



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 you 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.

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?

It was agreed not to change the applicable legislation if the citizen's work pattern only changed for a temporary period due to COVID-19.

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)?

YES

Rapid contacts with neighbouring Member States Germany and Sweden have been necessary. It was agreed not to change the applicable legislation if the citizen's work pattern only changed for a temporary period. No formal agreements were made.

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?

It was agreed not to change the applicable legislation if the citizen's work pattern only changed for a temporary period.

In which employment relationships do these measures apply?

- EXISTING EMPLOYMENT
- NEW RECRUITMENT

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

NO

Measures apply automatically. Udbetaling Danmark has concluded a few individual agreements under Article 16 of Regulation 883/2004, in cases where the competent institutions in other Member States have requested documentation of citizens' social security.

For more information visit

<https://www.borger.dk/danskere-i-udlandet/Arbejde-i-udlandet/International-social-sikring>