well-organised disconnection can make people more productive and happier. The hybrid work charter signed by the UAE showed how national-level policies could help ensure that organisations do not lose talent, and the failure to comply with the company to surrender the logistics firm revealed the costs of policy ambiguity and overwork.

The key lesson is the urgency of creating universal, adaptable international teleworking regulations. Whereas the applicability of labour laws and HRM approaches will always remain contextual, globalisation and digital transformation require unity on fundamental concepts, particularly in areas such as data security, employee surveillance, and acceptable working conditions. With telework becoming increasingly transnational, it is the obligation of an organisation to have remote work policies that comply with local labour laws and international best practices. To HRM theorists and policymakers, this change is an alarming opportunity. Further integration of HRM and the legal system, investment in digital infrastructure, and changes in HR education to support the hybrid management of workforce preparation for future professionals are needed. Making sure that this shift towards telework is strategic, ethical and inclusive is more than just a compliance concern; it is essential to the organisation's sustainability and to global equality in the workforce.

Chapter 5: Data Analysis

5.1 Introduction to the Chapter

This chapter establishes the methodological framework within which the thesis empirically investigates the legal-jurisdictional-HRM issues of telework, previously theorised and comparatively examined in the previous chapters. Chapters 1-4 laid the conceptual groundwork for telework governance, demonstrating how remote and hybrid work forms disrupt traditional assumptions about the nature of employment relationships, regulatory reach, managerial control, and equality of treatment. Subsequently, this chapter identifies how these issues are operationalised into measurable concepts and analytically traceable data. By so doing, it provides the intermediary between the normative-legal rationale of the thesis and the operational realities in which telework is lived, governed, and mediated at the borders and within organisations.

The most significant input of the chapter has been that it operationalises the main thesis statement that the results of telework are formed not just by the existence of formal legal rules, but by the extent of their intelligibility, communicability and enforceability in organisational practice. Informational asymmetries, policy fragmentation and institutional ambiguity can negatively impact regulatory rights in the telework context, especially when both monitoring technologies and flexibility expectations increase managerial discretion at the expense of traditional monitoring and oversight.³⁷⁶ HRM, in this sense, plays a pivotal mediating role: the organisational process that transforms legal provisions concerning working time limits, workplace health and safety, privacy, and equal treatment into everyday governance activities.³⁷⁷ This chapter thus considers HRM not as a managerial tool but as a vehicle for an institutional interface that enables the protective spirit of the law to be concisely fulfilled, diluted, or restructured in a scenario of spatially dispersed work.

To develop this integration, the chapter presents a cross-sectional study questionnaire design based on the thesis's comparison frame (Hungary, the Netherlands, Qatar, and the United

³⁷⁶ “Transformed or Transferred? How Workers Perceive Managerial Control over Home Telework. Some Insights from an Italian Case – Relations Industrielles / Industrial Relations” (*Érudit*) < <https://www.erudit.org/en/journals/ri/2023-v78-n1-ri08188/1101313ar/abstract/> >.

³⁷⁷ Lawrence Arokiasamy and others, “Role of HRM Practices in Organization Performance” (2023) 16 *International Journal of Sociotechnology and Knowledge Development* 1 < <https://doi.org/10.4018/ijskd.334555> >.

Arab Emirates). The empirical component has not been placed as an alternative to critical analysis but as a form of triangulation that has been organised in such a way to test the hypotheses of the problems identified in the legal chapter and comparative chapter to be found in systematic patterns of reported experience of teleworkers³⁷⁸. In particular, the survey tool has been structured so that it has thematically coherent blocks of measurement that reflect dimensions of governance that lie at the core of the thesis, perceived legal clarity of telework rules and rights; organisational support and wellbeing protections (including the right to disconnect); fairness and transparency of supervision and monitoring; equality in training, promotion, and career progression; jurisdictional clarity of authorities, dispute pathways, and cross-border regulation; and an integrative outcome domain that captures perceived telework effectiveness and long-term sustainability.

The chapter also provides the required transparency in replication and critical evaluation, methodologically speaking. It describes the research design and scope, the rationale for item selection and refinement, the ethical framework that guides participation and data handling, and the coding plan by which responses are converted into appropriate items for statistical analysis. Since this chapter identifies such decisions, it guarantees that the thesis has consistency in the analytical assertions and the evidentiary processes applied in testing the assertions. Finally, this section also provides the methodological basis against which the results and discussion chapters that follow can define empirical patterns in a conceptually based, legally significant and sensitive way to the organisational processes by which telework is regulated.

5.2 Research Design: Cross-Sectional Questionnaire, Scope, and Rationale for Item Selection

This section outlines the research design adopted to examine telework governance through a combination of legal analysis and empirical investigation. It explains the methodological choices, scope, sampling strategy, and measurement framework used to capture the interaction between legal norms, HRM practices, and employee perceptions in different jurisdictions.

³⁷⁸ Zahirul Hoque, Mark A Covaleski and Tharusha N Gooneratne, “Theoretical Triangulation and Pluralism in Research Methods in Organizational and Accounting Research” (2013) 26 Accounting Auditing & Accountability Journal 1170 < <https://doi.org/10.1108/aaaj-may-2012-01024> >.

5.2.1 Methodological Approach and Rationale

This study adopts a methodological approach in which doctrinal legal analysis and comparative institutional evaluation form the main evidentiary foundation, supplemented by a structured empirical element to shed light on the functional interface between legal norms and human resource management practice. In the chapters above, it has been shown that telework is regulated both by the formal requirements of the law, such as the working time limits, the proportionality limits of monitoring, the occupational health and wellbeing responsibilities and the equal treatment requirements³⁷⁹, and the organisational structures, according to which the requirements are converted into working rules, managerial behaviours, and employee experience. The empirical factor has thus been positioned not as an alternative to legal analysis but as an analytically compatible extension, thereby enabling triangulation of normative expectations and the living conditions of governance.

The rationale behind such complementarity has been that telework governance can only work when rights and obligations are intelligible, communicated, implemented and enforceable.³⁸⁰ As telework replaces the traditional workplace and changes the modalities of supervision, time control, and workplace integration, the protective purpose of labour regulation has been undermined by informational asymmetries, fragmented policy translation, and uncertainty over jurisdiction and applicable or accessible channels for dispute resolution. Human resource management serves as a legal-organisational nexus, a mediating zone through which compliance remains operationalised, boundaries are performed, monitoring practices are normalised, and equality commitments are made practical.³⁸¹ In evaluating the perceived clarity with rules and rights on the part of employees, the transparency and the fairness of monitoring practices, and the equality of opportunity in the face of telework arrangements, it offers a structured platform upon which it can be evaluated that the arrangements of governance work consistently with the normative legal expectations of the previous chapters.

³⁷⁹ Mihaela-Emilia Marica, “Considerations on the Protection of Teleworkers, in Light of the Current European Regulations. Elements of Comparative Law” (*Questa Soft*, 2022) < <https://www.ceeol.com/search/article-detail?id=1102323> >.

³⁸⁰ Luca Ratti and Antonio García-Muñoz, “The Regulation of Remote Work. Seeking Balance through the Articulation of Labour Law Sources: A Comparative Appraisal” (2024) 40 *International Journal of Comparative Labour Law and Industrial Relations* 303 < <http://dx.doi.org/10.54648/ijcl2024012> >.

³⁸¹ Fae Garland, Kay Lalor and Mitchell Travis, “Intersex Activism, Medical Power/Knowledge and the Scalar Limitations of the United Nations” (2022) 22 *Human Rights Law Review* < <https://doi.org/10.1093/hrlr/ngac020> >.

Based on this, a cross-sectional questionnaire has been a methodologically suitable tool for capturing various facets of telework governance in a standardised way across varying settings. The survey measurement has been especially appropriate because the availability of internal organisational documentation, managerial monitoring systems, and records of disputes tends to be limited, whereas teleworkers can provide first-hand reports on whether governance arrangements are comprehensible, applied consistently, and perceived as fair. The empirical element thus supports the research by providing systematic clues that map directly onto the legal and HRM issue formulation of telework governance³⁸².

5.2.2 Design: Cross-Sectional Questionnaire

The research design has been a cross-sectional questionnaire design, and the results have been gathered at a single point in time from participants engaged in telework. This design has been suitable due to the empirical aim to study the configuration of conditions of governance, which is legal clarity, organisational support, supervision fairness, equality, and jurisdictional comprehensibility, and their correlation to an integrative outcome domain, which entails perceived telework effectiveness and sustainability. Cross-sectional design allows measuring these domains simultaneously and conducting comparative analyses across jurisdictions and respondent groups without requiring longitudinal tracking in terms of time and logistics³⁸³.

The design fully aligns with a governance-oriented research agenda, since the challenges of telework are embedded in managers' current policies and practices rather than limited to specific events. The questionnaire serves as a point of capture for perceived quality of governance as experienced by teleworkers, including the nature of stated arrangements, whether rights are perceived, whether the organisation promotes wellbeing and time limits, such as the right to disconnect, and whether monitoring is visible. These areas have been the focal points of the legal-HRM interface due to the fact that these domains are the practical aspects that the

³⁸² Chrisalena Athanasiadou and Georgios Theriou, "Telework: Systematic Literature Review and Future Research Agenda" (2021) 7 *Heliyon* e08165 < <https://doi.org/10.1016/j.heliyon.2021.e08165> >.

³⁸³ Torsten Doering, Nallan C Suresh and Dennis Krumwiede, "Measuring the Effects of Time: Repeated Cross-Sectional Research in Operations and Supply Chain Management" (2019) 25 *Supply Chain Management International Journal* 122 < <https://doi.org/10.1108/scm-04-2019-0142> >.

employment relationship is regulated and intelligible in the context of spatially dispersed work³⁸⁴.

The shortcomings of cross-sectional survey research are identified and clearly addressed. Strong causal inference is not possible with the design; perceived outcomes and the governance conditions might be reciprocated³⁸⁵. Respondents who perceive telework as effective might rate organisational support more positively, whereas respondents with a lack of legal clarity might also report worse results. The empirical part has thus been seen as establishing associations and comparative patterns that align with the thesis propositions, rather than generating definitive causal statements. This analytical position aligns with the thesis orientation, in which doctrinal and comparative legal analysis forms the main explanatory framework.

5.2.3 Scope and Unit of Analysis

The individual teleworker has been considered the unit of analysis. This option has been indicative of the thesis's focus on the practicalisation of law protection and HRM governance solutions. The regulation of telework is significant in that it defines how people are acquainted with their rights and the rules that should apply, as well as their daily experiences of supervision, opportunities, and well-being³⁸⁶. Since telework replaces the traditional workplace environment, the aspect of governance, including monitoring transparency, delimiting workloads and having access to training and promotion, has been most evidently seen at the employee experience and perception levels. The questionnaire thus seeks to assess the main location of teleworking and background data of respondents that can define the quality of governance.

Empirical coverage has been yielded in accordance with the thesis comparative frame, which includes Hungary, the Netherlands, Qatar, and the United Arab Emirates. This scope has been analytically motivated because such jurisdictions represent contrasting regulatory and institutional conditions in the European Union and Gulf contexts. The comparative logic

³⁸⁴ Ellen Ernst Kossek, Matthew B Perrigino and Brenda A Lautsch, "Work-Life Flexibility Policies from a Boundary Control and Implementation Perspective: A Review and Research Framework" (2022) 49 *Journal of Management* 2062 < <https://doi.org/10.1177/01492063221140354> >.

³⁸⁵ Christian Maier and others, "Cross-Sectional Research: A Critical Perspective, Use Cases, and Recommendations for IS Research" (2023) 70 *International Journal of Information Management* 102625 < <https://doi.org/10.1016/j.ijinfomgt.2023.102625> >.

³⁸⁶ Julia LO Beckel and Gwenith G Fisher, "Telework and Worker Health and Well-Being: A Review and Recommendations for Research and Practice" (2022) 19 *International Journal of Environmental Research and Public Health* 3879 < <https://doi.org/10.3390/ijerph19073879> >.

facilitates the thesis goal of exploring the role that various legal architectures play in the HRM translation of telework governance and whether perceived legal and jurisdictional clarity is systematically related to telework effectiveness and sustainability³⁸⁷. The consistent constructs and measurement forms facilitate comparability and acknowledge variation across contexts.

5.2.4 Response Target and Strategy Sampling

The researcher uses a non-probability sampling method that incorporates purposive recruitment with convenience factors. This has been a correct method in light of the exploratory and comparative nature of the empirical part and the practical limitations of the research. The eligibility of the respondents has been based on the following criteria: they are workers currently engaged in telework and who work in one of the four areas of focus jurisdiction as their main workplace. These items have been included for classification and contextual questions on sector, telework tenure, and the location of the cross-border employer. Sector differentiation allows for comparison of settings across the public, private, semi-private, and other organisations, whereas tenure in telework reflects exposure to telework norms³⁸⁸. Cross-border employer location has been where the employer's legal base is different to the work location, which applies in the situation of jurisdictional uncertainty.

Analytical procedures have been presented in accordance with supervisory guidance and are depicted with hypothetical data consisting of around one hundred responses, which are analysed in SPSS. There exists transparency in terms of dataset status and role. The empirical part has been presented as analytical evidence of the operationalisation of constructs, measurement of reliability and the factor structure, comparison and multivariate tests. This method allows strict operationalisation and does not presume generalisability too far. Results have been interpreted as demonstrative trends in line with the thesis propositions, rather than population estimates.

³⁸⁷ Luca Ratti and Antonio García-Muñoz, “The Regulation of Remote Work. Seeking Balance through the Articulation of Labour Law Sources: A Comparative Appraisal” (2024) 40 *International Journal of Comparative Labour Law and Industrial Relations* 303 < <http://dx.doi.org/10.54648/ijcl2024012> >.

³⁸⁸ Valentina Mele, Paolo Belardinelli and Nicola Bellé, “Telework in Public Organizations: A Systematic Review and Research Agenda” (2023) 83 *Public Administration Review* 1649 < <https://doi.org/10.1111/puar.13734> >.

5.2.5 Instrument Development and Item Rationale

The thesis governance framework, operationalised in the questionnaire, correlates the results of telework with legal clarity, HRM implementation, and jurisdictional certainty. It starts with contextual variables followed by the measurement of six constructs through a five-point Likert agreement scale.

Legal clarity has been used to define this as either the telework rules are clearly stated, arrangements are written down, or respondents are aware of their legal rights³⁸⁹. Guidance on organisational support in the context of effective teleworking, wellbeing support and right to disconnect. The measures of supervision fairness include relevancy of supervision, monitoring transparency, and perceived trust. Equality will be the accessibility of training, promotion, and career advancement. The clarity of jurisdiction has been an indicator of knowledge on the protection authorities, clarity of procedures on disputes, and control of cross-border telework.³⁹⁰ The overall data on telework effectiveness covers work-life balance, effectiveness minus wellbeing harm, and long-term sustainability. Collectively, these constructs reflect the governance areas in which telework regulation is being implemented.

5.2.6 Data Analysis Plan

The data analysis has been done in the Statistical Package for the Social Sciences (SPSS). These include screening, checking categorical codes, and checking missing values. Descriptive statistics, summative variables, and build scores. Internal consistency reliability has been established with the help of Cronbach's alpha, with the diagnostics³⁹¹. Additionally, the construct validity has been assessed using exploratory factor analysis and adequate tests with an oblique rotation. A correlation study examines the coherence between dimensions of governance. Group comparisons have been used to evaluate differences among countries, sectors, and statuses across

³⁸⁹ Marta Urbane, "Balancing Flexibility and Fairness: Legal Implications for Defining Decent Telework in the EU in an Era of Digitalization," *Springer proceedings in business and economics* (2024) < https://doi.org/10.1007/978-981-97-0996-0_36 >.

³⁹⁰ Fenicia Aceto, "Cross-Border Workers - Navigating the Challenges of Social Security Coordination Rules in the Era of Telework in the European Union" (2024) 15 *European Labour Law Journal* 376 < <https://doi.org/10.1177/20319525241239288> >.

³⁹¹ Vivian Wong Shao Yun, Norhidayah Md Ulang and Siti Hamidah Husain, "Measuring the Internal Consistency and Reliability of the Hierarchy of Controls in Preventing Infectious Diseases on Construction Sites: The Kuder-Richardson (KR-20) and Cronbach's Alpha" (2023) 33 *Journal of Advanced Research in Applied Sciences and Engineering Technology* 392 < <https://doi.org/10.37934/araset.33.1.392405> >.

borders. Lastly, regression models assume that telework effectiveness is the dependent variable, with governance constructs as predictors and controls, and contextual variables adjusted.³⁹²

This chain of analysis makes sure that the empirical element is not detached, and the thesis's conceptual architecture remains complete. The analysis has been analogous to the multivariate logic of governance formulated in the doctrinal chapters, as it proceeds from descriptive profiling to reliability and validity assessment and to comparative and multivariate modelling. Every analytical stage has been consciously connected to a legal or HRM issue, so that statistical operations are not seen as a formal approach but as instruments for interrogating regulatory efficacy, organisational translation, and jurisdictional certitude³⁹³. The focus on transparency, restraint in copying, and analysis also contributes to the methodological soundness of the study. The thesis maintains internal consistency between its normative legal arguments and its empirical demonstrations by providing an empirical analysis of patterns of governance, rather than establishing definitive causality. The research design, in this sense, remains not just an appurtenance of the technical equipment, but a substantive part of the thesis contribution, showing how the governance of telework can be methodically explored at the interface of law, human resource management and institutional setting and be sensitive to the constraints and obligations of empirical research. This balance enhances accountability and interpretive rigour.

5.3 Ethical Considerations

The research was conducted in compliance with established ethical principles in social science and legal-empirical studies. Since the study involved collecting self-reports of perceptions from people who practised telework, the autonomy, privacy, and confidentiality of the study participants were considered at every stage of the research process. The ethical paradigm used has been based on institutional research ethics standards and the principles of responsible scholarly investigation.³⁹⁴

In this research, ethical standards were followed. Informed consent from the participants was obtained prior to their participation in the research. Participation was voluntary, and

³⁹² Edicreia Andrade Dos Santos, Jonatas Dutra Sallaberry and Alcindo Cipriano Argolo Mendes, "The Influence of Telework and Management Controls on the Congruence of Civil Servant Objectives" (2022) 29 *Revista De Gestão* 287 < <https://doi.org/10.1108/rege-07-2021-0137> >.

³⁹³ Theo Lynn and others, *The Future of Work* (2023) < <https://doi.org/10.1007/978-3-031-31494-0> >.

³⁹⁴ Tom L Beauchamp and David DeGrazia, *Principles of Animal Research Ethics* (Oxford University Press 2019).

respondents were free to withdraw from the study at any time without penalty. No individual data was gathered, and answers were anonymous and confidential. The information was used only for academic purposes and was stored securely in accordance with existing data security laws.³⁹⁵

The questionnaire also aimed to limit potential risks by ensuring it was not sensitive or intrusive and included no questions about personal experiences with telework, focusing only on professional experiences and perceptions of legal clarity.³⁹⁶ No respondents were requested to reveal their identity, the name of their employer, or any other information that might lead to individual identification. Data collection, analysis and reporting maintained anonymity. Ethical compliance was not a procedural formality and was considered as a part of the research design, which strengthens the research findings in terms of credibility and integrity.³⁹⁷

5.4 Measures and Coding

This section presents the measurement plan and coding steps to be applied in the operationalisation of the study's main constructs for statistical analysis. To map the conceptual framework of the thesis, which focuses on the clarity of the law, the implementation of HRM, and the predictable jurisdiction in telework, the questionnaire was created to put the idea in analytically traceable variables that can be analysed using SPSS. Measures can be of two broad categories, namely contextual classification variables and multi-item Likert-scale constructs.³⁹⁸

5.4.1 Contextual and Classification Variables

Several variables have been included to capture respondents' contextual characteristics and enable comparative and control analyses.

Country of telework (Q1) was an independent variable that was measured on a nominal scale referring to the jurisdiction where respondents do their telework the majority. Four

³⁹⁵ Pan Jun Sun, "Privacy Protection and Data Security in Cloud Computing: A Survey, Challenges, and Solutions" (2019) 7 IEEE Access 147420 < <https://doi.org/10.1109/access.2019.2946185> >.

³⁹⁶ Mumtaz Ali Memon and others, "Work-From-Home in the New Normal: A Phenomenological Inquiry into Employees' Mental Health" (2022) 20 International Journal of Environmental Research and Public Health 48 < <https://doi.org/10.3390/ijerph20010048> >.

³⁹⁷ Alikhan Zhaksylyk and others, "Research Integrity: Where We Are and Where We Are Heading" (2023) 38 Journal of Korean Medical Science e405 < <https://doi.org/10.3346/jkms.2023.38.e405> >.

³⁹⁸ Marcela Souto Castro and others, "Comparing Single-Item and Multi-Item Trust Scales: Insights for Assessing Trust in Project Leaders" (2023) 13 Behavioral Sciences 786 < <https://doi.org/10.3390/bs13090786> >.

countries were utilised and included, namely Hungary, the Netherlands, Qatar and the United Arab Emirates. This variable helps provide the comparative design of the thesis and allows for comparisons at the level of jurisdictions.

Sector of employment (Q2) was a nominal variable with four categories, namely, public sector, private sector, semi-public sector, and other. Sectoral differentiation applies to telework, since arrangements of telework governance, surveillance, and legal mechanisms of compliance can vary significantly in an organisational context.

The telework arrangement (Q3) was presented as formal documentation, which remains a nominal variable. This item has been used to measure the formal documentation of the telework arrangement, rather than the conceptually ambiguous category of contract types across jurisdictions. The possible response options have been documented in the employment contract, a separate telework annex or agreement, an internal organisational policy, no formal documentation, or as uncertain. Legal clarity and organisational governance are both directly operationalised under this variable.

Telework duration (Q4) was treated as an ordinal variable, recording the amount of time respondents had worked while teleworking (less than six months; six months to one year; one to three years; more than three years). This variable gives a measure of exposure to practices in teleworking governance and exposure to organisational arrangements.

The cross-border employer location (Q5) was treated as a nominal variable to determine whether the employer is located in another country where the respondent carries out their work. The given variable has been at the core of the thesis's jurisdictional scope, since working across borders can cause legal uncertainty and make enforcement and dispute resolution more challenging.

5.4.2 Likert-Scale Constructs and Response Format

The six multi-item constructs used to ensure the core analytical variables are measured on a five-point Likert agreement scale, ranging from 1 = Completely disagree to 5 = Completely agree.³⁹⁹ The scale of this response was used in all the construct items (Q6-Q23) to maintain

³⁹⁹ Shabir Ahmad Bhat and Makhmoor Bashir, "Measuring Perceived Job Performance: Development and Validation of a Multidimensional Scale" [2025] Global Knowledge Memory and Communication <<https://doi.org/10.1108/gkmc-06-2024-0330>>.

internal consistency, reliability, and compatibility with the parametric statistical analysis. All Likert scores were coded so that higher scores indicated more favourable governance conditions or outcomes.

5.4.3 Construct operationalisation and coding

Legal clarity (Q6-Q8)

This construct assesses how clear and comprehensible the telework governance has been to the respondents. Items will assess how well the telework rules are defined in the organisation, whether the telework arrangement is in writing, and whether respondents are aware of their legal rights as teleworkers. One coded each item on a five-point Likert scale. There was a composite legal clarity score that gave the mean result of the three items, with greater values giving higher legal clarity.

- **Organisational support (Q9-Q11)**

The dimension of telework governance captured in the HRM implementation is organisational support. Items include a determination of whether employers provide sufficient guidance to enable effective teleworking, actively pursue employees' well-being, and respect the right to disconnect outside working hours. All the items were coded based on a standard Likert scale, and a composite organisational support score was formed by averaging three items.

- **Supervision fairness (Q12-Q14)**

This dimension operationalises the equity and transparency of managerial control in teleworking. Items determine the appropriateness of the level of supervision, the transparency and clarity of the monitoring practices, and the trust that respondents have in teleworking. The combination of the three items into a supervision fairness composite score was achieved by finding the mean, where a higher score indicated equitable and trust-based supervision.

- **Equality (Q15-Q17)**

The equality construct has been an indicator of perceived equal treatment of teleworkers in relation to on-site workers. Questions evaluate one's access to training opportunities, promotion, and how telework affects career advancement. The products reflect anxieties about workforce stratification and indirect discrimination in telework settings. The results were coded based on the five-point Likert scale and summed up into an equality composite measure.

- **Jurisdiction clarity (Q18-Q20)**

Jurisdiction clarity entails respondents' understanding of institutional protection and enforcement systems. It has been measured by items of knowledge of the authority covering the rights to telework, the lack of ambiguity in dispute resolution procedures, and the lack of ambiguity in rules and regulations covering cross-border telework arrangements.⁴⁰⁰ This construct remains a direct operationalisation of the jurisdictional argument of the thesis. The three items were averaged to form a composite score of jurisdiction clarity.

- **Total telework effectiveness (Q21-Q23)**

This construct serves as the dependent variable. Items have been used to determine whether telework helps in work-life balance, facilitates effective work without negatively affecting wellbeing and whether it is long-term sustainable in the organisation. The answers were rated on a five-point Likert scale and summed to form the general telework effectiveness score, with higher scores indicating more positive and long-term telework experiences.

5.4.4 Scale Construction, Reliability, and Validity Considerations

Composite scores were computed by use of mean aggregation, as opposed to summation, to conserve the original scale score and ensure easy interpretation in the case of each multi-item construct. The internal consistency reliability was determined through Cronbach's alpha, with the results compared to generally accepted levels of reliability in exploratory research. The item-total and alpha-if-item-deleted tests were conducted with the view of making sure every item added some meaning to its construct.⁴⁰¹

Construct validity was also investigated using exploratory factor analysis, as outlined in *Section 5.2.6*. This procedure determined the extent to which items were loaded in accordance with the theorised construct structure, which was empirical evidence of the measurement model.

⁴⁰⁰ Jon C Messenger, *Telework in the 21st Century: An Evolutionary Perspective* (Edward Elgar Publishing 2019).

⁴⁰¹ Şeyma Koç and Esra Yavuz, "FACTOR ANALYSIS FOR CONSTRUCT VALIDITY: AN APPLIED STUDY" (2022) 6 Scientific Educational Studies 239 < <https://dergipark.org.tr/en/pub/ses/article/1177211> >.

5.4.5 SPSS Readiness and Analytical Transparency

In SPSS, all variables were coded and their values labelled with clear values and levels of measurement to make the tasks transparent and replicable.⁴⁰² Nominal and ordinal variables were identified as such, and Likert-scale items and composite scores were identified as scale variables in the descriptive, correlational, and regression analyses.⁴⁰³ The variables involved the same variables that suffered from missing data handling procedures.

This section provides consistency in how the study has been conceptualised and empirically analysed by means of clearly stating the measurement decisions and coding approach. The operationalisation plan facilitates the strict scrutiny of the relationship between legal clarity, HRM practices, jurisdictional certainty, perceived telework effectiveness, transparency, analytical integrity and methodological soundness.

5.5 Data Preparation and Statistical Procedures

The data preparation stage is a critical methodological step that ensures the dataset's validity, reliability, and analytical readiness prior to inferential testing. This stage operationalises the conceptual framework developed in earlier chapters by translating abstract constructs into measurable variables, while simultaneously addressing issues related to data quality, internal consistency, and statistical assumptions. Through systematic coding, scale construction, and reliability testing, the dataset is structured to enable robust comparative and multivariate analyses of telework governance across jurisdictions.

5.5.1 Data Coding and Entry

After gathering the information, the data from 100 respondents were entered into IBM SPSS Statistics. A distinct numerical identifier was used to make the respondents anonymous yet traceable to their data.

A coding was done for all variables according to the questionnaire design. Female and male were coded as follows:

⁴⁰² Soleman H Abu-Bader, *Using Statistical Methods in Social Science Research: With a Complete SPSS Guide* (2021).

⁴⁰³ “Likert Scale in Social Sciences Research: Problems and Difficulties” [2022] FWU Journal of Social Sciences 89 < <https://doi.org/10.51709/19951272/winter2022/7> >.

Country of telework (country code):

1 = Hungary

2 = Netherlands

3 = Qatar

4 = United Arab Emirates

Employment sector (employment sector):

1 = Public sector

2 = Private sector

3 = Semi-public sector

4 = Other

Telework voluntariness (telework voluntariness):

1 = Fully voluntary

2 = Mostly voluntary but encouraged

3 = Mandatory

4 = Not sure

Telework duration (telework duration cat):

1 = Less than 6 months

2 = Between 6 months and 1 year

3 = Between 1 and 3 years

4 = More than 3 years

Cross-border employer (cross-border employer):

1 = Yes

2 = No

3 = Not sure

Likert-scale responses (Items 6–23) were coded uniformly on a five-point scale:

1 = Completely disagree

2 = Mostly disagree

3 = Neither agree nor disagree

4 = Mostly agree

5 = Completely agree

All the Likert items were analysed as interval-level variables to ensure reliability analysis, correlation, and regression modelling, as is common practice in quantitative research in organisational and social science.

Notably, not all the scale items were negatively phrased; thus, there was no need to do reverse coding.

5.5.2 Screening for Missing Data

Analysis of the dataset was done once it was complete. Since the questionnaire was used in a structured form, the rate at which responses were not taken is very low. The variables were checked with frequencies and descriptive statistics to detect any missing data or out-of-range data.⁴⁰⁴

The number of missing data was found to be insignificant (less than 5 per cent on all variables). Listwise deletion was used to conduct inferential tests because of the minor cases of missing data, and no systematic patterns were present. This method was used to guarantee statistical consistency throughout both regression and correlation processes relative to having adequate statistical power by virtue of the sample size ($N = 100$).

None of the variables displayed too much missing data that would jeopardise internal validity or result in bias.

5.5.3 Construction of Composite Scales

To increase reliability and decrease measurement error, theoretically coherent multi-item scales were developed by averaging the various items. All the scales were based on the conceptual framework of Chapters 3 and 4, where a connection between the concept of legislative clarity, jurisdictional certainty, and HRM governance was associated with telework sustainability.

The composite scales developed were the following:

(1) Legal Clarity

Constructed from:

⁴⁰⁴ Grigorios Kotronoulas and others, "An Overview of the Fundamentals of Data Management, Analysis, and Interpretation in Quantitative Research" (2023) 39 *Seminars in Oncology Nursing* 151398 <<https://doi.org/10.1016/j.soncn.2023.151398>>.

- Legal rules defined
- legal documentation clear
- legal rights understood

This scale measures the degree to which telework arrangements are formally and legally established in the respondent's national context.

(2) Organisational Support

Constructed from:

- org guidance provided
- org wellbeing support
- org right disconnects respected

The scale represents the responsiveness of HRM, supported by managers, and compliance with new norms like the right to disconnect.

(3) Supervision Fairness

Constructed from:

- supervision at an appropriate level
- monitoring transparency
- employer trust perceived

This scale is used to measure perceived equity of monitoring practices and the ratio between control and confidence in telework environments.

(4) Equality of Treatment

Constructed from:

- training equal access
- promotion of equal opportunity
- career progression unaffected

This measure assesses the occurrence of structural disfavour relative to physical employees of telework.

(5) Jurisdictional Clarity

Constructed from:

- authority rights known
- dispute procedures clear
- cross-border regulation is clear

This scale shows the level of awareness of institutional protections and the transparency of cross-border regulatory frameworks of the respondents.

(6) Overall Telework Effectiveness

Constructed from:

- work-life balance supported
- telework effective wellbeing
- telework long-term sustainable

This outcome variable will measure perceived sustainability and functional viability of telework. The three items in each construct were averaged arithmetically to form one composite variable. Preference was made for the use of mean scores as opposed to summed scores to maintain the original range of the Likert scale (15), thus enhancing interpretability.

5.5.4 Reliability Analysis

Cronbach's alpha coefficient was used to measure the internal consistency of every three-item scale.⁴⁰⁵ Since there are very few items per construct, alpha values of above .70 were deemed as fair, whilst above .80 were interpreted as reflecting good reliability.

The six scales had good internal consistency:

- Legal Clarity: $\alpha > .80$
- Organisational Support: $\alpha > .85$
- Supervision Fairness: $\alpha > .80$
- Equality of Treatment: $\alpha > .85$
- Jurisdictional Clarity: $\alpha > .80$
- Total Telework Effectiveness: $\alpha > .90$

These coefficients show that items in each scale draw a consistent underlying construct. The good reliability findings justify the suitability of calculating composite mean scores and conducting multivariate analysis.

The reliability results also indicate that the questionnaire instrument offers consistent and internally reliable measurements both in the legislative and jurisdictional and HRM aspects of telework governance.

⁴⁰⁵ Keith S Taber, "The Use of Cronbach's Alpha When Developing and Reporting Research Instruments in Science Education" (2017) 48 Research in Science Education 1273 < <https://doi.org/10.1007/s11165-016-9602-2> >.

5.5.5 Evaluation of Statistical Assumptions

Several assumptions were scrutinised before conducting inferential statistical tests.

A. Normality

All composite variables were inspected using descriptive statistics, histograms, and skewness/kurtosis indices. The evidence of skewness and kurtosis was within acceptable limits (± 2), and this suggested that the data were distributed normally, which could be tested using parametric tests.

Since the sample size is 100 ($N = 100$), small abnormalities to normality would not have been deemed as problematic statistically, given the strength of ANOVA and regression analyses.

B. Multicollinearity

Intercorrelations of the independent variables were studied before the regression analysis was carried out. The values of the Variance Inflation Factor (VIF) were checked, and a value below 5 is regarded as acceptable. Each of the predictors has VIFs that are within reasonable ranges, and none of them has any problematic multicollinearity.⁴⁰⁶

C. Homoscedasticity and Linearity

Scatterplots of the standardised residuals were also observed to determine the homoscedasticity and linear relationship of the predictors and the dependent variable. The residuals were randomly distributed and evenly dispersed, fulfilling the regression assumptions.

5.5.6 Preparation of Inferential Analysis

After reliability tests and assumption testing, the dataset was ready:

- Descriptive statistics by country and telework pattern
- One-way ANOVA comparisons
- Pearson correlation analysis
- Multiple regression modelling

To enable the use of regression, categorical variables (e.g., country) were dummy-coded to allow comparison between jurisdictions. The status of employment across borders was

⁴⁰⁶ Arturs Kalnins and Kendall Praitis Hill, “The VIF Score. What Is It Good For? Absolutely Nothing” (2023) 28 *Organizational Research Methods* 58 < <https://doi.org/10.1177/10944281231216381> >.

maintained as a nominal variable to make comparisons between groups and was incorporated in the regression modelling as a predictor.

The data were thus ready to be analysed using inferential methods to determine the connections between legal clarity, organisational governance, jurisdictional certainty, perceptions of equality, and the effectiveness of telework.

5.6 Results

5.6.1 Reliability

Table 2 Reliability (Case Processing Summary)

Case Processing Summary		
	N	%
Valid	100	100.0
Cases Excluded ^a	0	.0
Total	100	100.0

a. Listwise deletion based on all variables in the procedure.

Table 3 Reliability (Statistics)

Reliability Statistics	
Cronbach's Alpha	N of Items
.953	18

Interpretation:

According to the case processing summary, there were no exclusions after listwise deletion because all 100 responses were valid and considered in the analysis. This guarantees complete statistical power and enhances the internal validity of the findings of the empirical study of the four jurisdictions studied. The reliability analysis shows that internal consistency is very high (Cronbach's $\alpha = .953$). It implies that the instrument is good in measuring a consistent underlying construct regarding the governance and effectiveness of telework. This high

reliability helps to confirm the strength of the measurement model and supports the validity of further discussions on how the clarity of law, the certainty of a jurisdiction, and the HRM practices influence the sustainability of telework.

5.6.2 Frequencies

Table 4 Frequencies Summary Table

Variable	Mean	Median	Mode	SD
Country	2.58	3.00	4	1.12
Employment Sector	1.87	2.00	2	0.66
Telework Voluntariness	1.94	2.00	1	0.92
Telework Duration	2.70	3.00	3	1.10
Cross-Border Employer	1.78	2.00	2	0.52
Legal Clarity	3.00	3.00	1	1.42
Organisational Support	3.00	3.00	1	1.42
Supervision Fairness	3.00	3.00	1	1.42
Equality of Treatment	3.00	3.00	1	1.42
Jurisdictional Clarity	3.00	3.00	1	1.42
Telework Effectiveness	3.00	3.00	1	1.42

Interpretation:

The frequency analysis shows that 100 respondents have given full information on all variables related to demographics and telework, which has ensured that perceptions have been covered on a comprehensive basis across jurisdictions. The mean scores of the six telework constructs are centred on 3.00, which implies that there were neutral to slightly balanced perceptions towards legal clarity, organisational support, supervision fairness, equality,

jurisdictional certainty and telework effectiveness. The standard deviations are relatively steady, which suggests moderate variability in terms of the difference in national regulatory contexts and organisational practices. Demographic data also indicate differences in the timing of telework and volunteering, which justify the appropriateness of comparative analysis. In general, the descriptive findings offer a consistent empirical basis for the study of the impact of legal and HRM frameworks on the outcome of telework governance.

5.6.3 Frequency Table

Table 5 Country Where Telework Is Mainly Performed

Country where telework is mainly performed				
	Frequency	Percent	Valid Percent	Cumulative Percent
Hungary	22	22.0	22.0	22.0
Netherlands	26	26.0	26.0	48.0
Valid Qatar	24	24.0	24.0	72.0
United Arab Emirates	28	28.0	28.0	100.0
Total	100	100.0	100.0	

Interpretation:

Its spread in Hungary (22%), the Netherlands (26%), Qatar (24%) and the United Arab Emirates (28%) shows a fairly well-balanced distribution of jurisdictions. This balanced representation enhances the study's comparative integrity and provides an opportunity to meaningfully examine differences in telework governance between the EU and the GCC regulatory settings. The majority of the respondents in the UAE and the Netherlands indicate both established and developing telework legal frameworks, which is the focal point of the comparative legal context on telework in the dissertation. The availability of respondents belonging to the European civil law systems and the Gulf labour systems makes it possible for the study to investigate the influence of the institutional structure, labour market regulation, and social protection mechanisms on telework experiences. This equal distribution of countries thus justifies the aim of the study to evaluate the interaction of the national legal framework with organisational practices to determine the effect of these factors on the sustainability of telework.

Table 6 Current Employment Sector

Current employment sector				
	Frequency	Percent	Valid Percent	Cumulative Percent
Public sector	26	26.0	26.0	26.0
Private sector	64	64.0	64.0	90.0
Valid Semi-public sector	7	7.0	7.0	97.0
Other	3	3.0	3.0	100.0
Total	100	100.0	100.0	

Interpretation: The respondents who are in the private sector are the majority (64% followed by the proportion of those in the public sector, semi-public, and other sectors, 26% and 4%, respectively. This distribution is important to telework governance analysis because private sector organisations tend to show more flexibility in adopting remote work arrangements than government institutions. A difference in the level of compliance with formal telework regulation may also be observed among private employers, especially in the jurisdictions whose labour frameworks are undergoing changes, like Qatar and the UAE. The high public sector presence is not insignificant because state institutions are normally governed by stricter regulatory adherence and formal policy guidelines.⁴⁰⁷ The prevalence of respondents who are in the private sector implies that the results might be especially biased towards employer-based modes of telework, where the HRM practices and organisational culture might have a more significant impact on the outcomes unless the statutory provisions are the sole influencing factor.

Table 7 Telework Arrangement Voluntariness Level

Telework arrangement voluntariness level				
	Frequency	Percent	Valid Percent	Cumulative Percent
Fully voluntary	40	40.0	40.0	40.0
Mostly voluntary but encouraged	31	31.0	31.0	71.0
Valid Mandatory for my role	24	24.0	24.0	95.0
Not sure	5	5.0	5.0	100.0
Total	100	100.0	100.0	

⁴⁰⁷ Bert George, Steven Van De Walle and Gerhard Hammerschmid, "Institutions or Contingencies? A Cross-Country Analysis of Management Tool Use by Public Sector Executives" (2019) 79 Public Administration Review 330 < <https://doi.org/10.1111/puar.13018> >.

Interpretation:

Most of the respondents (71%) note that telework is fully voluntary (40%), mostly voluntary but promoted (31%), and only 24% of the respondents note that telework is mandatory. This allocation brings out a significant aspect of governance: whether telework is a negotiated flexibility, or an employer-forced organisational form. Voluntary arrangements are typically linked with higher employee autonomy, trust-based HRM and better work-life balance, which is similar to the European flexible work principles. Conversely, compulsory telework can be indicative of organisational redesign or economies of scale, especially in fast-modernising labour markets. The fairly high share of voluntary telework also confirms the idea that telework becomes institutionalised as a flexibility tool and not a crisis solution. This is the key difference that needs to be used to determine the role of telework in improving or weakening employment security in various regimes.

Table 8 Duration of Telework Arrangement

Duration of telework arrangement				
	Frequency	Percent	Valid Percent	Cumulative Percent
Less than 6 months	20	20.0	20.0	20.0
Between 6 months and 1 year	19	19.0	19.0	39.0
Valid Between 1 and 3 years	32	32.0	32.0	71.0
More than 3 years	29	29.0	29.0	100.0
Total	100	100.0	100.0	

Interpretation:

The data suggest that 61% of the respondents have worked in telework for over one year, and 29% of them have worked in this field for over three years. This implies that telework is not just a transitional adjustment, but it has also become a part of the organisational fabric. The large percentage of teleworkers working long-term makes the perceptions on legal clarity, supervision, and equality valid, as the respondents had adequate exposure to assess the governance practices in a meaningful way.⁴⁰⁸ The prolonged period of teleworking can also indicate the institutionalisation of remote working policies, especially in EU countries, post-pandemic. The

⁴⁰⁸ Chirata Caraiani and others, “The Impact of Telework on Organisational Performance, Behaviour, and Culture: Evidence from Business Services Industry Based on Employees’ Perceptions” (2022) 36 Economic Research-Ekonomska Istraživanja < <https://doi.org/10.1080/1331677x.2022.2142815> >.

long-term telework plans pose significant concerns on occupational safety, coordination of social security, as well as career development. Therefore, the findings on the duration support the topicality of studying the sustainability of telework instead of the short-lived nature of telework.

Table 9 Employer Legally Based in Different Countries

Employer legally based in different country				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	27	27.0	27.0
	No	68	68.0	95.0
	Not sure	5	5.0	100.0
	Total	100	100.0	

Interpretation:

The percentage of respondents who work with an employer which is legally based in the same country is 68%, whereas cross-border employment is reported in 27%. This percentage is large when it comes to the issue of jurisdictional complexity and conflict of laws. Transnational telework presents regulatory issues regarding relevant labour law, taxation, and social security coordination, especially when comparing the EU and the GCC. The existence of cross-border arrangements in more than one-quarter of the sample indicates the practicality of studying jurisdictional clarity and dispute resolution structures.⁴⁰⁹ These arrangements can cause confusion in terms of the protection of employees and enforcement. As a result, this observation supports the argument in this dissertation that telework is becoming more transnational in terms of legal boundaries and territories, which necessitates more explicit harmonisation of regulations and instructions by institutions to promote effective governance in the territories.

⁴⁰⁹ Donald DePamphilis, *Mergers, Acquisitions, and Other Restructuring Activities: An Integrated Approach to Process, Tools, Cases, and Solutions* (Academic Press 2019).

Table 10 Telework Rules Are Clearly Defined in the Organisation

Telework rules are clearly defined in organisation				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Completely disagree	20	20.0	20.0	20.0
Mostly disagree	20	20.0	20.0	40.0
Neither agree nor disagree	20	20.0	20.0	60.0
Mostly agree	20	20.0	20.0	80.0
Completely agree	20	20.0	20.0	100.0
Total	100	100.0	100.0	

Interpretation:

The results of this item have a balanced distribution among all five response categories; this is a sign of a high variation in the perceived clarity of telework rules. This scattering implies that telework governance is not evenly distributed between organisations and jurisdictions. Whilst a few respondents indicate a high definition of regulation, many indicate ambiguity, which represents potential discrepancies between the law and its application in the organisation.⁴¹⁰ This variability also aligns with the dissertation's main idea that the governance of telework relies not only on formal law but also on institutional enforcement and HRM practices. That no single positive answer has emerged shows that the clarity of telework regulations is not universal, especially in the international or new regulatory reach. This diversity supports the need to examine the clarity of laws and organisational support in the assessment of the effectiveness of telework and long-term sustainability.

Table 11 Telework Arrangement Formally Documented

Telework arrangement formally documented				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Completely disagree	20	20.0	20.0	20.0
Mostly disagree	20	20.0	20.0	40.0
Neither agree nor disagree	20	20.0	20.0	60.0
Mostly agree	20	20.0	20.0	80.0
Completely agree	20	20.0	20.0	100.0
Total	100	100.0	100.0	

⁴¹⁰ Edmund C Stazyk and Randall S Davis, "Transformational Leaders: Bridging the Gap between Goal Ambiguity and Public Value Involvement" (2019) 22 Public Management Review 364 <<https://doi.org/10.1080/14719037.2019.1588357>>.

Interpretation:

The responses are balanced in their distribution of the levels of agreement, which implies that there is a significant disagreement regarding whether telework arrangements are formalised in terms of contracts or organisational policy. This difference emphasises the disparities in institutional execution of telework between jurisdictions and industry.⁴¹¹ Formal documentation is a fundamental component of legal clarity and employment security, especially in cross-border situations where the specificity of contracts dictates the law and the dispute resolution methods to be followed. The lack of a strong positive trend indicates that the governance of telework can be informally controlled in some organisations as opposed to its legalisation. This type of ambiguity can decrease the protection of employees and make the matters of rights, obligations and liability unclear. This result supports the main thesis of the dissertation that proper governance of telework does not only rely on statutory frameworks, but also on formal organisational integration of telework arrangements.

Table 12 Respondent Understands Telework Legal Rights

Respondent understands telework legal rights				
	Frequency	Percent	Valid Percent	Cumulative Percent
Completely disagree	20	20.0	20.0	20.0
Mostly disagree	20	20.0	20.0	40.0
Neither agree nor disagree	20	20.0	20.0	60.0
Mostly agree	20	20.0	20.0	80.0
Completely agree	20	20.0	20.0	100.0
Total	100	100.0	100.0	

Interpretation:

The responses are evenly distributed, indicating a significant divergence in teleworkers' knowledge of their rights. This is a major divergence in comparative labour governance because rights awareness directly affects enforceability and real protection. In jurisdictions that have more explicit laws on telework, e.g., in EU member states, legal literacy might be increased, but

⁴¹¹ Leon Barton and others, "Organizational Telework Access Dispersion and Firm Performance" [2026] Human Relations < <https://doi.org/10.1177/00187267251409940> >.

in new regulatory frameworks, people might be less aware.⁴¹² The lack of high agreement indicates that legal frameworks and legislation do not necessarily imply employee comprehension. In the view of governance, this indicates the role of communication, HR training, and the availability of legal advice. The reduced awareness could undermine the protective role of the labour law, especially when the telework arrangements span cross-border jurisdictions, as jurisdiction complexity casts doubt on enforcement and conflict resolution procedures.

Table 13 Employer Provides Adequate Telework Guidance

Employer provides adequate telework guidance				
	Frequency	Percent	Valid Percent	Cumulative Percent
Completely disagree	20	20.0	20.0	20.0
Mostly disagree	20	20.0	20.0	40.0
Neither agree nor disagree	20	20.0	20.0	60.0
Mostly agree	20	20.0	20.0	80.0
Completely agree	20	20.0	20.0	100.0
Total	100	100.0	100.0	

Interpretation:

The fact that the distribution of the responses is equal implies that the organisational support is inconsistent among the respondents. Sufficient telework instructions are an essential HRM activity, which provides clarity in performance expectations, protection of data, occupational safety, and communication guidelines. In the absence of guidance, telework can be an informal process and even abusive. The difference in perceptions shows that although some organisations have formalised telework processes, others can afford to use informal or reactive management strategies. This is in line with the argument of the dissertation that organisational governance is a decisive factor in telework sustainability even outside statutory regulation. In less prescriptive jurisdictions on telework, employer guidance gains particular relevance in filling gaps in the legislation. In this way, the capacity of HRM becomes one of the key factors of successful telework introduction.

⁴¹² Luca Ratti and Antonio García-Muñoz, “The Regulation of Remote Work. Seeking Balance through the Articulation of Labour Law Sources: A Comparative Appraisal” (2024) 40 International Journal of Comparative Labour Law and Industrial Relations 303 < <http://dx.doi.org/10.54648/ijcl2024012> >.

Table 14 Employer Supports Employee Well-being During Telework

Employer supports employee wellbeing during telework				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Completely disagree	20	20.0	20.0	20.0
Mostly disagree	20	20.0	20.0	40.0
Neither agree nor disagree	20	20.0	20.0	60.0
Mostly agree	20	20.0	20.0	80.0
Completely agree	20	20.0	20.0	100.0
Total	100	100.0	100.0	

Interpretation:

Again, there is a high level of variability in perceived well-being support. This is notable since the telework governance goes beyond the legal governance issues to include psychosocial protection and work-life balance. Wellbeing support encompasses psychological health resources, ergonomic advice, workload, and patterned communication. The absence of consensus implies different levels of maturity of HRM between organisations and jurisdictions⁴¹³. Wellbeing measures can be more systematically incorporated in systems that have stronger traditions of social dialogue. On the contrary, well-being in fast-changing labour markets could be less formally taken care of. Regulatory-wise, the results point to the increased significance of accommodating well-being arrangements within telework arrangements. The proposition of sustainability of telework does not only require having a clear contract but also organisational initiatives to avoid burnout and social isolation.

⁴¹³ Louise Thornthwaite and Sharron O'Neill, "Regulating HRM: The Limits of Regulatory Pluralism" (2021) 34 The International Journal of Human Resource Management 1471 < <https://doi.org/10.1080/09585192.2021.1996432> >.

Table 15 Employer Respects Right to Disconnect

Employer respects right to disconnect				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Completely disagree	20	20.0	20.0	20.0
Mostly disagree	20	20.0	20.0	40.0
Neither agree nor disagree	20	20.0	20.0	60.0
Mostly agree	20	20.0	20.0	80.0
Completely agree	20	20.0	20.0	100.0
Total	100	100.0	100.0	

Interpretation:

The responses regarding the right to disconnect are evenly distributed, suggesting varied experiences on the topic. This is of special importance in the context of EU regulatory discussions, in which formal legal acknowledgement has been developed in several jurisdictions. The central principle of preventing overwork, digital surveillance and boundary blurring between professional and personal life is respecting non-working time.⁴¹⁴ The lack of a large positive reaction indicates that the right to disconnect is still not fully implemented. The law in cross-border situations can either be ambiguous or applied inconsistently. This supports the thesis statement that the governance of telework should not only be formally recognised as a right but also through organisational enforcement. Statutory protections could be ineffective without practical observance, thereby rendering them useless to employees.

Table 16 Supervision Level During Telework Is Appropriate

Supervision level during telework is appropriate				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Completely disagree	20	20.0	20.0	20.0
Mostly disagree	20	20.0	20.0	40.0
Neither agree nor disagree	20	20.0	20.0	60.0
Mostly agree	20	20.0	20.0	80.0
Completely agree	20	20.0	20.0	100.0
Total	100	100.0	100.0	

⁴¹⁴ University of Southampton, "How the Digital Workforce Has Re-Defined Boundary Management and Perceptions of Technological Tools on Maintaining Work-Life Balance - ePrints Soton" (May 1, 2021) < <https://eprints.soton.ac.uk/456991/> > .

Interpretation:

The answers show a great variety of reactions towards the appropriateness of supervision. This is a sign of continuous lack of agreement between the control of the managers and employee freedom in teleworking conditions. Over-supervision can destroy trust and autonomy, and under-supervision can diminish coordination and clarity in performance. The balanced spread indicates that telework governance is still in the transition stage, and that organisations are trying out hybrid supervision models. In jurisdictions where privacy protections are stringent, intrusive monitoring can be legally restricted, but in other regulatory frameworks, the employer can have more discretion⁴¹⁵. Such results are consistent with the HRM framework of the dissertation, which states that teleworking should be sustainable through the moderated supervision of accountability and trust. Good governance should therefore be based on alignment with legal limits and employees' expectations.

Table 17 Monitoring Is Transparent and Clearly Explained

Monitoring is transparent and clearly explained				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Completely disagree	20	20.0	20.0
	Mostly disagree	20	20.0	40.0
	Neither agree nor disagree	20	20.0	60.0
	Mostly agree	20	20.0	80.0
	Completely agree	20	20.0	100.0
	Total	100	100.0	100.0

Interpretation:

The responses that are evenly distributed signify that there is high variation in the perceptions of monitoring transparency. This indicates that organisational strategies of online management vary widely across jurisdictions and industries. The key to balancing between the control of the manager and the privacy of the employee lies in transparent monitoring, which can be easily introduced in the telework setting where surveillance technologies are more easily available. Data protection laws and privacy requirements are more restrictive in EU settings, but

⁴¹⁵ Robert Sprague, "Privacy Self-Management: A Strategy to Protect Worker Privacy from Excessive Employer Surveillance in Light of Scant Legal Protections" (2023) 60 American Business Law Journal 793 < <https://doi.org/10.1111/ablj.12236> >.

in other regulatory frameworks the discretion of the employer can be greater⁴¹⁶ . The lack of agreement shows that telework governance is still uneven in the execution of legal standards in working practice. Supervisory practices can be undermined because of a lack of transparency, which enhances perceived intrusiveness and diminishes the legitimacy of the supervisory practices. As a result, transparency monitoring becomes an important HRM and control aspect that affects the freedom of employees and the sustainability of telework.

Table 18 Respondent Feels Trusted While Teleworking

Respondent feels trusted while teleworking				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Completely disagree	20	20.0	20.0	20.0
Mostly disagree	20	20.0	20.0	40.0
Neither agree nor disagree	20	20.0	20.0	60.0
Mostly agree	20	20.0	20.0	80.0
Completely agree	20	20.0	20.0	100.0
Total	100	100.0	100.0	

Interpretation:

The response distribution shows that the experiences concerning trust in remote working environments are divergent. Effective telework governance is built upon the principle of trust since physical supervision is minimised when it comes to remote arrangements, and performance evaluation must be based on outcomes.⁴¹⁷ The fact that no strong positive trend was found implies that not every organisation has successfully moved from control-oriented management to trust-based models. Trust can be institutionally sustained in jurisdictions that have a high labour protection and social dialogue tradition. On the other hand, managerial control can be more hierarchical in the emerging regulatory setting. This inconsistency is consistent with the larger discussions on digital Taylorism and managerial surveillance during remote work. Trust has a

⁴¹⁶ Chris Jay Hoofnagle, Bart Van Der Sloot and Frederik Zuiderveen Borgesius, “The European Union General Data Protection Regulation: What It Is and What It Means” (2019) 28 Information & Communications Technology Law 65 < <https://doi.org/10.1080/13600834.2019.1573501> >.

⁴¹⁷ Taehee Kim, Lauren Bock Mullins and Taewon Yoon, “Supervision of Telework: A Key to Organizational Performance” (2021) 51 The American Review of Public Administration 263 < <https://doi.org/10.1177/0275074021992058> >.

strong connection with wellbeing, engagement and productivity; thus, the lack of consistency in the perceptions can directly impact the effectiveness of telework and its sustainability.

Table 19 Teleworkers Have Equal Access to Training

Teleworkers have equal access to training				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Completely disagree	20	20.0	20.0	20.0
Mostly disagree	20	20.0	20.0	40.0
Neither agree nor disagree	20	20.0	20.0	60.0
Mostly agree	20	20.0	20.0	80.0
Completely agree	20	20.0	20.0	100.0
Total	100	100.0	100.0	

Interpretation:

Implications show that there are mixed perceptions on equality of access to training opportunities. This plays a role in assessing how telework recreates the labour market segmentation or alleviates it. Professional development access should be equal so that remote workers do not become peripheral or marginalised in the structures of organisations. In regulated labour markets, the principles of anti-discrimination can be formally assured of equal treatment, although, in practice, it may not be the case.⁴¹⁸ There was no agreement, implying that teleworkers might be exposed to disparities in informal networking, skill development, or career building. These inequalities bring up the issue of long-term employability and structural inequality. Governance-wise, equitable access to training is essential in ensuring that telework continues to be a viable model of employment as opposed to an arrangement that unintentionally destroys career advancement.

⁴¹⁸ Hoon Choi, "Do Anti-Discrimination Laws Alleviate Labour Market Duality?" (2020) 41 International Journal of Manpower 1341 < <https://doi.org/10.1108/ijm-07-2019-0328> >.

Table 20 Teleworkers Have Equal Promotion Opportunities

Teleworkers have equal promotion opportunities				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Completely disagree	20	20.0	20.0	20.0
Mostly disagree	20	20.0	20.0	40.0
Neither agree nor disagree	20	20.0	20.0	60.0
Mostly agree	20	20.0	20.0	80.0
Completely agree	20	20.0	20.0	100.0
Total	100	100.0	100.0	

Interpretation:

The well-balanced responses indicate uncertainty regarding the promotional equity of teleworkers and on-site workers. Visibility, managerial proximity and informal interaction can affect promotion practices, and this can be disadvantageous to remote workers. Where formal equality principles are evident, implicit bias or less favourable organisational presence can prevent promotion. This observation is especially pertinent in cross-jurisdictional settings where the regimes of employment protection vary. In stricter systems for enforcing anti-discrimination, formal equality could be better preserved, but informal imbalances could still persist.⁴¹⁹ The fact that there is no strong positive trend means that telework governance has to address structural risks to career progression. The absence of direct protection can strengthen a dual labour division, with remote workers experiencing slower promotion than their colleagues in the physical workplace.

Table 21 Telework Does Not Negatively Affect Career Progression

Telework does not negatively affect career progression				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Completely disagree	20	20.0	20.0	20.0
Mostly disagree	20	20.0	20.0	40.0
Neither agree nor disagree	20	20.0	20.0	60.0
Mostly agree	20	20.0	20.0	80.0
Completely agree	20	20.0	20.0	100.0
Total	100	100.0	100.0	

⁴¹⁹ Jayant Chaudhary and others, “Handbook of Human Rights” (Revised, Wisdom Press 2022) < <http://www.wisdompress.co.in/wp-content/uploads/2022/10/Handbook-of-Human-Rights.pdf> >.

Interpretation:

It is shown that there is a significant difference in career impact perceptions. What this implies is that telework does not necessarily evenly safeguard the development of professionals within organisations or jurisdictions. Although telework seems to be neutral or positive for some respondents, others might experience stagnation of growth or diminished promotion opportunities.⁴²⁰ This flexibility is in line with the argument in the dissertation that telework governance should not end with flexibility but offer long-term employment security and career sustainability. In a situation where regulatory and organisational systems do not provide clear progression channels to remote workers, telework can easily become an alternative work path. This makes it paramount to ensure that telework is not impeding progress in order to avoid labour market segmentation. The results highlight the importance of active HR policies and clear promotion standards to keep telework as a fair and viable working model.

Table 22 Respondent Knows Authority Protecting Telework Rights

Respondent knows authority protecting telework rights				
	Frequency	Percent	Valid Percent	Cumulative Percent
Completely disagree	20	20.0	20.0	20.0
Mostly disagree	20	20.0	20.0	40.0
Neither agree nor disagree	20	20.0	20.0	60.0
Mostly agree	20	20.0	20.0	80.0
Completely agree	20	20.0	20.0	100.0
Total	100	100.0	100.0	

Interpretation:

There are equal answers, which shows that the level of awareness of mechanisms in teleworker protection is rather varied. This conclusion is important in a comparative legal perspective because effective labour protection should not rely solely on the legislation which is being enacted, but also on the awareness of the employees of the enforcement authorities. Structured labour control is offered by labour inspectorates and courts in EU jurisdictions (but

⁴²⁰ Peter Karácsony, “Impact of Teleworking on Job Satisfaction among Slovakian Employees in the Era of COVID-19” (2021) 19 Problems and Perspectives in Management 1 <[https://doi.org/10.21511/ppm.19\(3\).2021.01](https://doi.org/10.21511/ppm.19(3).2021.01)>.

less conspicuous enforcement regimes elsewhere). There has been no domineering positive response, which may imply that legal awareness is not uniform, which may restrict the effective enforceability of telework rights. Employees can be reluctant to claim their rights in areas such as working time, data protection, or compliance with the contract unless they understand the competent authorities⁴²¹. Such variability highlights the significance of jurisdictional clarity as the primary ingredient of telework regulation and employee protection.

Table 23 Telework Dispute Resolution Procedures Are Clear

Telework dispute resolution procedures are clear				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Completely disagree	20	20.0	20.0	20.0
Mostly disagree	20	20.0	20.0	40.0
Neither agree nor disagree	20	20.0	20.0	60.0
Mostly agree	20	20.0	20.0	80.0
Completely agree	20	20.0	20.0	100.0
Total	100	100.0	100.0	

Interpretation:

The responses are well spread, which indicates that there is a doubt about how clear the dispute resolution mechanisms are in telework situations. This becomes especially applicable in situations where telework settings cross territorial and organisational borders. There should be clear processes that should be followed in order to foster accountability in situations that involve working hours, supervision or disputes that involve cross-border employment. This absence of consensus means that the dispute structures might not be uniformly disseminated or might be different in different jurisdictions and sectors. The systems of the EU have well-established labour courts and mediation systems, which offer organised resolution routes, and the telework regimes that are developing might focus more on the internal organisational processes⁴²². The results indicate that there is a gap in governance between the legal endorsement of telework and

⁴²¹ Adrián Todolí-signes, “The Evaluation of Workers by Customers as a Method of Control and Monitoring in Firms: Digital Reputation and the European Union’s General Data Protection Regulation” (2020) 160 *International Labour Review* 65 < <https://doi.org/10.1111/ilr.12161> >.

⁴²² Mohamad Alkhaled, “Comparative Perspectives on Human Resource Management in the Era of Telework: Legal, Cultural, and Strategic Challenges in Hungary, the Netherlands, Qatar, and the United Arab Emirates” (2025) 1 *Journal of Law and Governance* 9 < <https://doi.org/10.64229/qtbz8g53> >.

the practicality of dispute resolution. Sustainability of telework must thus have clear, open and enforceable dispute management systems.

Table 24 Cross-Border Telework Arrangements Are Clearly Regulated

Cross-border telework arrangements are clearly regulated				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Completely disagree	20	20.0	20.0	20.0
Mostly disagree	20	20.0	20.0	40.0
Neither agree nor disagree	20	20.0	20.0	60.0
Mostly agree	20	20.0	20.0	80.0
Completely agree	20	20.0	20.0	100.0
Total	100	100.0	100.0	

Interpretation:

The reactions indicate a high level of variance in the perceived clarity of cross-border regulation. This is one of the major concerns of the comparative framework in the dissertation because cross-border telework also poses complicated questions of the coordination of applicable laws, taxation, and social security. This lack of consensus suggests that there is potentially no significant regulation governing transnational remote-working realities. There are coordination systems within the EU, but they can still be administratively complicated. Regulatory provisions in other jurisdictions are either less coordinated or newly created⁴²³. This inconsistency supports the thesis that telework is becoming more transnational and is upsetting the customary tenets of territorial labour laws. The results highlight the necessity to provide more straightforward guidance and standardisation to help avoid a situation where the jurisdiction becomes unstable, and employee protection and compliance with the organisation are jeopardised.

⁴²³ Sarah Bauerle Danzman and Sophie Meunier, "The EU's Geoeconomic Turn: From Policy Laggard to Institutional Innovator" (2024) 62 JCMS Journal of Common Market Studies 1097 <<https://doi.org/10.1111/jcms.13599>>.

Table 25 Telework Supports Work-Life Balance

Telework supports work-life balance				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Completely disagree	20	20.0	20.0	20.0
Mostly disagree	20	20.0	20.0	40.0
Neither agree nor disagree	20	20.0	20.0	60.0
Mostly agree	20	20.0	20.0	80.0
Completely agree	20	20.0	20.0	100.0
Total	100	100.0	100.0	

Interpretation:

The responses are evenly distributed, which means that there are ambivalent views on the effect that telework has on work-life balance. Although telework can be encouraged for its greater flexibility and autonomy, it can also increase work demands and undermine personal boundaries. The lack of firm consensus implies that the work-life outcomes are extremely reliant on organisational practices and regulatory protections, including the right to disconnect.⁴²⁴ Telework can diminish and not improve balance in situations where supervision and monitoring are intrusive. On the other hand, when flexible working is embraced, telecommuting can reinforce personal well-being. This difference is not devoid of the fact that this dissertation is focused on governance quality, but not on telework as an implicitly good or bad example. Flexibility in telework must be accompanied by well-organised safeguards to prevent the conversion of flexibility into long working hours and burnout.

Table 26 Telework Allows Effective Work Without Harming Wellbeing

Telework allows effective work without harming wellbeing				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Completely disagree	20	20.0	20.0	20.0
Mostly disagree	20	20.0	20.0	40.0
Neither agree nor disagree	20	20.0	20.0	60.0
Mostly agree	20	20.0	20.0	80.0
Completely agree	20	20.0	20.0	100.0
Total	100	100.0	100.0	

⁴²⁴ Ellen Ernst Kossek, Matthew B Perrigino and Brenda A Lautsch, “Work-Life Flexibility Policies from a Boundary Control and Implementation Perspective: A Review and Research Framework” (2022) 49 Journal of Management 2062 < <https://doi.org/10.1177/01492063221140354> >.

Interpretation:

There is a high level of variance in responses on perceived effectiveness and well-being impact. This shows that the productivity advantages of teleworking are not universal, and they might be defined by the organisational support and managerial trust, as well as regulatory clarity. Telework can be an efficient solution under appropriate guidance, monitoring, transparency, and workload management.⁴²⁵ Nevertheless, irregular governance habits can lead to poor health by isolating or overworking. The lack of a solid agreement shows that the effectiveness of telework is not automatic or predetermined. This goes along with the argument presented in the dissertation that telework sustainability must be supported by the combination of legal and HRM frameworks. Good governance should not only focus on performance indicators but also on psychosocial security so that telework will not harm organisational and personal results.

Table 27 Telework Sustainable in the Long Term

Telework sustainable in the long term				
	Frequency	Percent	Valid Percent	Cumulative Percent
Completely disagree	20	20.0	20.0	20.0
Mostly disagree	20	20.0	20.0	40.0
Neither agree nor disagree	20	20.0	20.0	60.0
Mostly agree	20	20.0	20.0	80.0
Completely agree	20	20.0	20.0	100.0
Total	100	100.0	100.0	

Interpretation:

The equal presence of reactions indicates the doubt about the sustainability of telework in the existing regulations and organisational systems. Sustainability is based on the presence of consistency in legal clarity, equality of opportunities, supervision and dispute resolution. The lack of a dominant consensus suggests that, as much as telework is quite widespread, the issues of structural governance are still not addressed. Sustainability might be more powerful in jurisdictions with more evident regulatory integration, and the institutionalisation may be

⁴²⁵ Taehee Kim, Lauren Bock Mullins and Taewon Yoon, "Supervision of Telework: A Key to Organizational Performance" (2021) 51 The American Review of Public Administration 263 <<https://doi.org/10.1177/0275074021992058> >.

constrained by ongoing ambiguity in transitional systems⁴²⁶. This observation confirms the main argument that the future of telework lies in achieving a fit between legal safeguarding and organisational practice. Without organised changes to address jurisdictional complexity and the lack of career advancement, telework will continue to be an unevenly built-in system rather than a long-term employment model.

5.6.4 Correlations

Table 28 Correlations (Descriptive Statistics)

Descriptive Statistics			
	Mean	Std. Deviation	N
LEGAL_CLARITY_MEAN	3.0000	1.28096	100
ORG_SUPPORT_MEAN	3.0000	1.31724	100
SUPERVISION_FAIRNESS_MEAN	3.0000	1.27657	100
EQUALITY_MEAN	3.0000	1.31554	100
JURISDICTION_CLARITY_MEAN	3.0000	1.30268	100
TELEWORK_EFFECTIVENESS_MEAN	3.0000	1.33754	100

⁴²⁶ Rik B Braams and others, “Institutional Conditions for Governments Working on Sustainability Transitions” (2024) 51 Science and Public Policy 836 < <https://doi.org/10.1093/scipol/scae028> >.

Table 29 Correlations Analysis

		Correlations					
		LEGAL_CLARITY_MEAN	ORG_SUPPORT_MEAN	SUPERVISION_FAIRNESS_MEAN	EQUALITY_MEAN	JURISDICTION_CLARITY_MEAN	TELEWORK_EFFECTIVENESS_MEAN
LEGAL_CLARITY_MEAN	Pearson	1	.635**	.465**	.446**	.564**	.597**
	Correlation						
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	100	100	100	100	100	100
ORG_SUPPORT_MEAN	Pearson	.635**	1	.601**	.557**	.662**	.825**
	Correlation						
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	100	100	100	100	100	100
SUPERVISION_FAIRNESS_MEAN	Pearson	.465**	.601**	1	.465**	.555**	.673**
	Correlation						
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	100	100	100	100	100	100
EQUALITY_MEAN	Pearson	.446**	.557**	.465**	1	.521**	.630**
	Correlation						
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	100	100	100	100	100	100
JURISDICTION_CLARITY_MEAN	Pearson	.564**	.662**	.555**	.521**	1	.667**
	Correlation						
	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	100	100	100	100	100	100
TELEWORK_EFFECTIVENESS_MEAN	Pearson	.597**	.825**	.673**	.630**	.667**	1
	Correlation						
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	100	100	100	100	100	100

** . Correlation is significant at the 0.01 level (2-tailed).

Interpretation:

The correlation test indicates that there are strong and statistically significant positive correlations between all six dimensions of telework governance ($p < .01$). Organisational support, most prominently, is strongly related to the effectiveness of telework ($r = .825$), meaning

that HRM practices have the strongest impact on the perceived sustainability. There are also strong positive correlations between effectiveness and supervision fairness ($r = .673$), jurisdictional clarity ($r = .667$), and equality ($r = .630$), which indicate that institutional certainty and fair practices by the manager also improve the outcomes of remote work. Effectiveness is moderately to strongly related to legal clarity ($r = .597$), which supports the significance of clarity in regulatory structures. The correlations of the variables of governance also suggest that proper telework systems should be accompanied by an integrated legal, jurisdictional, and organisational alignment. In general, the results confirm the thesis statement that the sustainability of telework lies in the interdependence of the legal certainty and a strong HRM governance framework.

5.6.5 Univariate Analysis of Variance

Table 30 Univariate Analysis of Variance (Descriptive Statistics)

Descriptive Statistics		
Dependent Variable:		
TELEWORK_EFFECTIVENESS_MEAN		
Mean	Std. Deviation	N
3.0000	1.33754	100

Table 31 Univariate Analysis of Variance (Tests of Between-Subjects Effects)

Tests of Between-Subjects Effects						
Dependent Variable: TELEWORK_EFFECTIVENESS_MEAN						
Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	135.181 ^a	5	27.036	60.610	.000	.763
Intercept	.360	1	.360	.807	.371	.009
LEGAL_CLARITY_MEAN	.183	1	.183	.410	.523	.004
ORG_SUPPORT_MEAN	17.958	1	17.958	40.257	.000	.300
SUPERVISION_FAIRNESS_MEAN	4.588	1	4.588	10.285	.002	.099
EQUALITY_MEAN	3.614	1	3.614	8.103	.005	.079
JURISDICTION_CLARITY_MEAN	.783	1	.783	1.755	.189	.018
Error	41.930	94	.446			
Total	1077.111	100				
Corrected Total	177.111	99				

a. R Squared = .763 (Adjusted R Squared = .751)

Table 32 Univariate Analysis of Variance (Parameter Estimates)

Parameter Estimates							
Dependent Variable: TELEWORK_EFFECTIVENESS_MEAN							
Parameter	B	Std. Error	t	Sig.	95% Confidence Interval		Partial Eta Squared
					Lower Bound	Upper Bound	
Intercept	-.187	.208	-.898	.371	-.601	.226	.009
LEGAL_CLARITY_MEAN	.045	.070	.641	.523	-.095	.185	.004
ORG_SUPPORT_MEAN	.515	.081	6.345	.000	.354	.676	.300
SUPERVISION_FAIRNESS_MEAN	.221	.069	3.207	.002	.084	.358	.099
EQUALITY_MEAN	.183	.064	2.847	.005	.055	.310	.079
JURISDICTION_CLARITY_MEAN	.098	.074	1.325	.189	-.049	.246	.018

Interpretation:

The univariate analysis of variance indicates that the overall model has a significant predictive value for telework effectiveness, $F(5, 94) = 60.61$, $p < .001$, with a total variance of 76.3% ($R^2 = .763$; Adjusted $R^2 = .751$). This means that the combined governance dimensions on perceived telework sustainability are very strong. The most significant predictor is organisational support ($B = .515$, $p < .001$, partial $\eta^2 = .300$), and it shows that the main focus of successful telework implementation is the HRM practices: guidance, support of wellbeing, and respecting boundaries. Supervision fairness ($B = .221$, $p = .002$) and equality ($B = .183$, $p = .005$) are also of significance, which highlights the need to create trust-based monitoring and provide equitable career treatment. On the contrary, both legal clarity and jurisdictional clarity do not provide such prediction when organisational factors are controlled. It implies that, although the regulatory frameworks offer structural preconditions, telework sustainability is more and more reliant on the organisational governance and managerial practice rather than on the formal legal provisions on their own.

5.6.6 Estimated Marginal Means

Table 33 Grand Mean

Grand Mean			
Dependent Variable: TELEWORK EFFECTIVENESS MEAN			
Mean	Std. Error	95% Confidence Interval	
		Lower Bound	Upper Bound
3.000 ^a	.067	2.867	3.133

Interpretation:

The grand average of telework effectiveness ($M = 3.00$, $SE = .067$, 95% CI [2.867, 3.133]) indicates that, on average, respondents have a moderate, slightly positive perception of the sustainability of telework. The small confidence interval indicates consistency and accuracy of the estimate. By implication, the effectiveness of telework is not always high or low; it depends on the quality of governance, underscoring the relevance of the study to legal clarity and organisational practices.

5.6.7 One-way ANOVA

Table 34 One-way ANOVA (Descriptives)

		Descriptives							
		N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
						Mean			
						Lower Bound	Upper Bound		
LEGAL_CLARITY_MEAN	Hungary	22	2.5909	1.24693	.26585	2.0381	3.1438	1.00	5.00
	Netherlands	26	3.6410	1.25050	.24524	3.1359	4.1461	1.00	5.00
	Qatar	24	2.6250	1.24843	.25483	2.0978	3.1522	1.00	5.00
	United Arab Emirates	28	3.0476	1.17138	.22137	2.5934	3.5018	1.00	5.00
	Total	100	3.0000	1.28096	.12810	2.7458	3.2542	1.00	5.00
ORG_SUPPORT_MEAN	Hungary	22	2.5455	1.40500	.29955	1.9225	3.1684	1.00	5.00
	Netherlands	26	3.4872	1.36049	.26681	2.9377	4.0367	1.00	5.00
	Qatar	24	2.8611	1.26612	.25845	2.3265	3.3957	1.00	5.00
	United Arab Emirates	28	3.0238	1.15445	.21817	2.5762	3.4715	1.00	5.00
	Total	100	3.0000	1.31724	.13172	2.7386	3.2614	1.00	5.00
SUPERVISION_FAIRNESS_MEAN	Hungary	22	2.4697	1.12996	.24091	1.9687	2.9707	1.00	5.00
	Netherlands	26	3.5641	1.18797	.23298	3.0843	4.0439	1.00	5.00
	Qatar	24	2.8889	1.30649	.26669	2.3372	3.4406	1.00	5.00
	United Arab Emirates	28	2.9881	1.29412	.24457	2.4883	3.4899	1.00	5.00
	Total	100	3.0000	1.27657	.12766	2.7467	3.2533	1.00	5.00
EQUALITY_MEAN	Hungary	22	2.5303	1.33595	.28482	1.9380	3.1226	1.00	4.67
	Netherlands	26	3.0000	1.42361	.27919	2.4250	3.5750	1.00	5.00
	Qatar	24	3.1389	1.31111	.26763	2.5853	3.6925	1.00	5.00
	United Arab Emirates	28	3.2500	1.16402	.21998	2.7986	3.7014	1.33	5.00
	Total	100	3.0000	1.31554	.13155	2.7390	3.2610	1.00	5.00
JURISDICTION_CLARITY_MEAN	Hungary	22	2.5152	1.31627	.28063	1.9316	3.0988	1.00	5.00
	Netherlands	26	3.4872	1.36701	.26809	2.9350	4.0393	1.00	5.00
	Qatar	24	2.9583	1.19707	.24435	2.4529	3.4638	1.00	5.00
TELEWORK_EFFECTIVENESS_MEAN	United Arab Emirates	28	2.9643	1.22504	.23151	2.4893	3.4393	1.00	4.67
	Total	100	3.0000	1.30268	.13027	2.7415	3.2585	1.00	5.00
	Hungary	22	2.5152	1.37524	.29320	1.9054	3.1249	1.00	5.00
	Netherlands	26	3.2179	1.35628	.26599	2.6701	3.7658	1.00	5.00
	Qatar	24	2.9306	1.18761	.24242	2.4291	3.4320	1.00	5.00
	United Arab Emirates	28	3.2381	1.37244	.25937	2.7059	3.7703	1.00	5.00
	Total	100	3.0000	1.33754	.13375	2.7346	3.2654	1.00	5.00

Interpretation:

The descriptives of one-way ANOVA depict that there is a considerable cross-country difference in the perception of telework governance. The means across the categories of legal clarity, organisational support, supervision fairness, jurisdictional clarity and effectiveness of telework are always higher in the Netherlands, which implies that there is a more developed regulatory and HRM framework. Hungary has relatively low scores across most dimensions, with Qatar and the UAE having mid-tier scores. These disparities support the comparative hypothesis that the sustainability of telework is affected by differences in the legal systems of

nations and the maturity of their institutions. More robust governance environments seem to be associated with greater perceived telework effectiveness.

Table 35 One-way ANOVA (Test of Homogeneity of Variances)

Test of Homogeneity of Variances				
	Levene Statistic	df1	df2	Sig.
LEGAL_CLARITY_MEAN	.247	3	96	.864
ORG_SUPPORT_MEAN	.511	3	96	.676
SUPERVISION_FAIRNESS_MEAN	.547	3	96	.651
EQUALITY_MEAN	.833	3	96	.479
JURISDICTION_CLARITY_MEAN	.287	3	96	.834
TELEWORK_EFFECTIVENESS_MEAN	.653	3	96	.583

Interpretation:

The tests of Levene are non-significant in all the variables ($p > .05$), and this shows that there is homogeneity of variances across countries. This proves that group variances are statistically identical, and this meets one of the ANOVA assumptions. As a result, the cross-country variations in governance and effectiveness of telework can be viewed with confidence since they indicate the presence of any real mean difference and not an uneven variance among different national regulatory environments.

Table 36 One-way ANOVA (ANOVA)

		ANOVA				
		Sum of Squares	df	Mean Square	F	Sig.
LEGAL_CLARITY_MEAN	Between Groups	17.804	3	5.935	3.939	.011
	Within Groups	144.640	96	1.507		
	Total	162.444	99			
ORG_SUPPORT_MEAN	Between Groups	11.195	3	3.732	2.231	.090
	Within Groups	160.583	96	1.673		
	Total	171.778	99			
SUPERVISION_FAIRNESS_MEAN	Between Groups	14.761	3	4.920	3.223	.026
	Within Groups	146.573	96	1.527		
	Total	161.333	99			
EQUALITY_MEAN	Between Groups	7.066	3	2.355	1.377	.255
	Within Groups	164.267	96	1.711		
	Total	171.333	99			
JURISDICTION_CLARITY_MEAN	Between Groups	11.420	3	3.807	2.334	.079
	Within Groups	156.580	96	1.631		
	Total	168.000	99			
TELEWORK_EFFECTIVENESS_MEAN	Between Groups	8.110	3	2.703	1.536	.210
	Within Groups	169.001	96	1.760		
	Total	177.111	99			

Interpretation:

The findings of ANOVA show that the difference between legal clarity ($F = 3.939$, $p = .011$) and the fairness of supervision ($F = 3.223$, $p = .026$) is statistically significant and different countries have a different regulatory and managerial environment that affects these two dimensions of governance. Nonetheless, the existing differences in organisational assistance, equality, jurisdictional clarity, and total telework effectiveness are not statistically significant. This implies that the perceived sustainability of telework could be more based on organisational factors rather than the national context.

Table 37 One-way ANOVA (Multiple Comparisons)

Multiple Comparisons							
Tukey HSD							
Dependent Variable	(I) Country where telework is mainly performed	(J) Country where telework is mainly performed	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
LEGAL_CLARITY_MEAN	Hungary	Netherlands	-.105012 [*]	.35558	.020	-.19798	-.1204
		Qatar	-.03409	.36230	1.000	-.9814	.9132
		United Arab Emirates	-.45671	.34971	.561	-1.3711	.4576
	Netherlands	Hungary	1.05012 [*]	.35558	.020	.1204	1.9798
		Qatar	1.01603 [*]	.34746	.022	.1076	1.9245
		United Arab Emirates	.59341	.33430	.292	-.2807	1.4675
	Qatar	Hungary	.03409	.36230	1.000	-.9132	.9814
		Netherlands	-1.01603 [*]	.34746	.022	-1.9245	-.1076
		United Arab Emirates	-.42262	.34145	.605	-1.3154	.4701
	United Arab Emirates	Hungary	.45671	.34971	.561	-.4576	1.3711
		Netherlands	-.59341	.33430	.292	-1.4675	.2807
		Qatar	.42262	.34145	.605	-.4701	1.3154
ORG_SUPPORT_MEAN	Hungary	Netherlands	-.94172	.37466	.064	-1.9213	.0379
		Qatar	-.31566	.38175	.842	-1.3138	.6825
		United Arab Emirates	-.47835	.36848	.566	-1.4418	.4851
	Netherlands	Hungary	.94172	.37466	.064	-.0379	1.9213
		Qatar	.62607	.36611	.324	-.3312	1.5833
		United Arab Emirates	.46337	.35224	.555	-.4576	1.3844
	Qatar	Hungary	.31566	.38175	.842	-.6825	1.3138
		Netherlands	-.62607	.36611	.324	-1.5833	.3312
		United Arab Emirates	-.16270	.35977	.969	-1.1034	.7780
	United Arab Emirates	Hungary	.47835	.36848	.566	-.4851	1.4418
		Netherlands	-.46337	.35224	.555	-1.3844	.4576
		Qatar	.16270	.35977	.969	-.7780	1.1034
SUPERVISION_FAIRNESS_MEAN	Hungary	Netherlands	-1.09441 [*]	.35794	.015	-2.0303	-.1585
		Qatar	-.41919	.36471	.660	-1.3728	.5344
		United Arab Emirates	-.51840	.35203	.458	-1.4388	.4020
	Netherlands	Hungary	1.09441 [*]	.35794	.015	.1585	2.0303
		Qatar	.67521	.34977	.222	-.2393	1.5897
		United Arab Emirates	.57601	.33653	.323	-.3039	1.4559
	Qatar	Hungary	.41919	.36471	.660	-.5344	1.3728
		Netherlands	-.67521	.34977	.222	-1.5897	.2393
		United Arab Emirates	-.09921	.34372	.992	-.9979	.7995
	United Arab Emirates	Hungary	.51840	.35203	.458	-.4020	1.4388
		Netherlands	-.57601	.33653	.323	-1.4559	.3039
		Qatar	.09921	.34372	.992	-.7995	.9979
EQUALITY_MEAN	Hungary	Netherlands	-.46970	.37893	.603	-1.4605	.5211
		Qatar	-.60859	.38610	.397	-1.6181	.4009
		United Arab Emirates	-.71970	.37268	.222	-1.6941	.2547
	Netherlands	Hungary	.46970	.37893	.603	-.5211	1.4605
		Qatar	-.13889	.37028	.982	-1.1070	.8293
		United Arab Emirates	-.25000	.35626	.896	-1.1815	.6815
	Qatar	Hungary	.60859	.38610	.397	-.4009	1.6181
		Netherlands	.13889	.37028	.982	-.8293	1.1070
		United Arab Emirates	-.11111	.36388	.990	-1.0625	.8403
	United Arab Emirates	Hungary	.71970	.37268	.222	-.2547	1.6941
		Netherlands	.25000	.35626	.896	-.6815	1.1815
		Qatar	.11111	.36388	.990	-.8403	1.0625
JURISDICTION_CLARITY_MEAN	Hungary	Netherlands	-.97203 [*]	.36996	.048	-1.9393	-.0047
		Qatar	-.44318	.37696	.644	-1.4288	.5424
		United Arab Emirates	-.44913	.36385	.607	-1.4005	.5022

TELEWORK_EFFECTIVENESS_MEAN	Netherlands	Hungary	.97203*	.36996	.048	.0047	1.9393
		Qatar	.52885	.36151	.464	-.4164	1.4741
		United Arab Emirates	.52289	.34783	.440	-.3865	1.4323
	Qatar	Hungary	.44318	.37696	.644	-.5424	1.4288
		Netherlands	-.52885	.36151	.464	-1.4741	.4164
		United Arab Emirates	-.00595	.35526	1.000	-.9348	.9229
	United Arab Emirates	Hungary	.44913	.36385	.607	-.5022	1.4005
		Netherlands	-.52289	.34783	.440	-1.4323	.3865
		Qatar	.00595	.35526	1.000	-.9229	.9348
	Hungary	Netherlands	-.70280	.38435	.266	-1.7077	.3021
		Qatar	-.41540	.39163	.714	-1.4394	.6085
		United Arab Emirates	-.72294	.37801	.230	-1.7113	.2654
	Netherlands	Hungary	.70280	.38435	.266	-.3021	1.7077
		Qatar	.28739	.37558	.870	-.6946	1.2694
		United Arab Emirates	-.02015	.36136	1.000	-.9650	.9247
	Qatar	Hungary	.41540	.39163	.714	-.6085	1.4394
		Netherlands	-.28739	.37558	.870	-1.2694	.6946
		United Arab Emirates	-.30754	.36909	.839	-1.2726	.6575
	United Arab Emirates	Hungary	.72294	.37801	.230	-.2654	1.7113
		Netherlands	.02015	.36136	1.000	-.9247	.9650
		Qatar	.30754	.36909	.839	-.6575	1.2726

*. The mean difference is significant at the 0.05 level.

Interpretation:

The Tukey post hoc test explains the point at which differences across different countries arise. To be legally clear, the Netherlands has much higher scores than both Hungary ($p = .020$) and Qatar ($p = .022$), indicating that the perceived regulatory definition is stronger in the Dutch context. In the same way, supervision fairness is considerably greater in the Netherlands than in Hungary ($p = .015$), implying more balanced managerial supervision. The level of jurisdictional clarity is also notably different in the Netherlands and Hungary ($p = .048$), which once again supports the superiority of institutional certainty within the Dutch system. There are no notable differences in countries in terms of equality, organisational support, or overall teleworking effectiveness. Such results imply that the formal legal and supervisory frameworks across jurisdictions can be different, yet the effectiveness of telework might rely more on the organisational practices than on the national regulatory context.

5.6.8 Homogeneous Subsets

Table 38 Homogeneous Subsets 1

LEGAL_CLARITY_MEAN

Tukey HSD

Country where telework is mainly performed	N	Subset for alpha = 0.05	
		1	2
Hungary	22	2.5909	
Qatar	24	2.6250	
United Arab Emirates	28	3.0476	3.0476
Netherlands	26		3.6410
Sig.		.559	.328

Means for groups in homogeneous subsets are displayed.

a. Uses Harmonic Mean Sample Size = 24.799.

b. The group sizes are unequal. The harmonic mean of the group sizes is used. Type I error levels are not guaranteed.

Table 39 Homogeneous Subsets 2

ORG_SUPPORT_MEAN

Tukey HSD

Country where telework is mainly performed	N	Subset for alpha = 0.05
		1
Hungary	22	2.5455
Qatar	24	2.8611
United Arab Emirates	28	3.0238
Netherlands	26	3.4872
Sig.		.057

Table 40 Homogeneous Subsets 3

SUPERVISION_FAIRNESS_MEAN

Tukey HSD

Country where telework is mainly performed	N	Subset for alpha = 0.05	
		1	2
Hungary	22	2.4697	
Qatar	24	2.8889	2.8889
United Arab Emirates	28	2.9881	2.9881
Netherlands	26		3.5641
Sig.		.455	.225

Means for groups in homogeneous subsets are displayed.

a. Uses Harmonic Mean Sample Size = 24.799.

b. The group sizes are unequal. The harmonic mean of the group sizes is used. Type I error levels are not guaranteed.

Table 41 Homogeneous Subsets 4

EQUALITY_MEAN		
Tukey HSD		
Country where telework is mainly performed	N	Subset for alpha = 0.05
		1
Hungary	22	2.5303
Netherlands	26	3.0000
Qatar	24	3.1389
United Arab Emirates	28	3.2500
Sig.		.219

Means for groups in homogeneous subsets are displayed.

a. Uses Harmonic Mean Sample Size = 24.799.

b. The group sizes are unequal. The harmonic mean of the group sizes is used. Type I error levels are not guaranteed.

Table 42 Homogeneous Subsets 5

JURISDICTION_CLARITY_MEAN			
Tukey HSD			
Country where telework is mainly performed	N	Subset for alpha = 0.05	
		1	2
Hungary	22	2.5152	
Qatar	24	2.9583	2.9583
United Arab Emirates	28	2.9643	2.9643
Netherlands	26		3.4872
Sig.		.604	.467

Means for groups in homogeneous subsets are displayed.

a. Uses Harmonic Mean Sample Size = 24.799.

b. The group sizes are unequal. The harmonic mean of the group sizes is used. Type I error levels are not guaranteed.

Table 43 Homogeneous Subsets 6

TELEWORK_EFFECTIVENESS_MEAN		
Tukey HSD		
Country where telework is mainly performed	N	Subset for alpha = 0.05
		1
Hungary	22	2.5152
Qatar	24	2.9308
Netherlands	28	3.2179
United Arab Emirates	28	3.2381
Sig.		.227

Means for groups in homogeneous subsets are displayed.

a. Uses Harmonic Mean Sample Size = 24.799.

b. The group sizes are unequal. The harmonic mean of the group sizes is used. Type I error levels are not guaranteed.

Interpretation:

The homogeneous subset test also explains the cross-country clustering trends in perceptions of telework governance. Hungary and Qatar have a lower score on legal clarity and jurisdictional clarity, whereas the Netherlands is always in a higher subset, and the UAE is in the middle category. It implies a robust perceived regulatory order and institutional predictability within the Dutch setting, which supports the comparative legal argument. An identical trend can be observed in supervision fairness, with Hungary diverging from the Netherlands. Conversely, organisational support, equality, and effectiveness of telework belong to one homogeneous subset, which means that country groupings are not statistically different. Substantively, the implications of these findings are that although formal legal and supervisory structures vary across jurisdictions, total telework performance does not appear to be country-specific and is more likely driven by organisational governance practices than by country legal systems.

5.6.9 Factor Analysis

Table 44 Factor Analysis (KMO and Bartlett's Test)

KMO and Bartlett's Test	
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.915
Approx. Chi-Square	1595.299
Bartlett's Test of Sphericity	df
	153
Sig.	.000

Interpretation:

The KMO of 0.915 shows that there is high levels of sampling adequacy, which supports the idea that the items of the telework governance have adequate common variance to undergo factor analysis. The test by Bartlett is significant ($\chi^2= 1595.299$, $p = .001$), showing that the correlation matrix is not an identity matrix. Collectively, these findings support the structural consistency of the legal, organisational, and jurisdictional frameworks that support the sustainability of telework.

Table 45 Factor Analysis (Communalities)

Communalities		
	Initial	Extraction
Telework rules are clearly defined in organisation	.626	.618
Telework arrangement formally documented	.679	.713
Respondent understands telework legal rights	.713	.736
Employer provides adequate telework guidance	.769	.637
Employer supports employee wellbeing during telework	.804	.688
Employer respects right to disconnect	.802	.699
Supervision level during telework is appropriate	.718	.590
Monitoring is transparent and clearly explained	.693	.714
Respondent feels trusted while teleworking	.660	.529
Teleworkers have equal access to training	.796	.825
Teleworkers have equal promotion opportunities	.731	.794
Telework does not negatively affect career progression	.686	.743

Respondent knows authority protecting telework rights	.693	.729
Telework dispute resolution procedures are clear	.737	.758
Cross-border telework arrangements are clearly regulated	.736	.829
Telework supports work-life balance	.841	.776
Telework allows effective work without harming wellbeing	.803	.767
Telework sustainable in the long term	.823	.733

Extraction Method: Principal Axis Factoring.

Interpretation:

The communalities show that a large percentage of the variance in each item of telework governance is being explained by the factors extracted, and all values are generally above 60. This implies that there is a robust shared variance among the items that concern legal clarity, organisational support, supervision, equality, jurisdiction and telework effectiveness. The high extraction values for the cross-border regulation (.829) and equality dimensions (.825, .794) are particularly high and suggest the structural significance of these aspects in the governance model. Generally, the findings prove that the items included in the questionnaires possess a significant meaning and reflect on the consistency of underlying constructs, which supports the idea of the relationship between regulatory clarity and HRM practices and telework sustainability.

Table 46 Factor Analysis (Total Variance Explained)

Factor	Total Variance Explained								
	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	10.116	56.203	56.203	9.837	54.647	54.647	4.252	23.624	23.624
2	1.459	8.105	64.307	1.217	6.761	61.409	3.306	18.367	41.991
3	1.342	7.453	71.761	1.010	5.608	67.017	2.891	16.060	58.051
4	1.054	5.855	77.616	.814	4.523	71.540	2.428	13.489	71.540
5	.970	5.388	83.004						
6	.512	2.845	85.849						
7	.382	2.121	87.970						
8	.320	1.780	89.750						
9	.292	1.621	91.370						
10	.262	1.453	92.823						
11	.236	1.310	94.134						
12	.223	1.241	95.374						
13	.184	1.024	96.398						
14	.166	.921	97.319						
15	.151	.837	98.156						
16	.134	.742	98.898						
17	.110	.614	99.512						
18	.088	.488	100.000						

Extraction Method: Principal Axis Factoring.

Interpretation:

The factor analysis yielded four factors with eigenvalues greater than one, and together, they explained 71.54% of the total variance after rotation. A large percentage of variance is explained by the first factor only, which implies a strong overriding telework governance dimension. Nonetheless, the rotating solution more evenly allocates the variance among four intelligible factors, which indicates that legal clarity, organisational support, supervision, equality and jurisdictional factors are grouped around broader governance areas. This corroborates the conceptual claim that the sustainability of telework is a multidimensional phenomenon, and this observation is determined by interrelated legal and HRM endowments and not by single regulatory provisions.

Table 47 Factor Analysis (Factor Matrix)

	Factor Matrix ^a			
	Factor			
	1	2	3	4
Telework rules are clearly defined in organisation	.651			
Telework arrangement formally documented	.675			
Respondent understands telework legal rights	.673		.430	
Employer provides adequate telework guidance	.788			
Employer supports employee wellbeing during telework	.820			
Employer respects right to disconnect	.817			
Supervision level during telework is appropriate	.689			
Monitoring is transparent and clearly explained	.714			
Respondent feels trusted while teleworking	.607			
Teleworkers have equal access to training	.741	.500		
Teleworkers have equal promotion opportunities	.646	.578		

Telework does not negatively affect career progression	.645	.558		
Respondent knows authority protecting telework rights	.718			.445
Telework dispute resolution procedures are clear	.772			.401
Cross-border telework arrangements are clearly regulated	.730			.509
Telework supports work-life balance	.846			
Telework allows effective work without harming wellbeing	.865			
Telework sustainable in the long term	.838			

Extraction Method: Principal Axis Factoring.

a. 4 factors extracted. 10 iterations required.

Interpretation:

It has been observed that the factor loading of most items is on Factor 1, and this implies that there is a predominant overriding governance dimension that includes legal clarity, organisational support, supervision, and effectiveness. The sub-dimensions of equality and jurisdictional protection are found in the secondary loadings in Factors 2-4. This trend suggests that respondents perceive telework governance as highly integrated and not compartmentalised. Legal, organisational, and supervisory factors seem to be structurally intertwined, which supports the argument in the dissertation that telework sustainability relies on the ability of the regulatory and HRM frameworks to work together, as opposed to isolated policy elements.

Table 48 Factor Analysis (Rotated Factor Matrix)

Rotated Factor Matrix ^a				
	Factor			
	1	2	3	4
Telework rules are clearly defined in organisation		.682		
Telework arrangement formally documented		.780		
Respondent understands telework legal rights		.799		
Employer provides adequate telework guidance	.545	.440		
Employer supports employee wellbeing during telework	.548	.475		
Employer respects right to disconnect	.533	.526		
Supervision level during telework is appropriate	.685			
Monitoring is transparent and clearly explained	.789			
Respondent feels trusted while teleworking	.674			
Teleworkers have equal access to training			.799	
Teleworkers have equal promotion opportunities			.835	
Telework does not negatively affect career progression			.790	
Respondent knows authority protecting telework rights				.718
Telework dispute resolution procedures are clear				.687
Cross-border telework arrangements are clearly regulated				.795
Telework supports work-life balance	.695			
Telework allows effective work without harming wellbeing	.631			
Telework sustainable in the long term	.577	.488		

Extraction Method: Principal Axis Factoring.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 5 iterations.

Interpretation:

The factor rotation factor depicts a more evident multidimensional system of governance. Factor 1 reflects organisational and supervisory factors, such as monitoring transparency, trust,

and work-life balance, and reflects a high-effectiveness dimension that is HRM-driven. Factor 2 measures the level of legal clarity, where the documentation and knowledge of rights in a legal document cluster. Factor 3 is the development of equality of opportunity that includes training and promotion items. Factor 4 secures jurisdiction protection, such as dispute settlement and international regulation. Such a structure reinforces the dissertation's argument that the sustainability of telework is conditioned by four interdependent areas: organisational governance, legal definition, equality protection, and jurisdiction.

Table 49 Factor Analysis (Factor Transformation Matrix)

Factor	1	2	3	4
1	.608	.507	.442	.421
2	-.110	-.463	.859	-.186
3	-.697	.666	.256	-.064
4	-.363	-.290	-.011	.885

Extraction Method: Principal Axis Factoring.

Rotation Method: ~~Varimax~~ with Kaiser Normalization.

Interpretation:

The factor transformation matrix establishes that the Varimax rotation has effectively succeeded in the reallocation of the variance on four independent and yet related dimensions of governance. The loadings show the orthogonal rotation, i.e., the extracted factors, i.e. the organisational governance, legal clarity, equality, and jurisdictional protection are statistically independent but conceptually related. This builds on the multidimensional form of telework sustainability, which reinforces the dissertation argument that effective telework relies on synchronisation while analytically differentiating the regulatory and HRM spheres.

What follows is a dramatically extended and enriched version of your Section 5.7 Discussion of Findings, which has been extended by about 1,700 more words without compromising your critical tone, your dogma, or your comparative format.

5.7 Findings Discussion

The empirical evidence of this study offers detailed and comparative insight into the role of telework governance across four legal and institutional contexts: Hungary, the Netherlands,

Qatar, and the United Arab Emirates. The union of quantitative data with doctrinal analysis and comparison of the legislation reveals that the sustainability of telework has not been predetermined only by the technical possibility, but also by the fact that there are statutory positions⁴²⁷. Instead, sustainability is based on the structural dynamics between law clarity, jurisdictional assurance, managerial practice and organisational human resource management (HRM) capability. The concept of telework can therefore not be imagined as something neutral or even purely technical in work arrangement, but a governance formation that is implicated in and formulated through the wider architecture of employment regulation⁴²⁸.

The statistical findings substantiate the idea that the effectiveness of telework is multidimensional and institution-specific. Formal legal frameworks establish the normative framework and outline the employer's duties. But the lived experience of telework in question has been mediated by the organisational systems, which lead to the realisation of the abstract norms into the operational procedures. The results of this research strongly support the main hypothesis, which is that telework sustainability is possible if legislative provisions, the system of jurisdiction, and HRM practices develop in mutual coordination rather than in complete isolation. Where this alignment does not exist, the governance of telework can be very irregular, creating a lack of certainty and even-handed protection.

Significantly, the data show that an institution's strength does not necessarily lead to effectiveness. Rather, it is the level of institutional coherence, the extent to which legal, organisational and managerial elements support each other, that defines whether telework is a stabilising or destabilising influence in the labour markets.

5.7.1 Organisational Support as the Focal Determinant of the Telework Effectiveness

The regression analysis showed that the strongest predictor of telework effectiveness has been organisational support ($B = .515$, $p < .001$). The theoretical implications of this finding showcase significant results. It notes that though labour law defines the rights and responsibilities, the telework performance is mostly realised through the managerial application.

⁴²⁷ Luca Ratti and Antonio García-Muñoz, "The Regulation of Remote Work. Seeking Balance through the Articulation of Labour Law Sources: A Comparative Appraisal" (2024) 40 *International Journal of Comparative Labour Law and Industrial Relations* 303 < <http://dx.doi.org/10.54648/ijcl2024012> >.

⁴²⁸ Ana Gálvez, Francisco Tirado and Jose M Alcaraz, "'Oh! Teleworking!' Regimes of Engagement and the Lived Experience of Female Spanish Teleworkers" (2019) 29 *Business Ethics a European Review* 180 < <https://doi.org/10.1111/beer.12240> >.

The normative power of law has to be actively constituted by HRM structures that provide clarity, protection of well-being, and procedural consistency.⁴²⁹

Under the term of organisational support in this research, structured communication protocols, accessibility of management, wellbeing mechanisms, awareness of boundaries (including the right to disconnect), transparency of workload, and clarity of performance expectations were included. All these factors are what can be called HRM institutional maturity. In distant locations where informal supervision and spontaneous communication have been minimal, workers rely on formalised governance procedures. Telework eliminates spatial proximity as a regulatory mechanism and thus entails procedural replacements.⁴³⁰

The coefficient of organisational support indicates that the telework governance is a highly relational one. The employees judge the sustainability not regarding the statutory texts but in the context of assessing the reliability of the managerial systems.⁴³¹ This has been aligned with organisational behaviour literature, which has perceived organisational support as one of the major determinants of employee commitment and engagement. Such support becomes more apparent under telework conditions, since the lack of physical presence increases uncertainty.

This conclusion can be supported by the comparative results. The Netherlands showed a steadily higher average across the organisational support variables. This is a resultant outcome of the institutional nature of a coordinated market economy. The Dutch model is characterised by social dialogue, participation by works councils, coverage of collective bargaining and shared regulatory responsibility⁴³². Employing managers are engaged in a legal culture that imposes obligations to occupational health and psychosocial wellbeing on managerial practice. The support of an organisation is not, therefore, discretionary, but it is an institutional expectation.

On the other hand, Hungary has a more heterogeneous profile. Telework has been formally accepted in the legislation of the country and is influenced by the directives of the EU

⁴²⁹ Erwin Erwin, Abdul Rauf and M Yunus Idy, "THE INFLUENCE OF LEGAL REGULATION ON HUMAN RESOURCE MANAGEMENT PRACTICES" (April 19, 2025) < <https://languar.net/index.php/INJOSEDU/article/view/121> >.

⁴³⁰ Stephanie M Stern, "Untransit: Remote Work and the Transformation of Local Land Use Law" [2021] SSRN Electronic Journal < <https://doi.org/10.2139/ssrn.3800412> >.

⁴³¹ Charl De Villiers, Ruth Dimes and Matteo Molinari, "How Will AI Text Generation and Processing Impact Sustainability Reporting? Critical Analysis, a Conceptual Framework and Avenues for Future Research" (2023) 15 Sustainability Accounting Management and Policy Journal 96 < <https://doi.org/10.1108/sampj-02-2023-0097> >.

⁴³² Jan Cremers, "Collective Bargaining and Social Dialogue in the EU Furniture Industry: Background Paper" (Tilburg University Research Portal, January 19, 2024) < <https://research.tilburguniversity.edu/en/publications/collective-bargaining-and-social-dialogue-in-the-eu-furniture-ind> >.

level⁴³³. In contrast, the culture of enforcement and institutions of participation has a lower degree of embeddedness. The results indicate that the managerial capability of firms has been more crucial in determining telework effectiveness in Hungary than institutionalisation. As a result, employee experiences can differ widely in organisations. In the case of sophisticated HRM systems, telework may be effective; in the case of underdeveloped ones, perceptions of sustainability decrease.

The telework regulation in Qatar and the United Arab Emirates was in its nascent stages. The labour market systems in such jurisdictions are based on sponsorship systems and hierarchical relations in the sphere of employment.⁴³⁴ Statutory frameworks in telework are in a process of evolving but not as consolidated as in EU jurisdictions. Organisational support acts as a compensating regulatory process in this form. HRM practice is good in terms of plugging legislative gaps. But this brings variability, as teleworking sustainability is no longer based on similarly enforceable norms but on the commitment of the employer.

This trend shows one of the main conclusions, which is that legislation is a precondition, though not a sufficient condition, of the sustainability of telework. Statutory recognition is formalistic without organisational governance that can convert normative expectations into functioning systems⁴³⁵. On the other hand, a robust HRM practice can, to some extent, compensate legislative restrictions, but this kind of discretion on the part of managers can create vulnerability due to non-enforced rights.

5.7.2 Supervision Fairness and Metamorphosis of Managerial Authority

Fairness of the supervision also turned out to be a statistically significant predictor of telework effectiveness ($B = .221$, $p = .002$), and the cross-country differences were proved by an ANOVA test. This discovery has been especially crucial when considered through the classical doctrine of labour law, which conceives of employment as a relation of subordination that has been marked by subjugation by management.

⁴³³ Purificación López-Igual and Paula Rodríguez-Modroño, “Who Is Teleworking and Where from? Exploring the Main Determinants of Telework in Europe” (2020) 12 Sustainability 8797 < <https://doi.org/10.3390/su12218797> >.

⁴³⁴ Nicola Piper and Vani Saraswathi, “Advancing the Labour Rights of Migrant Workers beyond Kafala: The Impact of ‘Established-Outsider Relations’ on Reforming Qatar’s Transnational Labour Management System” (2024) 4 Work in the Global Economy 109 < <http://dx.doi.org/10.1332/27324176y2024d000000017> >.

⁴³⁵ Niklas Luhmann, “Organization, Membership and the Formalization of Behavioural Expectations” (2020) 37 Systems Research and Behavioral Science 425 < <https://doi.org/10.1002/sres.2689> >.

Telework has an essential spatial transformation of subordination. Physical control is substituted with computer-mediated surveillance, performance measurement algorithms, and communication infrastructures. The authority held by the manager was not lost, but restructured. According to empirical studies, telework effectiveness is less related to the intensity of supervision and more to its fairness, transparency, and proportionality.⁴³⁶

The employees seem to be ready to submit to performance monitoring in case it is predictable, well-grounded, and in agreement with autonomy. In the event of opaque or disproportional digital surveillance, trust has been destroyed. This showcases a qualitative change of subordination; the supervision is no longer visible but occurs through the technology. EU data protection principles, such as proportionality and necessity, developed in the Netherlands, limit employers' surveillance activities.⁴³⁷ Companies should specify valid reasons for processing data and ensure that monitoring does not exceed. These limitations probably increase fairness perceptions. Managerial accountability is promoted by regulatory control and privacy consciousness within the organisational culture.

Hungary is under the same EU regulation framework, and it may exhibit variation in compliance level and organisational meaning.⁴³⁸ Moderate scores on supervision fairness might be explained by variability in HRM skills and digital capability to comply.

In Qatar and the UAE, digital privacy has a more modernised system. Supervisory practices can thus be influenced by internal policy rather than the proportionality doctrine. Monitoring practices in the hierarchical labour markets might appear more unilateral on the side of employees⁴³⁹. However, empirical evidence does show that even in these contexts, perceptions of fairness play a significant role in sustainability. This implies that telework acceptance has been anchored on managerial legitimacy, and not formal hierarchy per se.

The results thus indicate that teleworking requires managerial authority to be recalibrated. Good governance needs procedural clarity, proportionality and communicative accountability.

⁴³⁶ Taehee Kim, Lauren Bock Mullins and Taewon Yoon, "Supervision of Telework: A Key to Organizational Performance" (2021) 51 *The American Review of Public Administration* 263 < <https://doi.org/10.1177/0275074021992058> >.

⁴³⁷ Wouter Van Ballegooij, "Data Protection and General Principles of EU Law," *Edward Elgar Publishing eBooks* (2022) < <https://doi.org/10.4337/9781784712389.00043> >.

⁴³⁸ Iulius Rostas and Adrienn Kovacs, "The EU Framework and Its Implementation in Hungary" (2020) 29 *Journal of Contemporary European Studies* 60 < <https://doi.org/10.1080/14782804.2020.1743971> >.

⁴³⁹ Andrew Phillip Robinson and others, "Algorithmic Management in Limbo: Task-Driven Interweaving of Hierarchy and Market Management" (2025) 65 *Human Resource Management* 117 < <https://doi.org/10.1002/hrm.70019> >.

To maintain employee involvement, digital control systems should be inculcated into trust-based management systems.⁴⁴⁰

5.7.3 Equality and Threat of Separation of Labour Markets

The variables that showed statistically significant correlations with telework effectiveness were equality variables ($B = .183$, $p = .005$; $r = .630$). Factor analysis established that the availability of training, promotion opportunities, equity of performance evaluation and career advancement opportunities constitute a congruent equality dimension. This outcome directly responds to issues that have been expressed in the literature on atypical employment on matters of segmentation. Telework can eliminate physical presence, unofficial networking, and impulsive career signalling. Remote workers are likely to become marginalised without active structural assimilation.⁴⁴¹

The high relationship between equality perceptions and the effectiveness of telework implies that sustainability is dependent on the presence of telework as a part of formal promotion systems. Unless remote work is considered peripheral or an exception, there are risks of disadvantages to a long-term career. The Netherlands avoids segmentation risk through statutory equal treatment principles and the integration of collective bargaining. Telework has become mainstreamed in organisational policy, thus reducing the risk of structural exclusion.⁴⁴²

Hungary has been officially bound by EU equality directives, but they may not be enforced or culturally integrated. The data indicate that organisational culture is the determinant of bringing formal equality to life.

The stratification of the labour market in Qatar and the UAE often overlaps with nationality, sponsorship status, and contract differentiation. These hierarchies can be unexpectedly reinforced by telework, when access to remote arrangements and the opportunity

⁴⁴⁰ Miftachul Huda, "Trust as a Key Element for Quality Communication and Information Management: Insights into Developing Safe Cyber-Organisational Sustainability" (2023) 32 *International Journal of Organizational Analysis* 1539 < <https://doi.org/10.1108/ijoa-12-2022-3532> >.

⁴⁴¹ Claretha Hughes, Yuanlu Niu and Tomika W Greer, *Career Development and Virtual Remote Work* (2025) < <https://doi.org/10.1007/978-3-031-75899-7> >.

⁴⁴² Magnus Moglia, John Hopkins and Anne Bardoel, "Telework, Hybrid Work and the United Nation's Sustainable Development Goals: Towards Policy Coherence" (2021) 13 *Sustainability* 9222 < <https://doi.org/10.3390/su13169222> >.

for promotion are at discretion.⁴⁴³ These results highlight the need to consider telework as part of the transparent promotion and training processes to avoid dual labour markets. Proactive equality governance is thus a requirement of the sustainability of telework⁴⁴⁴. Flexibility can exist with structural disadvantage without any institutional protection.

5.7.4 Structural Foundations of Legislative and Jurisdictional Clarity

Legal clarity and jurisdictional clarity had a positive correlation with telework effectiveness, but failed to remain independent predictors in the regression model. This implies that legislative structures are structural facilitators rather than experience determinants. The Netherlands had the highest score in legal clarity, which has been an indication of the statutory guidance and the incorporation into the grander EU regulatory harmonisation⁴⁴⁵. The reinforcement of jurisdictional certainty comes from coordinated social security systems and predictable systems of resolving disputes.

Hungary has a partially aligned performance, which has been positive in the sense that the EU harmonisation has been supporting the country, but there remains an inconsistency in domestic institutional capacity⁴⁴⁶. Cross-border telework in Qatar and the UAE also creates complicated issues of coordination of the applicable law, tax and social security. Lack of supranational harmonisation can contribute to uncertainty. Nonetheless, the regression results suggest that legislative clarity has been mostly achieved by the organisational interpretation of the employees.

5.7.5 Telework as an Integrated Governance System

The factor analysis revealed four dimensions of governance, namely organisation support and wellbeing; supervision fairness and managerial transparency; equality integration; and legal-

⁴⁴³ Tommasina Pianese, Luisa Errichiello and Joao Vieira Da Cunha, “Organizational Control in the Context of Remote Working: A Synthesis of Empirical Findings and a Research Agenda” (2022) 20 *European Management Review* 326 < <https://doi.org/10.1111/emre.12515> >.

⁴⁴⁴ Marta Urbane, “Balancing Flexibility and Fairness: Legal Implications for Defining Decent Telework in the EU in an Era of Digitalization,” *Springer proceedings in business and economics* (2024) < https://doi.org/10.1007/978-981-97-0996-0_36 >.

⁴⁴⁵ Zachariah Davies and Arnaud Van Waeyenberge, “Better Regulation by Standards? Harmonized Technical Standards, Transparency, and the Rule of Law” (February 1, 2025) < <https://kluwerlawonline.com/journalarticle/Common+Market+Law+Review/62.1/COLA2025006> >.

⁴⁴⁶ Gábor Gulácsi and Ádám Kerényi, “Hungary and the European Union: The Drift towards Disintegration,” vol 15 (2023) < https://real.mtak.hu/185600/1/PoF_2023_Vol15-1-2_Gulacsi-Kerenyi_final.pdf >.

jurisdictional certainty. Structural robustness has been established when there is high reliability and sampling adequacy. These dimensions are dynamic in their interaction. Organisational support improves the perception of fairness; equality assimilation strengthens the perception of trust; legal clarity grounds behaviour with norms.⁴⁴⁷ Governance of telework is thus a system, and not an independent variable.

In addition, the Netherlands has the greatest systemic coherence among all nations. Whereas Hungary reflects intermediate alignment. Qatar and the UAE serve as examples of transitional forms of governance, in which organisational discretion is centralised. The laws and regulations governing telework and institutional resilience have enhanced workforce effectiveness and success.⁴⁴⁸

5.7.6 Telework and Institutional Resilience

Telework puts labour law systems to the test. Telework becomes part of well-organised regulating systems. In less institutionalised settings, sustainability relies disproportionately on HRM capacity.⁴⁴⁹ The results show that the legislation will not necessarily ensure the effective governance of telework. It is also critical to build organisational capability. On the other hand, managerial excellence in the absence of legislative elucidation will have no enforceable protections.

5.7.7 Final Reflections

The empirical data proves that the effectiveness of telework in Hungary, the Netherlands, Qatar and the UAE has been determined by the combination of organisational governance and institutional regulation. The strongest direct impact has been on the fairness of organisational support, organisational supervision, legislative and jurisdictional clarity, which are the structural

⁴⁴⁷ Sweta Srivastava Malla and Sanjay Malla, “Does the Perception of Organizational Justice Determine Employees’ Affective Commitment? The Mediating Role of Organizational Trust” (2022) 30 *Benchmarking an International Journal* 603 < <https://doi.org/10.1108/bij-07-2021-0408> >.

⁴⁴⁸ Dejan Radulović M and Sofija Radulović, “TELEWORKING AND INTERNATIONAL LEGAL AND ECONOMIC FRAMEWORK FOR BUILDING RESILIENCE” (July 31, 2022) < <https://jebr.fimek.edu.rs/index.php/jebr/article/view/10> >.

⁴⁴⁹ Marin Paunov, “On Viruses and Humans: Psychological and Cultural Challenges to Human Resources Management in Remote Working Conditions” (*Questa Soft*, 2022) < <https://www.cceol.com/search/article-detail?id=1014444> >.

bases⁴⁵⁰. Telework has not been perilous in nature, and neither remains emancipatory. It relies on the coherence of the institutions to be sustained. In areas where legal standards, territorial confidence, equality insurance, and HRM systems are harmonised, telework reinforces flexibility without protection. In the case of fragmented alignment, telework will increase inequality and regulatory indeterminacy.

The comparative results are thus in favour of a reform agenda focused on harmonisation, managerial transparency, the integration of equality, and organisational accountability. The conceptualisation of telework governance should be developed as one regulatory ecosystem, but not an intervention. Digital transformation can only strengthen, not destabilise, modern employment relations when coordinated through institutional evolution.⁴⁵¹

⁴⁵⁰ Peter Neyroud, “Policing ‘Landscapes’ for the Rule of Law and Public Protection: The State of Evidence on Organisational Policies, Structures, and Human Resources” (2022) 6 Cambridge Journal of Evidence-Based Policing 140 < <https://doi.org/10.1007/s41887-022-00081-y> >.

⁴⁵¹ Helena Carrapico and Benjamin Farrand, “Cybersecurity Trends in the European Union: Regulatory Mercantilism and the Digitalisation of Geopolitics” (2024) 62 JCMS Journal of Common Market Studies 147 < https://openurl.ebsco.com/EPDB%3Aagd%3A10%3A17056266/detailv2?sid=ebsco%3Aplink%3Ascholar&id=ebsco%3Aagd%3A181569922&crl=c&link_origin=scholar.google.com >.

Chapter 6: Conclusions, Contributions and Implications

6.1 Introduction

The intellectual, doctrinal, and empirical foundations of the research have been summarised in this last chapter, which places the research in the greater context of labour regulation. Beyond repeating the previous debates, it reaffirms the main issue the study addresses, justifies the comparative jurisdictional methodology, and reiterates the analytical model on which the research is based. The chapter highlights that telework cannot be considered solely a short-term reaction to organisational change. Rather, it has been discussed as a major governance concern in modern labour law, to be systematically addressed by law and regulation in the contemporary employment framework.

6.1.1 Restating Purpose and Objective

Telework serves as a regulatory strain test for labour law systems that have long been structured around physically supervised, geographically fixed employment relations. The conventional labour policy has assumed of a fixed workplace, a definite centre of control, and jurisdiction by geographical boundaries. Telework violates all these assumptions. It is work that is no longer tied to a specific location; managerial control is mediated through digital means, and workers can be in one jurisdiction but be contractually bound to another. This change reveals structural strains in labour regulation systems.

These tensions have been intensified by the development of cross-border digital work. Workers have been increasingly undertaking tasks beyond the jurisdiction of any particular country without necessarily changing employers, and this poses tricky challenges regarding applicable labour law, social security payments, taxation, and dispute resolution processes. Employment relationships no longer easily suited to geographic sovereignty have to be addressed by territorial legal systems. Telework brings to the fore the tension between borderless digital labour and territorially based regulatory frameworks.

Such tensions are especially evident between integrated European Union systems and Gulf labour regimes. In the EU, supranational harmonisation reduces fragmentation by issuing directives, coordinating social security, and establishing common data protection standards. Conversely, Qatar and the United Arab Emirates have sovereign labour systems that lack

supranational integration of this kind. The institutional logics of telework regulation in such circumstances remain divergent, such as institutional density and rights-based regulation in the EU and managerial discretion and centralised power in the Gulf labour markets.

It follows that the conceptualisation of telework in this research has been based on the view that it is not only a form of work but also a phenomenon of governance. Its sustainability is based on the interaction among legislative clarity, jurisdictional consistency, and organisational HRM practices within particular institutional settings. Telework, therefore, acts as a prism through which larger questions of regulatory flexibility and comparative labour regulation can be looked at.

6.1.2 Jurisdictional Scope

Hungary, the Netherlands, Qatar, and the United Arab Emirates have been selected through analysis. These jurisdictions are distinct regulatory archetypes that help explain how telework regulation operates in different institutional environments. The Netherlands presents as an example of a coordinated market economy that has been integrated into the European Union. It is marked by intensive social discourse, collective bargaining cultures and thick regulatory incorporation. The regulation of telework has been placed in the framework of the overall occupational health, equality and data protection systems. The Netherlands, thus, is a coordinated EU model in which telework has been incorporated into a firmly established rights-based framework.

Hungary, being an EU member state, acts as an intermediate EU model. Although officially consistent with EU directives, it has shown inconsistencies in implementation and in institutional capacity. Since Hungary is a post-socialist economy that has been integrated into supranational systems, it can be used to illustrate the interplay between harmonised standards and national-level implementation differences. Telework governance in Hungary focuses on the possible mismatch between legal alignment and actual practice.

Qatar is a form of managed migrant labour which is organised around sponsored work relations. The regulation of labour is central and sovereign, whereas regulation related to telework is relatively restricted. The employer's discretion is a determining factor in crafting employment terms. Qatar, hence, exemplifies the management of telework within a system where the institutional density remains low, and the power of the managers is concentrated.

The United Arab Emirates reflects a hybrid commercial labour model that involves rapid digitalisation and economic diversification. It has a regulatory regime that incorporates centralised labour regulation with growing flexibility aimed at enticing international business. The system of telework in the UAE serves as an example of how business interests intersect with the changing employment law.

All these jurisdictions make up a comparative typology comprising coordinated EU regulation, transitional EU enforcement, managed migrant labour governance, and hybrid commercial regulation. This variety reinforces the analytical rigour of the research project and allows for the systematisation of comparisons between institutional environments.

6.1.3 The EU Framework Lens

One of the key analytic prisms of this research has been the European Union's supranational regulatory setting. EU directives are harmonisation mechanisms that set minimum labour standards among member states. The principles of free movement facilitate cross-border employee mobility, and coordinated social protection systems eliminate jurisdictional uncertainty for teleworkers. The General Data Protection Regulation harmonises data protection, offering universal standards that apply to digital oversight and employee privacy.

This supranational system produces institutional density⁴⁵². The overlapping safeguards allow telework governance in the EU to promote predictability and coherence. In comparison, the Gulf labour systems exist in sovereign regulatory environments that do not have equivalent harmonisation between regions. In Qatar and the UAE, the governance of telework has mainly been based on national legislative frameworks and employer practices, rather than on supranational coordination.

The comparison highlights a structural difference, demonstrating that the system of EU governance encourages the integration of regulators, whilst Gulf systems nurture national

⁴⁵² Giulio Vittorio Cervi, “Why and How Does the EU Rule Global Digital Policy: An Empirical Analysis of EU Regulatory Influence in Data Protection Laws” (2022) 1 Digital Society < <https://doi.org/10.1007/s44206-022-00005-3> >.

discretion and managerial flexibility.⁴⁵³ It remains in such differentiated institutional settings that telework sustainability should be analysed.

6.1.4 Reaffirming Research Aims

This study has attempted to evaluate the relationship between telework sustainability and the clarity of legislation, the coherence of jurisdictions, and organisational HRM governance. It explored the interaction among these dimensions under varied regulatory settings and examined the cross-border aspects of digitally mediated employment.

In particular, the study examined the role of legal clarity as a guarantee of sustainability, the dynamics of jurisdictional unpredictability, and the impact of organisational HRM practices as the ultimate governance layer in telework arrangements. The analysis has enabled the study to develop a multi-dimensional governance framework to explain the sustainability of telework across heterogeneous institutional models.

The dissertation also enhances understanding of telework as a restructuring of employment regulation by combining doctrinal analysis and empirical modelling. The paper suggests that sustainable telework should involve a coordinated development of law, jurisdiction, and organisational governance in multifaceted regulatory environments.

6.2 Conclusion

The section presents evidence-based, analytically conclusive and articulated answers to research objectives. The responses bring together the comparative study on the doctrines provided in the previous chapters with the data collected in Chapter 5. This research emphasised addressing the research issues through a systematic combination of legal analysis and quantitative modelling. Each subsection continues with a restatement of the research objectives and a summary of the comparative findings based on evidence from the collected data.

⁴⁵³ Furkan Ahmad and others, “From Global Mapping to Local Action: Green Finance, Regulatory Frameworks, and Policy Transformation for Sustainable Energy Transition in Qatar and Türkiye” [2025] Sustainable Development < <https://doi.org/10.1002/sd.70373> >.

Objective 1: To outline the borders of telework compared to other types of atypical jobs.

The way the four jurisdictions regulate telework is indicative of different institutional structures, labour market traditions, and the philosophies of governance. The comparison of the results shows that there are four structurally distinct models rather than small variations in doctrine.

Telework in the Netherlands has been embedded in a rights-based, coordinated regulatory framework. Instead of a single codified telework law, the Dutch system integrates the governance of remote work into the existing infrastructure of labour laws, including occupational health and safety, working time, equality, and EU-derived legislation. The employer's duty has become entirely part of the remote workplace; the duty to ensure safe working conditions, psychosocial well-being, and ergonomics also applies irrespective of the location of work. Notably, the application of digital monitoring to the proportionality, necessity, and transparency requirements of EU data protection law restricts intrusive supervisory practices. Employee involvement in the development of telework terms has also been strengthened by collective bargaining and the organised social conversation. Telework governance in the Netherlands operates within a highly institutional ecosystem characterised by normative clarity, enforceability, and systemic coherence, as evidenced by both doctrinal mapping and empirical perception data.

Hungary exhibits a transitional set-up. Teleworking is officially recognised in the Hungarian Labour Code and aligned with EU directives. The statutory framework creates rights and obligations that are similar in form to those of the other EU member states. Nevertheless, empirical results show more variability in perceived clarity and implementation. Formal alignment is at the level of legislation; however, the capacity for enforcement and institutional regulation, as well as organisational practice, are sectorally divergent. The scores reveal moderate legislative clarity compared to the Netherlands, indicating a lack of correspondence between doctrinal design and operational consistency. Hungary thus shows that legal transposition does not necessarily have homogenous practical results. The regulatory architecture exists, though the institutional density and usage are different.

Telework governance remains relatively limited and employer-driven in Qatar. The labour regulation has been centralised and is sovereign, and the statutory elaboration of telework has been comparatively insufficiently developed. Employment relations are embedded within the

framework of sponsorships that strengthen managerial power and reduce employees' bargaining power. Telework policies are therefore mostly reliant on employer policy and not statutory guarantees. Even though general labour protections are formally applicable, the regulatory environment lacks the stratification typical of EU systems. The empirical data indicate relatively low levels of perceived legislative clarity and jurisdictional predictability, which are characteristics of discretionary governance.

The United Arab Emirates plays an intermediate role. Remote work has become increasingly recognised within a commercially adaptive labour regime, thereby enabling international investment and flexible business operations. Although labour regulation has been updated through reforms, the control of telework remains business-focused and flexible, and is not tied to participative labour institutions. In Qatar, as in telework, organisational policy and contractual arrangements are common. The perceived clarity scores are better than in Qatar but worse than in the Netherlands, which does not contradict the flexible but less institutionally dense model.

The relative finding has also been conceptualised as follows: telework governance is most integrated and institutionally coherent in the Netherlands, formally consistent but functionally flexible in Hungary and relatively discretionary and employer-oriented in Qatar and the UAE. These variations indicate more profound systemic shifts in the traditions of labour governance rather than individual regulatory decisions.

Objective 2: To examine the extent to which national telework regulations in the four selected countries align with relevant European and international legal standards

The comparative legal analysis demonstrates that the four jurisdictions examined in this dissertation exhibit different levels of alignment with European and international telework standards, reflecting their respective legal traditions, institutional structures, and regulatory philosophies rather than merely differences in legislative drafting. The Netherlands represents the most mature and integrated regulatory model, where statutory provisions, collective bargaining, social dialogue, and organisational practice operate in a complementary manner to implement the principles established by the European Framework Agreement on Telework and other relevant European labour standards. Hungary similarly provides an explicit statutory framework governing telework through the Labour Code and has substantially aligned its

legislation with European requirements; however, its regulation remains comparatively more formalistic and less adaptable to the evolving realities of hybrid and digitally mediated work. By contrast, although both the United Arab Emirates and Qatar have introduced legal mechanisms recognising telework, their regulatory frameworks remain primarily policy-driven and administratively oriented, placing greater emphasis on organisational efficiency, managerial discretion and digital transformation than on collective labour governance or worker participation.

The empirical findings broadly support these doctrinal conclusions. Respondents from the Netherlands reported the highest levels of legislative clarity, followed by Hungary, whereas participants from Qatar and the United Arab Emirates perceived comparatively lower levels of legal certainty. These differences suggest that legislative effectiveness depends not only on the existence of legal rules but also on their accessibility, consistency, institutional enforcement and practical implementation within employment relationships.

Nevertheless, the statistical analysis provides a more nuanced understanding of the relationship between legislation and telework effectiveness. Although legislative clarity demonstrates a positive and statistically significant correlation with perceived telework effectiveness, its explanatory power diminishes in the multiple regression model once organisational support and fairness of supervision are introduced. This finding indicates that legislative regulation functions primarily as an enabling institutional framework rather than as an independent determinant of successful telework. Legal certainty establishes the normative foundations upon which telework operates by defining rights, obligations and minimum standards of protection, yet the practical effectiveness of these legal guarantees ultimately depends upon organisational governance, managerial practices and Human Resource Management implementation.

From a comparative perspective, the research therefore suggests that the effectiveness of telework regulation cannot be assessed solely by reference to legislative sophistication or the degree of formal alignment with European and international standards. Rather, successful telework governance emerges from the interaction between coherent legal regulation, effective institutional enforcement, fair managerial practices and organisational capacity to translate legal obligations into everyday workplace reality. Consequently, the comparative analysis demonstrates that while legal harmonisation provides an essential foundation for telework

governance, sustainable telework ultimately depends on the successful integration of labour law principles with organisational and HRM practices.

Objective 3: To pinpoint and analyse problems related to the rules of different areas that affect telework

Jurisdiction clarity pertains to the predictability of the law applied, the jurisdiction to enforce the law, and the dispute-resolution mechanism, especially in cross-border cases. Correlation analysis demonstrated the presence of a significant positive relation between perceived jurisdictional clarity and telework effectiveness. Employees who know which authority controls their employment and how disputes are resolved have higher perceptions of long-term viability.

The European Union has been able to provide a stabilising framework for telework across borders. The existence of harmonised directives, coordinated social security systems, and the principles of free movement minimise uncertainty regarding the applicability of labour law and insurance requirements. This globalisation decreases the transaction costs and boosts confidence in international online hiring. In comparison, the Gulf region lacks supranational harmonisation. Telework between Qatar and the UAE can create confusion regarding taxation, adopted labour standards, and dispute-resolution jurisdiction. The government is managed more by national laws and contract specifications than by geographic coordination. This heightens the employer's discretion and self-ordering.

Regression modelling reveals that independent predictors of telework effectiveness do not exist when the variables of jurisdictional clarity are introduced in the presence of organisational variables. However, its high correlation validates that the perceived certainty is a contributor to employee confidence. Perceived risk, stemming from jurisdictional ambiguity, can undermine sustainability despite strong organisational support.

It has been concluded that jurisdictional clarity acts as a structural stabiliser. It increases predictability and minimises perceived risk, especially where cross-border activity is involved. Although it is not decisive on its own, it significantly influences telework governance contexts.

Objective 4: To understand the problems and ways organisations manage teleworking.

The regression model found organisational HRM practice to be the most effective determinant of telework. The strongest predictor was organisational support, then there was supervision fairness. These variables alone explained a significant amount of variance in perceived results of sustainability and work-life balance. This observation affirms the fact that HRM realises legal norms. The rights and obligations are stipulated by legislation, yet managerial practice defines how those rights are exercised. Respondents who indicated structured communication, clear guidance, well-being programs, and a respectful boundaries policy reported higher overall telework effectiveness.

Fairness of supervision was especially high in digitally mediated settings. Open and balanced surveillance procedures enhanced trust and perceived legitimacy. On the contrary, invasive or obtrusive digital surveillance was associated with low perceptions of sustainability. These results are in line with the doctrinal analysis of proportionality in surveillance and the right to disconnect. Notably, the predictors of HRM strength were found to be similar in jurisdictions. The outcome was still determined by organisational practice, even within the Netherlands' thick regulatory structure. In Hungary, Qatar, and the UAE, where legislation might be less clear or enforcement less predictable, the role of HRM practice becomes even more central.

The conclusion remains categorical as organisational HRM practice is the definitive level of governance in the sustainability of telework. It also translates abstract legal frameworks into the actual workplace experience and determines whether telework arrangements are effective.

Objective 5: To understand how well the principles of teleworking and employment are supported by the law and what outcomes result for the organisation

The analysis of the empirical data indicates that there exist close relationships between equality-related variables, including access to training, promotion opportunities, and career advancement, and telework effectiveness. Respondents who felt they had equal access to mechanisms of advancing recorded a much higher sustainability outcome.

These results suggest that telecommuting can create structural division unless it is actively incorporated into organisational structures. Teleworkers can experience reduced informal visibility, reduced networking, and implicit bias in promotions. The absence of formal

protection to guarantee parity of opportunity is why telework will become marginal. The risk has been especially acute in a hierarchical labour market. Segmentation risks can be exacerbated in Gulf jurisdictions where employment relations may be influenced by sponsorship and managerial whim. Statutory equality protection in EU systems appears to alleviate these risks, although not to eliminate them. Formal guarantees of legal protection are supplemented by practical results of organisational implementation.

The conclusion demonstrates that telework may bring about inequality unless it is systematically incorporated into the training, promotion, and performance evaluation systems. Sustainability needs equal opportunity for employees who are distant and those on-site.

Objective 6: To devise recommendations for the successful management of remotely working teams

The comparative evidence shows that harmonisation can be made in integrated regional systems, but is limited at the global level. The European Union is an example of supranational coordination that reduces regulatory fragmentation. An integrated governance space through harmonised directives, coordinated social security regimes, and common data protection standards can be established, enabling telework to operate across borders in a predictable way. The institutional density boosts legal certainty and minimises transaction costs.

Qatar and the UAE, by contrast, operate under sovereign labour regimes that emphasise national discretion and business flexibility. Regulatory convergence is not achieved without supranational coordination. Governance is based on domestic legislation and contractual ordering.

However, there is a rise in cross-border digital employment, necessitating minimum requirements. Although full global convergence seems to be implausible, minimum principles, including transparency of law applicable, minimum standards of occupational safety and the existence of well-structured mechanisms of dispute resolution, may result in predictability without the need to institutionalise it, as in the case of the EU.

The end is even-handed, such that harmonisation can be proven possible in integrated regional systems. International standards would only enable meaningful harmonisation at the global level, rather than full convergence of regulations.

Overall Synthesis

Across all research objectives, there is a consistent pattern. The predictability of structures is provided by legislative clarity and jurisdiction predictability. Law is put into practice in organisational HRM. The principle of equality safeguards the non-stratifying nature of sustainability. Regional integration increases viability across borders. Telework governance is thus multi-layered: legal frameworks provide scaffolding, yet organisational implementation determines functional success.

6.3 Theoretical and Practical Contributions

This chapter explains the main contributions of the study, both at the theoretical and practical levels. Its contribution to the understanding of telework is not merely in the comparative data, as it reframes the concept of telework as a governance phenomenon, located at the crossroads of labour law, institutional theory and organisational management. The sections below show how the study advances knowledge in academia and provides practical suggestions for regulators, employers, and adjudicatory bodies.

6.3.1 Theoretical Contributions

A. The Theory of Telework Governance

The initial significant contribution of this study's theoretical basis is the conceptualisation of telework as a regulatory ecosystem, rather than a work arrangement or a technological modification. Telework is a new form of employment that is likely to be discussed in the existing literature as a flexible arrangement regarding productivity, autonomy, or work-life balance⁴⁵⁴. This paper goes beyond this point of view by showing that telework is a multi-level governance system embedded in legal, jurisdictional and organisational systems.

The results of the empirical studies indicate that the sustainability of telework is determined by the harmony among legislative transparency, jurisdictional coherence, and organisational HRM practices. None of these dimensions works in isolation. Legislative frameworks outline structural scaffolding, cross-border application is stabilised by jurisdictional

⁴⁵⁴ Paula Rodríguez-Modroño and Purificación López-Igual, “Job Quality and Work—Life Balance of Teleworkers” (2021) 18 International Journal of Environmental Research and Public Health 3239 < <https://doi.org/10.3390/ijerph18063239> >.

certainty, and HRM practice makes norms operational in the day-to-day organisational environments⁴⁵⁵. Telework cannot thus be reduced to the individual experience of the employee or the manager's discretion; it is embedded in an interdependent regulatory structure.

The study contributes to governance theory in the field of labour law by framing telework as a regulatory ecosystem. It shows that sustainable remote work requires vertical alignment (between supranational, national, and organisational levels) and horizontal alignment (between legal norms, enforcement mechanisms, and managerial practice). This school of thought also changes the approach to telework analysis, where policy commentary is replaced by structural governance critique.

B. Reframing Subordination

The second theoretical contribution of this dissertation lies in redefining the concept of legal subordination within contemporary labour law. Traditionally, labour law doctrine has conceptualised subordination as a spatially based relationship in which the employer exercises authority and control within a defined workplace through direct supervision. Telework fundamentally challenges this traditional model by shifting the locus of managerial control from the physical workplace to digitally mediated systems of communication, supervision, and performance management.

The empirical findings, particularly those concerning the fairness of supervision, demonstrate that managerial authority continues to exist in telework, but it is increasingly exercised through digital monitoring technologies, algorithmic performance metrics, and virtual communication platforms. Accordingly, the exercise of employer control becomes less dependent on physical proximity and increasingly reliant on data-driven managerial processes. This transformation does not eliminate legal subordination; rather, it changes the mechanisms through which subordination is exercised within the employment relationship.

Looking ahead, the growing integration of Artificial Intelligence (AI) into telework environments is likely to further reshape the practical operation of legal subordination. AI-assisted systems are increasingly capable of allocating tasks, monitoring employee performance, identifying productivity patterns, and supporting managerial decision-making through

⁴⁵⁵ Jonas Nordberg, “From global Policy to local Execution: Enhancing HRM Effectiveness in Cross-Border Organizational Contexts” (*Theseus*, 2024) < <https://www.theseus.fi/handle/10024/868619> >.

algorithmic processes. Although a comprehensive examination of these developments falls beyond the scope of the present dissertation, their emergence suggests that future labour law scholarship will need to reconsider the boundaries of legal subordination, transparency, accountability, and meaningful human oversight within digitally mediated employment relationships.

By identifying these developments, the dissertation contributes to the evolving theoretical debate concerning the transformation of managerial authority in digital workplaces. It demonstrates that digital supervision may remain compatible with labour law principles provided that it is exercised transparently, proportionately, and in accordance with employees' fundamental rights. Consequently, telework increasingly requires courts and regulators to reinterpret the concept of legal subordination in light of algorithmic governance and emerging digital management practices. The dissertation therefore argues that, within telework, legal subordination is no longer determined primarily by physical presence, but by digitally mediated managerial authority, informational asymmetry, and increasingly sophisticated technological mechanisms of supervision.

C. Comparative Institutional Insight

The comparative institutional typology developed using the four-country model is a third theoretical contribution. Through case studies of Hungary, the Netherlands, Qatar, and the United Arab Emirates, the study shows that telework governance occurs systematically, depending on institutional density and regulatory integration. The Netherlands has a model of integrated regulation, typified by the harmonisation of market institutions, good social dialogue, and supranational harmonisation.⁴⁵⁶ The governance of telework in this case is institutionalised and multi-layered.

Hungary has a transitional enforcement model. Though lines are formally on the same path as EU directives, variation in implementation shows the value of institutional capacity and culture of implementation. Qatar is a prime example of an employer-based form of governance, in which teleworking consent largely rests with managers and is set within an environment with no supranational integration and governed by sovereign regulations.

⁴⁵⁶ Daniel Kinderman, "The Challenges of Upward Regulatory Harmonization: The Case of Sustainability Reporting in the European Union" (2019) 14 Regulation & Governance 674 < <https://doi.org/10.1111/rego.12240> >.

The United Arab Emirates is an example of a hybrid system of commercial regulation that is both centralised in labour regulation and flexible in policy formulation and investment-focused.⁴⁵⁷

The typology is important for research on comparative labour law, as it helps establish that the governance of telework is not solely determined by technological diffusion but also by the institutional context. The research thus contributes to knowledge of how regulatory models mediate the digital transformation of work in different ways.

D. Bridging Labour Law and HRM

Another contribution made to the theory is that it has been used to bridge the gap between labour law/human resource management scholarship. The disciplines discussed are often studied independently; HRM literature is concerned with the strategy and management practice of organisations, whereas labour law concentrates on statutory norms and adjudication.

The empirical results show that the sustainability of telework lies in the interplay between the doctrinal law and organisational governance. Clarity of legislation has been associated with effectiveness, and organisational assistance and fairness in supervision are the decisive factors.⁴⁵⁸ The normative boundaries are set by law, but it is HRM that operationalises the norms. The study contributes to interdisciplinary scholarship by empirically synthesising doctrinal analysis and organisational variables. It shows that the management of telework should be studied as both a legal and a managerial phenomenon. Such a bridging strategy enhances theoretical consistency and emphasises the interdependence of regulation and implementation.

6.3.2 Practical Contributions

In addition to the theoretical understanding, the study creates practical implications for policymakers, employers and adjudicatory institutions.

First, the results show that HRM should be proactive in operationalising telework. Legislative compliance is not enough to guarantee the work of organisations. Guidance, well-being

⁴⁵⁷ Saha Reno and Koushik Roy, “Navigating the Blockchain Trilemma: A Review of Recent Advances and Emerging Solutions in Decentralization, Security, and Scalability Optimization” (2025) 84 *Computers, Materials & Continua*/Computers, Materials & Continua (Print) 2061 < <https://doi.org/10.32604/cmc.2025.066366> >.

⁴⁵⁸ Alina Pomaza-Ponomarenko and others, “Dynamics of Legal Transformatins: Assessment of Impact on Society and Analysis of Determinations of Changes in the Legislative Sphere” (2024) 7 *Multidisciplinary Reviews* 2024spe037 < <http://dx.doi.org/10.31893/multirev.2024spe037> >.

programs, clear supervision, and equal opportunity programs are fundamental to sustainability. The policies on telework should therefore be part of an organisation's system of governance, rather than being considered a form of accommodation.

Second, legislators must focus on clarity and enforceability. Laws that are insufficiently specific or lack enforcement measures can result in compliance that is not necessarily substantial. Clarifying the rights of telework, the workplace dispute resolution procedure, and cross-border applicability increases predictability and minimises uncertainty.

Third, cross-border employers need to create their own internal compliance mechanisms to address jurisdictional issues. Without complete international harmonisation, transnational organisations should form contractual clarity, social security coordination processes and transparent dispute systems to alleviate legal fragmentation.

Lastly, the evolving interpretation of digital supervision may be mandatory in courts. With increasingly managerial control mediated by algorithmic tools, adjudicatory bodies have to modify conventional subordination doctrines to ensure that digital oversight practices are covered. It will be important to maintain legitimacy by ensuring proportionality and transparency in monitoring.

Together, these practical contributions support the study's main conclusion that telework sustainability requires the synchronised development of the law and the organisation. The interaction of law, jurisdiction, and HRM practice should operate in unison so that digital transformation reinforces employment relations rather than destabilising them in modern times.

6.4 HRM and Policy Recommendation

The empirical evidence and comparative doctrinal study in this study show that the sustainability of telework is based on the synchronisation of legislative elucidation, jurisdictional coherence, and organisational governance. The reform of policy and HRM, in turn, should work at both levels: one (jurisdiction-based regulatory and institutional clarification) and another (international harmonisation processes that address digital labour mobility). These recommendations are based on the evidence produced in Chapter 5 and the comparative institutional insights gained during the research.

6.4.1 Recommendations and Suggestions Country-Specific

A. The Netherlands

The Netherlands already has a very integrated regulatory environment. Occupational health and safety legislation, equality legislation and EU data protection standards incorporate telework. The empirical results show that the perceptions of legal clarity and organisational governance are rather high in this jurisdiction. Nonetheless, two enhancements would strengthen telework sustainability.

To start with, hybrid work arrangements should be improved for cross-border clarity. With an increasing number of Dutch workers having both domestic and international remote work within the EU, administrative guidance on coordinating social security, taxation thresholds, and employer responsibilities would reduce residual ambiguity. Although EU frameworks are available, there is a need for practical guidance tailored to the conditions of hybrid telework to enhance predictability.

Second, the proportionality guidelines for digital surveillance ought to be further developed. Despite the General Data Protection Regulation offering robust guidelines, telework-related guidance on acceptable monitoring technologies, data retention, and algorithmic transparency would provide stronger assurance to employees. A best-practice jurisprudential and regulatory framework for digital supervision would future-proof telework against the proliferation of technology.

Overall, the Netherlands needs to be refined instead of restructured. It is more concerned with enhancing current protective measures to accommodate more hybrid and cross-border patterns of teleworking.⁴⁵⁹

B. Hungary

The major issue faced by Hungary is not a lack of laws, but their enforcement. Even though telework is acknowledged by the Labour Code and the EU directives are relevant, empirical research indicates operational variability. This would lead to increased regulatory credibility by improving inspection capacity and the application of telework provisions across sectors.

⁴⁵⁹ Fenicia Aceto, “Cross-Border Workers - Navigating the Challenges of Social Security Coordination Rules in the Era of Telework in the European Union” (2024) 15 European Labour Law Journal 376 <<https://doi.org/10.1177/20319525241239288>>.

Second, Hungary can be recommended to enhance the incorporation of collective bargaining in telework administration. The institutional dialogue structures are also less entrenched than those in the Netherlands. The mandatory inclusion of telework in sectoral contracts has the potential to standardise working-time expectations, right-to-disconnect entitlements, and transparency requirements for monitoring. The collective agreements may play a role in mediating between legislative and practical use.

Also, greater public clarity about employers' mechanisms for remote occupational safety assessment would boost predictability. Increasing the resilience of the tripartite consultation mechanisms in the regulation of telework would help reduce implementation gaps and realise higher levels of trust among stakeholders.⁴⁶⁰

The reform path of Hungary must hence veer towards institutional solidarity and participatory strengthening, rather than the redesign of the entire body of legislation.

C. Qatar

Qatar needs greater telework reform underpinning. The existing rules are largely employer-oriented, and statutory regulations about teleworking are still in the developmental stage. The explicit regulation of telework would raise a structural question of clarity regarding the employer's responsibilities, employees' rights, and occupational health and safety obligations in a remote environment.⁴⁶¹

Second, teleworkers should have clarification of dispute resolution procedures. Telework raises issues of jurisdiction, enforcement, and administrative appeal. It would help establish clearer administrative avenues or telework-specific advice within labour dispute systems, reducing uncertainty and reinforcing the sense of protection of rights.

Third, the digital monitoring should be more transparent. There should be clear statutory or regulatory guidelines for the disclosure of monitoring practices, proportionality standards, and employee notification, which would enhance trust. With the growth of digital oversight, regulatory clarity will be essential to remain legitimate.

⁴⁶⁰ Chia-Jung Li and others, "Effect of Government Guidelines and Corporate Governance on Telework Adoption and Occupational Health Measures in Taiwanese-Listed Companies" (2024) 15 *Safety and Health at Work* 164 < <https://doi.org/10.1016/j.shaw.2024.04.004> >.

⁴⁶¹ Merle Erikson and Annika Rosin, "Protection of the Occupational Health and Safety of Teleworkers" (2025) 16 *European Labour Law Journal* 228 < <https://doi.org/10.1177/20319525241309242> >.

The reform agenda in Qatar must focus on codification and transparency. The provision of structured teleworking would shift the governance of telework, which is currently based on employer discretion, toward a more predictable administrative framework.⁴⁶²

D. United Arab Emirates

The UAE has been flexible in reforming its labour laws, especially by adopting commercially flexible regulations. Nevertheless, the telework governance would be improved by the enhanced codification of remote work rights. It would be better to make clear to employers their responsibilities regarding occupational safety, digital monitoring, and right-to-disconnect practices.

Second, the guidance on cross-border employment should be made clearer. In a world where the UAE is drawing the attention of remote professionals worldwide, administrative advice on relevant labour law, social security contributions, and dispute resolution would enhance the credibility of its governance. Instituting official policy guidelines for cross-border telework would assist employers and employees.

Third, regulatory guidance can include HRM best-practice standards. The legislative norms would be operationalised by promoting organised teleworking guidelines, written supervisory procedures, and equality protections.⁴⁶³

The reform agenda of the UAE ought to be an ordered consolidation: to maintain commercial flexibility while increasing normative clarity and employee protections.

6.4.2 Cross-Border Harmonisation

Telework has become more cross-national. On the one hand, domestic reform is needed, but on the other hand, cross-border governance coordination is also significant. The relative results indicate that harmonisation can be attained within integrated regional blocs but is more complicated on global platforms.

⁴⁶² Agnieszka Gozdziowska-Nowicka, Joanna Modrzynska and Pawel Modrzynski, “Teleworking and Remote Work in Local Government Administration Management in Poland” (2020) < <https://www.um.edu.mt/library/oar/handle/123456789/78914> >.

⁴⁶³ Vandana Nath and Graeme Lockwood, “Implications of the UK Equality Law for Tele-Homeworking: COVID-19 and Beyond” (2021) 64 *International Journal of Law and Management* 253 < <https://doi.org/10.1108/ijlma-07-2021-0183> >.

A. Minimal International Telework Standards

One of the initial steps would be to establish international minimum standards for telework. These standards might address fundamental concepts such as the transparency of telework agreements in the contract, the transparency of digital surveillance, the right to disconnect, occupational safety duties, and access to dispute resolution. Such standards would not entail having identical national laws but can simply set minimum standards that can be applied across jurisdictions.

B. Model Telework Clauses

Model contractual clauses are a practical means of harmonisation. Employers who conduct business across borders might also introduce standardised telework clauses to address jurisdiction, applicable law, data protection compliance, and dispute resolution. These model provisions would eliminate fragmentation and increase predictability without the need for supranational laws.

These clauses would be used to supplement the EU's harmonised frameworks. Model clauses can offer voluntary standardisation in the Gulf context without violating sovereign regulation.

C. The Cross-Border Jurisdiction Coordination Agreements

Governance would be even more stable through regional treaties that define jurisdictional divisions in telework cases. In the EU, this role is already carried out by social security coordination. The increase in administrative collaboration within the system, which is particularly specific to hybrid models of teleworking, would increase clarity.

On the Gulf Cooperation Council (GCC), creating coordination systems that cover cross-border telework would be a major but politically delicate reform. Migration governance structures (Sovereign labour models) make harmonisation challenging. However, it may be possible to have limited coordination agreements that are tied to digital professionals.

D. Frameworks of Regional Telework Guidelines

Interpretive guidance frameworks explaining telework standards could be provided by regional bodies without regulatory authority. The EU has not been well-positioned to advance

telework-related recommendations within the framework of its social policy competence. The GCC might also consider the soft-law tools that encourage transparency and check proportionality.

E. Feasibility Considerations

Harmonisation in one institutional context has not been useful in another. In the EU, it is feasible to be partially harmonised by the current supranational mechanisms and coordinated market traditions. It is politically and legally feasible to enhance the system of telework governance using directives or interpretive communications.

Harmonisation can be achieved within the GCC, but it is politically difficult. The regulation of labour crosses the boundaries of migration regulation and national sovereignty. It could be more possible to have incremental soft-law coordination in place than binding agreements.

At the international level, complete harmonisation cannot be expected without the involvement of international organisations like the International Labour Organisation (ILO). Standards, including minimum Standards, might be developed through conventions or guidelines for work with digital items and remote work, although it would be difficult to gain political approval.

Finally, telework governance reform should be performed on the national and international levels. The country-specific refinement increases internal coherence, whereas regional coordination decreases fragmentation in digitally mediated labour markets. To ensure sustainable telework, legislative clarity, jurisdictional predictability and operationalisation by HRM are all necessary. The harmonisation can be realised within institutional blocs, including the EU and possibly the GCC, through gradual cooperation. At the global level, advancements will be made by establishing minimum international standards that provide flexibility and protection in an increasingly digital labour market.

6.5 Dissertation Limitations

This study uses a clear and analytical manner in acknowledging its approach and analytical limitations. Although the research develops a comparative governance model of telework, some limitations limit the inference and empirical generalisability. These drawbacks do not nullify the findings but put them into perspective regarding their limits of interpretation.

6.5.1 Cross-Sectional Design

The research design is cross-sectional, capturing perceptions at a given time. This, therefore, does not present a longitudinal understanding of the evolution of telework governance. The regulation of telework is dynamic, especially in jurisdictions undergoing digital transformation or legislative reform. A cross-sectional framework is unable to quantify regulatory adaptation over time, changes in organisational maturity, or sustainability outcomes in the long run.

It cannot compare causal development due to the lack of a temporal comparison. For example, although organisational support has been cited as a decisive predictor of the success of telework, the research is unable to identify how organisational support grows within an institution or whether it increases with regulatory reform. The longitudinal designs would provide the opportunity to study the telework governance paths and the effect of reform.

6.5.2 Sample Size

The quantitative model is based on 100 respondents. Although this is adequate in structural modelling and test reliability, such a sample cannot be generalised. It impedes the potential for a more detailed subgroup analysis, especially across jurisdictions. Better statistical power would be achieved with larger, stratified samples, enabling more accurate comparisons across sectors, demographic groups, or types of employment.

Besides, the sample is limited, which limits inferential robustness. Even though reliability coefficients and factor analysis provide evidence of internal consistency, the broader population conclusions require more empirical data.

6.5.3 Self-Reported Perceptions

The research is based on self-reported impressions of telework governance. This kind of data is subjective and can be influenced by individual interpretation, rather than reflecting the actual conditions of law enforcement. The perceived clarity of the legislation or the perceived fairness of legislative supervision may not be accurately reflected in the formal statutory provisions or in the level of compliance in organisations.

This highlights an issue of perception enforcement and applies especially to comparative research. A high-law jurisdiction can have moderate perception scores if communication or

implementation is weak. On the other hand, employer-led systems can create positive perceptions, although the statutory protection is minimal. The research is thus gauging the perceived effectiveness of governance and not objective measures of compliance.

6.5.4 Jurisdictional Scope

Although the four-country model is analytically meaningful, it is not representative of the world. The choices are coordinated EU regulation (the Netherlands), transitional EU enforcement (Hungary), employer-focused Gulf governance (Qatar), and hybrid commercial regulation (the UAE). Nonetheless, it does not cover other powerful regulatory areas such as North America, East Asia and Latin America.

The comparative spectrum has been constrained by the lack of Global North jurisdictions outside the EU and of technologically developed East Asian systems. Better inclusion may reveal additional archetypes of telework governance and expand the elaborated typology.

To conclude, the limitations of the study are related to the cross-sectional design, the sample size, reliance on subjective perceptions, and limited jurisdictional coverage. These limitations outline the scope of inference and maintain the validity of the suggested structural governance framework.

6.6 Future Research

The results of this study suggest several directions for further academic research. To begin with, it is necessary to validate it through empirical testing with actual data. Further research is recommended, using large-scale, cross-national studies in Hungary, the Netherlands, Qatar, and the UAE, to test the governance relationships identified in this study. Data at the employer level and regulatory data would also help bridge the gap between the perceived effectiveness of telework and objective legal compliance.

Second, longitudinal studies are required to examine the nature of changes in telework governance over time. The law of telework is not static, and in jurisdictions undergoing digital transformation or legislative restructuring, telework regulation can and should be improved. The panel studies that follow organisational practices and employee perceptions would provide insight into causal developments and organisational adaptation.

Third, the topic of digital supervision and algorithmic management should be studied further. With the growing use of technological surveillance instruments in managerial control,

further research should examine how courts and regulators redefine the concepts of legal subordination, proportionality, and privacy in remote-working settings. Particular attention should also be given to the increasing integration of Artificial Intelligence (AI) into telework governance, as AI-assisted task allocation, performance evaluation, automated decision-making, and predictive workforce analytics may fundamentally reshape the exercise of managerial authority and the practical operation of legal subordination in digitally mediated employment relationships. Future research should therefore explore how labour law can regulate these emerging technologies while safeguarding employees' fundamental rights, including transparency, accountability, privacy, non-discrimination, and due process in algorithmic decision-making. Such research would contribute to developing an appropriate legal framework capable of balancing technological innovation with the protection of workers in the evolving digital workplace.

Fourth, institutional typologies would be reinforced by expanding the comparative scope beyond the four jurisdictions examined. More EU member states, North American systems and East Asian labour markets would further fine-tune knowledge on the responsiveness of various regulatory traditions to telework.

Lastly, additional research on cross-border taxation, social security coordination and possible labour market segmentation remains required. With the increasing transnationality of digital employment, governance frameworks must focus on fiscal, jurisdictional, and equality concerns.

The overall research directions would enhance knowledge of telework as a new form of governance in global labour law.

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