



CROSS-BORDER TELEWORKING DURING THE COVID-19 PANDEMIC

Self-employed or employed frontier worker

You are a **frontier 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 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).

Example 1 (self-employed worker): You live with your family in the Netherlands and commute to work as a self-employed person in Germany as a rule daily or at least once a week but due to the COVID-19 pandemic, you need to telework from the Netherlands, your Member State of residence and this situation might produce an impact on the Member-State of social security affiliation.

Example 2 (employed worker): You live with your family in Belgium and commute to work in France as a rule daily or at least once a week but due to the COVID-19 pandemic, you need to telework from Belgium, your Member State of residence and this situation might have an impact on the Member State competent for your 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?

Example: You live in Poland, close to the Czech border and receive a job offer in Czechia. You decide to take up the job offer and commute to your new place of work as a rule daily or at least once a week but due to the COVID-19 pandemic, you need to telework from Poland, your Member State of residence.

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 a service.

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.

Example: You work for a Spanish employer who posts you for a short assignment to its client in Portugal but due to the COVID-19 pandemic, your initial assignment needs to be prolonged in the host Member State where you are posted to.

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?

Example 1 (employed worker): You reside in Estonia and work simultaneously part-time for a Lithuanian company and part-time for a Latvian company but due to the COVID-19 pandemic, you need to telework from Estonia, your Member State of residence.

Example 2 (self-employed worker): You reside in Sweden where your business is located and you work for various clients in Denmark, Sweden and Finland but due to the COVID-19 pandemic, you need to telework from Sweden, your Member State of residence.

CATEGORIES OF AFFECTED CROSS-BORDER WORKERS