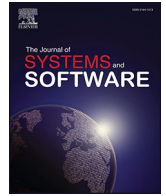


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In Practice

Who “controls” where work shall be done? State-of-practice in post-pandemic remote work regulation

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ABSTRACT

The COVID-19 pandemic has permanently altered workplace structures, making remote work a widespread practice. While many employees advocate for flexibility, many employers reconsider their attitude toward remote work and opt for structured return-to-office mandates. Media headlines repeatedly emphasize that the corporate world returns to full-time office work. This study examines how companies in software-intensive industry regulate work location, whether corporate policies have evolved in the last five years, and, if so, how, and why. We collected data on remote work regulation from corporate HR and management representatives from 68 companies that vary in size, location, and preferred work modality. Our findings reveal that although many companies prioritize office-oriented work (50%), most companies in our sample permit hybrid work (84%) and only four companies are returning to full-time office work. Remote work regulation does not reveal any particular new “best practice” as policies differ greatly; however, the single most popular arrangement was the three in-office days per week. More than half of the companies (53%) encourage or mandate office attendance centrally, with additional 18% having decentralized mandates. Over a quarter (28%) have changed regulations gradually increasing the mandatory office presence or implementing differentiated conditions. Our key recommendation for office-oriented companies is to consider trust-based recommendations as an alternative to centralized office presence mandates, while for companies oriented toward remote working, we warn about the points of no (or hard) return. Finally, the current state of policies is clearly not final, as companies continue to experiment and adjust their work regulation

1. Introduction

The COVID-19 pandemic has triggered irreversible changes in the workplace, with remote work becoming an integral part of modern society (Smite et al., 2023; Allen et al., 2024). However, notable tensions exist between employees seeking flexibility and employers pushing for

structured return-to-office mandates (Ding and Ma, 2023; Eng et al., 2024). It can be illustrated in an overview of the publicly announced changes in the big tech companies (See Fig. 1¹). A similar trend is reported in the recent Developer Survey by Stack Overflow,² which captures a continuous growth of in-person working in the last three years from 15 % of developers in 2022 to 16 % in 2023 and with a larger jump

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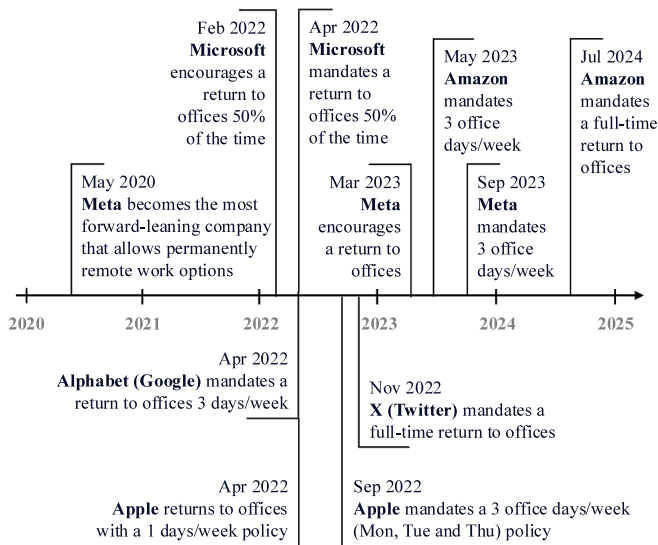


Fig. 1. Overview of the publicly announced changes in remote work regulation in the big tech companies.

to 20 % in 2024. Recent trends can be observed on the employee forum Blind,³ which has become the go-to chronologer of the changes in work regulation, and on the hybrid working platform FlexIndex,⁴ recognized as a comprehensive catalogue of work arrangements with records from over 10.000 companies worldwide. The ongoing debate about whether remote work is a right or a privilege (Smite et al., 2023) is gaining attention and has even led to legal disputes (Delbosch and Kent, 2024).

At the core of the conflict between employees and employers lies a fundamental shift in beliefs about where work should be done and how companies should regulate it. Many employees view remote work as a necessary adaptation that enhances productivity and work-life balance. In contrast, employers, particularly top management, often argue that in-person presence is crucial for maintaining employee engagement and organizational performance (Delbosch and Kent, 2024; Eng et al., 2024, 2025), preventing segregation between office in-groups and home out-groups and increased attrition among the recent remote hires (Bloom, 2021; Smite et al., 2025), and ensuring efficient use of the office space (Bloom, 2021).

Return-to-office policies are blamed as a means of regaining control over employees (Ding and Ma, 2023; Bloom, 2021). As such, they have resulted in significant pushback (Barrero et al., 2021a; Delbosch and Kent, 2024; Ding et al., 2024). Barrero et al. (2021a) report that 36 % of employees would consider finding a new job, and 6 % would quit if forced to return to the office full-time. Further, empirical studies show a significant decline in employee job satisfaction after US firms announced a return-to-office mandate (Ding et al., 2024) and an abnormally high employee turnover (Ding et al., 2024). These findings suggest that inflexible workplace policies could lead to talent loss, lower morale, and difficulty in attracting new talent, ultimately impacting long-term business performance.

The latest insights into the post-pandemic workplaces emphasize the inherent struggle that, on one hand (employees' perspective), is seen as the fight for freedom from managerial control, and on the other hand (employers' perspective), is seen as the fight for collaboration, engagement, retention, and organizational performance. The gap between the preferred and allowed work location is evident in many industry surveys

³ A community forum for professionals across companies and industries that facilitates communication (www.teambblind.com)

⁴ A commercial insight platform on flexible work covering tens of thousands of companies worldwide (www.flexindex.com)

(e.g., by Gallup⁵ and McKinsey⁶) and research articles (Barrero et al., 2021a); Barrero et al., 2021b). The future seems to depend on how organizations will adapt their policies to balance employee and organizational needs.

In this paper, we explore these workplace trends in companies developing software-intensive products and services. Our work is driven by the following questions:

RQ1: How is work location regulated?

RQ2: How did the companies change their internal approaches to regulating remote and onsite work in recent years?

Our study highlights the latest trends in the regulation of remote work. We discovered a range of nuanced strategies rather than a single best practice that companies are following. We also examined the evolution of work regulations, noting that while some companies increased their return-to-office (RTO) requirements, others made more subtle adjustments. Importantly, we found that only a small minority of companies reverted to full-time office work.

The rest of the paper is organized as follows. In Section 2, we outline related studies on emerging work regulation. Section 3 details our empirical cases, data collection, and analysis. Section 4 presents our results, followed by a discussion in Section 5, and conclusions in Section 6.

2. Background – emerging work regulation

Building on prior work by some of the present authors (Smite et al., 2023) on emerging work regulation in the software industry, conducted in early 2022, we analyzed 26 post-pandemic work policies from 17 companies and their sites, covering 12 countries. That study concluded that there is a great variation in how much flexibility software companies are willing to yield to their employees, with half of the companies restricting remote working and half of the companies having no centralized regulation of remote work or office presence. The work was heavily biased towards Scandinavian companies and reflected the state of the practice in the early post-pandemic months. We classified the companies based on the permitted remote work options (on a scale from Never to Always).

Challenges in implementing a consistent office-first strategy in three companies developing software-intensive products have been documented by Smite and Moe (2024). Their results suggest that certain post-pandemic changes in the workplace may discourage employees from working onsite. These include downsized offices, bookable desks, and cancelled subsidised parking. At the same time, companies experiment with different approaches to make the office more attractive and support their office-centric strategies with in-office events, classes, and sports activities, a better canteen, convenient work areas, and improved noise isolation (Smite and Moe, 2024).

RTO mandates have sparked a public debate and attracted researchers' attention. Pandita et al. (2024) have studied the psychological effects of RTO mandates by interviewing 29 managers in IT companies and found that mandated office work can lead to increased emotional exhaustion and a rising tendency of presenteeism, which is linked with the differences in how onsite vs. remote employees are treated. The authors report such effects as fears of negative outcomes for remote work and perceived lack of trust towards remote workers, among other factors. The lack of trust and the willingness to regain control are also reported as motivations for RTO mandates by Ding and Ma (2023), who studied public RTO announcements in 134 firms across diverse industry sectors in the U.S.. Noteworthy, Grzegorzczuk et al. (2021) assert that hybrid work requires participative culture and a subsequent

⁵ Hybrid Work, Gallup report (2025) – <https://www.gallup.com/401384/indicator-hybrid-work.aspx>

⁶ Let's Get Flexible, McKinsey & Company (2025) – <https://www.mckinsey.com/featured-insights/week-in-charts/lets-get-flexible>

shift in management from input and process control to output monitoring.

Differences in treatment of remote employees surface among peers too, as found by [Tkalic et al. \(2022\)](#), who reported challenges with maintaining psychological safety in dispersed software teams, and increasing feelings of alienation and exclusion (marked as “second-class citizenship”) among remote team members, also referred to as an office in-group and a home out-group ([Bloom, 2021](#)).

An extensive analysis of over three million tech and finance workers’ employment histories from LinkedIn ([Ding et al., 2024](#)) suggests abnormally high employee turnover following RTO mandates, especially among females, seniors, and more skilled employees. The study also reports that companies with RTO mandates face challenges in filling their job vacancies, implying that changes in work regulation significantly damage corporate attractiveness as an employer.

The effect of RTO mandates has been studied using resumes matched to company data at Microsoft ([Van Dijcke et al., 2024](#)). The stratified analysis of the employees’ tenure and seniority suggests that the shift to 50 % office presence is followed by increased resignations, with higher rates among more senior employees, including managers.

While the perception and influence of RTO mandates have gained a lot of attention, few studies have addressed the employers’ perspectives. [Eng et al. \(2025\)](#) interviewed 17 managers from SMEs representing diverse industry sectors in Sweden and emphasized the dual effects of flexible policies, especially the challenges they pose to sustaining innovation, productivity, and organizational cohesion.

A detailed analysis of employee retention at Ericsson in Sweden also suggested that the shifts to more structured office presence policies did not have any impact on the voluntary attrition ([Smite et al., 2025](#)). In their case, the wave of resignations was explained by poor fully remote onboarding experiences and solved when the company moved from a fully remote to a hybrid work modality.

In this paper, we build on previous research by examining corporate remote work regulation, strategies, expectations, and motivations from the perspective of employers worldwide, across companies of all sizes — from small businesses to large enterprises. Our goal is to explore how organizations have adapted to evolving remote work trends five years after the pandemic, as big tech companies are now setting the stage and, in many cases, governments have established legislation for regulating remote work.

3. Overview of the study and empirical cases

The results are based on an extensive empirical multi-case study of remote work regulation in companies that develop or maintain software-intensive systems and services. The case selection followed a non-random convenience sampling without restricting conditions regarding the size, location, application domain, or remote work regulation in line with a maximum variation strategy ([Flyvbjerg, 2006](#)). The cases were selected based on availability in the professional network of participating researchers. The final dataset comprises 68 cases (see [Table 1](#)), with a fair distribution in terms of company size, domain, and locations (see [Fig. 2](#)).

Data collection followed a structured protocol. Company representatives were asked to share or show their work policy documents, if they existed. Each researcher was responsible for collecting information using an interview guide (available in the Appendix) and could conduct an in-person or online interview or collect offline data via email exchange. During the interview (if conducted in-person or online), researchers took notes to document responses to the questions, while offline data collection involved soliciting answers to the questions

⁷ Company size is determined using the following scale: XS – micro (less 10 people), S – small (10-49 people), M – medium (50-249 people), L – large (250-999 people), XL – very large (>1000 people)

directly from the representatives in writing.

The process of engaging with companies was structured as follows: Each participating researcher recruited at least two companies from their professional network. They introduced the study’s objectives, research design, and data management plan, conducted interviews, addressed clarification requests, validated the interpretation of the findings, secured company approval for the final report, and presented the final results to company representatives.

Noteworthy, the use of convenience sampling may have introduced bias, as the sample may overrepresent certain types of work regulations. Nonetheless, we believe the results provide valuable directional insights into a typology of modern work regulation and motivations behind them.

Data analysis started by mapping each company’s work policy to an established scale of work arrangements ([Smite et al., 2022](#); [de Souza Santos et al., 2024](#)), which includes: remote only, remote-first, office-remote mix, office-first, and office only (see the upper part of [Fig. 3](#)). However, we soon observed that several policies did not align well with the scale. Some companies implemented differentiated policies across teams or departments, making the mapping ambiguous. In others, a direct mapping contradicted the company’s own self-identification, preferred work culture. For example, two companies that described themselves as remote-first, emphasizing their default digital infrastructure and the availability of fully remote positions, also actively encouraged employees to work onsite two days per week. Categorizing solely by structural policy features was thus insufficient.

To address this, we introduced an alternative classification system based on *preferred work modality* – that is, how companies positioned themselves culturally in relation to remote and office work. It reflects the strategic intent and corporate identity of the case companies. This culture-driven categorization is shown at the bottom of [Fig. 3](#) and used to structure the result [Sections \(4.1–4.3\)](#).

The structural features of each policy were captured separately according to the way work location was regulated (based on existing frameworks, see [Table 2](#)) – whether work location was mandated (centrally or locally), recommended, or a subject of individual choice. This categorization helped us to structure the policies and is captured in [Fig. 4](#) through the four quadrants.

Notably, while several typologies of hybrid and remote work exist (see [Table 2](#)), our data did not fit neatly into any existing model. Therefore, the categorization presented in the [Fig. 4](#) was developed abductively. The resulting typology was developed in an iterative and exploratory fashion, involving a combination of bottom-up (inductive) theme development from the empirical material and top-down (deductive) comparisons with available frameworks. We refined the resulting categories through constant comparison and introduced additional nuances beyond those found in existing frameworks to account for the diversity of work regulation and cultural intent.

Our analysis continued by plotting the characteristics of each policy in summarizing graphs (See [Figs. 4–7](#) and [9](#)). The summaries were then used to identify trends. Further analysis was done in iterations, going back and forth between the summaries, individual case policies, and interview notes to find explanations for the observed trends. We performed a detailed analysis of the motivations for the chosen work regulation (See [Fig. 8](#)). Using open coding, we manually coded the statements from the interviews, identifying 111 codes expressing motivations in favour of remote work, and 58 codes supporting office-based policies. These primary codes were then grouped into higher-level thematic categories presented in [Fig. 8](#). Similarly, we summarised the prevalence of fully remote positions and hiring strategies in the studied companies stratified by orientation towards remote work, office work, or office/remote mix (See [Fig. 10](#)). During the analysis, researchers met to discuss the major findings and decide on the direction of further analysis.

Table 1
Overview of the cases and data collected (sorted by location, size,⁷ and industry).

Siz	Locations	C	Company	Domain	Documentation	Form	Interviewee(s)	Date
XL	APAC	C66	██████████	Consulting	–	Offline	Regional Head of People located in China	03/2025
XL	Brazil	C2	Petrobras	Industrial	–	Offline	Head of Digital Transformation	11/2024
XL	Brazil	C3	Eletronbras	Industrial	–	In-person	General Manager of Digital Transformation	11/2024
XL	Brazil	C6	Stone Co	Fintech	–	In-person	Head of R&D	11/2024
XL	Brazil	C1	██████████	Consulting	Policy document	Online	Head of People LATAM	11/2024
XL	Brazil	C61	██████	Tech	–	Offline	Head of People	03/2025
XL	Brazil	C63	██████████	Consulting	–	Offline	Talent Business Partner	03/2025
XL	Brazil	C64	██████	Consulting	–	Offline	Talent Business Partner	03/2025
XL	Europe	C68	██████████	Consulting	–	Offline	Head of People	03/2025
XL	India	C67	██████████	Consulting	–	Offline	Head of People	03/2025
XL	Italy	C19	██████████	Consulting	–	Online	Head of Talent Management & People Development (HR)	10/2024
XL	Mexico	C29	██████████	Industrial	–	Online	Leader of Training Programs	11/2024
XL	Multinational	C15	██████	Content and media	Guidelines, Playbook	Online	Engineering manager	11/2024
XL	Multinational	C57	██████	Tech	–	In-person	Head of HR Operations	03/2025
XL	Norway	C31	Multiconsult	Industrial	–	Online	Head of Property Management	11/2024
XL	Norway	C32	██████████	Telecom	Handbook document and FAQ	Online	Principal Software Engineer and HR Manager	03/2025
XL	Norway	C33	Deloitte NO	Consulting	Policy document	Online	Director, verified with the HR manager	03/2025
XL	Norway	C34	Storebrand	Fintech	Policy document	Online	HR manager	10/2024
XL	Norway, Sweden	C36	██████████	Retail (online)	–	Online	VP of Transformation	03/2025
XL	Poland	C39	VOX Capital Group	Retail (in-house IT)	Policy	Online	CTO and head of HR	11/2024
XL	Sweden, Estonia, Latvia, Lithuania	C43	██████████	Fintech	–	Online	Chief Competence Lead and HR Responsible for Work Experience	12/2024
XL	Sweden	C44	██████████	Telecom	Policy, Announcement	In-person	Facility manager	11/2024
XL	Sweden	C45	Telenor SE	Telecom	–	In-person	Facility manager	11/2024
XL	Sweden, Netherlands	C46	██████████	Retail (in-house IT)	Handbook document. Internal presentation.	Online	Product owner	11/2024
XL	Sweden	C47	██████████	Retail (in-house IT)	–	Online	Workspace experience lead	11/2024
XL	Sweden	C48	Tietoevry	Consulting	Guidelines document	Offline	Head of HR Operations and HR Director	02/2025
L	Brazil	C4	Capemisa Head office	Fintech	Policy document	Online	HR Manager and HR team	10/2024
L	Brazil	C5	Maxtrack	Logistics	Policy document	Online	CEO, HR Manager, and HR team	10/2024
L	Brazil	C62	██████	Tech	–	Offline	Head of People	03/2025
L	Germany, Poland	C11	QualityMinds	Consulting	Policy document	Offline	CEO	02/2025
L	India	C16	██████████	Telecom	Initial policy, updated Off & policy announcement	online	Engineering Manager (Sweden)	01/2025 03/2025
L	Italy	C20	██████████	Govtech	Policy document	Online	Head researcher of the local site	11/2024
L	Italy	C21	██████	Consulting	–	Online	Deputy HR Director	11/2024
L	Italy	C59	██████████	Fintech	–	Online	HR manager	03/2025
L	Italy	C55	██████████	Retail (in-house IT)	Policy document	Online	Head of HR	03/2025
L	Finland	C65	██████████	Retail (online)	–	Online	VP of Transformation	03/2025

(continued on next page)

Table 1 (continued)

L	Norway	C35	SBI Utvikling	Fintech	Policy document	Online	HR manager	10/2024
L	Norway	C37	Knowit	Consulting	Policy document	Online	HR manager	10/2024
L	Norway	C58	Avinor	Industrial	Policy	In-person	Line manager	02/2025
L	Norway, China India, Germany	C17	DNV	Industrial	–	In-person	Local Site Manager and Line Manager (head of digital dev. Depart.)	02/2025 03/2025
M	Brazil	C7	DB	Consulting	–	Online	One of the founders	11/2024
M	Denmark, Sweden	C10	██████	Consulting	Guide document and Playbook document.	Online	CTO	11/2024
M	Germany	C12	Keil KTM	Consulting	–	Online	Managing Director	11/2024
M	Germany, US	C13	CQSE	Consulting	Policy document	Offline	Founding partner	01/2025
M	India	C18	██████	Fintech	Guideline document. Policy document.	Online	Head of product development	11/2024
M	Italy	C22	Hevolus	R&D	Policy document	In person	Head of Software Engineering	11/2024
M	Italy	C23	██████	Consulting	–	Online	Local Site Manager	11/2024
M	Italy	C24	Klopotek	Content and media	Policy announcement	Online	Site manager	10/2024 03/2025
M	Norway	C38	Kantega	Consulting	Policy document	Online	Two representatives from the leadership team	10/2024
M	Norway	C60	Trondheim Digital	Govtech	Policy document	Off & online	CTO	03/2025
M	Poland	C40	██████	Consulting	Policy	Online	Head of People and Culture	11/2024
M	Poland	C41	██████	Consulting	Policy	Online	Chief HR Officer	11/2024
M	Sweden	C49	██████	Fintech	Guidelines and Policy	Online	Head of engineering	11/2024
M	Sweden	C50	██████	Industrial	–	Offline	Head of Operations, and Head of a subsidiary	11/2024
M	Sweden	C51	Synteda	Consulting	–	Online	CEO	01/2025
M	UK	C54	HST	Content and media	Manifesto document	Offline	HR director	12/2024
M	US	C56	██	Tech	–	Offline	CEO	03/2025
S	Brazil	C8	Lemobs	Govtech	Policy document	Off & online	CEO and HR Manager	10/2024
S	Brazil	C9	Webdraw	Tech	–	Offline	CEO and co-founder	02/2025
S	Germany	C14	Improv	Consulting	–	Online	Managing Partner	11/2024
S	Italy	C25	Apuliasoft	Consulting	Handbook document	In-person	Chief HR & Happiness Officer	10/2024
S	Italy	C26	Ai2	Consulting	Drafted guidelines	In-person	CEO	10/2024
S	Italy	C27	██████	Consulting	–	Online	CEO / Owner of the company	11/2024
S	Italy	C28	SER&Practices	R&D	Policy document	In person	Production Manager	11/2024
S	New Zealand	C30	Multitudes	Tech	Policy document	Offline	Chief of Staff	03/2025
S	Poland	C42	Lunar Logic	Consulting	Working agreements	Online	CEO	11/2024
S	Sweden	C52	Malvacom	Consulting	–	In-person	Manager	12/2024
S	Sweden	C53	factor10	Consulting	–	Online	CTO	11/2024

4. Results

4.1. Current state of remote work regulation

The analysis of the 68 corporate cases studied suggests that remote work regulation is highly diverse with companies divided between those who have centralized regulation of office and/or remote attendance (mandatory or recommended days or percentage of time) (upper quadrants in Fig. 4) and those who have decentralized the work regulation with locational decisions delegated to local departments, projects, teams (decentralized mandates) or individuals (employee choice) (bottom quadrants in Fig. 4). Although central regulation (both mandates and recommendations) represents a larger group in our sample, with 53 % of companies regulating office days or time and 10 % having no office

work at all, companies with decentralized regulation letting departments or groups decide (18 %) and those letting employees decide (19 %) are also considerably many (37 % in total).

An interesting and perhaps unexpected finding is that the choice of regulation and the number of office or remote days did not necessarily predict the overall management vision or attitude towards the preferred work modality. For example, we found companies that expressed the desire, expectation, or ambition for employees to return to the office (black bubbles in Fig. 4), but their work policies had very few mandatory office days or only recommended office presence (to be discussed in Section 4.2). Similarly, we found companies that positioned themselves as oriented toward remote work (white bubbles in Fig. 4) but recommended or required employees to appear in the office 1–2 days per week, often to justify having an office (to be discussed in Section 4.3).

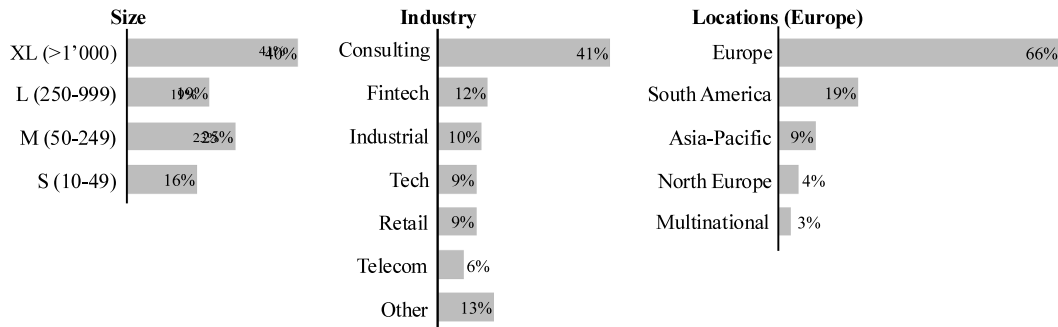


Fig. 2. Demographic characteristics of the cases.

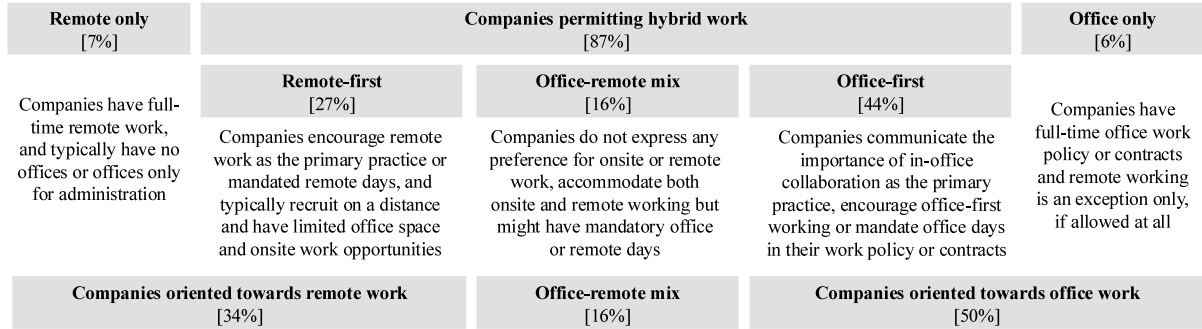


Fig. 3. Categorization of work regulation used in the data analysis to summarize the cases and the number of cases per category.

Table 2

Overview of existing frameworks that conceptualize the modern work regulation.

Policy features	(Grzegorzczuk et al., 2021)	(Duffy, 2022)	(Bulbul, 2022)	(Hopkins and Bardoel, 2023)	(Smite et al., 2023)	Flexindex(www.flexindex.com)
Work location	-	All remote	Remote priority	Remote	Remote	Fully remote
	-	Remote-first	Flexible hybrid	-	Remote-first	Employee choice
	-	Hybrid or Flexible	Office priority	Hybrid	Office remote mix (Flexible)	Structured hybrid
	-	-	Fixed hybrid	-	Office-first	-
	-	-	-	Office	Office	Full-time in office
Regulation	Fixed min and/or max time spent working at the office within a specified timeframe; Constraints (for the whole organization, departments or teams)	Permission, rules for the degree of remote work, Opt-in system	Flexibility, Employee choice, Fixed office workdays and hours	Flexibility, Workers' choice and/or attendance days	Team or department agreements, Mandated office days	Fully flexible; Structured mandates: min days within a timeframe and/or min specific weekdays, or min percentage of time

Finally, we found companies that preferred an office/ remote mix or expressed no preference (grey bubbles in Fig. 4).

In addition to the color coding of company's preferred work modality, Fig. 4 positions companies according to the degree of centralization and formality in policy governance and includes the expected frequency of onsite work. These dimensions form a four-quadrant typology of decision-making structures behind hybrid work policy enforcement. Our analysis shows that decision-making authority ranges from centralized (organization-wide mandates or recommendations) to decentralized (delegated to departments, projects, teams, or individuals).

When looking at the positioning of the companies in the work regulation space (Fig. 4), one important finding is that despite the heated public debate and recent increase in demanded office presence in the U.S. five years after the pandemic (introduced in Fig. 1), only four companies in our sample have returned to the five-day work in the office. Companies that orient towards office work in our sample are a large group, accounting for half (50%), with the largest category in terms of regulated office days being three office days/week (24%), according to the current state of remote work regulations.

Concrete workdays of co-location are also mandated in other

companies with lower office presence requirements (Italian Klopotek (C24), Polish LunarLogic (C42), and Norwegian Trondheim Digital (C60)). In this context, the approach chosen by Norwegian SB1 Utvikling (C35) is particularly noteworthy. It requires one common day each team selects for collaboration, balancing individual flexibility with team cohesion needs.

Office presence in the Norwegian Multiconsult (C31) is more flexible than in many other companies. Employees can choose which office to attend in a range of offices throughout the country that were set up to minimize the commute.

While no consistent pattern emerges when comparing company size to work regulation in our dataset, one notable trend stands out: the larger the company and the more centralized the governance model, the higher the average number of required onsite days per week (2 days for small companies, 2.4 for medium, 3.5 for large and 2.8 for extra large⁸). This suggests that centralized mandates, more commonly found in large organizations, are associated with more structured and less flexible work

⁸ The average value for extra large companies in practice might be higher as it does not take into account the number of regulated office days in decentralized regulation (1/3 of all XL-size cases).

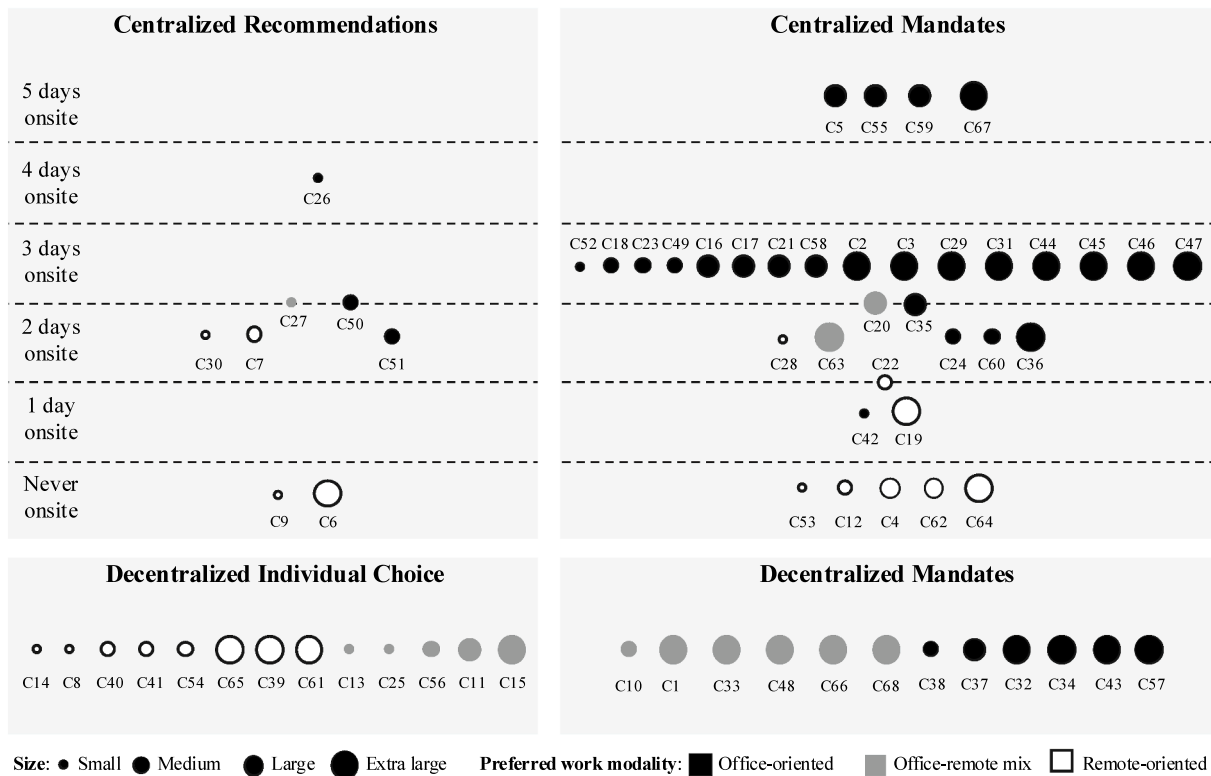


Fig. 4. Corporate policies are organized in four types of work regulation (quadrants). The policies are categorized by formality (informal on the left and formal on the right), centralization (centralized on top and decentralized on the bottom), preferred work modality, and expected onsite attendance (six rows in the upper quadrants).

arrangements.

In the following sections, we detail work regulations in companies oriented towards office work, companies oriented towards remote work, and companies preferring an office/remote mix, revealing nuanced formulations of remote and in-office work regulation and corporate recruitment strategies.

4.2. Companies oriented towards office work

In Fig. 5, we summarize the requirements for office presence in companies oriented toward office work.

Office-first companies form the largest category in our sample, representing 50 % of the companies studied. Within this group, we identified several distinct regulatory approaches that express expected office presence, ranging from strictly mandated office days to more flexible recommendations (note the different shades of blue that distinguish these two types of regulation in the figure).

The most common pattern among office-first companies was the requirement of three in-office days or 60 % attendance per week (around 1/4 of companies in our sample). This approach reflects the general trends in the big tech companies like Apple, Microsoft, and Meta, requiring office attendance of 50–60 % (see Fig. 1) and combines flexibility with frequent in-person collaboration.

Three companies (Italian C21, Mexican C29, and Indian C16) with three-day office requirements further regulated which specific weekdays employees must be present, indicating a stronger emphasis on synchronized team presence and balanced office space utilization. An interesting case is Indian C16, which structures the week into three in-office days and two remote days per week, and specific days are selected for selected teams, leaving no options for individual choice. This structured approach was implemented due to insufficient office space.

Only four companies in our entire sample (Brazilian Maxtrack (C5),

Italian C59 and C55, and Indian C67) mandated five office days per week, suggesting that very high office presence requirements remain uncommon even in office-first companies.

Not all office-first companies rely on mandatory presence requirements. Three companies in this group (Swedish C50 and Synteda (C51), and Italian Ai2 (C26)) announce the desire to see their employees working in the office, as an encouragement rather than a strict mandate of office attendance.

Six of the office-first companies delegate decisions about office presence to teams, departments, or projects. The decentralized approach is chosen by four large companies that do not believe in one-size-fits-all solutions (C57, C32, Storebrand (C34), and C43), and two smaller consultancy companies (Knowit (C37) and Kantega (C38)), where customer relationships influence work arrangements. In these consultancy companies, employees without active customer projects or between assignments are generally expected to be present in the office, creating a differentiated regulation where office presence varies based on project status. Notably, all six companies are headquartered in Scandinavia.

An important finding was that local labour laws in countries such as Brazil, Italy, Norway, and Sweden influenced companies' choice for having an office presence of over 50 %. In Italy, companies allowing remote work for >50 % of the time have additional administrative burdens and data security requirements. In Sweden, in-office presence is motivated by the desire to avoid legally required control of the suitability of individual home offices.

Overall, office-first companies demonstrate considerable variability in their specific approaches to regulating office presence. It reveals that even within an office orientation, companies adapt their policies to accommodate practical constraints and employee preferences while maintaining their core office-centric philosophy or corporate culture.

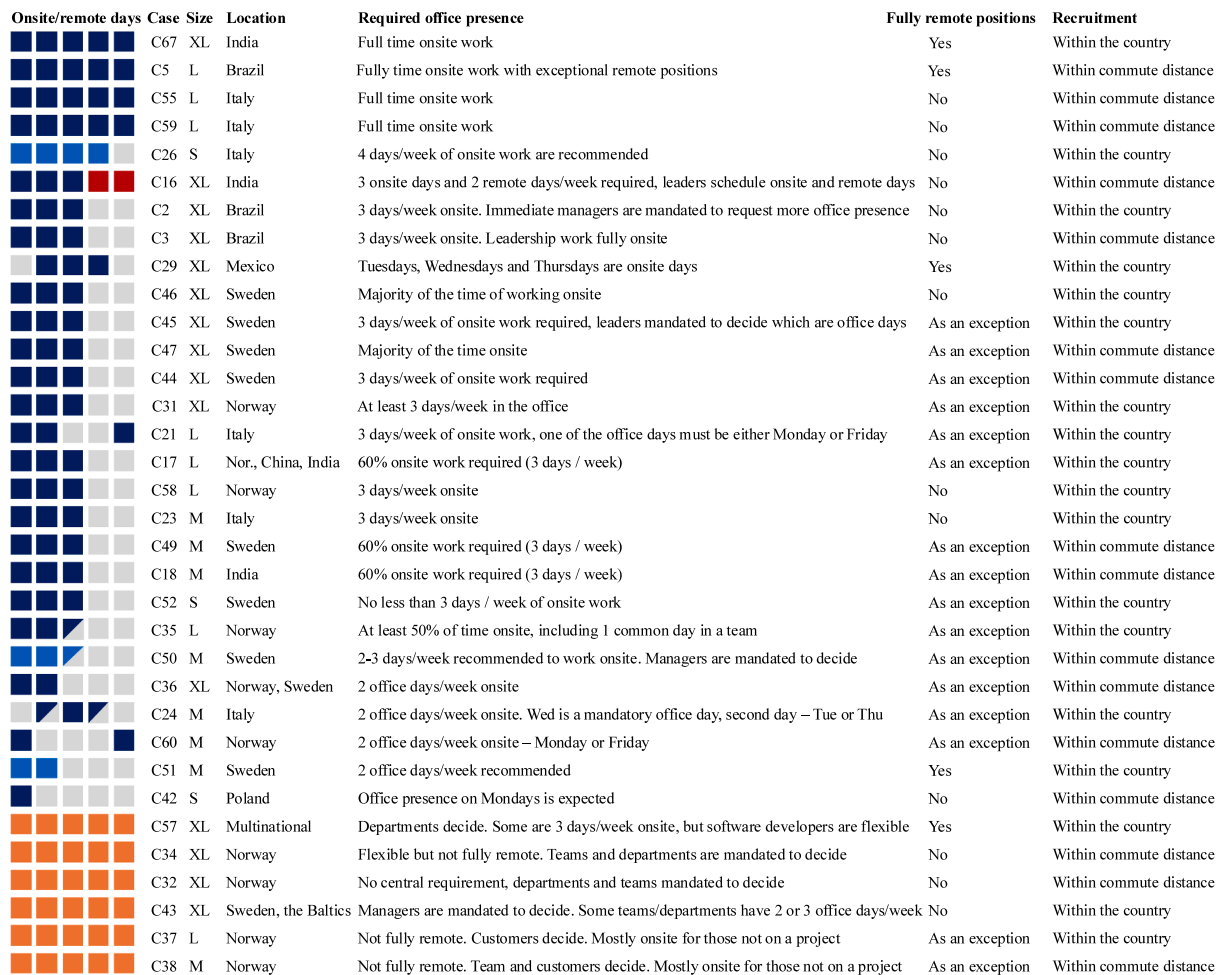


Fig. 5. Work regulation in office-first companies. Each row represents corporate in-office work requirements across the workdays of a typical week (Mon–Fri), illustrated through color-coded blocks: ■ Mandated office attendance, ■ Recommended office attendance, ■ Flexible attendance (employee-choice), ■ Locally-mandated office presence (delegated to department, project, or team), and ■ mandated remote days. In some cases, specific weekdays are enforced (e.g., office Monday for C42 with the first block coloured in dark blue), while in others, only the number of required in-office days per week is prescribed (e.g., three office workdays at C2). Specific policy requirements are described under “Required office presence”.

4.3. Companies oriented towards remote work

The group of companies oriented towards remote work (see Fig. 6) comprises two key categories of companies united by the general orientation towards remote work. The typical characteristics of the companies in this group include decreased office space and the availability or prevalence of fully remote positions.

The first category comprises companies that promote remote working, permit fully remote positions, and maintain offices, often of limited capacity, or coworking spaces. Few of the companies in this group require office presence (see the top five companies in Fig. 6). Two of these companies (Italian Hevolus (C22) and SER&Practices (C28)) require two office days/week, one company (Multitudes (C30) in New Zealand) encourages two office days/week, one company (Italian C19) mandates one office day/week, and one company (German Improuv (C14)) encourages onsite work every second Friday. Yet, many companies in this category (eight companies) leave the choice to employees and facilitate onsite working, often upon authorisation or desk booking, subject to limited availability. Further, four companies (C1, C7, C66, and C68) moved from employee choice to differentiated contracts with employees, including a clause that customers may request in-office working in selected projects, or, as in the case of Brazilian DB (C7), requesting that those employees living nearby visit the office regularly.

The other group comprises remote-only companies with no offices and typically no opportunities for onsite working (see the bottom seven companies in Fig. 6). In our sample, we have two small, one medium-sized, two large, and two extra-large companies with fully remote operation. Those with offices (two out of seven companies) use them primarily for administrative purposes, while three companies (CAPEMISA (C4), C6, Stone Co (C6), and Webdraw (C9) in Brazil) can accommodate onsite work upon request. Of these seven remote companies, three were designed to be remote. Keil KTM (C12) in Germany was fully remote even before the pandemic. Stone Co (C6) in Brazil believes in the hyper-productivity of remote work and has institutionalized this approach at higher management levels. Webdraw (C9), a recently established company in Brazil, was designed to operate remotely from the outset. Swedish company factor10 (C53) and Brazilian companies C62 and C64 transitioned to fully remote work during the pandemic. As a result of their successful shift to working from home, they decided to close their offices and only rent space for company events as needed. Additionally, all companies in this category employ people who work from a distance. A key reason for their remote work setup is their explicit strategy to engage talent from anywhere, even globally, in four out of the six companies.

Onsite/remote days	Case	Size	Location	Required office presence	Fully remote positions	Recruitment
■ ■ ■ ■ ■	C22	M	Italy	1-2 days/week of onsite work required	Yes	Within the country
■ ■ ■ ■ ■	C28	S	Italy	2 fixed days/week in the office and 3 days/week from home	As an exception	Within the country
■ ■ ■ ■ ■	C7	M	Brazil	2 days/week of onsite work are recommended for people living in the area	Yes	Internationally
■ ■ ■ ■ ■	C30	S	New Zealand	Employees are encouraged to work on Mondays and Thursdays from the office	Yes	Within the country
■ ■ ■ ■ ■	C19	XL	Italy	1 onsite day/week required. Office days can be accumulated and redistributed over month	As an exception	Within the country
■ ■ ■ ■ ■	C14	S	Germany	Every second Friday onsite, presence is encouraged	No	Within commute distance
■ ■ ■ ■ ■	C1	XL	Brazil	Employee choice unless customers require office presence	Yes	Internationally
■ ■ ■ ■ ■	C66	XL	APAC	Employee choice unless customers require office presence	Yes	Within the country
■ ■ ■ ■ ■	C68	XL	Europe	Employee choice unless customers require office presence	Yes	Within the country
■ ■ ■ ■ ■	C39	XL	Poland	Employee choice	Yes	Internationally
■ ■ ■ ■ ■	C61	XL	Brazil	Employee choice	Yes	Within country
■ ■ ■ ■ ■	C65	L	Finland	Employee choice	Yes	Within the country
■ ■ ■ ■ ■	C54	M	The UK	Only planned occasions	Yes	Within the country
■ ■ ■ ■ ■	C40	M	Poland	Employee choice	Yes	Within the country
■ ■ ■ ■ ■	C41	M	Poland	Employee choice	Yes	Within the country
■ ■ ■ ■ ■	C8	S	Brazil	On demand	Yes	Within the country
■ ■ ■ ■ ■	C4	L	Brazil	Fully remote, onsite work only in exceptional cases upon authorization	Yes	Within the country
■ ■ ■ ■ ■	C6	XL	Brazil	Fully remote, office for administration primarily, available for onsite work, if desired	Yes	Internationally
■ ■ ■ ■ ■	C64	XL	Brazil	Fully remote, office for administration only	Yes	Internationally
■ ■ ■ ■ ■	C62	L	Brazil	Fully remote, office for administration primarily, available upon authorization	Yes	Within the country
■ ■ ■ ■ ■	C12	M	Germany	Fully remote, office for administration only	Yes	Within selected countries
■ ■ ■ ■ ■	C9	S	Brazil	Fully remote, office for administration primarily, available for onsite work, if desired	Yes	Internationally
■ ■ ■ ■ ■	C53	S	Sweden	Fully remote, no office	Yes	Within the country

Fig. 6. Work regulation in companies oriented towards remote work. Each row represents a company’s in-office work requirements across the workdays of a typical week (Mon–Fri), illustrated through color-coded blocks: ■ Mandated office days, ■ Recommended office days, ■ Flexible days (employee-choice), ■ Days with decentralized office presence, subject to department, project or team decisions, and ■ expected remote days. In some cases, specific weekdays are enforced, while in others, only the number of required in-office days per week is prescribed. Specific regulation for each company is described under Required office presence.

Onsite/remote days	Case	Size	Location	Required office presence	Fully remote positions	Recruitment
■ ■ ■ ■ ■	C20	L	Italy	Half of the total working days of the month + 1 (10-11 onsite days/month)	As an exception	Within the country
■ ■ ■ ■ ■	C27	S	Italy	2-3 days/week of office work are recommended	No	Within commute distance
■ ■ ■ ■ ■	C63	XL	Brazil	2 days/per week onsite, additionally based on business necessity	Yes	Within the country
■ ■ ■ ■ ■	C48	XL	Sweden	Work location decided with the manager, the team and the customers	Yes	Within the country
■ ■ ■ ■ ■	C33	XL	Norway	Departments, projects and teams are mandated to decide	No	Within the country
■ ■ ■ ■ ■	C10	M	Denmark, Sweden	No centralized requirement leaders are mandated to require office presence	Yes	Internationally
■ ■ ■ ■ ■	C15	XL	International	Work from anywhere, special rules for the new hires	Yes	Internationally
■ ■ ■ ■ ■	C11	L	Germany	Employee choice	Yes	Within selected countries
■ ■ ■ ■ ■	C56	M	US	Employee choice for seniors; juniors are expected to work 4 days/week onsite	Yes	Internationally
■ ■ ■ ■ ■	C13	M	Germany, US	Employee choice	Yes	Within the country
■ ■ ■ ■ ■	C25	S	Italy	Employee choice	Yes	Within the country

Fig. 7. Work regulation in companies with the preference for an office/remote mix. Each row represents a company’s in-office work requirements across the workdays of a typical week (Mon–Fri), illustrated through color-coded blocks: ■ Mandated office days, ■ Recommended office days, ■ Flexible days (employee-choice), and ■ Days with decentralized office presence, subject to department, project, or team decisions. In some cases, specific weekdays are enforced, while in others, only the number of required in-office days per week is prescribed. Specific regulation for each company is described under Required office presence.

4.4. Companies preferring an office/remote mix

In Fig. 7, we summarize how office presence is regulated in companies with no clear orientation towards either office or remote work. Interestingly, no location or company size predicts the companies in this group. The regulation of office and remote work in companies with no orientation also differs.

To our surprise, like in the remote-first companies, we found two companies with mandatory office presence, and one that set a recommended minimum for office days. The Italian companies (C20 and C27) in this category follow the national regulations promoting a minimum of half-time of onsite work, while Brazilian C63 introduced two office days to ensure engagement.

Three companies in the group with no clear orientation have decentralized regulation with leaders, departments, teams, or customers mandated to decide whether and when employees are expected to work

onsite.

Finally, five companies offer employees the freedom of choice for work location. This freedom can mean full flexibility daily or be limited by certain conditions. An interesting company in this respect is multinational C15, where employees have to choose between office-first and remote-first mode, which becomes a part of the formal agreement for a 12-month period. It is a practical tool to keep track of the employees’ needs for an office desk and maintain the office space of a reasonable size — not too large so that it is empty, and not too small that employees who prefer to work onsite cannot find a desk.

The challenge with the office space in different companies is dealt with differently. An alternative strategy, for example, is introduced in German C11, which tracks the usage of offices for one year to decide whether to keep them as a coworking location. New offices in C11 are only opened if at least six employees are responsible for basic office management tasks.

Accommodating a high degree of freedom in choosing between onsite and remote work comes, in principle, with challenges when designing the office spaces. Several companies reported attempts to redesign their offices to separate silent areas for focused work and dedicated areas for socialization and team collaboration. The high fluctuation in the number of employees using the offices (in C11, this could be anything between 5–7 on average to over 60 in peak times) rendered the office redesign endeavour to accommodate the flexibility cumbersome.

4.5. Motivations for regulation

To understand why companies have chosen a particular work regulation, we summarized the top motivations given by the interviewees. Explaining their work regulation, companies could give multiple reasons for encouraging or mandating office days, or providing work flexibility and remote work opportunities. Fig. 8 shows the resulting categories and how our analysis of the reasons for office and remote work reveals a clear divergence in motivational drivers (see Fig. 8).

The top motivations for encouraging or mandating office work are largely rooted in factors that benefit the organization (corporate culture, engagement, innovation) and work groups (collaboration and social relationships). In one instance, office presence was seen as the place to strengthen the culture, solve problems efficiently, and innovate together. Co-location is expected, in particular, to boost collaboration, mutual help, and build empathy and deeper interpersonal connections.

In contrast, motivations for remote work tend to center on individual-level benefits (work-life balance, focus, and efficiency). However, companies oriented toward remote work also mentioned talent attraction and retention, and contribution to sustainability by reducing commute, which together show that remote working also

supports broader organizational and societal goals.

Most companies in our sample accommodate hybrid working, a combination of office and remote work, and mention reasons on both sides of the spectrum. Some of these companies specifically mention flexibility—offering employees the possibility to decide whether to work onsite or remotely as one of the important reasons for being hybrid.

4.6. Changes in remote work regulation

Our analysis indicates that most companies have not revised their remote work policies established after the pandemic. In our sample, 19 companies (28 %) have made adjustments in response to evolving organizational needs by introducing new conditions or exceptions in regulating either onsite or remote work or increasing required office presence in the policy (upward trends in Fig. 9).

We did not observe companies moving toward increased remote work flexibility (no downward trends in Fig. 9) except for the Italian Klopotek (C24), which has made a series of changes with the largest upward jump from employee choice to recommending three office days in November 2024, and then landing on a two-office day policy in January 2025. The strict policy was received with significant pushback, and after monitoring the reaction of the employees for one month, the company agreed to lower the return-to-office mandate requirements.

Twelve companies (approximately 18 %, that changed their position in Fig. 9, denoted with arrows) have shifted their policies toward requiring additional in-office days compared to their initial post-pandemic policies. These companies span different sizes, industries, and geographic locations. In some cases, these changes were motivated by making the office policies more concrete. For example, C18, C44, and C49 moved from the rather vague 50 % yearly presence to a stricter and more concrete 60 % weekly office presence. Interestingly, most changes landed on three in-office days/week, making it the most prominent category in our sample. The main motivation among these companies was to increase co-presence and the amount of face-to-face interaction. Similar motivation concerned the full return to the office in Italian C59 and Indian C67. Interestingly, like Klopotek (C24), C67 also reported considerable pushback from the employees, followed by voluntary resignations and difficulties in hiring new employees. However, in all three cases, the new policy remains.

Shifting to a more office presence in practice was not always an easy task. For example, Indian C49 moved to three in-office days/week after downsizing their office space. As a result, the company introduced a transition period with two office days plus three remote days as a temporary measure until additional office space becomes available. Office space limitations pushed the Indian C16 to restrict further the flexibility in choosing office and remote days, as they had to plan the teams to work in shifts. Italian C21 moved from three office days to requiring employees to include Monday or Friday as one of the office days to balance office occupancy throughout the week. This one and other companies that changed their policies, even though not changing their location in the quadrants, are also added in Fig. 9, to indicate the proportion of companies with changes (26 %) compared to those that have not changed their work regulation (74 %).

Five companies that have introduced changes shifted toward strategic reframing of policy language. For instance, the Swedish C46 evolved from a vague requirement of "majority of the time in the office" to a more specific interpretation—"three days a week in the office" in spring 2024. Similarly, the Swedish C47, which in its initial post-pandemic policy centered on a "3 + 2 principle" (three office days plus two remote days), removed the explicit emphasis on the two remote days and communicated the requirement of "the majority of time onsite."

Further, a notable trend is the introduction of differentiated policies for different employee categories or specific conditions, particularly for new hires and those between client projects, or in projects where clients require office presence. For example, multinational C15 across locations has implemented a tiered approach in which junior-level new hires are

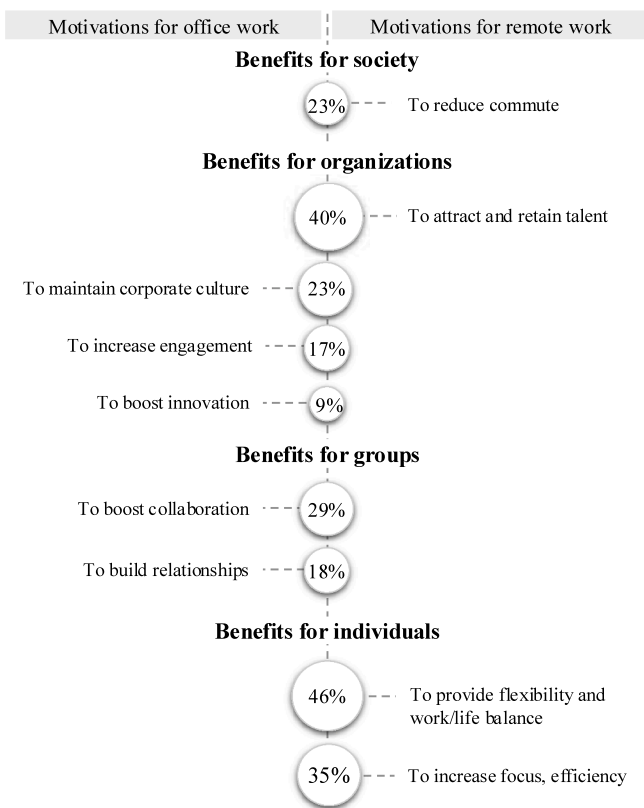


Fig. 8. Top motivations for regulating office days (left) and allowing remote work (right), with the percentages representing how many companies in the studied sample mentioned each of the motivations (several options per company were possible).

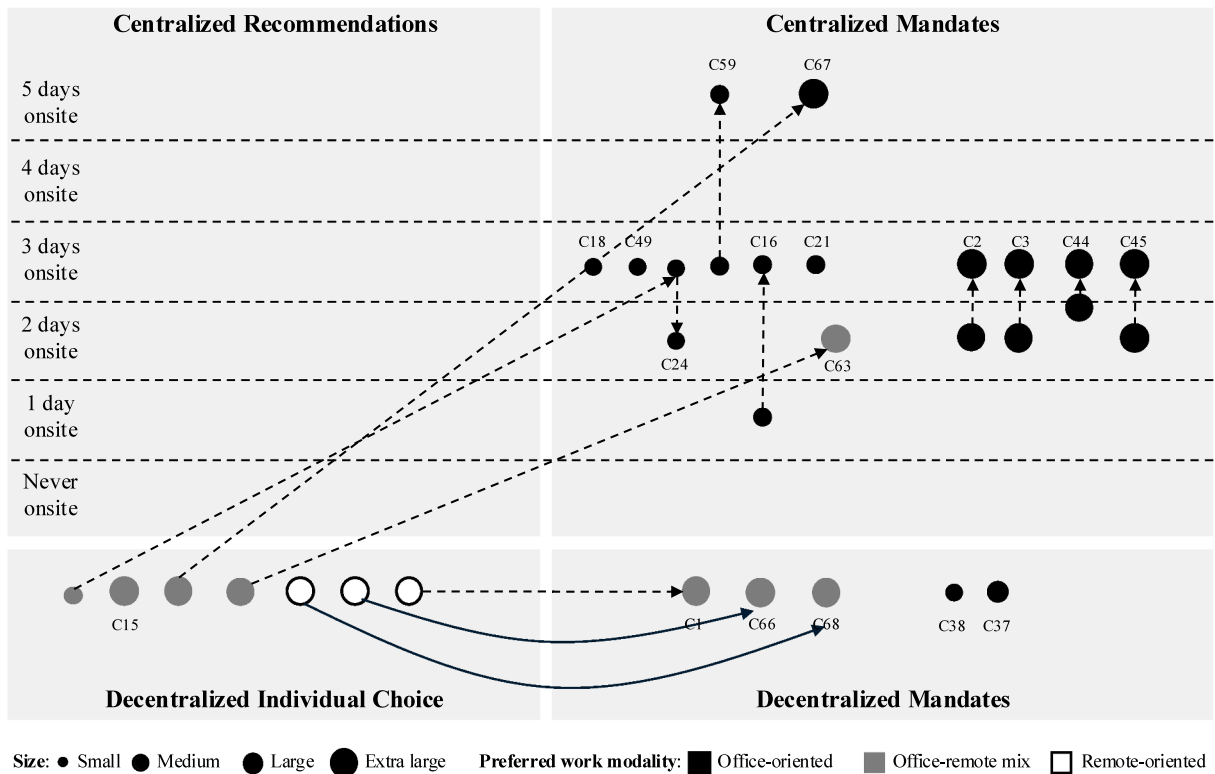


Fig. 9. Companies that have changed their initial post-pandemic work policies. The changes that affected the company’s position in the typology are highlighted with dotted lines originating from the initial policy toward the new policy. Companies that have introduced changes, but did not change their position in the typology, appear without any arrows.

expected to work onsite during the first year of employment, while more experienced new hires are expected to work onsite for only a month long. Notably, such an approach also exists in other companies that have not changed their regulations but foresaw the need for onsite onboarding, such as C56 in the U.S., where juniors must visit the office four days/week. Another example of policy adjustments concerns employees without active customer projects or between assignments, who are now expected to work primarily onsite (the Norwegian consulting companies Knowit (C37) and Kantega (C38)).

Beyond daily or weekly presence requirements, some companies have introduced synchronized periods to ensure regular in-person collaboration across the organization. For example, C15 implemented "core weeks" (once or twice per year), during which in-office presence is mandatory even for employees living remotely from the offices. Their approach is expected to provide quality time for collaboration while maintaining a high degree of flexibility throughout the rest of the year.

The state of remote work regulation in Fig. 9 is not final. We received indications that several companies are working on adjustments to their policies. For example, Scandinavian C10 is preparing a new policy that may include stricter office presence requirements. Brazilian Eletrobras (C3) has transitioned from two to three office days a week during our study, and has already suffered from the negative consequences, loss of talented employees who were unwilling to adapt to the new strategy. The changes in many other companies are delayed due to the fears of a negative reaction and potential resignations. It is true for the Italian C19 that temporarily put the shift to full-time office presence for junior new hires on hold. Another reason against the differentiated policy in their case is that mandatory office presence for juniors may be less meaningful without the presence of senior mentors.

Overall, most of the reported changes are incremental adjustments rather than radical shifts, with a few mentioned exceptions. Companies experiment, learn, and adjust their policies based on specific operational needs and physical constraints without changing their fundamental

orientation. Notably, most of the changes appeared in companies oriented towards office work or in companies that had no orientation and, based on their experiences, shifted towards an office-centered culture. Only a few remote-first consultancies had to change their principles and introduce the possibility of in-office work based on customer requests, landing on our scale in the “No orientation” position.

4.7. Recruitment and personnel management

The changes in remote and onsite work regulations following the pandemic brought new considerations to the forefront, particularly regarding recruitment strategies and employee relocation. Whereas in the past individuals typically lived near their workplace, today employees are not necessarily obliged to resign when moving to a different city or even another country. It is primarily due to the growing acceptance of fully remote work arrangements. In Fig. 10, we illustrate how case companies with different work orientation models — from office-first to remote-first — approach recruitment and whether they offer fully remote positions.

Our data shows that companies oriented towards office work predominantly recruit candidates who live within commuting distance or in the same country. Fully remote positions in such companies are either not offered at all, or provided as rare exceptions, something negotiable, reserved for employees with special needs or unique circumstances, rather than the norm.

In contrast, companies oriented towards remote work will likely offer fully remote positions as a standard practice. Although most remote work-oriented companies recruit from within the country, it’s not uncommon for them to also span national boundaries, reflecting a broader and more flexible talent acquisition approach.

Recruitment strategies in companies with no clear orientation in our sample vary but are more favourable to fully remote working than those oriented towards the office and are also open to recruitment beyond

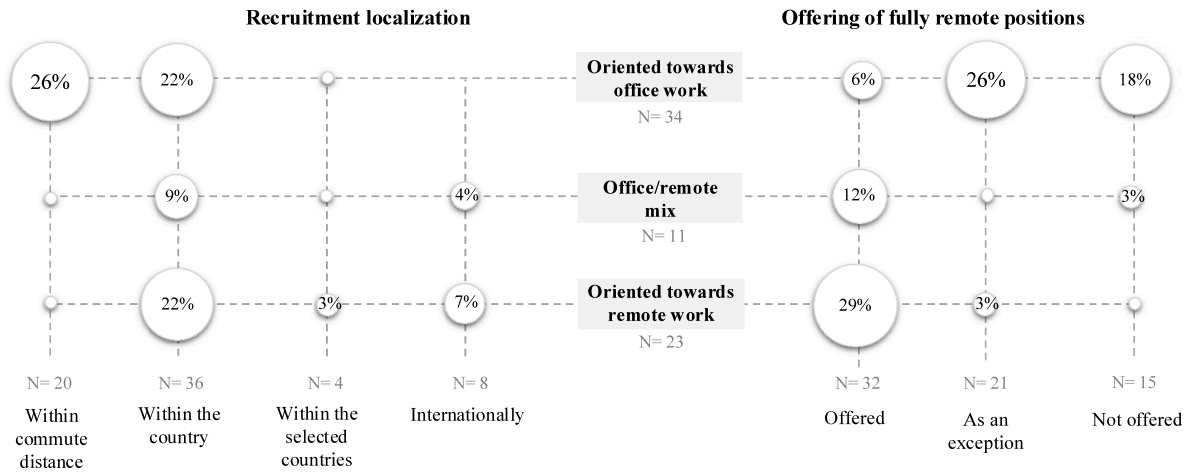


Fig. 10. Summary of the prevalence of fully remote positions in companies by orientation towards remote vs office work. In each of the two questions (upper and lower parts) 100 % is distributed across the three orientations and the response options.

national borders.

Notably, two primary drivers behind companies embracing remote work and expanding their recruitment efforts beyond traditional commuting distance include access to a broader talent pool and increased corporate attractiveness as an employer. By offering remote positions, companies can tap into skilled professionals regardless of location and make the corporate image more competitive in the eyes of top-tier candidates. These are eight (11 %) of the companies in our sample. Additionally, companies have an economic incentive to adopt broader recruitment strategies, as companies can benchmark employee salaries against local IT job markets. Nine (13 %) companies, including those that leverage diversity in economic conditions across national borders, adjust their salary settings based on employee location. We foresee that exploiting wage differences may increase interest in offering fully remote positions as a common means for reducing labour cost, and vice versa. However, the vast majority of companies in our sample, at the moment of our investigation, do not report any differences in salary setting or explicitly adopt an equal pay strategy, offering standardized compensation based on career performance and disregarding the employee’s location. The latter approach exemplifies companies that promote fairness and reinforce a consistent organizational culture.

5. Discussion

5.1. The state of modern work regulation: hybrid work is the “new norm”

Our findings reveal that the heavily publicized full-time RTO mandates seen in major US tech companies (as shown in Fig. 1) and industrial cross-sector surveys (e.g. from FlexIndex⁹) are not a significant trend in our sample. While companies like Amazon and X have implemented full-time return-to-the-office policies, our broader sample, considering company size and locations, reveals a more nuanced reality. Yet, we can conclude that there is a shift towards formal regulation in general and increased office presence in particular evidenced in the past four years, as also reported by others (Ding and Ma, 2023; Eng et al., 2024). A third of the companies in our sample adopted hybrid work policies like Apple, Microsoft, and Meta, requiring office attendance of 50–60 %. The average number of mandated office days varies from 2 days among small companies up to 3.5 days in large companies.

However, in contrast to studies that advocate for structured management practices and fixed onsite work schedules to maintain

innovation, productivity, and organizational cohesion (Eng et al., 2025), our findings show that RTO in many of the cases we studied is framed as a preference rather than enforced as a uniform, mandatory policy. Some companies in our sample explicitly step away from having a unified RTO mandate, which is typically reported to cause employee dissatisfaction (Eng et al., 2024) and instead opt for decentralized policies.

More importantly, our findings suggest that companies may have an orientation towards office work but permit arrangements with highly flexible conditions (see regulation with few office days or issuing recommendations for the expected amount of office presence in Fig. 4). These companies follow what is recognized as a trust-based strategy that communicates managerial expectations (Gajendran and Harrison, 2007) with a clear emphasis on in-person collaborative behaviours rather than a proportion of days with and/or without appearances in the office.

Before the pandemic, “the norm” in most tech companies was office-based work, albeit with varying degrees of flexibility. Remote-first setups were rare and often perceived as exceptional. Today, the new norm is hybrid working. In our sample, 84 % of the companies practice hybrid working to different degrees, with the remaining 16 % divided between remote-only (10 %) and office-only (6 %) companies. Hybrid, indeed, is here to stay (Allen et al., 2024).

The proposed typology of work regulation (Fig. 4) thus contributes to a more nuanced understanding of policy design by combining three dimensions. The first two dimensions include the expected frequency of onsite work and the decision-making structure behind policy enforcement. While prior frameworks have differentiated between remote, hybrid, and office-based models (e.g., Smite et al., 2022; Hopkins and Bardoel, 2023), fewer studies explicitly examine how decision-making authority (individual / group / project / department / whole organization) and formality (recommendation / mandate) shapes the implementation of modern work policies. The third, unique dimension in our typology concerns culture-driven categorization based on the corporate intentions for where the work shall be performed. This approach aligns with broader discussions in the literature on flexibility governance but adds granularity by showing how similar onsite expectations (e.g., 2–3 days per week) can be governed very differently – from company-wide mandates to informal recommendations and localized agreements.

5.2. Negotiating the expectations when work regulation changes

Reflecting on the companies that changed their policies, our findings reveal a notable unidirectional pattern. They consistently moved toward increased office presence when changes occurred rather than expanding remote work flexibility. This trajectory mirrors trends observed in high-

⁹ Flex Report Q3 2025, available online: www.flexindex.com/stats

profile tech companies, as illustrated in Fig. 1, where organizations like Apple, Microsoft, Amazon, and Meta have implemented stricter office attendance policies, and confirms prior research suggesting that companies, especially large ones, adopt structured hybrid policies and increase the requested office presence (Ding and Ma, 2023; Eng et al., 2024).

The popularity of the three office days per week as the most common RTO mandate in our sample aligns with the findings of Ding and Ma (2023). Interestingly, while right after the pandemic 15 % of companies in our sample introduced three office days, by 2025, 26 % of companies in our sample had tried out this work arrangement.

Related research found that RTO mandates are a common go-to solution to the managerial challenges and stress caused by the attempt to satisfy employees' different preferences for collaborative and social interactions (Eng et al., 2024). Software engineers here stand out as a particularly important profession in the vast population of knowledge workers for several reasons. Agile methods that dominate software engineering emphasize frequent communication, iterative collaboration, and shared ownership, which are particularly sensitive to spatial and temporal distances. Team-based development and peer interactions remain common in software engineering, contrasting with more individually driven knowledge work. Software professionals thus rely much more on frequent synchronization and tight coordination between roles and teams.

Distributed software development has long been associated with increased complexity. Even prior to the pandemic, geographically distributed setups were known to exacerbate coordination and communication challenges, leading to significant delays (Herbsleb and Moitra, 2002). Several researchers raised relevant concerns about the future of software engineering practices in the era of hybrid work when collaboration becomes increasingly asynchronous and fragmented (Clear, 2021; de Souza Santos and Ralph, 2022). Such concerns are echoed by many interviewees in our study, who at some point opted for office orientation.

Yet, when employers change corporate work regulation, employees' readjustment to the new rules does not always happen easily. The pandemic has fundamentally altered employees' expectations, giving rise to new psychological contracts — the unwritten, perceived reciprocal obligations between employees and employers (Rousseau, 1989). Employees with a higher work-from-home preference value the ability to work remotely and likely expect that the company will provide the resources necessary to institutionalize this work modality, leading them to expect more relational obligations from their employers (Gutworth et al., 2024). As such, remote work has shifted from an exclusive privilege granted to the selected few (Olson, 1983) to a baseline expectation for many (Smite et al., 2023), at least in tech companies, where developers perceive the ability to work from anywhere as a given. Mandating a return after employees have adapted to remote work can be perceived as a breach of the psychological contracts (Rousseau, 1989), resulting in intense emotional reactions. It explains why return-to-office mandates often result in decreased job satisfaction (Ding and Ma, 2023) and increased turnover or threats of resignation (Barrero et al., 2021a; Allen et al., 2024; Eng et al., 2024; Van Dijke et al., 2024), particularly among high-performing employees (Elliott, 2024).

Our findings confirm that reversed flexible policies and enforced structured in-office attendance are met with strong employee resistance. For example, the Italian Klopotek moved from flexible, employee-driven decisions to three mandatory office days—only to backpedal to two in-office days after employee pushback. Such negative responses, including threats to resign, mirror patterns identified in prior research (Barrero et al., 2021a; Allen et al., 2024).

Job candidates today are attuned to how companies regulate remote work. Human resources professionals report that remote work policy is

often the first topic raised during job interviews, especially among top talent, and the availability of remote and hybrid work opportunities appears among the top practices to increase talent availability.¹⁰ Fully on-site companies risk appearing less attractive to candidates unless they can clearly justify their policies. In our sample, even companies that identify as office-first offer fully remote roles—at least on an exceptional basis.

These findings demonstrate that companies that prefer in-person interactions today face a complex trade-off. On one hand, structured office attendance may help maintain their collaborative culture and ease managerial burden; on the other hand, it can reduce their attractiveness to current and prospective talent. With flexibility being perceived as a core part of the employment contract, companies introducing RTO initiatives must develop convincing arguments to support them.

For many employers, structured hybrid arrangements, particularly with three in-office days per week, serve as a compromise solution that resolves the conflict. Each side gets something. Notably, while less structured approaches or few office days required result in fragmented team presence (Moe et al., 2023), the three-day policies offer predictability, help justify office infrastructure, and give managers a clear mandate to rely on without needing to negotiate it on an individual basis (Tabahriti, 2022). Similarly, mandating concrete weekdays for office presence helps companies to more efficiently use the office space (Bloom, 2021). Even though these types of policies may not fully satisfy all employees, they become a “fair-for-all” fallback that minimize frictions and offer a baseline that can be fine-tuned in exceptional cases.

5.3. Beyond one-size-fits-all: decentralized and informal regulation

Following the tension between strict RTO mandates and negotiated flexibility, a key finding in our study is the rise of decentralized work policies of different types. Although the state of work regulation in Fig. 4 highlights the popularity of mandate-based regulation, and especially the three-day return-to-office mandates (24 %), our study did not reveal a clear “best practice” regarding the right degree of office vs remote working. In fact, slightly more companies have either decentralized or informal regulation. Eighteen percent of companies, regardless of corporate orientation, allow departments, teams, or projects to determine where to do the work. In several cases, work arrangements are dynamic, adjusted on demand or situational basis. Further, 9 % provide a recommendation for office presence, a target that can yet accommodate individual circumstances. Finally, 19 % of companies let employees decide where to work. These companies (46 % in total) explicitly state they do not subscribe to a one-size-fits-all solution and instead prioritize contextual decision-making. Although not well-covered in related research, some authors have come to similar conclusions emphasizing the variation of the best solutions from job category to job category, from team to team, and even from individual to individual (Davenport, 2021).

Even companies with centralized policies do not always apply the same rules uniformly. Some have conditional guidelines that take into account employee roles, seniority, workload, or proximity to the office. The rationale behind these choices aligns with the organizational control theory (Ouchi, 1979). According to Ouchi (1979), decision rights should ideally reside where the relevant information is most accurate and immediate. For companies like C32, C33, Storebrand (C34), C48, and C57, decentralizing remote work decisions to the team level acknowledges that teams are best positioned to assess their collaboration needs. Differentiated approaches in the office-first consulting firms like the Norwegian Knowit (C37) and Kantega (C38), and also remote-first C1, C66, and C68, help to adjust to client expectations and/or project status, exemplifying the contingency-based reasoning that organizations should adapt their policies to fit specific operational demands (Lawrence

¹⁰ Future of Jobs Report (May 2023), World Economic Forum.

and Lorsch, 1967). A similar strategy is seen in C15 and C56, who have implemented tiered remote work conditions for new hires, demonstrating their approach to strategic workforce differentiation (Huselid and Becker, 2011).

Distribution of authority through informal regulation of work location also reflects the principle of enabling formalization (Adler and Borys, 1996), where flexible organizational rules and policies are designed to empower employees rather than constrain them. Informal, clan- or self-control modes, where shared values and trust guide employees' location choices, are opposed to formal, behavior- or outcome-based control mechanisms, typically exercised through written mandates and managerial oversight (Kirsch et al., 2010; Ouchi, 1979). These trust-based mechanisms are especially relevant in the context of software-intensive companies, since clan control is found to be more effective for knowledge-intensive workers, whose tasks are less repetitive and more ambiguous, or where innovation and creativity are required (Kirsch et al., 2010).

5.4. Recommendation for deciding where work should be done

Our analysis of the current state of work regulation did not reveal any clear “winning” policy. It was not our goal either. Rather than advocating for a universal solution, our research aims to paint the diverse, nuanced, and evolving landscape of modern work policies. We identified a broad spectrum of emerging practices shaped by organizational goals, employee expectations, and physical, cultural, or legal constraints. It is also worth emphasizing that company size does not seem to be related to company policy. Based on this nuanced understanding, we offer the following advice for companies that are establishing or reassessing their work policy.

For companies that consider the office as the primary location of work, we emphasize that **orientation towards office work does not require strict mandates**. Instead of strict mandates, companies may introduce a trust-based approach that puts a **recommended target** for particular office days or office presence in general. If you believe that mandates are irreplaceable in your context, you can further question whether it should be a one-size-fits-all mandate or a **differentiated approach** based on contingency reasoning that recognizes the diverse needs for different roles, seniority, or project circumstances. Differentiated approaches include exceptions from the main policy or a diverse set of rules.

For companies that have or consider downsizing the office so it can only fit a fraction of employees, we recommend **evaluating the consequences of shifting to predominantly remote work before reaching the point of no (or hard) return**. Consider whether your teams can maintain collaboration, innovation, and a shared sense of belonging without regular physical interaction. Ask: What might be lost if a shared space no longer exists, even part-time? Could occasional in-person gatherings or satellite hubs preserve culture and team cohesion in a distributed model? Several companies that initially had a high degree of flexibility reconsidered their work modality but were constrained by decisions about office space or expanded hiring strategies. To address the office space shortage, we identified the use of co-working spaces as a possible fallback solution. However, once a company starts hiring people at a distance, reverting the orientation from remote work to in-office presence might be hard. In our research, office-first companies kept the option of having fully remote positions as an exception.

Further, some organizations may deliberately **choose not to adopt a remote-first or office-first orientation**—and that can be a legitimate strategy in itself. Instead of defining the workplace at the corporate level, they delegate decision-making to business units, departments, projects, teams, or individuals, catering to the needs of those willing to work onsite and at the same time those willing to work remotely, and making an office/remote mix a deliberate choice. **Decentralized strategies** allow for more agile and responsive models, especially in contexts where business units serve different markets or employees exercise high

levels of autonomy. In such models, alignment is achieved through shared principles and trust in decentralized decision-making.

In developing a policy, we also advise organizations to **explicitly consider the benefits they wish to prioritize**, as illustrated in our analysis (see Fig. 8). Different work models support different strategic goals. For example, flexible policies may enhance well-being and talent attraction, while in-person work may strengthen collaboration and corporate culture. By identifying and aligning with the most important outcomes for both the organization and its people, companies can avoid superficial copy-paste strategies and instead craft purpose-driven arrangements.

Furthermore, **organizations should recognize that policies are rarely absolute**. Even those with defined policies often make exceptions—for example, when hiring or when employees move. As such, companies should design policies with **built-in adaptability**, acknowledging that needs evolve over time and across roles. Moreover, framing a policy as “subject to periodic review” can help manage expectations and reduce resistance when updates are needed.

Finally, our main recommendation to all companies is to **experiment and adjust their policies and approaches** based on the output they provide and the feedback they receive. Companies that remain responsive are likely to be better positioned for long-term success.

5.5. Validity and limitations

As any qualitative study, this study has several limitations.

Our dataset is slightly biased towards very large European companies and those operating as software development consultancies. While this limits the generalization of our findings, our dataset adds an important perspective to the remote work debate that is dominated by the news from the big tech companies based in the U.S..

Our data does not support causal inferences between company characteristics and policy choices. For example, company size, domain, or geographic location did not systematically explain the differences in work policy or orientation. This may be due to an uneven distribution of cases across categories, or because other unmeasured factors (e.g., leadership practices, organizational history, or cultural norms) played a larger role. The relatively limited number of companies in each subgroup reduces our ability to detect such patterns, even if they may exist.

While our sample includes companies of different sizes and from different domains and countries, all operate in software development or software-intensive contexts, and all are highly digitalized. As such, our findings may not generalize to less digital or non-technology-intensive sectors. Further, organizational cultures can differ significantly even within the same region. Our data does not allow for systematic analysis of national or subcultural influences.

Admittedly, our study focuses on organizational-level insights and presents a snapshot of hybrid work policy implementations at the time of investigation, and the historical trajectory of post-pandemic policy changes (where applicable). Due to the exploratory and semi-structured nature of our interviews, certain topics that deserve deeper attention (e.g., internal decision-making processes, success of a particular work policy or orientation, or detailed analysis of digitalization as the enabler of remote working) were not consistently addressed across all cases. In large companies, a more detailed investigation was problematic due to the complexity and heterogeneity of practices and contexts across the local contexts within the same organization.

Our study does not draw any conclusions about the effectiveness or desirability of specific policy choices. While we have collected information about the main intentions behind policy choices and historical changes, we did not evaluate whether these policies successfully met their intended goals, nor did we systematically assess employee satisfaction with the policies (except in a few cases where these topics surfaced during the interviews).

6. Conclusions and future work

In this paper, we presented our findings from an analysis of post-pandemic work regulation in 68 companies varying in size, domain, and geographic location. Our results reveal a highly diverse landscape of work regulation, characterized by differences in preferred work modality, formality, control, and decision-making structure. The proposed typology of work regulation is a step toward understanding not only *what* hybrid policies look like but also *how* they are managed within organizations.

Our results indicate that the majority of companies support hybrid work arrangements; only four have returned to a full-time office presence, and six have moved to full-time remote work, four of which have abandoned physical offices. Like prior research (Ding and Ma, 2023), we too found that larger firms are more inclined to adopt RTO policies. Our study reveals, however, that neither corporate size nor general orientation—whether office-first or remote-first—necessarily predicts actual work regulation. Many office-first companies do not enforce strict RTO mandates, while some remote-first organizations still maintain structured expectations around in-office presence.

Ultimately, in response to the question of *who controls where work is done*, we found that control can be distributed differently across organizations and reflects their cultural and managerial aspects. In some companies, decisions about work location remain centrally managed through formal mandates or informal recommendations; in others, control is delegated to departments or teams through decentralized mandates, or to individual employees through self-management. Our typology thus shows that “control” is not binary. It is shaped by how companies balance strategic intent, managerial trust, and employee autonomy.

We also conclude that many companies are still in a state of experimentation and adaptation. Since the initial announcements of post-pandemic work practices, several companies have revised the number of office or remote days or adjusted the conditions for onsite and remote work. Although no companies in our sample have formally increased flexibility since the initial mandates (with only one example of a company loosening the strict office attendance policy), many exhibit flexibility in applying work regulations. It includes decentralized policies and trust-based agreements, allowing recommended or fully autonomous decisions regarding work location.

Future work should focus on the consequences and effectiveness of the diverse regulatory approaches. One promising direction is to assess the actual outcomes of the various regulations and validate whether the corporate motivations are justified. Particularly, we suggest evaluating strict return-to-office mandates with clearly defined in-office days, whether these policies effectively increase office presence, and at what cost. Comparative studies could examine whether trust-based, flexible policies, especially those complemented by workplace redesign and additional perks, yield equal or superior outcomes regarding employee engagement, collaboration, and performance. Equally important is understanding the long-term impact of strict mandates on employee satisfaction and retention, as well as examining the long-term consequences of highly flexible or fully decentralized arrangements, in which employees are seldom or never onsite or decide individually where to work. While the latter models promote autonomy and trust, they may also challenge collective identity, weaken informal learning, and reduce organizational cohesion over time. Understanding both extremes of the regulation spectrum will provide a more comprehensive picture of how different approaches influence company performance and employee wellbeing. We also encourage further replications of our study targeting more balanced samples across demographic categories and cultural and managerial contexts. Moreover, future studies should move beyond binary classifications of policies and explore the nuanced features of work regulation, as found in our study. For example, return-to-office mandates may differ in the number of required office days and how the locational decisions are made. Evidence from evaluative studies on

various work regulation approaches is especially valuable in the current landscape, where established theories and practical guidelines are lacking due to the unprecedented scale and speed of post-pandemic workplace changes.

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Declaration of generative AI and AI-assisted technologies in the writing process

During the preparation of this work, the authors used ChatGPT 4.0. AI assistance was limited to language editing, paraphrasing, and grammar correction. AI assistance was strictly supervised, and the generated content was reviewed and edited as needed. All critical analysis, arguments, and conclusions presented in this paper are the result of the authors’ analytical work. The authors take full responsibility for the content of the paper.

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Declaration of competing interest

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Appendix: Interview guide

- Your corporate strategy is [from the policy]. Could you describe the main motivation for choosing this strategy?
- (if applicable) Does this strategy apply to all departments in all locations (one-fits-all solution), or are there any variances (decentralized/customized solution)?

- When was the current strategy established and has it changed in the recent four years? If changed, what was the reason for the changes?
- Do you employ people on a distance?
- Do you allow employees to relocate to another town, or another country? How is this regulated?
- Do you have any differences in the remuneration/wages for remote and onsite employees?
- Does the company compensate remote or onsite employees? Examples here include awards, insurance payments.
- Does the company cover additional costs of remote or onsite employees? Examples here include lunch subsidiaries, travel subsidiaries, internet costs, electricity costs, office furnishing, material aid etc.
- Are there any other differences in treatment of onsite and remote employees?
- How is the strategy supported by the changes at the workplace? Did anything change? Examples here include closing offices, downsizing the office space, cancelling the parking lot, moving to a new office, initiating office renovations.
- How is the strategy received by the employees?
- Does the actual office presence and extent of remote working correspond to the chosen strategy? Has there been any change?

Data availability

The data that has been used is confidential.

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