



## Global Employer Services Social security Alert

### COVID-19 | Tax and social security tolerances for cross-border workers further extended

#### Social security “no impact position” extended until 31 December 2021

In response to the ongoing COVID-19 pandemic and its widespread and potentially long-term consequences for working patterns, the social security authorities of all European Economic Area member states and Switzerland have decided at European Union level to extend “no impact” measures for social security purposes until 31 December 2021. Broadly, this involves continuing to apply the relevant national social security legislation applicable before the start of the pandemic.

The extension allows employers and employees better to address possible social security implications of the pandemic and its aftermath, while waiting for more stable times to come. It means that changes in work patterns resulting from the COVID-19 restriction measures, such as increased work time spent in the country of residence where this is not the usual country of employment, will not affect the applicable social security legislation.

#### Mutual agreements between Belgium and neighbouring countries further extended

Belgium and France ([French](#) | [Dutch](#)), Belgium and Germany ([French](#) | [Dutch](#)), and Belgium and Luxembourg ([French](#) | [Dutch](#)) have decided to extend their respective mutual cross-border worker agreements until 30 September 2021.

Based on these mutual agreements, remuneration derived from “home working days” solely due to COVID-19 travel restrictions can be tax exempt in the country of residence, provided it is effectively taxed in the state where the cross-border worker would normally have exercised their professional duties had the travel restrictions not been in place.

Although no written confirmation has yet been published, Belgium and the Netherlands also are expected to extend their mutual cross-border worker agreement to 30 September 2021.

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## Contacts

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