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BEACH, J., concurring. I agree with the majority's conclusion that the case should be remanded to the workers' compensation commissioner for the purpose of making findings regarding mileage attributable to Connecticut. Although it appears from the commissioner's finding and award that she did consider the mileage of the decedent, Alex Springer (decedent), as set forth in several trial exhibits, she did not make express factual findings with respect to this issue. In the context of this case, such express findings may be necessary for review, as outlined in *McQuade* v. *Ashford*, 130 Conn. 478, 482–84, 35 A.2d 842 (1944).

I write separately, however, to emphasize the narrow nature of the remand. First, although express findings should be made, we are not directing the commissioner to apply any particular method in determining what mileage should be attributed to Connecticut. I see no compelling reason, for example, necessarily to adopt the methodology proposed by the plaintiff, Donna Springer. A commissioner presumably may apply different criteria in assessing whether or to what degree certain mileage is significant in determining Connecticut's connection to the employment relation.

Further, it is clear to me that the commissioner generally considered appropriate factors¹ in the determination of whether Connecticut was "the place of the employment relation." Cleveland v. U.S. Printing Ink, Inc., 218 Conn. 181, 195, 588 A.2d 194 (1991). As catalogued in Burse v. American International Airways, Inc., 262 Conn. 31, 808 A.2d 672 (2002), such factors include the location of the company's headquarters, the employee's base of operations, the extent of the employer's contacts with this jurisdiction, where the employment was administered and supervised, as well as where the employee physically spent his employment-related time. Id., 39–40. In short, a variety of factors is to be considered in the determination of whether this state is "the place of the employment relation." Cleveland v. U.S. Printing Ink, Inc., supra, 195; see, e.g., Stacy v. Matthew Bender Co., 86 App. Div. 2d 913, 914, 448 N.Y.S.2d 532 (1982) (jurisdiction of Workers' Compensation Board determined on basis of evaluation of "the sufficiency of significant contacts between the employment and this [s]tate"; relevant considerations include where employment performed, location of principal office of employer, place of interview, place where employment directed and administered); Bugaj v. Great American Transportation, Inc., 20 App. Div. 3d 612, 613-14, 798 N.Y.S.2d 529 (2005) (many factors may be considered in assessing sufficiency of contacts between employment and local state, "including the location of the employer's office, as well as the location of the employee's performance, the locations where the employee was recruited and hired, and whether the employee resided in New York, was regularly contacted there by the out-of-state employer and was expected to return to New York after out-of-state assignments"); Martin v. American Colloid Co., 804 N.W.2d 65 (S.D. 2011) (same); Vaughn v. Nelson Bros. Construction, 520 N.W.2d 395, 397 (Minn. 1994) ("[a]lthough the quantity of time an employee spends in a single locale may be a factor in the determination of the situs of the employment relation, it should not be controlling"; other factors include place of employment supervision and "source of remuneration"); see also Baron v. Genlyte Thomas Group, LLC, 132 Conn. App. 794, 802–805, 34 A.3d 423, cert. denied, 303 Conn. 939, 37 A.3d 155 (2012). The test, in sum, is pragmatic, with the purpose of determining whether the locations of the interactions between employer and employee demonstrate a sufficient connection with this state to compel the imposition of this state's workers' compensation law in general and in its benefits structure in particular.

As the authority cited previously makes clear, the relative percentage of the amount of time a worker spends in Connecticut is, of course, relevant to the inquiry, but is not necessarily of overriding significance. The result in *Cleveland*, for example, had nothing to do with the percentage of time spent in Connecticut; in *Cleveland*, the majority decided that the law of this state could be applied because this state was the state where the injury occurred. See *Cleveland* v. *U.S. Printing Ink, Inc.*, supra, 218 Conn. 195. *Burse* aptly stated that *Cleveland* "did not require [the Supreme Court] to elaborate on what [it] meant by 'the place of' in connection with the employment contract or employment relation" *Burse* v. *American International Airways, Inc.*, supra, 262 Conn. 38.

I concur, then, in the majority's resolution requiring further findings. I believe, however, that the commissioner and the Workers' Compensation Review Board had the legal discretion to apply a test to determine "the place of the employment relation"; *Cleveland* v. *U.S. Printing Ink, Inc.*, supra, 218 Conn. 195; which examined many factors.

¹ The trial commissioner found facts with respect to how the decedent applied for his job; where the decedent was hired; where the decedent was trained; where the decedent's employment was supervised; the locations of the decedent's performance; the presence of the defendant J.B. Hunt Transport, Inc., in Connecticut in terms of facilities and personnel; and the location of the company's headquarters.