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Impact of teleworking during the COVID-19 pandemic on the applicable social security

Are you required because of the COVID-19 pandemic - to telework from your home office in your Member State of residence instead of working in your usual place of employment abroad?

Are you an employed or self-employed frontier worker, an employer, a new recruit, working in two or more Member States as a worker or self-employed person or a posted worker?

Find out more about typical situations of affected employed and self-employed workers by following this link.

In principle, your social security insurance is linked with the Member State where your habitually work. Under normal circumstances, when you start teleworking from your state of residence, the social security coordination rules are automatically modifying your state of insurance. However, the COVID-19 pandemic is an exceptional circumstance. Therefore, EU Member States took measures or actions so that teleworking in the Member State of residence during the pandemic would not lead to a change of the applicable legislation.

Find out more about the situation in your Member State by consulting this leaflet and if you require further assistance, contact the relevant social security institution in charge of your social security insurance.

Please note that the information provided in this leaflet is only indicative and in cases of questions, please always refer to the relevant authorities.

Belgium has adopted unilateral measures indicating that telework in Belgium for cross-border workers will not be taken into account in order to determine applicable social security legislation.

Has this Member State relied on the Guidance Note of the Administrative Commission for the coordination of social security systems?

Were any measures taken on a bilateral/multilateral basis (implemented jointly by two or more Member States)?

Agreements with neighbouring countries to neutralise the impact of the intensive use of telework on the determination of the applicable social security legislation.

The measures follow the guidelines of the Administrative Commission which are currently in place until 31 December 2021.

The modified work pattern must be linked directly to the measures taken in the context of the COVID-19 pandemic. In other words, as soon as the restrictions are lifted, the working pattern must be "normalised" again because the normal rules on determining the applicable legislation will be fully applied from that moment on.

In which employment relationships do these measures apply?

Are the measures applicable to existing employment and/or new recruitment?

Measures apply automatically. No need to inform the Belgian competent institutions and At1 forms remain valid as long as the situation requires. However, Starting April 1, 2021 a new measure was adopted obliging all employers (including for employers in the public sector) to inform the authorities (RSZ/ONSS) on a monthly basis of their employees performing telework (total number of employees and number of employees not being able to perform their work at home). This new measure applies irrespective of the place of residence of the employees. More information in French, Dutch and German.

For more information visit the ISSA website.