



## Global Employer Services Reward & Mobility Alert

### COVID-19: Social security tolerances for frontier workers further extended

The ongoing COVID-19 pandemic continues to have consequences for working patterns. In response, the EU Administrative Commission for the Coordination of Social Security Systems (comprising representatives from social security authorities of all European Economic Area member states and Switzerland) decided on 14 June 2022 to extend the “no-impact” measures for frontier workers at European Union level in view of determining the applicable social security legislation until 31 December 2022.

This allows employers and employees better to address the possible social security effects created by the pandemic, while waiting for more stable times to resume. In practical terms, it means that changes in work patterns resulting from COVID-19, such as increased work time spent in the country of residence where this is not the usual country of employment, do not affect the applicable social security legislation.

From a tax perspective, Belgium concluded mutual agreements with its neighbouring countries (France, Germany, Luxembourg, and the Netherlands) to neutralise the impact of travel restrictions imposed in response to COVID-19. Our [Tax Alert](#) of 22 December 2021 provides a summary of these mutual agreements and the current position is as follows.

- **France and Luxembourg:** The mutual agreements with France and Luxembourg currently are tacitly extended until 30 June 2022. The competent authorities have not yet issued any communication on the possible termination of the agreements, so it is necessary to wait and see whether there will be a further implied extension.
- **Germany:** The mutual agreement with Germany was extended on 22 March 2022 until 30 June 2022. This was the final extension and the

ordinary treaty rules will apply as from 1 July 2022 (see our [Tax Alert](#) of 1 April 2022).

- **Netherlands:** The competent authorities have agreed ([Dutch](#) | [French](#)) not to extend the application of the agreement beyond 30 June 2022 (see also our [Tax Alert](#) of 20 April 2022).

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## Contacts

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