



ABT NEWS

Effects of telework/home office on social security in an international context.

Since telework has become established throughout Europe since the Corona pandemic, the coordination of national social security systems should also take this fact into account in the future.

The members of the EU Administrative Commission for the Coordination of National Social Security Systems had agreed in mid-November last year to extend the flexible application of the subordination rules until June 30, 2023. The flexible application of the subordination rules will also be extended accordingly under the FMPA and the EFTA Convention and will thus apply to Switzerland.

A person (e.g., a cross-border worker in a home office) will continue to be subject to Swiss social security legislation even if he or she performs his or her activity in the form of telework in his or her country of residence. According to this practice, social security jurisdiction therefore remains unchanged, regardless of the extent to which the activity is carried out in the country of residence (EU/EFTA).

The Federal Social Insurance Office has informed that even after the expiration of the special regulation on June 30 2023, the subordination rules may be designed or interpreted in such a way that more than 25% telework can be performed in the country of residence without changing the social security jurisdiction. A possible implementation in the form of a supplementary framework agreement is being processed at the European level and between Switzerland and its neighboring countries.

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