## **GERMANY**



Were there any measures adopted by this Member State stipulating that the obligation to telework in your Member State of residence would not lead to a change of your social security affiliation even if a substantial activity is carried out in your Member State of residence?



YES ⊠

What kind of measures?

Following measures:

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

YES ⊠

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

NO 🗵

The general joint approach expressed in the above-mentioned note was also confirmed with several neighbouring countries. However, no formal written (exemption) agreement was concluded

Do these measures have an expiry date?

YES ⊠

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

What conditions does the person have to satisfy in order to be covered by the introduced measures?

No action required if teleworking conditions persist and the situation has not changed (issued A1 remains valid). Other new circumstances may oblige to issue a new A1 (e.g. posting lasting more than 24 months).

In which employment relationships do these measures apply?

With a view to workers recruited with a view to being "posted" to their home office in Member State of residence, the flexibility expressed in the Regulations and Decisions of the AC (e.g. on prior affiliation in Decision A2) is used.

Were there any specific administrative procedures put in place by the institution/s to deal with these kinds of cases?

NO ⊠

For more information visit

https://www.dvka.de/de/arbeitgeber\_arbeitnehmer/coronainfo/coronaav/coronaav.html

1.For cross-border commuters:

a) Frontier workers employed in Germany and resident in another Member State

Germany considers that German social security law continues to apply to persons working in Germany and residing in another Member State under Article 12(1) of Regulation (EC) No 883/2004. If these persons now temporarily carry out their work in whole or in part - from home, there will not be any changes regarding the applicable law.

If, on request of the competent authority of the Member State of residence, proof of the application of German law is required in individual cases, German competent institution must issue an A1 certificate.

b) Frontier workers employed in another Member State and resident in Germany

The statements under a) apply equally to persons who live in Germany and work as a frontier worker in another Member State.

2. For persons normally employed in several Member States

A1 certificates issued remain valid for this period.

3. For interruption and/or postponement of the posting to another member state or agreement state

Currently, many planned postings are not taken up and postings that have already begun are interrupted or terminated earlier.

A1 certificates issued on the applicable legal regulations remain valid without change. If the interruption period is more than two months and the end of the assignment is postponed, a new certificate must normally be requested from the employer for the extension period.

If, on the other hand, a continuation of the assignment is not planned, the employer must notify the termination of the assignment.

4. Effects on exemption agreements

A1 certificate already issued under an exemption agreement concluded in accordance with Article 16 of the Regulation (EC) No 883/2004 or certificate delivered within the framework of bilateral social security agreements remain valid, except if there was an interruption or postponement (see above).

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 <u>link.</u>



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.

