



New tolerance regarding social security for cross-border teleworkers

Given the exceptional situation due to the COVID-19 crisis, it was decided not to take into account the days of telework linked to the COVID-19 crisis for the determination of the social security legislation applicable to cross-border workers. This exceptional provision will in principle expire on 30 June 2022.

However, the members of the Administrative Commission for the Coordination of Social Security Systems in the European Union have decided on a transitional period of 6 months starting on 1 July 2022 and ending on 31 December 2022. During this transitional period, an administrative tolerance will be applied, allowing cross-border workers to continue to carry out work in the form of teleworking from their home, without having to worry about changing their social security affiliation if the 25% threshold provided for in the European legislation is exceeded.

Please note that this provision only applies to the social security field. The tax tolerance thresholds are now fully applicable for the end of the year, namely

- Threshold of **29 days** for French residents
- Threshold of **19 days** for German residents
- Threshold of **34 days** for Belgian residents

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