



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?



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?

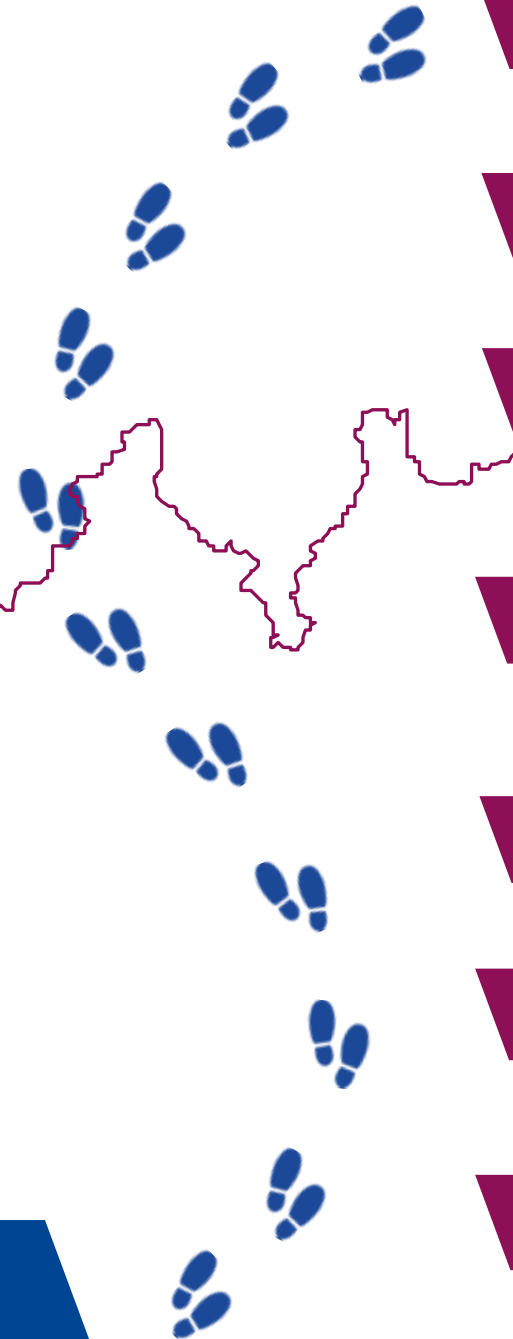
Find out more about typical situations of affected employed and self-employed workers by following this [link](#).



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.



YES

What kind of measures?

No change in the applicable social security legislation on an entirely exceptional and provisional basis. Discussions have focused on the need to adopt a flexible approach.

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

Do these measures have an expiry date?

YES
 31st of December 2021 for the agreement with Switzerland.
 No expiry date for the agreement with Principality of Monaco.

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

No requirements as rules are directly applicable.

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

For more information visit

<http://www.lavoro.gov.it/> and <http://www.inps.it/>

On 20 June 2020, the national governments of Italy and Switzerland signed an agreement to regulate cross-border telework during the COVID-19 pandemic. The agreement provides that 'on an entirely exceptional and provisional basis' days of work carried out at home by frontier workers on behalf of a Swiss company 'as a result of the measures taken to combat the spread of COVID-19' shall be regarded as working days carried out in Switzerland. As a result, legal constraints have been suspended which, outside the pandemic, would limit the use of teleworking for frontier workers to 25 % of the annual working time and would force workers to declare in Italy for tax purposes the income earned during the same days at the home office. The agreement is applicable retroactively from February 2020.

On May 5th 2021 the Swiss authorities asked Italian authorities to prolong the validity of the agreement until next 31st of December 2021 and Italy agreed upon it.

Very recently, on May 10th, a similar Memorandum of Understanding has been signed with Principality of Monaco, repealing the agreement signed in 1982. Article 4.2 of the MoU provides that "a subordinate worker or similar, resident in the territory of one of the two contracting countries and working on the exclusive behalf of an employer whose registered office or domicile is established in one of the two contracting countries, when performing a teleworking activity from the territory of the other contracting country, is subject to the legislation of the contracting country in whose territory the employer has its registered office or domicile, provided that at least one third of the weekly working time is performed on the employer's premises". Flexibility in these specific times has been applied.

This agreement with Monaco recalls a previous agreement signed with French authorities in 2016.