

# The 21<sup>st</sup> Annual Law Firm COO & CFO FORUM Pre-Conference Workshop

## Stress Test: Performance, Tax, & Business Liability Considerations in Hybrid Work

Moderator



**Terri Hartwell Easter**  
*Managing Principal*  
T.H. Easter Consulting LLC



**Rob Mattern**  
*President & Founder*  
Mattern LLC



**Barbara A. Mica**  
*Chief Operating Officer*  
Brownstein Hyatt Farber  
Schreck, LLP



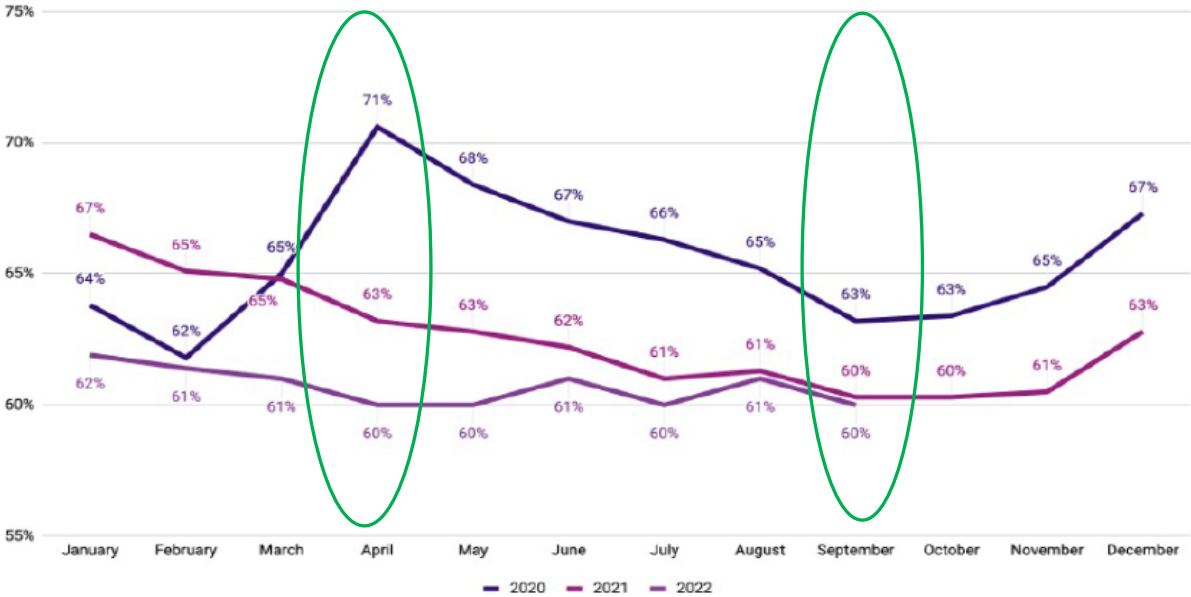
**Geline Midouin**  
*Chief People Officer*  
Shearman & Sterling LLP

# Employee Engagement



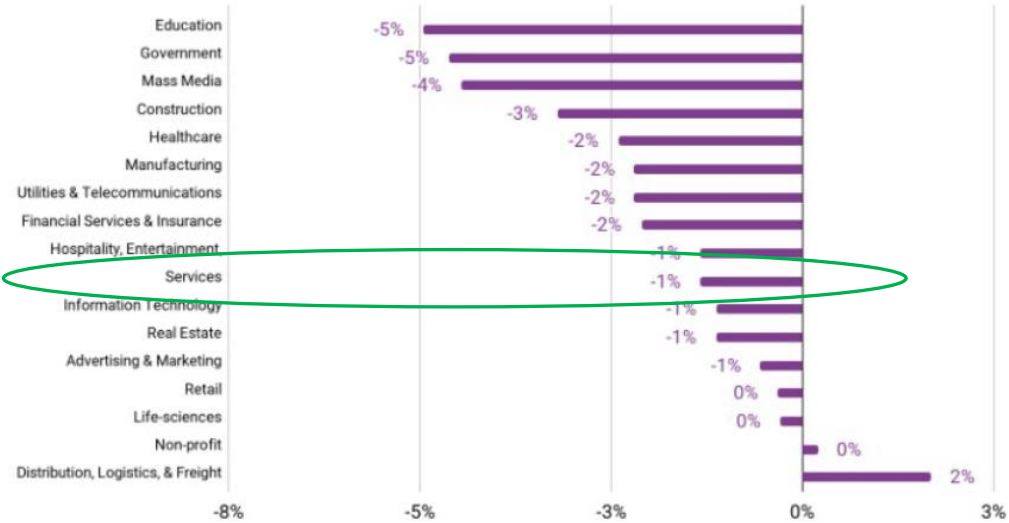
## ENGAGEMENT

2020, 2021, and 2022 Q1- Q3



## SECTOR ENGAGEMENT

Q2&Q3 2021 VS. Q2&Q3 2022



### LEADERSHIP STRESSOR: EMPLOYEE ENGAGEMENT

# Engagement

LEADERSHIP STRESSOR:  
EMPLOYEE ENGAGEMENT



***Leadership & Management  
Practices  
(Performance Management)***



***Culture (including DE&I) &  
Communications***



***Relationship  
Management***



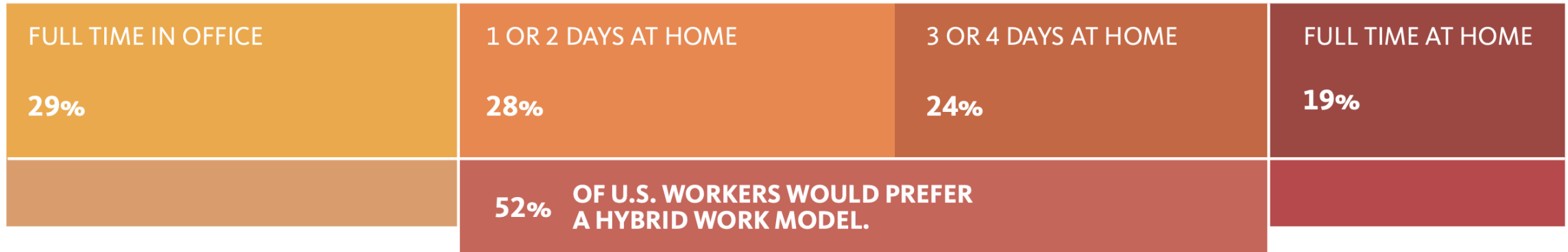
***Employee Learning &  
Growing***

# Office Environment

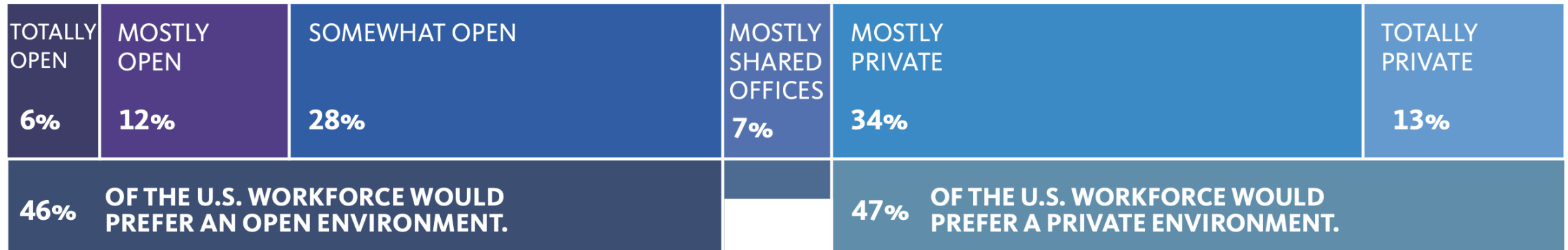
## EMPLOYEES SENTIMENTS ON THE WORKPLACE:

Implications for the Hybrid Workplace

HOW MANY DAYS WOULD YOU PREFER TO WORK FROM THE OFFICE VS. FROM HOME?



WHAT IS YOUR IDEAL PHYSICAL WORKPLACE ENVIRONMENT?



# Office Environment

LEADERSHIP STRESSOR:  
OFFICING



*Real Estate  
Leasing Strategy*



*Policies &  
Practices*

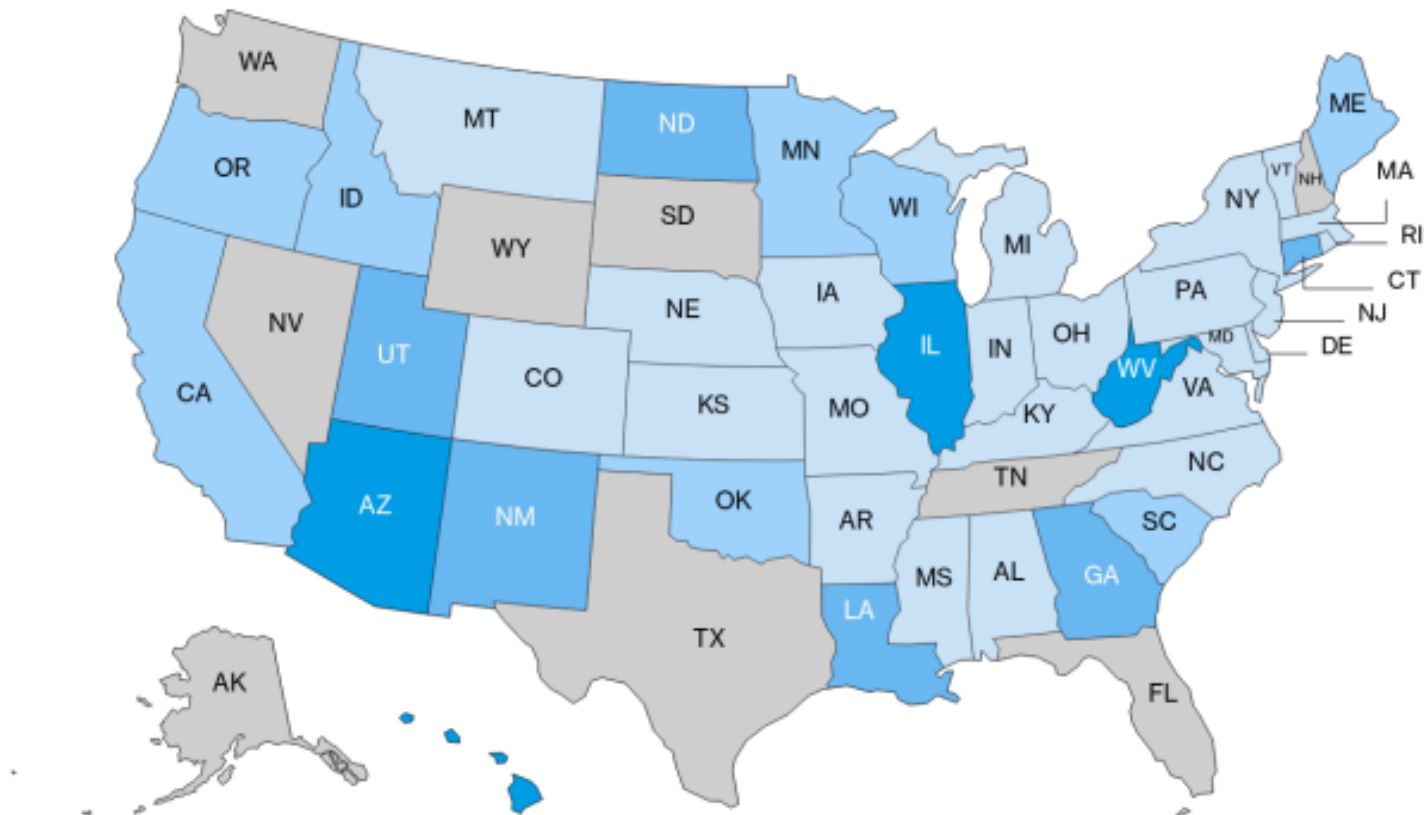


*Space  
Configuration*



*Cost/  
Cost Savings*

■ Very Friendly 
 ■ Moderately Friendly 
 ■ Unfriendly 
 ■ Very Unfriendly 
 ■ No State Income Tax



# Compliance

## Mobile Workforce Withholding Tax Liabilities

Source: Mobile Workforce Coalition, February 2022.

**VERY FRIENDLY:** Employees can work within the state for 30 or more days before employer is subject to withholding. **MODERATELY FRIENDLY:** Employees can work within the state for 15-29 days before employer is subject to withholding. **UNFRIENDLY:** Employees can work within the state for 2-14 days before employer is subject to withholding. **VERY UNFRIENDLY:** Employers must withhold income taxes on employees' first day of work within state.

**Bloomberg**

# Compliance

LEADERSHIP STRESSOR:  
COMPLIANCE



***Tax  
Liabilities***



***Employment  
Liabilities***



***“Workplace”  
Safety***

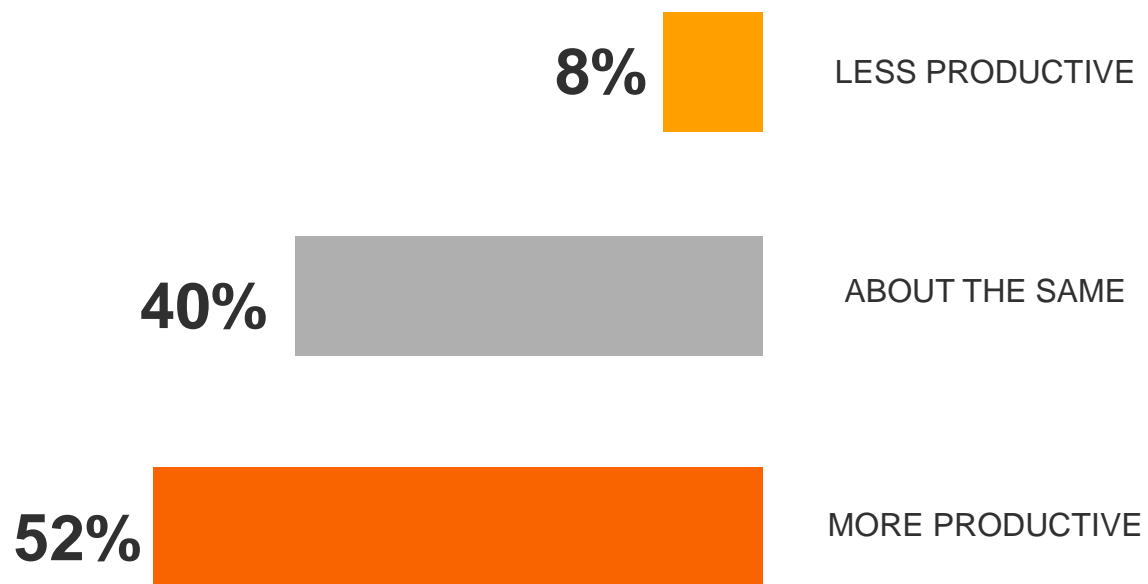


***Information  
Governance***

# Productivity

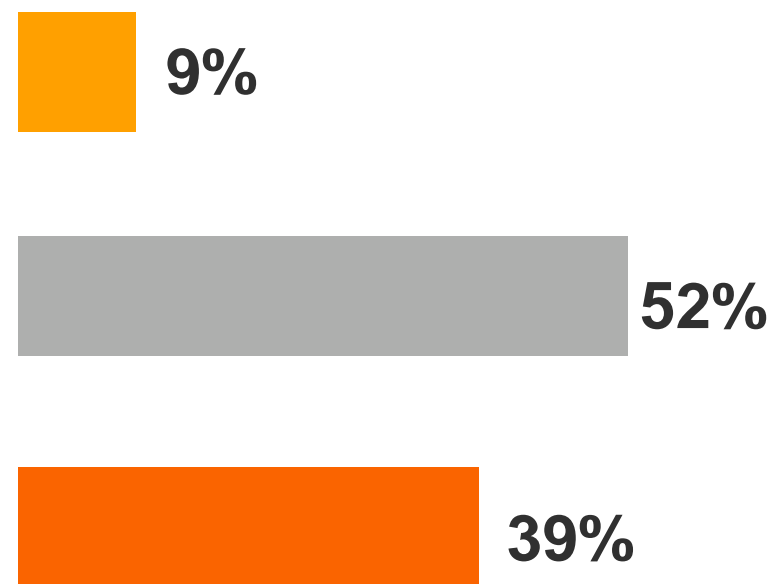
## *Individual contributors say...*

How productive do you feel when working remotely?



## *Leaders say...*

How productive do you think your team(s) have been while working remotely?





# Productivity

LEADERSHIP STRESSORS:  
PRODUCTIVITY



*Outsourcing*



*Workflow Management &  
Administrative Support*



*Cost Management*



*Change Management*

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