

**OUR BUSINESS IS  
YOUR PEACE OF MIND**

**TAXPATRIA**  
TAX & LEGAL



When working across border, one of the key concerns is the employee's social security position. This does not only include the mandatory contribution requirements, but also the social security benefits one can claim when working abroad. For both employees and self-employed, this provides the necessary safety in times of need. Not only health care, but also pensions, unemployment benefits and child benefits are all typically part of a national social security system.

If the employee is not required to pay tax under a double tax agreement, no social security contributions are due either

For every business trip abroad, an A1 or Certificate of Coverage is required

**AVOIDING COMMON PITFALLS**



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## STATUTORY CONTRIBUTIONS

National social security systems are highly regulated, which become even more complex when you work across borders. Compliance is evidently closely monitored by the local authorities and severe financial repercussions apply in case of non-compliance. Correctly notifying the authorities when starting employment and contributing accordingly are therefore crucial.

Within the EU, social security coverage is regulated cross-border. Relevant EU law determines in which country the employer and employee are required to contribute and where benefits can be claimed.

In cross-border situations with countries outside the EU, things get more complex. While many countries have concluded bilateral social security agreements, the framework does not cover all different types of employment situations and the older treaties are not always adapted to the more recent situations of employment (e.g. teleworking).

If you work abroad as a self-employed, but are considered taxable in Belgium on your earnings, you want to make sure that the Belgian authorities will not ask to contribute here once more, if you are already subject to a foreign social security regime.

## ENTITLEMENTS

The purpose of EU law and the bilateral agreements is to coordinate which national social security regime applies. Entitlements might differ from country to country and from situation to situation. Current legislation does not provide any harmonisation and domestic regulation can vary significantly.

In a cross-border employment situation, coverage can sometimes still be requested in the home country, even if no contributions are paid. Also, a voluntary social security coverage can sometimes be an option.

With a proactive approach and the correct compliance system in place, a risk of non-compliance, double contributions or the absence of coverage for your employee, can be avoided.

## OUR SERVICES

TAXPATRIA can advise on all social security aspects of working cross border. Our social security services consist of:

- Cross-border social security coverage for employees & self-employed
- Mandatory & voluntary social security coverage analysis
- PDA1 & Certificate of coverage (Coc)
- Specific social security situations (e.g. sabbatical, unemployment, maternity leave, etc.)
- Payroll setup & social security withholding requirements
- Administrative & court procedures.

## YOUR TRUSTED PARTNER

Our 'Disc of Five' solution covers all aspects of cross border employment and global mobility. TAXPATRIA has become a trusted partner over the years for many international employers and mobile employees.



### SPECIALIZED

TAXPATRIA provides tailored services in complex cross-border situations to both private and corporate clients.



### PRAGMATIC

TAXPATRIA assistance is designed to meet your objectives and provide the right advice which is practical and easy to implement.



### INTEGRATED & PROACTIVE

TAXPATRIA provides integrated services worldwide within our 'Disc of Five' solution. We proactively advise on all aspects of your cross-border assignments.



### TRANSPARENT

We make sure that our fee structure is straightforward and easy to understand so our clients know that we offer value for money every step of the way.