

July 2023

New rules concerning obligatory social security coverage for cross-border telework – from 1 July 2023

EU member states, as well as some other states which apply EU regulations on coordination of social security systems (i.e. Norway, Iceland, Liechtenstein, Switzerland, and the U.K.), have been invited to sign **a framework agreement for social security** that provides an option for social security coverage in the country of the employer when an employee works from home in another country less than 50%.

The application of this agreement had initially been planned as of 1 July 2023, but only for the countries that would sign the agreement until that date. The Republic of Croatia signed the agreement prior to that date. However, some countries from above stated list did not sign the agreement as of 1 July 2023. Therefore, for the application of this agreement in each particular case it is important to check if the agreement is signed by relevant countries. Belgium is determined as a depositary state, so it is in charge for publishing which countries has signed this agreement.

According to EU regulations, without application of this agreement, in case of cross-border telework it is sufficient that an employee works from home in a country in which the employee has a residence (as defined by EU regulations on coordination of social security) for at least 25% or more, and that this leads to the application of social security regulations of a country in which such employee has a residence and works, instead of social security regulations of a country in which his employer is located. As those EU regulations had been designed long ago when there was not so much cross-border telework, the purpose of this agreement is to enable easier keeping of the application of social security regulations of a country in which an employer is located even in case when cross-border work in another country – the country of employee's residence exceeds the mentioned limit of 25%, but only if such work does not exceed 50%.

This agreement defines to which persons, under which circumstances and terms it can be applied, and for the use of an option provided by this agreement it is important that the request based on this agreement is submitted

srpanj 2023.

Nova pravila u vezi obveznog socijalnog osiguranja za prekogranični rad na daljinu – od 1. srpnja 2023. godine

Članice EU, kao i neke druge države koje primjenjuju EU propise o koordinaciji sustava socijalne sigurnosti (tj. Norveška, Island, Lihtenštaj, Švicarska i UK), su pozvane da potpišu **okvirni sporazum o socijalnom osiguranju** koji omogućava opciju za primjenu socijalnog osiguranja u državi poslodavca kada zaposlenik radi od doma u drugoj državi manje od 50%.

Primjena ovog sporazuma je inicijalno predviđena od 1. srpnja 2023. godine, ali samo za one države koje taj sporazum potpišu do tog datuma. Republika Hrvatska je prije 1. srpnja 2023. godine taj sporazum potpisala. Međutim, na dan 1. srpnja 2023. godine nisu sve gore navedene države potpisale taj sporazum. Stoga je za primjenu ovog sporazuma u svakom konkretnom slučaju potrebno provjeriti jesu li relevantne države taj sporazum potpisale. Belgija je određena kao depozitar ovih sporazuma, pa je nadležna za objavljivanje koje su države potpisale ovaj sporazum.

Sukladno EU propisima, bez primjene ovog sporazuma, u slučaju prekograničnog rada na daljinu dovoljno je da rad od doma u državi gdje osoba ima boravište (kako je definirano EU propisima o koordinaciji sustava socijalne sigurnosti) bude 25% ili više, pa da to dovede do primjene propisa o socijalnom osiguranju države u kojoj takav zaposlenik ima boravište i radi, umjesto primjene propisa o socijalnom osiguranju države u kojoj se nalazi njegov poslodavac. Kako su ovi EU propisi kreirani dosta davno kada je bilo manje prekograničnog rada na daljinu, svrha ovog sporazuma jest omogućiti jednostavniji nastavak primjene propisa o socijalnom osiguranju one države u kojoj se nalazi poslodavac čak i kada prekogranični rad u drugoj državi - državi boravišta zaposlenika prijeđe gore spomenuti limit od 25%, ali samo ako takav rad ne prijeđe 50%.

Ovaj sporazum definira na koje osobe se može primijeniti, pod kojim okolnostima i pod kojim uvjetima, a za primjenu mogućnosti koju taj sporazum omogućava bitno da zahtjev temeljem tog sporazuma bude dostavljen nadležnom

to the competent authority on time, because retroactive application for periods prior to filing of such request is possible only in very limited cases.

tijelu na vrijeme, jer je retroaktivna primjena za razdoblja prije podnošenja takvog zahtjeva omogućena samo u vrlo iznimnim slučajevima.

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