



Global Employer Services Reward & Mobility Alert

Extension of the “no-impact” position in view of determining the applicable social legislation until 1 July 2023

The COVID-19 pandemic has had a major impact on our way of working. There is a growing need and demand among employees and employers to evaluate the long-term potential of working remotely. As a result, the EU Administrative Commission for the Coordination of Social Security Systems (comprising representatives from the social security authorities of all European Economic Area (EEA) member states and Switzerland) decided on 16 November 2022 to extend the “no-impact” position in view of determining the applicable social security legislation for frontier workers until 1 July 2023. Official communication of the decision will follow.

The new extension will allow the EU Administrative Commission and the relevant authorities of the EEA member states and Switzerland to further evaluate the social security consequences of working from home and possibly to conclude structural measures regarding the social security and potentially also the tax position of frontier workers. In practical terms, the new extension means that changes in working patterns resulting from COVID-19, such as increased working time (25% or more) spent in the country of residence where this is not the usual country of employment, will not affect the applicable social security legislation.

From a tax perspective, Belgium concluded mutual special COVID-19 tax agreements with its neighbouring countries of France, Germany, Luxembourg, and the Netherlands that are applicable until 30 June 2022. As from 1 July 2022, the provisions of the relevant tax treaty between Belgium and the neighbouring country apply.

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