

EACC Board Policy 2022-1

On-Site Work Policy *(Effective February 2, 2022)*

The following policy shall be applicable in determining whether an employee who does not work on-site at the project facility full-time may be counted as a permanent full-time employee for the purpose of complying with job creation or retention requirements of a certified project.

A business may count as a permanent full-time employee any Massachusetts resident employee that works on-site at the certified project's facility at least 2 days per week ("Remote Worker") for purposes of compliance with job creation or retention targets established in its EDIP contract. All nonresident employees must work on-site at the certified project facility full-time in order to count toward the job creation or retention targets established in its EDIP contract. A business may not count any Massachusetts resident employee that works off-site more than 3 days per week, nor any nonresident employee that works off-site for any period of time, for purposes of job compliance unless such off-site work is incidental (e.g. temporary, transitory in nature or an isolated transaction).

The EACC may consider the number of Remote Workers in making a determination whether to approve a project for certification. In any application for certification of a proposed project, the applicant shall state how many Remote Workers are included in the projected number of jobs to be created or retained. MOBD may require the applicant to submit a remote worker policy as part of such application. After certification of a project, the controlling business shall include in its annual report an accurate accounting of Remote Workers.

If the business claims any employees for job compliance purposes in violation of this policy, or the number of Remote Workers materially change from the application for certification of a proposed project without prior approval, the EACC reserves to the right to review and amend, rescind, recapture or clawback any awarded tax credits. The business shall be offered a hearing to explain such violation or material change without prior approval prior to any adverse action taken by the EACC.

The EACC may request information related to a businesses' Remote Workers at any time.

This On-Site Work Policy shall be applicable to projects that enter into new or amended EDIP contracts after the policy's effective date.