



Extension of the bilateral social protection agreements between Luxembourg and border countries

Following the extension of the tax agreements between Luxembourg and the border countries until 31 March 2022, the same competent authorities of these countries have also decided to extend beyond 2021 the exceptional agreements related to the health crisis concerning social protection.

As a reminder, cross-border workers fall under the social security system of their country of residence when they work more than 25% of their total working time there.

Those agreements enable to not take into account the teleworking days linked to the COVID-19 crisis for the determination of the social security legislation applicable to cross-border workers and thus to avoid a change of affiliation in the event of exceeding the 25% threshold provided for in the European legislation for the workers concerned.

Thus, until 30 June 2022, cross-border workers from Germany, Belgium and France will be able to work from home without impacting their affiliation to Luxembourg social security.

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