

Social Security: Flexible arrangements for EU multi state employees

September 30, 2020

In brief

The social security authorities of Germany, Switzerland and Austria agree on flexible arrangements for individuals who have an ordinary job in several European Union and EEA countries as well as in Switzerland (i.e. multi state employees) until December 31, 2020 due to a temporarily different distribution of working time between the individual countries.

In detail

For individuals, who, irrespective of the COVID-19 pandemic, are usually employed in more than one country and for whom the applicable law has been determined in accordance with Article 13 of Regulation (EC) No. 883/2004, the authorities in Germany, Switzerland and Austria announced that they will not make any changes with regard to the applicable social security law until at least December 31, 2020 in case of a temporarily different distribution of working time between the individual countries.

This applies even if the activity is temporarily carried out exclusively at home. A1 certificates issued remain valid for this period.

The takeaway

Practice shows that other EU and EEA countries proceed in this or in similar ways. Nevertheless, in the absence of a uniform European regulation, a country-by-country assessment must be carried out.

It remains to be seen what the handling beyond December 31, 2020 will look like. However, the further development of infection rates should be a decisive criterion here.

Let's talk

For a deeper discussion of how this impacts your business, please contact your Global Mobility Services engagement team or one of the following professionals:

Global Mobility Services – Germany

Ulrich Buschermöhle, *Global Social Security German Leader*
ulrich.buschermoehle@pwc.com

Sebastian Kula, *Global Social Security Manager*
sebastian.k.kula@pwc.com

Global Mobility Services – United States

John Shea, *US Leader*
john.w.shea@pwc.com

Global Mobility Services – Global

Leo Palazzuoli, *Global Leader*
leo.palazzuoli@pwc.com

Meet the [Global Mobility Services global leadership team](#)

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