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## **Tax Breaks Threaten Remote Work If Cities Start Enforcing Them.**

**Many tax incentives hinge on employees coming to the office. Officials are deciding whether to enforce them as downtowns bear the cost of hybrid work arrangements.**

Despite pleas from big-city mayors to get employees out of their pajamas and back into downtowns, US cities and states have been left with relatively few levers to jump-start office turnout.

But there is one tool that's been in their arsenal since before the pandemic: tax breaks.

Of the billions in tax incentives granted to US companies every year by cities and states, many agreements require workers to come into the office some of the time, or at least live in the region. For companies receiving these incentives, relaxing in-office attendance could be costly.

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By Jo Constantz and Sarah Holder

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