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News Flash

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**Framework Agreement between
Slovakia and Austria regarding
social security**

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The Ministry of Labour, Social Affairs and Family of the Slovak Republic and the Federal Ministry for Social Affairs, Health, Care and Consumer Protection of the Republic Austria concluded Framework Agreement regarding application of Article 16 (1) of Regulation (EC) No. 883/2004 in cases of habitual cross-border telework.

Based on this Framework Agreement the employee can remain subject to the social security system of the state where the employer has his registered office or the place of business, provided that the employee carries out cross-border telework from his state of residence which **does not exceed 40% of the total working time**.

Telework means the work performed at places outside of the employer's premises or business place where the same work is normally carried out and which can also be performed at other places, in particular at home, using electronic information and communication systems.

Framework Agreement with Austria

The Framework Agreement with Austria **is effective from 1 June 2023**.

However, please note the multilateral Framework Agreement (effective from July 1, 2023) provides more favorable conditions in case of exemptions for cross-border teleworkers – up to 50 % of the total working time instead of 40 % of the total working time.

To whom applies the Framework Agreement

The Framework Agreement with Austria applies on employees that:

- usually work only for one employer,
- are working partly in the office of the employer in one state and partly from home of empl in another state,
- carry out work through information technology in order to remain connected to the employer's or business's working environment to fulfil their tasks assigned by the employer (i.e. telework),
- carry out work from their state of residence for no more than 40% of their total working time.

The Framework Agreement with Austria does not apply on:

- self-employed persons,
- employees that carry out other activities as employees for different employer or self-employed activity,
- employees who are in cross-border situation to the third state (outside of Slovakia and Austria).

In case of any questions related to the social security, please do not hesitate to contact our specialists at slovakia@accace.com.

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About Accace Slovakia

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