

**Question for written answer E-001580/2022
to the Commission**

Rule 138

Cindy Franssen (PPE), Jeroen Lenaers (PPE)

Subject: Follow-up question on teleworking for cross-border workers

During the COVID-19 crisis, the tax and social security position of cross-border workers working from home and their employers was regulated perfectly. The coherence between social security, taxation and employment law was guaranteed and workers could largely continue to work from home. Cross-border workers and their employers are very concerned that a definitive arrangement has not been put in place to ensure coherency between the provisions in EU Regulation 883/2004 determining which rules are applicable and the rules in the relevant tax treaties. Further to the answer to parliamentary question E-002649/2021, we would like to ask a number of follow-up questions:

1. What is the Commission's policy to ensure consistency between taxation and social security, so as to ensure that there is no difference in net pay and wage costs between cross-border workers and resident workers?
2. In a number of cross-border cases, employers prohibit their cross-border workers from working more than 25% from home, whereas this restriction is not applied to their colleagues who are resident in the country of employment. Is such a distinction not prohibited by EU law¹ and does it constitute indirect discrimination?
3. Is the Commission prepared to find a lasting solution for the increased amount of teleworking undertaken by cross-border workers, one which is in line with Regulation 883/2004 and the existing bilateral tax treaties?

¹ Article 45 TFEU