



Flash News – EU social security agreement

Expected changes in the social security landscape

The Luxembourg authorities have signed the EU Framework Agreement for homeworking on June 5, 2023.

- Employees working for a Luxembourg employer and being resident abroad will have the possibility to work from home up to 49% of their working time without having any impact on the social security aspects. They will remain covered by the Luxembourg social security system. Please bear in mind that it does not impact the tax aspects and that current thresholds of working days for tax neutrality remain unchanged (i.e., 19 days for Germany and 34 days for France/Belgium).
- Some EU countries have already signed the Framework Agreement including Belgium and Germany. France has not yet signed it.
- Employees working for a Luxembourg employer and being resident in a country which would not sign the Framework Agreement, the current rules would continue to apply (i.e., they could not work more than 25% of their working time in their country of residence to remain covered by the Luxembourg social security system).
- The Framework agreement has been concluded for an initial period of 5 years.
- Moving forward, the Luxembourg authorities will have to focus on the way to implement this EU Framework Agreement which should be applicable as from July 1, 2023.

Our Mazars Team remain entirely available should you have any question or need of assistance related to this topic.

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