



## Global Employer Services Immigration and Social Security

### Mobility concerns in the post-Brexit landscape

After a month into 2021, Brexit's impact on mobility between the UK and the EU is clear to see.

Most companies are now aware that UK nationals require work permits and visas when moving to work in the EU, and that social security in the home country can be maintained when assigning employees from the UK to the EU or vice versa.

However, several details of the new rules are less clear and are subject to frequent questions. What follows is an overview of topics that are tackled most often.

- The Trade & Cooperation agreement (TCA) foresees several specific immigration exemptions for UK nationals traveling to the EU for business activities. Actual work activities however will require a work permit, as of the first day of work within the EU.
- The TCA foresees the possibility of maintaining home social security coverage and contributions, although only for a period of 2 years. While the employment contract in the home country can be maintained beyond 2 years, social security payment in the host country as of that moment is a requirement (resulting in a rather complex employment and payroll set-up).
- Some benefits are no longer covered in a cross-border EU-UK situation. The most relevant are family benefits and long term care for dependent persons.
- As UK nationals are now non-EU nationals, companies in the EU that rely on UK contractors to render services on their projects, or on their premises, are

now liable for such contractors' immigration compliance (in the framework of EU Directive 2009/52/EC). Most EU countries enforce substantial sanctions regarding non-compliance.

For more information, please feel free to reach out to any of the below listed contacts. Additional information is also [available in this coverage](#).

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## Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

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