**Pursuing an activity in two or more EU Member States simultaneously or alternately**

If you work in several Member States, you must determine the Member State with which you have the close ties. These provisions are intended for representatives of various professions, such as airline staff, international haulage drivers, international couriers, experts in various fields and other professionals, including stage artists, etc. They apply to both employees and self-employed persons.

### Employees

In this case, it is necessary to establish in which country the worker pursues a substantial activity. If it is the country of residence, the worker may continue to be insured for social security purposes in their country of residence, whereas if no substantial part of their activity is pursued in their country of residence, they must be insured for social security purposes in the country where their employer has its legal address or business operations (except where the person is employed by two or more undertakings or employers and at least two of them have legal addresses or business operations in countries other than the worker’s country of residence).

If the person does not pursue a substantial part of their activity in their country of residence, they must pay social security contributions:

* **in the Member State** where the undertaking or the employer has **its legal address or business operations**[[1]](https://www.vsaa.gov.lv/node/293)**,** if the person is employed by **one** employer;
* **in the Member State** where the undertakings or employers have their **legal addresses or business operations,** if the person is employed by two or more employers having their legal addresses or business operations in one and the same Member State;
* **In the Member State** where the undertaking of employer has its **legal address or business operations** outside the person’s country of residence**,** if the person is employed by two or more employers having their legal addresses or business operations in different Member States, one of which is the person’s country of residence;
* **in their country of residence,** if the person is employed by two or more undertakings or employers, at least two of which have their legal addresses or business operations in different Member States, none of which are the person’s country of residence.

Social security contributions for **members of flight crews and cabin crews** who normally provide passenger or freight carriage services in numerous Member States are paid in the Member State where **their home base** is.

In order to assess whether the person normally pursues an activity in two or more countries or is subject to the posting rules, the duration of the activity pursued in one or more Member States is crucial (to determine if the activity has a permanent, special/extraordinary or short-term nature). For this purpose, a general assessment of facts is conducted for the employee, specifically focusing on the place of work as specified in the employment contract.

When determining if the employee pursues a substantial part of their activity in the Member State, the working hours and/or remuneration are taken into account. If, according to a general assessment, less than **25%** of the person’s working hours are spent in their Member State of residence and/or they receive less than 25% of their remuneration in this Member State, the person is deemed not to pursue a substantial part of their entire activity in this Member State.

NB: The decision on the legislation applicable to such persons (the issue of the A1 certificate) is provisional at first, and becomes final within 2 months of receipt of the information by authorities of the countries involved, unless the authority in another country has a different opinion about the legislation applicable to this person.

### Self-employed persons

A person who normally pursues their activity as a self-employed person in two or more Member States must be insured for social security purposes in their country of residence if they pursue a substantial part of their activity in this Member State, or in accordance with the legislation of the Member State where the centre of interest of their activity is located, if they do not reside in one of the Member States in which they pursue a substantial part of their activity.

The criteria used to determine whether a self-employed person pursues **a substantial part of their activity** in the Member State are:

* turnover;
* working hours;
* the number of services provided; and/or remuneration.

If a self-employed person does not pursue a substantial part of their activity in their country of residence, **their centre of interest** must be determined by assessing the following criteria:

* the place where the permanent legal address of the person’s activities is located;
* the normal nature and duration of the activity pursued;
* the number of services provided;
* the preference of the person in question, taking account of all circumstances, etc.

A person normally pursuing activities as both an employed and a self-employed person in different Member States must be insured for social security purposes in the Member State where they pursues activities as an employee.

A person employed as **an official** in one Member State and pursuing their activity as an employed and/or self-employed person in one or more other Member States is subject to the legislation of the Member State applicable to the administration where they are employed as an official.

It is important to distinguish situations where persons may be subject to work-related rules in two or more Member States from situations where persons are subject to short-term posting rules. In the first case, a self-employed person’s activities in different Member States are part of their normal work routine and their manner of doing business, whereas self-employed persons going to perform work of a non-continuous nature in another Member State for a limited period of time will most likely be subject to the provisions of Article 12(2) of Regulation (EC) No 883/2004.

[[1]](https://www.vsaa.gov.lv/node/335) The legal address or place of business operations means the legal address or place of business where the main decisions relating to the undertaking are made and its central management is exercised.

[[2]](https://www.vsaa.gov.lv/node/335) The home base for flight crew and cabin crew members means the location nominated by the operator to the crew member from where the crew member normally starts and ends a duty period, or a series of duty periods, and where, under normal conditions, the operator is not responsible for the crew member’s accommodation.



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