

FOLLOW
US



SUBSCRIBE



HIGH
CONTRAST



COLOR
PICKER



Taxation of teleworkers: Post Covid-19 Challenges



This page is also available in [fr](#)

31/05/2022

Brussels, Belgium

The COVID-19 pandemic has changed the lives of workers and businesses in unprecedented ways. A key change during the COVID-19 pandemic, with travel restrictions in place and governmental limitations on the number of employees present in offices in order to reduce transmission of the COVID-19 virus, has been the rise of cross-border teleworking.

As greater advancements in online office tools will allow some employees more and more to perform work activities from a remote place with more or equal efficiency, we expect to see the number of teleworkers and therefore cross-border teleworkers to rise in the EU. Among the consequences of the rise in teleworking and cross-border teleworking' or 'mobile working' are the risk of double taxation when countries claim the right to tax the income and even the profit of the company being the employer. For the employee, deductions may be disallowed and the tax rate applied may be affected.

The rise of cross-border teleworking does poses challenges to the taxation systems of today. While the phenomenon of cross-border working is not new, the ability for an employee to telework from another country raises

issues with international tax rules, in particular, if the employee works a substantial share of working days in their country of residence or a third country, rather than the traditional place of activity. This concerns the taxation of wages and the taxation of company profits. A company may be considered to have a permanent establishment in the country from which teleworking takes place. Furthermore, the assessment of whether the effective minimum corporate tax is at least 15 per cent may be affected since the number of employees are important for such calculations.

In order to feed into the policy debate and bring together the views of stakeholders and experts, the EESC is organising a public hearing entitled "Taxation of teleworkers: Post Covid-19 challenges", to be held on Tuesday, 31 May 2022, starting at 10 a.m.

Please note that you will be able to interact via Twitter and Slido.

FOLLOW
US



SUBSCRIBE



HIGH
CONTRAST



COLOR
PICKER



Programme

9:30 Registration of participants and coffee

10:00 Welcome and introduction>

Mr Stefano Palmieri, President of the Section for Economic and Monetary Union and Economic and Social Cohesion (ECO), European Economic and Social Committee (EESC)

Mr Krister Andersson, Rapporteur for the EESC own-initiative opinion on "Taxation of cross-border teleworkers and their employers"

Hearing

Moderator: Mr Krister Andersson, Rapporteur for the EESC

Mr Albert Raedler and Mr Henrik Paulander, Policy Officers',
DG TAXUD

Ms An De Reymaeker, International Tax Lawyer and Partner,
Vandendijk & Partners

Prof Marjon Weerepas, Professor, University of Maastricht

Dr Gabriele Rautenstrauch, International Tax specialist, WTS Group AG

Mr Michele Berti, EURES expert, UIL

Interaction via Twitter/Slido