# THE NETHERLANDS



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 ⊠

# 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?

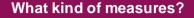
Find out more about typical situations of affected employed and self-employed workers by following this <u>link</u>.



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.



At the beginning of the COVID-19 pandemic it was communicated that working from home due to the COVID-19 outbreak would not impact the social security for cross-border workers.

There are two exceptions to this general rule:

- 1. if a person did not have an employee, but starts working for an employer in a different member state or
- 2. if a person had an employer, but switches to a new employer who is located in a different member state.

In those cases, the applicable social security will be determined as if a person would work in the new Member State (even if the person works from home).

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 ⊠

## Do these measures have an expiry date?

YES ⊠

At the moment, no end date has been communicated.

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

N/A

### In which employment relationships do these measures apply?

☑ EXISTING EMPLOYMENT
☑ NEW RECRUITMENT

The social security measures apply to both existing employment as well as to new recruitment. In all cases, the person is insured in the Member States where they would work once the rule to work from home is lifted. This means a change in the applicable social security for persons who start to work for a new employer.

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

NO ⊠

Measures apply automatically.

### For more information visit

The information was published on the <u>website of the SVB in Dutch</u>. The bureau for Belgian and German affairs published an overview of a broad range of frequently asked questions related to COVID-19, including about the social security position. It is available in <u>Dutch</u>, <u>English</u>, <u>German</u> and <u>French</u>



