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Ministry of Labour, Social Affairs and Family of the Slovak Republic

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Framework Agreement - Teleworking - Exeptions

The Ministry of Labour, Social Affairs and Family of the Slovak Republic has concluded a [Framework Agreement on the application of Article 16\(1\) of Regulation \(EC\) No 883/2004 in the case of cross-border telework](#) (telework).

The Multilateral Framework Agreement will only apply in relation to States that have also acceded to the Framework Agreement ([signatory States](#)). The Framework Agreement will enter into force on **1 July 2023**.

The Multilateral Framework Agreement will also apply in relation to Austria, with which the Framework Agreement has been signed with effect from 1 June 2023.

On the basis of this agreement, it was stipulated that derogations from the applicable legislation pursuant to Article 16(1) will be granted by the signatory State to persons-employees when this concerns the performance of teleworking in the employee's place of residence for less than 50% of the total working time, while the employer's registered office or place of business is in the second signatory State. The employee will thus be insured in the State of the employer's registered office. (Note: When performing teleworking at a scope of 25% or more, the basic rule determines that the employee is insured in the State of residence.)

The Framework Agreement applies to employees who:

- reside in one signatory State;
- are employed by one or more enterprises or employers (hereinafter 'the employer') which have their registered office or place of business in only one other signatory State;
- perform work for that employer both in the State in which its premises or place of business are located, where the same work is habitually carried out, and in their State of residence (teleworking);
- perform work using information technology in order to maintain the employee's connection with the employer's work environment;
- perform work from their State of residence at a scope of 25% to less than 50% of the total working time.

The Framework Agreement does not apply to:

- self-employed persons;
- employees carrying out other dependent activities in another State;
- people who usually pursue an activity other than cross-border teleworking in the State of residence.

On the basis of the above Framework Agreement, an employee residing in another signatory State together with an employer established in the territory of the Slovak Republic may submit an application to the Ministry of Labour, Social Affairs and Family of the Slovak Republic for the application of Slovak social security legislation if the employee performs teleworking from home of less than 50% of the total working time. In this case, the application of Slovak legislation may be requested for a maximum period of three years, with the possibility of submitting a new application repeatedly.

The application can also be submitted for a retrospective period of no more than 3 months, provided that, for that period, social security contributions were paid for the employee in the signatory State in which the employer has its registered office or place of business, or the employee was otherwise covered by the social security system of the signatory State.

An application submitted no later than 30 June 2024 may also be made for an exemption for a retrospective period not exceeding 12 months, provided that, for that period, social security contributions were paid for the employee in the signatory State in which the employer has its registered office or place of business, or the employee was otherwise covered by the social security system of the signatory State.

Once the application has been processed, the competent authority in the second signatory State will be informed and, subsequently, the Ministry of Labour, Social Affairs and Family of the Slovak Republic will grant the derogation.

The Ministry of Labour, Social Affairs and Family of the Slovak Republic will inform the employee, the Social Insurance Agency and the Office for Supervision of Healthcare in writing about the granting of an exemption. Upon receipt of the notice of an exemption, the employee shall apply to the Social Insurance Agency to issue a portable document A1 confirming the application of the social security legislation of the Slovak Republic.

Examples

1. The employee resides in Slovakia and is employed by an employer established in Austria. An employee performs teleworking for an Austrian employer from his place of residence in Slovakia for two days a week (40%) and works normally for three days a week (60%) at the employer's premises in Austria.

As the employee performs a substantial part of their work in the State of residence, they would normally be subject to Slovak social security legislation within the meaning of Article 13(1)(a) of Regulation (EC) No 883/2004. However, if they wish to remain subject to Austrian social security legislation, they will apply for an exemption under the Framework Agreement. The application is submitted to the competent Austrian institution

2. The employee resides in the Czech Republic and is employed by an employer established in Slovakia. They perform teleworking from their residence in the Czech Republic for 19 hours (less than 50%), and work normally for 21 hours per week (more than 50%) at the employer's premises in Slovakia.

As the employee performs a substantial part of their work in the State of residence, they would normally be subject to Czech social security legislation within the meaning of Article 13(1)(a) of Regulation (EC) No 883/2004. If, however, they wish to remain subject to Slovak social security legislation, they will apply for an exemption under the Framework Agreement. The application should be submitted to the Ministry of Labour, Social Affairs and Family of the Slovak Republic, Department of International Relations and European Affairs, Špitálska 4-8, 816 43 Bratislava or by e-mail to: vynimky@employment.gov.sk.

If the employee performs teleworking from the State of residence for 50% or more of the total working time, the given framework agreement will not apply to them. Similarly, the Framework Agreement does not apply to an employee whose work concerns a State other than the two signatory States in question. However, they have the possibility of requesting an exemption under Article 16(1) of Regulation (EC) No 883/2004 outside the framework of this Agreement.

Where an employee performs teleworking from the Member State of residence for less than 25% of the total working time, they shall be subject to the legislation of the State in

which their employer is established.

Framework Agreement with Austria

The Ministry of Labour, Social Affairs and Family of the Slovak Republic has concluded a **Framework Agreement concerning the application of Article 16** of Regulation (EC) No 883/2004 in relation to cross-border teleworking with the Federal Ministry of Labour, Social Affairs, Health and Consumer Protection of the Republic of Austria.

The Framework Agreement entered into force on **1 June 2023**.

However, the Multilateral Framework Agreement, in force since 1 July 2023, already provides more favourable conditions for the granting of exemptions for cross-border teleworking.

On the basis of the Framework Agreement with Austria, it has been established that exemptions under Article 16(1) will be granted by Austria or Slovakia to persons – employees in the case of teleworking at the employee's place of residence for a maximum working time of **40%**, and thus the applicability of the legislation in the employer's State will be maintained.

The Framework Agreement applies to employees who:

- regularly work for only one employer;
- perform work for that employer both in the State in which its premises or place of business are located, where the same work is habitually carried out, and in their State of residence (teleworking);
- perform work using information technology in order to maintain the employee's connection with the employer's work environment;
- perform work from their country of residence up to a maximum scope of 40% of total working time.

The Framework Agreement does not apply to:

- self-employed persons;
- employees carrying out other dependent activities or self-employment;
- persons who are in a cross-border situation involving a country other than Austria or Slovakia.

On the basis of the above framework agreement, an employee (who resides in the Republic of Austria) together with an employer (who is established in the territory of the Slovak Republic) may submit an application to the Ministry of Labour, Social Affairs and Family of the Slovak Republic and request application of Slovak social security legislation if the employee performs teleworking from their place of residence in the Republic of Austria, while the scope of this does not exceed 40% of the total working time. In this case, the application of Slovak legislation may be requested for a maximum period of 24 months, with the possibility of submitting a new application repeatedly.

Once the application has been processed, the competent authority in the Republic of Austria will be informed and, subsequently, the Ministry of Labour, Social Affairs and Family of the Slovak Republic will grant the derogation.

The Ministry of Labour, Social Affairs and Family of the Slovak Republic will inform the employee, the Social Insurance Agency and the Office for Supervision of Healthcare in writing about the granting of an exemption. Upon receipt of the notice of an exemption, the employee applies to the Social Insurance Agency to issue a portable document A1 confirming the application of the social security legislation of the Slovak Republic.