MALTA

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.

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?

NO ☒

How did this Member State deal with the increase in teleworkers residing there when a substantial activity was carried out in this Member State as well?

Change in the applicable legislation ☐
Agreement under Article 16 of Reg. 883/2004 ☐
Other measures ☒

Workers were treated as posted workers for a temporary period. Malta adopted a pragmatic approach to the situation as provided also by the guidelines issued by the Administrative Commission. In this regard, there were no shifts in the applicable legislation due to persons working from home. The competent institution accepted PD A1 documents issued by other Member States in order to retain the social security affiliation with that country and granted the same concession to workers insured in Malta who were performing their activity from another Member State. Consequently, there were no changes in the social security liability thus maintaining the status quo as far as possible.

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

YES ☒

For more information visit

https://socialsecurity.gov.mt/en/international-relations/eu-coordination-rules/

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