

## Appendix II

### Survey of Remote Workplace Models in the Higher Education Community

- **Purpose** – The survey is to set a benchmark and define parameters of remote workplace models used by colleges and universities. The term “remote” is broadly defined to include “hybrid” work arrangements, i.e., a requirement to spend certain days of the workweek on-campus, as well as those in which the employees are expected to work infrequently on-campus.
- **Target Population** - 29 colleges and universities responded (one responded after the survey closed).
- **Confidentiality** – As mentioned, for confidentiality reasons, the participants are reported based on their NCAA conference affiliation.

Conference	Number of Schools
• BIG 10	• 8
• BIG 12	• 6
• SEC	• 3
• ACC	• 3
• PAC 12	• 1
• Other	• 8
• <b>Total</b>	• <b>29</b>

- **Survey Results** - The results for each question, including comments pertaining to “other”, are below. These comments may be informative, insightful and helpful.

If you have any questions or comments, please contact [taxreporting@umich.edu](mailto:taxreporting@umich.edu)

Survey Conducted by the University of Michigan Tax  
Compliance & Planning Office

# Executive Summary - Highlights the Most Notable Responses

Q1

**What is the size of your institution's workforce?**

- 37.3% of participants answered 'Between 20,000 and 35,000 employees.'

Q2

**Who at your institution determines the frequency of the number of days per week that your employees may work remotely?**

- 48.28% of participants answered 'Schools, Colleges and Units (SCU), including your department, such as Finance, Treasury, General Counsel'.

Q3

**What percentage of employees at your institution are allowed to work remotely?**

- 31.03% of participants answered either '25%-50%' or 'Unknown'. The next highest response was 20.69% for 50% - 75%.

Q4

**What is the highest number of days a week that at least 50% or more of the employees at your institution work remotely?**

- 44.83% of participants answered 'Unknown' and 20.69% answered '2' days. 10.34% answered either '1' day or '3' days.

Q5

**Does your institution's remote workplace model determine which employees may work remotely by employee classifications?**

- 65.52% of participants answered 'No'

Q6

**If yes, which classification of employees may work at the remote work location for 2 days or more a week?<sup>1</sup> Choose boxes that apply.**

- 54.44% of participants answered, 'Executives Support Staff', 'Central Managers', 'Central Support Staff', and 'Information Technology'

Q7

**If yes, does your institution model exclude any classification of employees, meaning that the classification of employees must come to work 5 days a week?<sup>1</sup> Choose boxes that apply.**

- 63.43% of participants answered either 'Police or Security' or 'Other'. 'Other' comments are informative and insightful.

Q8

**What is your institution's general policy on covering or reimbursing expenses incurred by a majority of its employees when working remotely?**

- 78.57% of the participants answered 'Original Workstation Equipment and Supplies' and 21.43% included 'Second Set of Equipment and Supplies.'

Q9

**Has your institution taken steps to significantly downsize its office space or forego its leasing space due to its remote workplace model?**

- 41.38% of participants answered 'No', however, 37.93% have it under consideration.

Q10

**As a policy matter, does your institution's remote workplace model include geographical limitations? Check the boxes that apply.**

- 51.72% of participants answered 'Within the US' and 41.38% answered 'Other' which includes informative and insightful comments.

Q11

**For employees who work out-of-state, how does your institution manage the payroll, benefits, and compliance matters? Check boxes that apply.**

- 86.21% of participants answered 'Institution manages the arrangements internally'.

Q12

**For employees who work out of the country, how does your institution manage the payroll, benefits and compliance matters?<sup>2</sup>**

- 48% of participants answered 'Institution manages the arrangements internally' and 36% responded 'PEO as EOR'. 'Other' comments are helpful.

Q13

**Does your institution plan to continue with this or similar remote workplace model through the remainder of the calendar year 2023?**

- 96.55% of participants answered 'Yes'.

Q14

**Does your institution plan to continue with this or similar remote workplace model through the calendar year 2025?**

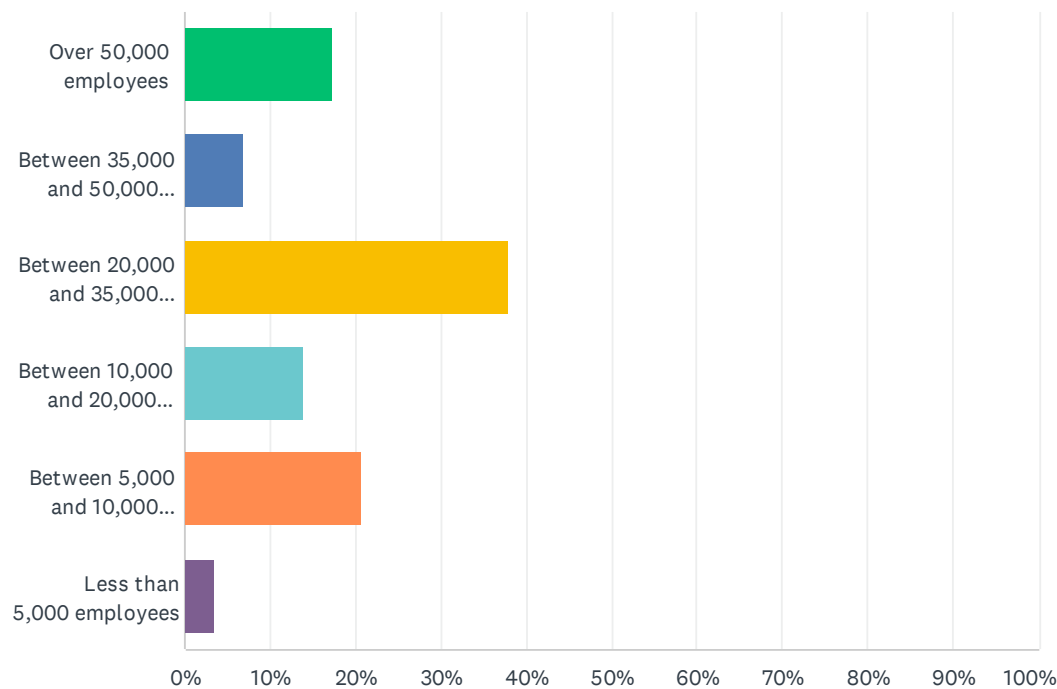
- 62.07% of participants answered 'Yes' and 34.48% responded 'Maybe'.

<sup>1</sup>37% of the participants responded to these questions.

<sup>2</sup>86% of the participants responded to this question.

Q1 What is the size of your institution’s workforce?

Answered: 29    Skipped: 0



ANSWER CHOICES	RESPONSES	
Over 50,000 employees	17.24%	5
Between 35,000 and 50,000 employees	6.90%	2
Between 20,000 and 35,000 employees	37.93%	11
Between 10,000 and 20,000 employees	13.79%	4
Between 5,000 and 10,000 employees	20.69%	6
Less than 5,000 employees	3.45%	1
TOTAL		29

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Also available as part of the eCourse

[2023 Higher Education Tax eConference](#)

First appeared as part of the conference materials for the

11<sup>th</sup> Annual Higher Education Taxation Institute session

"Remote Work: Help Your College or University Turn Challenges into Opportunities "