



## Global Employer Services Immigration and Social security

### COVID-19 and Brexit related Immigration and Social Security Updates

With the end of 2020 approaching, Brexit negotiations are 'taking their last breath' and COVID-19 measures are being strengthened again in many countries as the pandemic continues to disrupt the movement of people. What follows is a brief immigration and social security update.

#### COVID-19

##### Immigration

As of 25 December 2020, all non-residents travelling to Belgium from a red [zone](#) (currently most countries) must submit a recent (i.e. less than 48 hours) negative COVID test result.

Belgium closed its borders with the UK until 22 December 2020, but allows return of Belgian nationals and residents between 23 December and 31 December as well as essential travel for family reasons, travel of health care workers, journalists, diplomats if strictly required and workers in the transport sector. This is in line with the EU recommendations on a coordinated approach with respect to travel restrictions on the UK:

- Until the end of December, free movement rules still apply to the UK, which means that Member States should in principle not refuse the entry of persons travelling from the UK.
- As of 1 January 2021, in view of Brexit, the United Kingdom will become a third country and in principle, only essential travel may take place from the United Kingdom. The travel ban does not apply to residents in the EU. In order to benefit from an exemption from this general travel restriction, the EU would need to add the United Kingdom to the list of 'safe' countries whose residents can travel to the EU. The list is reviewed regularly.

Deloitte's [interactive map](#) can be consulted for updates.

## Social security

As already communicated, the Belgian social security authorities have formally extended the 'No Impact' position until 30 June 2021, thus neutralising the social security impact of changes in work pattern due to COVID-19 measures. France, Luxembourg, Germany, Austria and Switzerland already formally aligned in this respect, and it is expected that most EU Member States will follow suit.

## Brexit

### Immigration

The Belgian authorities have issued additional [guidance](#) on the processes applicable as of 1 January 2021 to UK nationals residing in Belgium, or who have frontier worker status on 31 December 2020. UK nationals will have until 31 December 2021 to apply for their new residence card as beneficiaries of the Withdrawal Agreement, and will be invited to their municipal authorities to that end.

All UK nationals arriving in Belgium post 1 January 2021 for work purposes will need to apply for a work and residence permit under generally applicable rules.

### Social security

Below is an executive summary of the Belgian social security authorities' "third country" position towards the UK, if no deal would be reached. However, it is not excluded that a deal on social security could still be reached in 2021, with retroactive effect from 1 January 2021.

	Existing situations as per 31/12/2020	New situations after 1/1/2021
<b>Transfer to UK/BE</b>	Continuation of EU coordination rules as long as the EU/UK cross-border situation remains uninterrupted	<ul style="list-style-type: none"> <li>• UK or Belgian social security legislation applicable</li> <li>• No coordination of social security</li> </ul>

**Assignment** Continuation of EU coordination rules as long as the EU/UK cross-border situation remains uninterrupted

Continued use of A1 forms (provided conditions remain fulfilled)

BE > UK

- Continuation of Belgian social security RSZ/ONSS for maximum 12 months
- Option to affiliate with voluntary Overseas Social Security Scheme (OSS) as of day 1
- Exemption from UK social security scheme possible for 12 months

UK > BE

- Continuation of UK social security for 12 months
- "Art. 3 Exemption" from Belgian social security provided assignment conditions are complied with (unlimited duration)

**Multistate work**

Double social security payments may apply. Case-by-case analysis needed.

In a broader comparative context, several EU Member States such as Belgium provide the possibility to remain subject to their national social security legislation during an assignment to the UK. However, the Belgian social security scheme is quite unique in allowing future UK assignees to be exempt from paying social security contributions for an indefinite period.

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**Contacts**

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