

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
• Total	• 29

- **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

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?¹ 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?¹ 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?²

- 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?

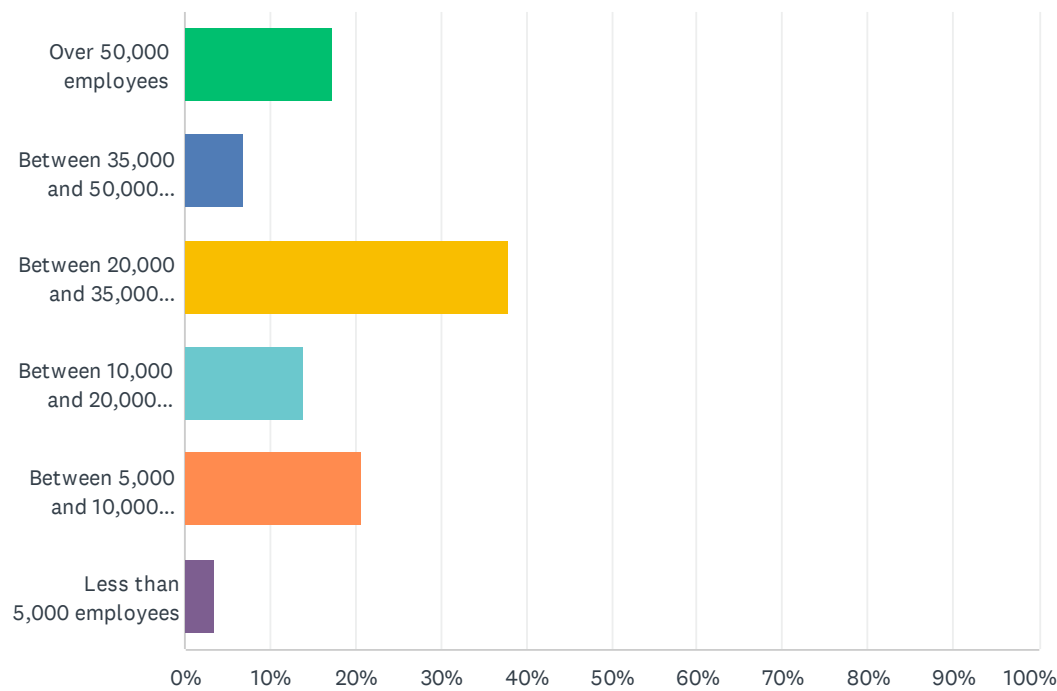
- 62.07% of participants answered 'Yes' and 34.48% responded 'Maybe'.

¹37% of the participants responded to these questions.

²86% 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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[2023 Higher Education Tax eConference](#)

First appeared as part of the conference materials for the
11th Annual Higher Education Taxation Institute session

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