Priority question for written answer P-002220/2022
to the Commission
Rule 138
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Subject: Tax and social security arrangements for cross-border workers in connection with telework

The COVID-19 pandemic and the associated teleworking saw the introduction of exemptions for cross-border workers in the area of taxation and social security (Regulation (EC No. 883/2004). Such exceptional bi-lateral arrangements, inter alia, like that between Belgium and Germany are due to expire on 30 June 2022.

As teleworking has proven itself more and more, many employers are now offering such arrangements to their employees for the future. Cross-border workers could as a result be at a disadvantage as regards tax and social security vis-à-vis those working in their country of residence.

1. Is the Commission aware of this problem?

2. Is the Commission conducting negotiations and discussions at OECD level with a view to finding a long-term and sustainable solution for cross-border teleworkers?