



Impact of teleworking during the COVID-19 pandemic on the applicable social security

July 2021

Overview of measures and/or actions taken
in the EU Member States to facilitate a
flexible approach to the applicable social
security of teleworking cross-border workers

Abstract

The COVID-19 crisis has led to the introduction of unprecedented measures across the European Union Member States, including reintroduced checks at their internal borders which had and still have a severe impact on the EU labour mobility. With the aim to containing the spread of the COVID-19 pandemic and to safeguard public health, many Member States have adopted social distancing measures, including confinement measures with the consequence of an **increase in telework** (home-office) activities to prevent the spread of the virus. **The increase in telework activities can be a source of concern for employers and workers (employees and self-employed persons) who reside in one Member State and work exclusively in another one, and for workers who carry out an activity in two or more Member States.**

This is mainly due to the **sudden increase in professional activities carried out in a Member State** (i.e. State of residence for instance), which in some cases is **different from the one where the person is insured for social security** (i.e. State where the worker usually works in normal circumstances) and thus **may lead to a change in the applicable social security legislation**. To this end, several European Union countries have effectively taken measures in this regard to **facilitate a flexible approach to the applicable social security of teleworking cross-border workers**.

Against this background, **this report provides an overview of measures taken by the Member States in a form of user-friendly country fiches which individuals can consult to find out more information based on their cross-border situation. The country fiches also provide the necessary contact details of the relevant national competent authorities should further assistance be required. The report also explains different categories of cross-border workers who could be affected by the measures introduced by the Member States.**

When citing this report, please use the following wording:

European Labour Authority (2021), *Impact of teleworking during the COVID-19 pandemic on the applicable social security: Overview of measures and/or actions taken in the EU Member States to facilitate a flexible approach to the applicable social security of teleworking cross-border workers*.

Table of contents

Part I: Context

<u>Background</u>	1
<u>Applicable Social Security</u>	6
<u>Categories of affected cross-border workers</u>	8

Part II: Country fiches

<u>AT</u>	<u>BE</u>	<u>BG</u>	<u>HR</u>	<u>CY</u>
<u>CZ</u>	<u>DK</u>	<u>EE</u>	<u>FI</u>	<u>FR</u>
<u>DE</u>	<u>EL</u>	<u>HU</u>	<u>IE</u>	<u>IT</u>
<u>LV</u>	<u>LT</u>	<u>LU</u>	<u>MT</u>	<u>NL</u>
<u>PL</u>	<u>PT</u>	<u>RO</u>	<u>SK</u>	<u>SI</u>
<u>ES</u>	<u>SE</u>			

Part I: Context

Background

The COVID-19 pandemic has drastically changed our working arrangements. **Teleworking understood as a remote provision of labour that would otherwise be carried out within company premises** has been introduced or expanded around the world to reduce the risk of infection at the workplace.¹ The COVID-19 crisis has caused far-reaching changes over a very short period. Public health measures designed to reduce the spread of COVID-19 have included the active **encouragement or obligation to telework** for those workers in a position to do so.

On the subject of teleworking, Eurofound estimates that **48 per cent of surveyed employees in the EU worked at home** for at least some time during the COVID-19 pandemic while **34 per cent were on full-time telework**.² This compares with fewer than one in twenty employees reported working in this way regularly in 2018, and less than one in ten occasionally. Eurofound's research also suggest that **teleworking is likely to become much more common** after the health crisis based on the generally positive response of employees and employers to the COVID-19 teleworking experience. In this vein, **three-quarters of EU employees surveyed in July 2020 would like to continue working from home at least occasionally**, even after the end of COVID-19 restrictions. Similarly, the European Commission's Joint Research Centre reports that ultimately, the spread of telework in the longer-term will depend on a broad range of factors, including its effect on productivity and working conditions, as well as its contribution to broader policy objectives such as Europe's digital and green transitions.³ This also implies that **social security rules for cross-border workers may need to evolve** to respond to a more permanent increase in teleworking across the European Union.

With many workplaces in enforced closure from spring 2020, **teleworking became the customary mode of working for many employees** who had limited or no previous experience of working from home. This has also significantly affected **mobile workers** in the European Union working within the EU internal market. However, there is **no comprehensive data at EU level on the number of teleworking cross-border workers in the EU** which makes estimating the number of the affected workforce difficult. **Cross-border workers** (i.e. workers who reside in one Member States and work in another either as employees or self-employed and are insured for social security in the Member State of employment)⁴ are an important reflection of European integration and the **freedom of movement** in the European Union. The most recent EU data from

¹ [Sostero M., Milasi S., Hurley J., Fernández-Macias E., Bisello M. \(2020\)](#), Teleworkability and the COVID-19 crisis: a new digital divide?, Seville: European Commission, JRC121193.

² [Eurofound](#) (2020), Living, working and COVID-19, COVID-19 series, Publications Office of the European Union, Luxembourg.

³ [The Joint Research Centre](#) (2020), Coronavirus pandemic reveals large differences in the prevalence of telework across the EU.

⁴ Cross-border workers include frontier workers, who are cross-border workers who return to their Member State of residence as a rule daily or at least once a week (as defined in Article 1(f) of Regulation (EC) No 883/2004).

2019 show that there were **1.5 million cross-border workers within the EU-28** and 1.9 million cross-border workers within the EU-28⁵ and EFTA⁶ countries.⁷



Spotlight on swift coordination offering certainty for cross-border workers

Member States across the EU struggled during the onset of the crisis. Soon it became clear that the recommendation to telework, which was issued in most Member States as part of national public health measures included also closing borders or increased border checks to contain the spread of COVID-19 in mid-March 2020, would have adverse effects on the determination of applicable social security legislation for cross-border workers if the rules of Title II of Regulation (EC) No 883/2004 continued to be applied as intended. The pandemic however constitutes a case of force majeure in accordance with the case law of the Court of Justice of the European Union which justified that the intensive use of telework does not change the determination of the applicable social security legislation for cross-border workers. With regard to telework by cross-border workers, the public health measures taken by Member States to contain the spread of COVID-19 therefore justified that the extensive use of telework in the cross-border worker's Member State of residence should not change the social security legislation applicable to them before the pandemic.

Some Member States, partly due to their geographical and economic set up, reacted sooner than others and engaged in a dialogue with their neighbouring countries. This was the case for **Belgium** which already on 17 March had a first exchange with one of their neighbouring countries in order to discuss a way forward. Quite soon, Belgium was able to agree on similar measures with the other Member States that share a border with Belgium. Such bilateral arrangements then served as a source of inspiration when a guidance note was adopted in June 2020 by the **Administrative Commission for the coordination of social security systems**. The note contains a non-exhaustive list of identified issues as a result of the COVID-19 pandemic including changes in work patterns and border restrictions. It also sets out possible solutions to issues subject to Regulations (EC) No 883/2004 and No 987/2009 in connection with the measures taken by Member States as a response to the COVID-19 pandemic, both within the framework of the Regulations and other suggested measures to be considered due to the force majeure element. A year later, at the June 2021 meeting of the Administrative Commission, these guidelines have been extended until 31 December 2021.

To facilitate the freedom of movement, the EU has issued regulations to ensure that its citizens have **equal treatment and access to social security** no matter where they live or work in the EU. Faced with rapid changes in working arrangements due to the COVID-19 pandemic, the European Commission and social security institutions of EU Member States have swiftly responded to ensure that existing rules do not disadvantage cross-border workers who are obliged to telework. **Flexible interpretations of the rules and provisional measures** have been put in place on a temporary basis and have been usually extended in view of the next waves of the COVID-19 pandemic.

⁵ Refers to the EU Member States as on 1 January 2019, including the United Kingdom.

⁶ Iceland, Liechtenstein, Norway and Switzerland.

⁷ [European Commission](#) (2020), Annual Report on Intra-EU Labour Mobility.



Spotlight on communicating effectively with cross-border workers

One issue cross-border workers are frequently confronted with is that they need to consult different sources of information in order to obtain helpful information. During the COVID-19 pandemic this was even more so a challenge, with regulations affecting, *inter alia*, cross-border workers changing rapidly.

An interesting good practice example in the area of communication and assistance services comes from **Denmark** and **Sweden**. [Øresunddirekt](#) has been in place for a number of years. This information service was set up jointly between Sweden and Denmark when the two regions were joined by a bridge, further facilitating the commute between the two countries. On the Swedish side, a physical information centre can be found in Malmö and on the Danish side, a web team administers a website and facilitates the access to information from several Swedish and Danish authorities for both workers and employers also via social media channels. Cooperation between both sides, which work under the same brand, has further intensified during the COVID-19 pandemic. A major feature of this cooperation is to provide the latest information for cross-border workers and employers, to assist in order to clarify requests for information and to feed back any gaps to policy makers. Since the onset of the crisis, more than 1.8 million website visits have been registered (around 200 000 visits each month), an increase of 170 % from the previous years.

From the information collected within the **Administrative Commission for coordination of social security systems** since the start of the COVID-19 pandemic, it appeared that several Member States have decided, on a unilateral basis or in agreement with one or more other Member States, that **the obligation to telework in the Member State of residence would not lead to a change of the applicable legislation**. In that context, questions depicted the flexibility which could be acknowledged regarding the application of the Regulations on the coordination of social security systems.⁸ The main concerns were related to **changes in the applicable legislation** due to telework activities and **difficulties for the competent institutions to meet the deadlines for claims related to** the reimbursement of certain benefits.

In the course of its **analytical and risk assessment** activities throughout 2020 and 2021, **ELA identified a potential concern** related to the possible **change of the applicable legislation due to teleworking** for certain categories of workers as signaled in the **Commission's Guidelines concerning the exercise of the free movement of workers during COVID-19 outbreak** of 30 March 2020⁹ and the accompanying information note.¹⁰ In this vein, and taking into consideration the previous work done by the Administrative Commission, **ELA decided to collect more information** on measures taken by the Member States during the COVID-19 pandemic, specifically to address the impact of teleworking on the applicable legislation and their expiry date.

⁸ Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems OJ L 166, 30.4.2004, p.1-123; and Regulation (EC) No 987/2009 of the European Parliament and of the Council of 16 September 2009 laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security systems OJ L 284, 30.10.2009, p. 1–42.

⁹ [https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52020XC0330\(03\)&from=EN](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52020XC0330(03)&from=EN)

¹⁰ <https://ec.europa.eu/social/BlobServlet?docId=22486&langId=en>

This affects especially **cross-border workers who, due to border restrictions and other recommendations issued by national health authorities, cannot physically carry out their activity in the Member State where they are normally employed**. Consequently, such workers



Spotlight on most relevant EU level bodies and tools

Typically referred to as the **Administrative Commission**, its set up is regulated in EU Regulation (EC) No 883/2004 and plays a pivotal role in the coordination of social security systems across Europe. The Administrative Commission for the coordination of social security systems comprises a government representative of each member State as well as a representative of the European Commission. This forum is responsible for three main important tasks. Firstly, for dealing with administrative matters; secondly, interpreting questions arising from the provisions of the EU regulations on social security coordination; and, thirdly, promoting and developing collaboration between EU Member States in this area.

In terms of tools, the **Electronic Exchange of Social Security Information (EESSI)** is further worth mentioning. For example, in the case of **Austria**, the EESSI has been extensively used already prior to the pandemic. With the pandemic taking hold, this channel of communication was increasingly used to exchange information with other Member States. Its importance increased, also in light of the fact that in many Member States the postal services were, for a period of time, no longer functioning properly due the backlog caused by the pandemic.

have to telework from their Member State of residence, and **such increase in teleworking can potentially lead to a change in the applicable social security legislation**. To this end, ELA aimed to **identify good practices** put in place by Member States, when dealing with the applicable social security legislation of cross-border workers who have to telework due to the COVID-19 pandemic. The information was collected through ELA's network of **National Liaison Officers** (NLOs). In addition, the national representatives of the **Administrative Commission** have been informed of this initiative and were asked to offer their support by facilitating the collection of information by the NLOs for which the Authority is grateful and would like to acknowledge their valuable contribution. The Authority would also like to thank the institutions in the Member States which assisted the NLOs with collection and verification of the requested data that is presented in this report and the country fiches.



Spotlight on good practices

The Authority considers **good practices** as a policy measure or a set of policy measures put in place, which are producing the intended results for the target group of these measures, or at least better results than existing alternatives. Member States should self-identify good practices and be able to provide evidence on why this is an efficient policy approach, ideally by including data quantifying input, output, as well as outcome and impact generated. In addition, the identification of success factors, with a view to replicability in different settings, should be considered. Elements of good practices may *inter alia* include the following features: innovativeness, cost-effectiveness, replicability, inclusiveness, and involvement of a set of different stakeholders.



Basic principles

Articles 11-16 of Regulation (EC) No 883/2004 provide a set of **conflict rules**, aimed at **determining the single applicable social security legislation** for persons falling within its scope. These include the insurability rules for persons covered by the Regulation, and in particular, persons pursuing an **activity in one Member State**, **posted workers**, and persons carrying out **an activity in two or more Member States**. The persons concerned cannot choose the social security legislation which applies to them, and they are insured in only one Member State at a time in accordance with the rules in the Regulation and the principle of unicity of social security applicable legislation.

However, in cases where it is in the **interest of certain persons or categories of persons**, Article 16 provides the legal basis for **two or more Member States to agree**, by common agreement, to provide **for exceptions** to Articles 11-15.

Article 13 of Regulation (EC) No 883/2004 provides the insurability rules for persons who carry out an activity in **two or more Member States** (as an employed or self-employed person) and sets priority rules in order to comply with the general principle that a person shall only be insured in one Member State.

In the case of an employed person, Article 13 provides **two possibilities** where the employee can be insured:

- the **Member State of residence** of the person concerned (if they pursue a substantial part of their activity in that Member State, or if they are employed by two or more undertakings or employers, at least two of which have their registered office or place of business in different Member States other than the Member State of residence); and
- the **Member State in which the registered office of the undertaking/s or employer/s is situated** (if they do not pursue a substantial part of their activity in the Member State of residence, nor are in the latter situation mentioned above).

Article 14(8) of Regulation (EC) No 987/2009 provides that for an activity to be considered **substantial** it needs to **represent at least 25% in respect of working time and/or remuneration in case of an employed activity**.

Similar rules apply for **self-employed persons**, but in this case, for the activity to be considered a **substantial activity**, the **turnover, working time, services rendered and/or income** are taken into account. If they **do not pursue a substantial part of their activity in their Member State of residence**, the **competent Member State** is the one in which their **centre of interests is located**. Lastly, but this could have an indirect impact, in case a person is **self-employed in one Member State and employed in another Member State**, the competent Member State for applicable social security legislation is the **Member State** where the person is pursuing their **professional activities as an employee**.

Further information and guidance concerning the application of these rules can be found on the website of the European Commission¹¹ as well as in the Practical Guide on the Applicable Legislation,¹² prepared by the Administrative Commission.

Applicable social security while teleworking

To address challenges faced by cross-border workers in the context of telework, the European Commission and the Member States have taken steps to ensure continuity as regards the applicable legislation. The **European Commission** clarified in March 2020 its views on this issue in the publication COVID-19: Information for frontier workers and posted workers.¹³ The Commission states that for **frontier workers who work exclusively in a Member State other than their country of residence, the current temporary teleworking situation should in principle not lead to a change in the applicable legislation.** For **workers who pursue an activity in two or more Member States, it explains that the legislation of a Member State of residence becomes applicable only if the average working time in the Member State of residence over a period of 12 months exceeds 25 per cent of the total working time in all Member States.**



Spotlight on the “new normal” way of working

At the beginning of the pandemic, its duration was difficult to predict for the national competent authorities and while the world has been in crisis mode now for over a year, at the outset, measures put in place were thought to only be emergency measures of short to medium applicability. The unknown duration of the pandemic is therefore an important factor for policy-makers.

The Netherlands for example highlighted that they are willing to reflect upon and discuss the so called “new normal”. They feel that for the time being it is too early to change any provisions in the field of social security because it is not yet clear how work patterns will change after the end of the COVID-19 pandemic. News reports in the Dutch media highlighted the fact that working from home might impact the hiring practices of companies, because there is no big difference between a worker who works from home in another country and a person already living in this other country. Also, a number of Dutch politicians would like to see that the dis-coordination between social security and taxation regimes would come to an end, which would mean that not only social security provisions at the European level should change, but also bilateral tax agreements.

¹¹ <https://ec.europa.eu/social/main.jsp?catId=1142&langId=en>

¹² [European Commission](#) (2013), Practical guide on the applicable legislation in the European Union (EU), the European Economic Area (EEA) and in Switzerland.

¹³ [European Commission](#) (2020), Communication from the Commission Guidelines concerning the exercise of the free movement of workers during COVID-19 outbreak 2020/C 102 I/03.

Furthermore, the Commission underlines that in cases **where the social security legislation applicable to the frontier workers is to be changed, then the worker may request an exception stipulated in Article 16 of Regulation (EC) No 883/2004**. In this case, the employer or the self-employed person may apply to the competent authority of the Member State whose legislation the employee or the self-employed person wishes to continue to be subject to, and the competent authorities may, by common agreement, provide for an exceptional treatment in the interest of the worker.

Although these indications by the European Commission are not legally binding, they support a flexible interpretation of the rules in the best interest of frontier workers. The Commission in its Communication also draws the attention of Member States to the possibility to negotiate administrative arrangements on the matter.¹⁴

In sum, a number of European Union Member States have effectively taken measures in this regard. Against this background, this report provides an overview of measures taken by the Member States in a form of user-friendly country fiches which individuals can consult to find out more information based on their cross-border situation. The country fiches also provide the necessary contact details of the relevant national competent authorities should further assistance be required. The report also explains different categories of cross-border workers who could be affected by the measures introduced by the Member States.

The measures presented in this report reflect the situation as of July 2021. The information provided throughout this report, including the country fiches, is indicative only and in cases of questions, please always refer to the relevant authorities.

¹⁴ Ibid.

Categories of affected cross-border workers



Employed or self-employed frontier/cross-border worker

You are a **frontier/cross-border worker** if you work in a Member State different than your Member State of residence - you go to work in one country and return regularly to the country where you reside. You can be either **employed** by a company or be a **self-employed** frontier/cross-border worker if you work as a self-employed person in a Member State different than your Member State of residence (meaning that you go to work in one country and return regularly to the country where you reside).

The difference between frontier and cross-border workers is that, as defined in Article 1(f) of Regulation (EC) No 883/2004, frontier workers return to their Member State of residence as a rule daily or at least once a week. Whereas the difference between these two sub-categories of workers is not very relevant in relation to the applicable social security legislation, Regulation (EC) No 883/2004 provides for special rules, mainly in the areas of unemployment benefits, which are only applicable to frontier workers and not to cross-border workers. In its proposal to revise Regulation (EC) No 883/2004 and Regulation (EC) No 987/2009, the Commission proposed to abolish this difference.¹⁵ However, the legislative process is currently ongoing.¹⁶



Karel (employed worker)

Karel lives with his family in Belgium and commutes to work in France as a rule daily or at least once a week. Due to the COVID-19 pandemic, he needs to telework from Belgium, his Member State of residence and this situation might have an impact on the Member State competent for his social security insurance.

¹⁵ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52016PC0815>

¹⁶

[https://oeil.secure.europarl.europa.eu/oeil/popups/ficheprocedure.do?reference=2016/0397\(COD\)&l=en](https://oeil.secure.europarl.europa.eu/oeil/popups/ficheprocedure.do?reference=2016/0397(COD)&l=en)



Jaapjan (self-employed worker)

Jaapjan lives with his family in the Netherlands and commutes to work as a self-employed person in Germany as a rule daily or at least once a week. Due to the COVID-19 pandemic, he needs to telework from the Netherlands, his Member State of residence and this situation might have an impact on the Member State competent for his social security insurance.

Employer

Are you an **employer** who is engaging workers who live in another Member State than the Member State of employment and commute to work on a regular basis?

Jolena

Jolena's company is in Luxembourg and she relies on the staff employed by her company that reside in neighbouring countries such as Belgium, France and Germany, commuting as a rule daily or at least once a week to the office. Due to the COVID-19 pandemic, her staff is teleworking from their homes in the Member States of residence and this situation might have an impact on the Member State competent for their social security insurance.



New recruit

Are you a **new recruit** caught in a cross-border situation? Are you about to start your new job in a Member State where you do not reside and since you must telework, you will not be going to your place of employment on a regular basis until further notice?



Magda

Magda lives in Poland, close to the Czech border and receives a job offer in Czechia. She decides to take up the job offer and commute to her new place of work as a rule daily or at least once a week. Due to the COVID-19 pandemic, however until further notice, she needs to telework from Poland, her Member State of residence and this situation might have an impact on the Member State competent for her social security insurance.

Posted worker

You are a **posted worker** if you are temporarily sent by your employer situated in one Member State to work in another Member State in order to carry out an activity on the employer's behalf. For the purpose of your social security coverage, you are considered posted in case you are sent by your employer to carry out any work-related activity in another Member State on your employer's behalf, or also if you are self-employed and went abroad to pursue a similar activity to what you normally pursue in your Member State of origin. Under social security coordination rules, posted workers remain insured in their Member State of origin but this derogation and consequently posting itself are limited in time.

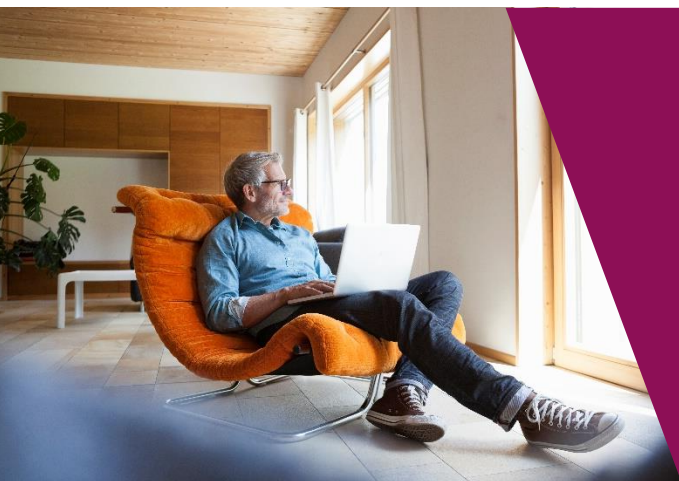


Wang

Wang works for a Spanish employer who posts him for a short assignment to its client in Portugal. Due to the COVID-19 pandemic, his initial assignment needs to be prolonged in the host Member State where he is posted to and this situation might have an impact on the Member State competent for his social security insurance.

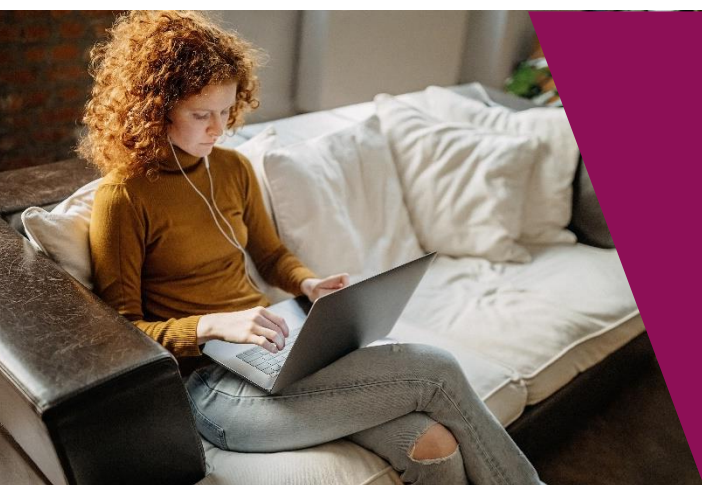
Employed or self-employed worker working in two or more Member States

Are you **working in two or more Member States on a regular basis**? Under the social security coordination rules, you are insured in your Member State of residence, if during a period of 12 months, more than 25% of your working time and/or remuneration (if you are an employee) or turnover, working time, number of services rendered and/or income (if you are a self-employed person) takes place in the Member State where you reside. Accordingly, if the Member State of residence becomes also the place where you are predominantly working, it may influence the competent Member State as regards social security.



Rasmus (employed worker)

Rasmus resides in Estonia and works simultaneously part-time for a Lithuanian company and part-time for a Latvian company. Due to the COVID-19 pandemic, he has to telework from Estonia, his Member State of residence, also for his employers in Lithuania and Latvia and this situation might have an impact on the Member State competent for his social security insurance.

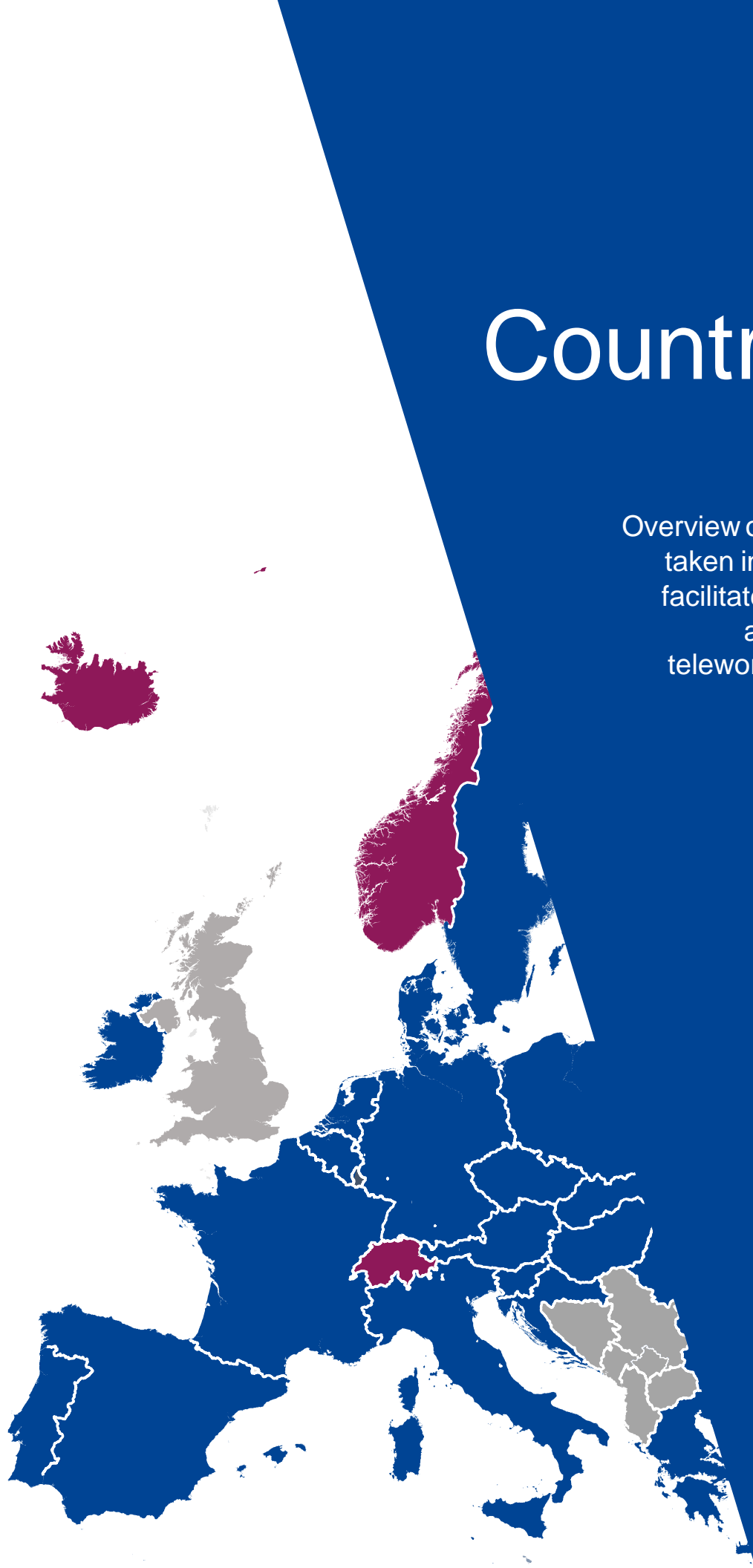


Karli (self-employed worker)

Karli resides in Sweden where her business is located and she works for various clients in Denmark, Sweden and Finland. Due to the COVID-19 pandemic, she needs to telework from Sweden, her Member State of residence and this situation might have an impact on the Member State competent for her social security insurance.

Part II: Country fiches

Overview of measures and/or actions taken in the EU Member States to facilitate a flexible approach to the applicable social security of teleworking cross-border workers country per country.





AUSTRIA

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**

No measures were taken because temporary emergency measures do not constitute relevant changes to the situation leading to a change in the already established classification of the national social security system. Employers, employees and self-employed persons do not have to notify the competent Austrian social security institution of a temporary change in the situation due to the pandemics measures.

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://www.sozialversicherung.at/cdscontent/?contentid=10007.857320&portal=svportal>

AUSTRIA





BELGIUM

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 were introduced?

Belgium has adopted unilateral measures indicating that telework in Belgium for cross-border workers will not be taken into account in order to determine applicable social security legislation.

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**

Agreements with neighbouring countries to neutralise the impact of the intensive use of telework on the determination of the applicable social security legislation

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?

The modified work pattern must be linked directly to the measures taken in the context of the coronavirus. In other words, as soon as the restrictions are lifted, the working pattern must be "normalised" again because the normal rules on determining the applicable legislation will be fully applied from that moment on.

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. No need to inform the Belgian competent institutions and A1 forms remain valid as long as the situation requires.

However, Starting April 1, 2021 a new measure was adopted obliging all employers (including for employers in the public sector) to inform the authorities (RSZ/ONSS) on a monthly basis of their employees performing telework (total number of employees and number of employees not being able to perform their work at home). This new measure applies irrespective of the place of residence of the employee. [More information in French, Dutch and German](#)

For more information visit:



For employed and self-employed more information can be found [here](#), [here](#) and [here](#).

Staff of the NSSO intervened during webinars organized by social partner organizations (e.g. the VBO, employers' organization) and private organizations. More Information provided on [ISSA website](#)

BELGIUM





BULGARIA

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

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:



<http://www.nap.bg/> or infocenter@nra.bg

BULGARIA





CROATIA

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**

Croatian national authority and competent institution did not make a formal decision or measures. The Croatian Pension Insurance Institute fully complies with guidelines and recommendations of the Administrative Commission. The approach is very flexible and the general standpoint is that teleworking triggered by COVID-19 pandemic should not lead to a change in the applicable social security legislation.

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://migracije.hr/> and <https://www.mirovinsko.hr/>

CROATIA





CYPRUS

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

For more information visit:



http://www.mlsi.gov.cy/mlsi/sid/sidv2.nsf/index_en/index_en?OpenDocument or
http://www.mlsi.gov.cy/mlsi/sid/sidv2.nsf/contactus_en/contactus_en?OpenForm

CYPRUS





CZECHIA

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 were introduced?

For the cases of telework as a temporary working arrangement due to COVID pandemic the law that was applied immediately before pandemic still remains applicable.

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**

Duration of these measures will depend on the actual situation.

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

The person should be able to present details that prove that telework takes place temporarily due to pandemic (especially labour contract and its amendments etc.).

In which employment relationships do these measures apply?

- ☒ EXISTING EMPLOYMENT
- ☒ NEW RECRUITMENT

For new labour contract or activities, the Czech institutions seek to find out whether agreed telework is a temporary COVID measure or normal arrangement and consequently determines the legislation applicable.

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

- ☒ NO

No specific procedure or notification is required from, use of this rule is automatic for the cases it applies

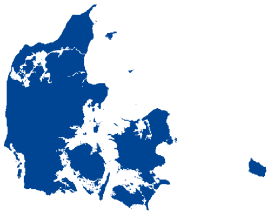
For more information visit:



<https://www.cssz.cz/web/en/coronavirus-disease-covid-19-and-certificate-a1-cz>

CZECHIA





DENMARK

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 were introduced?

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.

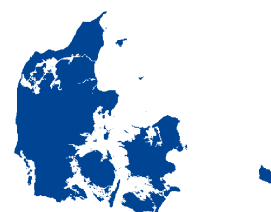
Udbetaling Danmark has concluded a few individual agreements under Article 16 of Regulation 883/2004, in cases where the competent institutions in other Member States have requested documentation of citizens' social security.

For more information visit:



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

DENMARK





ESTONIA

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**

Teleworking from home country workers were issued PD A1 certificate based on Art. 12 of Reg. 883/2004 by the Social Insurance Board. The aim was to place the person in the same situation where he would have been without COVID-19 pandemic.

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://sotsiaalkindlustusamet.ee/en>

ESTONIA





FINLAND

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

Finland adopted a flexible approach to PD A1 certificates and has also applied agreements under Article 16 of Reg. 883/2004 if necessary, relying on the Guidelines of the Administrative Commission.

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://www.etk.fi/en/work-and-pensions-abroad/insurance-while-working-abroad/corona-and-working-abroad/>

FINLAND





FRANCE

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 were introduced?

Initiative was taken by the French social security directorate on the 12 March 2020 proposing to agree with neighbouring countries on a flexible approach. A positive reaction was received in the following days. The choice to adopt flexibility was accompanied by instructions to the social security institutions, in particular to the ACOSS (the institution in charge of the applicable legislation) and to the other schemes paying benefits.

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**

At the same time and at the request of neighbouring countries, discussions took place (Luxembourg, Belgium, Switzerland, Germany, Spain, Portugal, the United Kingdom, Austria) and culminated in exchanges of ministerial letters (Luxembourg) or exchanges between competent authorities and were accompanied by press releases. The level of formalism has adapted to the requirements of neighbouring countries.

It must be also mentioned that this issue has also been dealt bilaterally in relation to the taxation aspects.

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?

Measures apply automatically. They are not conditional on the completion of formalities by the employer or the worker.

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:



<https://www.cleiss.fr/actu/2020/2003-covid-19-coordination.html>

FRANCE





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 were introduced?

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).

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?

☒ EXISTING EMPLOYMENT

☒ EXISTING EMPLOYMENT

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.

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

☒ NO

For more information visit:



https://www.dvka.de/de/arbeitgeber_arbeitnehmer/coronainfo/coronaav/coronaav.html

GERMANY





GREECE

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**

Cross-border workers resident in Greece, carrying out substantial activity in the Member State of residence due to telework were treated as mobile workers for a short period. It was accepted that the obligation to telework in the Member State of residence, instead of the normal Member state of employment, should not lead to a change of the applicable legislation during the pandemic.

For more information visit:



<https://www.efka.gov.gr/el>

GREECE





HUNGARY

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 were introduced?

Measures following the approach agreed within the Administrative Commission.

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?

☒ NO

There is an emergency legislation concerning the emergency period related to COVID-19.

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

No work pattern changes due to the pandemic situation.

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

No specific arrangements.

For more information visit:



<https://mvff.munka.hu/> and <http://neak.gov.hu/>

HUNGARY





IRELAND

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 were introduced?

The measures follow the guidelines of the Administrative Commission.

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**

Expected to end by end of September 2021.

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

Notification to the International Postings, Department of Social Protection.

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?

- ☒ YES

Notification to the International Postings, Department of Social Protection.

For more information visit:



<https://www.gov.ie/en/publication/3df362-operational-guidelines-prsi-prsi-special-collection-system/>

IRELAND





ITALY

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 were introduced?

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

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.

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/>

ITALY





LATVIA

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**

The Latvian competent institution took the position that the applicable legislation, which applies to persons in accordance with Title II of Regulation (EC) 883/2004, should not change because of the COVID-19 pandemic. For example, cross-border workers, usually working in two or more Member States, increased activity in Member State of residence due to COVID-19 telework. In such cases Latvia maintained practice (in some cases in consent with the relevant MS) that the changes regarding working time (e.g. teleworking) do not change the applicable legislation, thus workers continued to be subject to the MS legislation established before the pandemic and existing PDA1 issued under Article 13 remained valid.

Latvia was among those Member States, which closed the borders and travel abroad was extremely limited due to COVID-19 pandemic. Accordingly, Latvian competent institution also made decisions on applicable legislation, which have not been supplemented by agreements based on Article 16 of Regulation (EC) No 883/2004 considering these obstacles as situation of force majeure.

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://www.vsaa.gov.lv/lv/darbs-cita-es-valsti-a1-sertifikats> and
<https://www.lm.gov.lv/en/posting-employees-carry-out-work-outside-latvia>

LATVIA





LITHUANIA

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**

Obligation to telework in the Member State of residence should not lead to a change of the applicable legislation during the pandemic.

In order to maintain social security affiliation, Lithuania and Member State(s) should address the specific cases through an Article 16 of Reg. 883/2004 in order to take account of specific circumstances relating to employment and work conditions during pandemic and agree on exception rules.

Article 16 could also help addressing the impact on determination of place of business and evaluation of economic activity of the employer (mostly relevant for posting) since economic activity of the employers during quarantine has decreased or has been suspended by the requirement from the government of the Member States.

For more information visit:



<http://www.sodra.lt/> and <http://www.vlk.lt/>

LITHUANIA





LUXEMBOURG

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 were introduced?

Bilateral agreements with DE, FR, BE not to consider teleworking days related to the COVID-19 crisis for the determination of the social security legislation applicable to frontier workers.

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

With DE, FR and BE.

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?

The condition is that telework is linked to COVID-19.

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

Companies and workers do not have to take any steps with the social security, but as telework is based on an agreement between the social partners it is for example only covered by the Accident Insurance Association, provided that it respects the provisions of this agreement.

For more information visit:



https://mss.gouvernement.lu/fr/actualites.gouvernement%2Bfr%2Bactualites%2Btoutes_actualites%2Bcommuniques%2B2021%2B06-juin%2B15-accord-teletravail-france.html

LUXEMBOURG





MALTA

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/>

MALTA





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**

What kind of measures were introduced?

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 employer, 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?

☒ **NO**

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 [website of the SVB in Dutch](#). 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 [Dutch](#), [English](#), [German](#) and [French](#).

THE NETHERLANDS





POLAND

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

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://www.gov.pl/web/family/coordination-of-social-security-systems>

POLAND





PORTUGAL

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 were introduced?

Measures were taken providing that, as regards workers resident in Portugal, who are subject to the social security legislation of another Member State, teleworking periods in another Member State will not be taken into account for the determination of the applicable legislation, therefore not implying any change of the legislation to which they are subject (Article 9 of [Order No. 94-A/2020 of 2020-04-16](#)).

In addition, guidance has been provided to competent institutions to the effect that teleworking should not involve changes to the applicable legislation as regards posted workers, workers performing activity in two or more Member States and cross-border workers

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

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 special formalities were foreseen in this context. It is sufficient that the worker is in a temporary situation during the period in which the extraordinary measures taken due to the COVID-19 pandemic are in force.

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.seg-social.pt/trabalhadores-destacados-e-transfronteiricos-em-estados-membros-da-uniao-europeia-do-espaco-economico-europeu-ou-na-suica>

PORTUGAL





ROMANIA

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

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://www.cnpp.ro/home>

ROMANIA





SLOVAKIA

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 were introduced?

Decision to act as if teleworking as a result of the pandemic has no impact on the applicable legislation: the competent authority (Social Insurance Agency - SIA) considers pandemic as a temporary and special situation and due to that reason, it has not taken into consideration for determination of applicable legislation the changed work pattern of the employee/self-employed person which has occurred due to the pandemic situation. The procedure regarding determination of applicable legislation has remained therefore the same.

Based on this general approach and in line with the Administrative Commission recommendation, the Slovak competent authority did not have to make use of the exception provided for in Article 16 of Regulation (EC) No 883/2004 with a view to maintaining the social security coverage unchanged for the worker concerned.

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**

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?

The work pattern has changed due to the pandemic situation.

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.

For more information visit:



[https://www.socpoist.sk/ako-maju-postupovat-zamestnanci-a-szco-
-ktori-pocas-koronakrizy-nemohli-vycestovat-do-zahranicia-](https://www.socpoist.sk/ako-maju-postupovat-zamestnanci-a-szco-ktori-pocas-koronakrizy-nemohli-vycestovat-do-zahranicia-)

SLOVAKIA





SLOVENIA

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

For more information visit:



<https://www.gov.si teme/koordinacija-sistemov-socialne-varnosti/>

SLOVENIA





SPAIN

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

For more information visit:



<https://www.seg-social.es/wps/portal/wss/internet/InformacionUtil/32078/966/1819>

SPAIN





SWEDEN

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 were introduced?

Applicable legislation will not be changed if the work conditions are changed due to the COVID-19 pandemic. This applies only if the person retains their employment and the change in work conditions only relates 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

Yes, to some extent. For example, Sweden and Denmark resolved the issue on changes in applicable legislation due to telework quickly in the beginning of the pandemic.

Do these measures have an expiry date?

☒ NO

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?

Applicable legislation will not be changed if the work conditions are changed due to the COVID-19 pandemic. This applies only if the person retains their employment and the change in work conditions only relates to COVID-19.

In which employment relationships do these measures apply?

☒ EXISTING EMPLOYMENT

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.forsakringskassan.se/privatpers/coronaviruset-det-har-galler> and <https://www.oresunddirekt.se/se/jag-arbetar-i-danmark/corona-covid-19/covid-19-information-for->

SWEDEN





European Labour Authority

Landerova 12, 811 09
Bratislava, Slovakia

www.ela.europa.eu