

MoveS seminar Estonia

*New types of work and their relation to social
security coordination*

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Languages:

Estonian/English

Ebatüüpilised töövormid ja sotsiaalkindlustus: probleemid ja väljakutsed

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Tallinn, 10.10.2019

Uuringud ja analüüsid ebatüüpilise töö osas

- ILO (2016) „Non-standard employment around the world: Understanding challenges, shaping prospects“;
- Eurofound (2015, 2018 update) „New forms of employment“;
- MoveS võrgustiku tegevus sotsiaalkindlustuse koordineerimise ja ebatüüpilise töö seoste uurimisel.

Uuringud, analüüsid ja ettepanekud ebatüüpilise töö osas

- Töölepingu seaduse ja töötervishoiu ja tööohutuse seaduse muutmise seaduse eelnõu väljatöötamise kavatsus (2018)
- Riigikogu Arenguseire Keskuse tuleviku töö projekti raames koostatud ja tellitud uuringud:
 - Tööturg 2035. Tööturu tulevikusuunad ja – stsenaariumid (2018).
 - Paindliku töö levik Eestis (2018)
 - Virtuaaltöö ja ebatraditsiooniliste töövormide levik Eestis (2018)
 - Tuleviku töötegija õiguslik staatus (2018)
 - Töoga seotud sotsiaalkaitse mudelid ja nende sobivus alternatiivsete tööturuarengute korral Eestis (2018)

Standardne töö

- 1) kahepoolne,
- 2) tasuline,
- 3) alluvussuhe,
- 4) täistööaeg,
- 5) määramata ajaks,
- 6) tööandja ruumides.

Õiguslik vorm:

- reeglina tööleping;
- **ECJ C-216/15 Betriebsrat der Ruhrlandklinik gGmbH** „töösuhte iseloomulik tunnus on see, et isik osutab teatava aja jooksul teisele isikule viimase juhtimise all teenuseid, mille eest ta saab tasu, kusjuures selles osas ei ole määrava tähtsusega selle suhte õiguslik kvalifitseerimine siseriiklikus õiguses ega suhte vorm ega ka selle õigusliku seose olemus, mis neid kahte isikut ühendab“ (renditöö direktiiviga seoses)

Ebatüüpiline töö

- puudub traditsiooniline kahepoolne suhe;
- ebaregulaarne, lühiajaline;
- töö tegija on mobiilne;
- suur IKT osakaal;
- suurem koostöö ja jagamine töö tegijate vahel;
- väga erinevad õiguslikud vormid.

Ebatüüpilise töö põhjused

- **Vajadus** paindlikkuseks
 - Globaliseerumine ja vajadus tööjõukulude kokkuhoiuks;
 - Tootmise keskselt majanduselt teenusmajandusele üleminek.
- **Võimalused.** Tehnilised võimalused, IKT areng.
- **Soovid.** Inimeste isiklikud eelistused.
 - Suurema hõive saavutamise vajadus, sealjuures varem tööturult väljas olnud gruppide osas.
- Kollektiivse esindatuse nõrgenemine.

Impact Assessment for Commission proposal for a Council recommendation on access to social protection for workers and the self-employed

Ebatüüpilise töö liigid (ILO (2016), EUROFOUND(2015, 2018))

- Ajutine ja lühiajaline töö (incl. määratud kestvusega töö, projektipõhine töö),
- Osaajatöö (ajutine või püsiv),
- Töösuhted rohkema kui kahe osalise vahel
 - Töötaja jagamine (employee sharing)
 - Töö jagamine (job sharing)
- Juhutöö (casual work):
 - Töö väljakutsel (on demand work) (incl. 0-tunni lepingud) ja
 - Väga lühiajalised tööotsad,
- Platvormitöö (platform work, also crowd employment),
- Renditöö (temporary agency work),
- Vautšer-töö (voucher-based work),
- IKT põhine töö,
- **Iseenda tööandjaks olemine** (self-employment), sealhulgas osa-ajaline, sõltuv ning näiline. Portfolio work.
- Collaborative employment.

Ebatüüpilise töö õiguslik vorm

- Tööleping (sh renditöö puhul);
- Töö võlaõigusliku lepingu alusel (nt töövõtuleping, käsund);
- Füüsilisest isikust ettevõtja – ÄS § 3 lg 2 – registreerimiskohustus – teistes riikides üldjuhul negatiivne definitsioon ning *de facto* tuvastamine;
- Ettevõtlastulu lihtsustatud maksustamise seaduse alusel tegutsev füüsiline isik – ei või olla samal ajal FIE;
- Äriühingu või muu juriidilise isiku juhatuse liige;
- Palgatöötaja – iseenda tööandja – ettevõtja (põhiseaduse § 29 ja 31).

Ebatüüpilise töö riskid (mh ILO 2016)

Töötaja

- Töösuhte kindlus;
- Sissetulek;
- Töö- ja pereelu tasakaal;
- Tööohutus;
- Areng ja koolitused;
- **Sotsiaalkindlustus;**
- Ühinemisõigus.

Tööandja / ühiskond

- ettevõtja-spetsiifiliste oskuste kadu;
- produktivsuse langus.
- tööturu segmenteerumine;
- töösuhete liigne vaheldumine ja ebastabiilsus ning mõju majandusstabiilsusele;
- laenu ja eluaseme leidmise võimekuse langus;
- koormus sotsiaalabisüsteemile.

Ebatüüpiline töö ja sotsiaalkindlustus (Eesti)

- Töötuskindlustuse seaduse § 3 järgi ei ole kindlustatu:
 - FIE;
 - Juriidilise isiku juhtorgani liige, kellele ei laiene TLS;
 - Ettevõtlustulu lihtsustatud maksustamise seaduse alusel tegutsev isik.
- Vabatahtlikult süsteemiga liituda ei saa.
- RaKS § 5 lg 2 järgi on kindlustatu juhtorgani liige, võlaõigusliku lepingu alusel tööd tegev isik ja ettevõtlustulu maksev isik siis, kui sotsiaalmaksu on tasutud kuus vähemalt VV töötasu alammääralt (165 EUR kuus aastal 2019);
- RPKS § 30 järgi arvestatakse üks aasta pensionikindlustusstaazi isikule, kelle eest on makstud või arvestatud isikustatud sotsiaalmaksu pensionikindlustuse osa vähemalt töötasu alammäära aastasummalt.

Kas 165 EUR sotsiaalmaksu kuus on keeruline kokku saada?

- Laotöötaja jalatsite lattu, 4.2 EUR/ h (bruto);
 - Kanala süvapuhasustus, 8.5 EUR/h;
 - Abiline kaubanduskeskuses, 3.8-4h/h;
 - Kassapidaja 5.5 EUR/h;
 - Logistikaettevõtja autojuht (postiljon), 4.2 EUR/h.
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- Tööd pakutakse 3-9h kaupa. Umbkaudu saab 8h töö eest 34 EUR brutotasu, sotsiaalmaks päevalt on ca 11,2 EUR.
 - Töö toimub võlaõigusliku lepingu alusel.

Ebatüüpiline töö ja sotsiaalkindlustus

Austria

- Kindlustatud kõigi riskide vastu kui sõltuvusliku töö tegija tasu on üle 438,05 EUR kuus, alla selle vaid tööõnnetus, kuid saab vabatahtlikult liituda haigus- ja pensionikindlustusega;
- Iseseisvad iseenda tööandjad samamoodi kindlustatud (aastapõhine arvestus), v.a töötuskindlustus. Sellega saab liituda vabatahtlikult.
- Reguleerivad erinevad õigusaktid: *Allgemeine Sozialversicherungsgesetz*, *Gewerbliche Sozialversicherungsgesetz*.

Saksamaa

- Mini-jobs, alla 450 EUR/kuu saav sõltuvusliku töö tegija ei ole kaetud sotsiaalkindlustusega.
- Iseenda tööandjate sotsiaalkindlustus on Saksamaal nüansirohke,
 - Ei ole kaetud töötuskindlustusega;
 - Kohustusliku tervisekindlustusega on kaetud üksnes teatud sektorites tegutsevad iseenda tööandjad (farmerid, kunstnikud);
 - Kohustusliku pensionikindlustusega on kaetud üksnes teatud sektorites tegutsevad iseenda tööandjad (nt ämmaemandad, ajakirjanikud, kunstnikud);
 - Pensionikindlustusega saab liituda vabatahtlikult, riikliku tervisekindlustusega ühinemine piiratud.

Järeldused riikide praktika kohta

- Skeemid töötajatele ja iseenda tööandjatele erinevad: ainuüksi teised maksuarvestuse põhimõtted;
- Iseenda tööandjad ei ole üldjuhul kaetud töötuskindlustusega;
- Miinimumlävendid nii töötajatele kui iseenda tööandjatele, et saada sotsiaalkindlustussüsteemi liikmeks.
 - Takistab vaba liikumist: isik ei lähe tööle teise liikmesriiki, sest tema tasu oleks seal nii madal, et ta ei saa kindlustust (küsimus ei ole tegevuse marginaalsuses, vaid odavas hinnas)
 - Kooskõla võrdse kohtlemise põhimõttega?
 - Laste kasvatamine, puue, vanus.
- Miks on sotsiaalkindlustusega kaetus oluline?

EL meetmed töökaitse ja sotsiaalkindlustatuse suurendamiseks

- **Euroopa sotsiaalõiguste samba 20 põhimõtet (2017):**
 - Töösuhte liigist ja kestusest olenemata on töötajatel ja võrreldavatel tingimustel füüsilisest isikust ettevõtjatel õigus piisavale sotsiaalkaitsele.
 - Vt ka ELTL artikkel 48, mis volitab sotsiaalkindlustust koordineerima, hõlmab nii töötajaid kui füüsilisest isikust ettevõtjaid.
- KOM (2018) ettepanek Nõukogu soovitusel, milles käsitletakse **töötajate ja füüsilisest isikust ettevõtjate juurdepääsu sotsiaalkaitsele** (vastu võtmata):
 - Kõigi töötajate ligipääs sotsiaalkindlustusele;
 - Iseenda tööandjatele juurdepääs sotsiaalkindlustusele, sealhulgas kutsehaiguskindlustusele ja vabatahtlik juurdepääs töötuskindlustusele;
 - Koondatakse isiku kindlustusmaksed nii töötaja kui iseenda tööandjana.

EL meetmed töökaitse ja sotsiaalkindlustatuse suurendamiseks

- Direktiiv 2019/1152 läbipaistvate ja prognoositavate töötingimuste kohta Euroopa Liidus (ülevõtmise aeg 01.08.2022)
 - Nõudetöölepingute (*on-demand work*) lubatavus, töötaja kaitse eelkõige läbi informeerimise, etteteatamisaegade ning lepingute maksimaalse kestuse;
 - Riigid võivad jätta kehtima töötajale soodsamad tingimused.

Sotsiaalkindlustuse koordineerimise eesmärk

- ELTL artikkel 48 – vaba liikumise soodustamine.
- R 883/2004: „Riiklike sotsiaalkindlustussüsteemide kooskõlastuseeskirjad (...) peaksid kaasa aitama (...) elustandardi ja tööhõive tingimuste paranemisele.“
- **C-95/18 van den Berg**: EL toimimise lepingu sätete eesmärk on hõlbustada igasugust liidu kodanike kutsetegevust liidu piires ning nende sätetega on vastuolus meetmed, mis võivad seada niisugused kodanikud ebasoodsamasse olukorda, kui nad soovivad tegelda majandustegevusega mõne muu liikmesriigi territooriumil kui nende päritoluliikmesriik. Liidu esmane õigus ei taga siiski töötajale, et liikumine myusse liikmesriiki kui tema päritoluliikmesriik ei mõjuta töötaja sotsiaalkindlustust, kuna erinevuste tõttu liikmesriikide sotsiaalkindlustusskeemide ja õigusaktide vahel võib selline liikumine olla asjaomase isiku jaoks sõltuvalt juhtumist soodsam või ebasoodsam.

Kohalduv õigus

R 883/2004 art 11: isik allub üldreeglina ühe liikmesriigi sotsiaalkindlustusregulatsioonile.

ECJ C-631/17, SF versus Inspecteur van de Belastingdienst: määruse nr 883/2004 II jaotise sätteid, mille hulka kuuluvad määruse artiklid 11–16, moodustavad kollisiooninormide tervikliku ja ühtse süsteemi, mille eesmärk on lisaks mitme riigi õiguse samaaegse kohaldamisele ja sellest tulenevate komplikatsioonide vältimisele ka hoida ära olukord, kus selle määruse kohaldamisalasse kuuluvad isikud jäävad nende suhtes kohaldatava õiguse puudumise tõttu ilma sotsiaalkindlustuskaitsest. (...) teha kõnealuse artikli 11 lõike 3 punktist e varusäte, mida kohaldatakse kõigi isikute suhtes, kes on olukorras, mida kõnealuse määruse muud sätteid konkreetsemalt ei reguleeri, ja kehtestada kohaldatava õiguse kindlaksmääramise terviklik süsteem.

- R 883/2004 artikkel 11 lg 1 – töökohariik;
- Artikkel 11 lg 3 (e) järgi elukohariik kui turvavõrk?

Ebatüüpilise töö mõjud sotsiaalkindlustuse koordineerimisele ja riikide sotsiaalsüsteemidele

- Kohalduva õiguse määramisel on sageli oluline teada, kas riik käsitleb isikut töötaja või FIEna (vt nt R883/2004 artikkel 13 lg 3): Kuidas klassifitseerida neid, kes ei ole ei töötajad ega FIEd? Nt ettevõtlikuskontot kasutavad füüsilised isikud?
- IKT põhine töö ning kohalduva õiguse määramine
 - Töö tegemise koht (EL õiguse määrata)
 - C-137/11, Partena: „tähistab kohta, kus asjaomane isik konkreetselt sooritab selle tegevusega seotud toiminguid“ ehk füüsiline asukoht;
 - C-570/15, X versus Staatssecretaris van Financiën – marginaalne kodutöö elukohariigis ei muuda elukohariiki pädevaks;
 - Kui aga isik teeb elukohariigist IKT põhised tööd teise riigi tööandja jaoks, ta saab teisest riigist korraldusi ning nõ töö tulem kasutatakse tööandja riigis? Kas siis võiks pädev olla elukohariik? Iga kord kui isik elukohta vahetab, muutub ka kohalduv õigus? Artikkel 13 võib ka kohaldamisele tulla?
 - Valitaks elukohariik, kus on madalaimad maksud? Elukoha vahetumine?

Aitäh!

Non-standard work and social security coordination

Dr Nicolas Rennuy

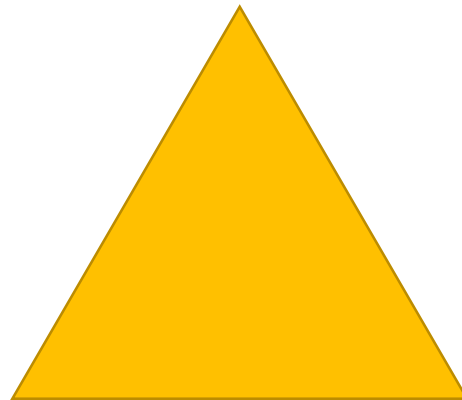
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Standard work

- Full-time
- Open-ended
- Employment contract

Standard work



Sufficient income

Comprehensive social security

Work in social security law

Assumption in national law:

- Standard work

Assumption in EU law:

- Standard work

Reality:

- Non-standard forms of employment
- New forms of self-employment

Non-standard work in social security law



- Treated as standard work: comprehensive social security coverage
- Treated as self-employed work
- Treated as standard work or self-employed work, but with exclusion from certain branches
- Category other than employed or self-employed work
- Treated as inactivity (ignored)

Which social security law applies?

How to apply that social security law to non-standard workers? Are benefits and contributions due?

Does Reg. 883/2004 apply?

- Art. 2(1) Reg. 883/2004: 'This Regulation shall apply to nationals of a Member State [...] who are or have been subject to the legislation of one or more Member States [...]'
- Is a person 'subject to Estonian legislation'?
 - Is a person insured under Estonian law against one risk (Case 39/76 *Mouthaan*)?
 - Is a person working on the basis of an employment contract (Article 5 (2) of the Health Insurance Act)?
 - Is a person resident?

Which law applies?

- Only one law (art. 11(1) Reg. 883/2004)

Person ...	Applicable law
... performs employed/self-employed work in one MS	MS of work (art. 11(3)(a) Reg. 883/2004; <i>lex loci laboris</i>)
... performs employed/self-employed work in more than one MS	MS of residence or ... (art. 13 Reg. 883/2004; simultaneous activities)
... temporarily works in one MS	MS of establishment (art. 12 Reg. 883/2004; posting)
... does not work (enough)	MS of residence (art. 11(3)(e) Reg. 883/2004; <i>lex loci domicilii</i>)

Work in one MS



- **Question: which law applies?**
- E.g. works in Latvia, lives in Lithuania

Person ...	Applicable law
... performs employed/self-employed work in one MS	MS of work (<i>lex loci laboris</i>)
... does not work (enough)	MS of residence (<i>lex loci domicilii</i>)

- Is non-standard work in Latvia work?
 - E.g. threshold of hours and/or income

Work in one MS



- Art. 1(a) Reg. 883/2004:
 - “activity as an employed person’ means any activity or equivalent situation treated as such for the purposes of the social security legislation of the Member State in which such activity or equivalent situation exists’
- Latvia determines whether non-standard work in Latvia is work
 - Is it treated as work for the purposes of Latvian social security legislation?
 - Yes: it is work, therefore the *lex loci laboris* designates Latvian legislation as applicable
 - No: it is not work, therefore the *lex loci domicilii* designates Lithuanian legislation as applicable

Work in one MS



- **Question: which law applies?**
- Answer:
 - If MS of activity does not treat the activity as an employed/self-employed activity, the person is economically inactive
 - The *lex loci domicilii* designates the MS of residence
 - If MS of activity treats the activity as an employed/self-employed activity, the person is an employed or self-employed person
 - The *lex loci laboris* designates the MS of work
 - C-2/89 *Kits van Heijningen*
 - Lives in the Netherlands and works two hours a day on Mondays and Saturdays in Belgium
 - Covered by Belgian legislation all of the time

Work in more than one MS

Question: which law applies?

- E.g.
 - Minor employed activity in Finland (5% time)
 - Employed activity in Estonia (95% time)
- Is it work?
 - Activity in Finland: treated as such under Finnish law?
 - If yes, is it 'marginal activity' within meaning of Regulation?



Work in more than one MS

- 'Marginal activities shall be disregarded for the purposes of determining the applicable legislation under Article 13 of the basic Regulation.'
 - Indicator: <5% of working time and/or remuneration



- [Practical Guide: The legislation that applies to workers](#)

- If activity in Finland is 'marginal', then the person is only employed in Estonia
 - *Lex loci laboris*: Estonian law applies
- If activity in Finland is *not* 'marginal', then art. 13 Reg. 883/2004 applies
 - If person lives in Estonia: Estonian law applies
 - Otherwise: ...

Work in more than one MS

Question: which law applies?

- Same activity
- Art. 1(a) Reg. 883/2004:
 - ‘activity as an employed person’ means any activity or equivalent situation treated as such for the purposes of the social security legislation of the Member State in which such activity or equivalent situation exists’
- Self-employed in Finland
- Employed in Estonia
- Art. 13(3) Reg. 883/2004: Estonian law applies



Which social security law applies?

How to apply that social security law to non-standard workers? Are benefits and contributions due?

Contribution basis

Question: are Estonian contributions due?

- Should the person pay contributions on Finnish activity at the rate for employees or self-employed persons?
- Is the activity in Finland employed or self-employed?
- A matter of interpretation of Estonian law
 - Actual nature (employed) or legal qualification (self-employed)?



Income threshold



Question: are Latvian benefits due?

- Latvian law applies to self-employed person
- Insured in Latvia if €50/week
 - €40/week in Latvia
 - €30/week in Lithuania
- Art. 5(a) Reg. 883/2004:
 - 'where, under the legislation of the competent Member State, the receipt of social security benefits and other income has certain legal effects, the relevant provisions of that legislation shall also apply to the receipt of equivalent benefits acquired under the legislation of another Member State or to income acquired in another Member State'

Hours thresholds

Question: are Swiss benefits due?

- Swiss law applies
- Insured in Switzerland if 8 hours/week
 - 5 hours/week in Switzerland
 - 4 hours/week in France
- Art. 5(b) Reg. 883/2004:
 - 'where, under the legislation of the competent Member State, legal effects are attributed to the occurrence of certain facts or events, that Member State shall take account of like facts or events occurring in any Member State as though they had taken place in its own territory.'

Benefits in State other than the competent State?

Incomplete/low social protection

- Art. 11(1) Reg. 883/2004:
 - 'Persons to whom this Regulation applies shall be subject to the legislation of a single Member State only.'
 - One MS is competent, and its legislation is applicable
 - Treated as standard work or self-employed work, but with exclusion from certain branches
 - All other MS are not competent, and their legislation is not applicable?
- Non-competent MS:
 - E.g. MS of residence (MS of work is competent)
 - E.g. MS of second activity (other MS of work is competent)
 - ...

Incomplete/low social protection



- Incomplete social protection in MS of work
 - sickness benefits
 - ~~maternity and equivalent paternity benefits~~
 - ~~invalidity benefits~~
 - ~~old-age benefits~~
 - benefits in respect of accidents at work and occupational diseases
 - ~~unemployment benefits~~
 - ~~pre-retirement benefits~~
 - ~~family benefits~~
 - This MS is competent
 - Its legislation applies
- Full social protection in MS of residence
 - sickness benefits
 - maternity and equivalent paternity benefits
 - invalidity benefits
 - old-age benefits
 - benefits in respect of accidents at work and occupational diseases
 - unemployment benefits
 - pre-retirement benefits
 - family benefits
 - This MS is *not* competent
 - Its legislation does *not* apply
 - Can atypical worker claim its benefits?

There is a right under national law



- Entitlement to benefit based solely on the national law of non-competent MS
 - E.g. residence-based benefits in the MS of residence
 - If EU law did not exist, the person would be entitled to the benefit
- But EU law exists: art. 11(1) Reg. 883/2004
- ECJ: alongside their rights in the competent State, migrants are entitled to all benefits available solely under the laws any other Member State
 - C-352/06 *Bosmann*
 - Joined Cases C-611/10 and C-612/10 *Hudziński and Wawrzyniak*

There is a right under national law



- Why would Estonia grant benefits to residents who work abroad?
 - Avoiding gaps in social protection
 - Refusing social security benefits might shift people to social assistance
 - Claimants often are connected to its society / labour market
 - E.g. frontier workers who only leave Estonia for a couple of days a month, children growing up in Estonia, taxpayers, ...
 - Labour market policy
 - Better employed abroad than unemployed in Estonia
 - Risk of litigation
 - Not always clear whether Member State can refuse

There is no right under national law



- No entitlement to benefit based solely on the national law of non-competent MS
- Sometimes still a duty to grant benefit
- When?
 - Cases in which a duty was found
 - C-287/05 *Hendrix*
 - Joined Cases C-611/10 and C-612/10 *Hudziński and Wawrzyniak*
 - Case C-382/13 *Franzen* (?)
 - Joined cases C-95/18 and C-96/18 *van den Berg (Franzen II)* (?)
 - Cases in which no duty was found
 - C-208/07 *von Chamier-Glisczinski*
 - Joined cases C-95/18 and C-96/18 *van den Berg*

There is no right under national law – *Hudziński and Wawrzyniak*



- Joined Cases C-611/10 and C-612/10 *Hudziński and Wawrzyniak*
 - Mr Wawrzyniak: posted from Poland to Germany
 - German provision: 'Child allowance shall not be paid for a child who is in receipt of [...] child benefits granted outside Germany and comparable to child allowance'
 - Mr Wawrzyniak's wife received Polish child benefits, therefore no right under German law
 - Is German provision compatible with EU law?

There is no right under national law – *Hudziński and Wawrzyniak*



- German provision is not compatible with EU law
 - No German child benefit (rather than reduced child benefit) is substantial disadvantage for migrant workers
 - Mr Wawrzyniak contributed to funding of child benefit through income tax
 - No costs/complications for Mr Wawrzyniak's employer
 - Therefore, Germany should reduce the amount of its child benefit by the amount of the Polish child benefit
- Grand Chamber in *Hudziński and Wawrzyniak*: no right to benefit under national law of non-competent MS, still a right under EU law

There is no right under national law – *Franzen, Giesen and van den Berg*



- Dutch nationals residing in the Netherlands, in minor employment in Germany
 - Dutch law on family benefits
 - All residents are insured
 - Exception: if insured abroad on basis of Reg. 883/2004, residents are not insured in the Netherlands
 - Ms Franzen
 - 20h/week hairdresser, very low earnings
 - Germany: only insured against accidents at work
 - Dutch family benefits?
 - No right only based on national law (*Bosmann*)
 - Still a right based on EU law?

There is no right under national law – *Franzen, Giesen and van den Berg*



- Joined cases C-95/18 and C-96/18 *van den Berg*
 - Questions 1 & 2:
 - Is the exclusion of residents, because they are subject to foreign law, compatible with art. 45 and 48 TFEU, considering they have no right to family benefits in the competent MS?
 - Answer:
 - Non-competent MS can, but must not, award benefits

There is no right under national law – *Franzen, Giesen and van den Berg*



- Art. 16(1) Reg. 883/2004:
 - 'Two or more Member States, the competent authorities of these Member States or the bodies designated by these authorities may by common agreement provide for exceptions to Articles 11 to 15 in the interest of certain persons or categories of persons.'
 - Strongly recommended by ECJ when the competent MS gives no right, whereas such a right would be available in the State of residence had the person remained without employment

There is no right under national law – *Franzen, Giesen and van den Berg*



- Dutch law on old-age pensions:
 - All residents are insured
 - Each year of residence: 2% of full pension
 - Exception: if insured abroad on basis of Reg. 883/2004, residents are not insured in the Netherlands, and periods of residence are ignored
- Mr van den Berg
 - Brief periods of work in Germany
- Calculation of Mr van den Berg's Dutch old-age pension? Minus 10% because he worked in Germany over 5 years
- Questions 1 & 2 in Franzen II:
 - Idem, but for old-age pension
- Answer: idem

There is no right under national law – *Franzen, Giesen and van den Berg*



- Dutch law on old-age pensions:
 - Idem
 - Insured persons can 'buy' insurance periods retroactively by paying contributions
- Mr Giesen's wife
 - 2/3 days/month: on-call sales assistant
 - Until 1/1/1989, she was insured on the basis of Dutch law only
- Calculation of Mr Giesen's Dutch old-age pension? Minus 16% because his wife worked in Germany
- The Netherlands may not make old-age pension insurance conditional upon contributions

Incomplete/low social protection



- Can atypical worker claim the benefits of the non-competent State?
 - There is a right based on national law only
 - Non-competent State must always award benefit
 - C-352/06 *Bosmann*
 - Exception in C-394/13 *B?*
 - There is no right based on national law only
 - Non-competent State can always award benefit
 - Non-competent State must sometimes award benefit
 - Non-competent State is sometimes not obliged to award benefit

(N. Rennuy, 'The emergence of a parallel system of social security coordination', *Common Market Law Review* 2013, 1221)

Incomplete/low social protection

- *Why* would Estonia grant benefits to residents/workers who work abroad?
 - Additional reason: sometimes Estonia must do so
- *How* would Estonia grant benefits to residents/workers who work abroad?
 - 'A person who resides or works in Estonia and who is not insured for [old-age, disability, ...] in any Member State, shall be insured against [old-age, disability, ...] under Estonian law.'
 - Hardship clause: 'Administrators can lift exclusion from insurance [or benefits] if it would lead to [significant, gross, ...] unfairness'
 - Agreements based on art. 16 Reg. 883/2004
 - On a case-by-case basis without any legislation

Non-standard work in EU social security law

Problems

- Assumption in national law: standard work
- Assumption in EU law: standard work

Solutions

- In national law
- In EU law

Recent case law of the CJEU on posting

Herwig VERSCHUEREN
University of Antwerp

Moves seminar Tallinn
10 October 2019

Overview

- Posting and A1 Certificates
 - Some figures
 - Legal context
 - Previous case law
 - More recent case law
- Some pending cases
- Proposal to amend the regulations

Some figures on A1s

- *Report on A1 Portable Documents issued in 2017*
 - European Commission and HIVA-KU Leuven
- In 2017, 2.8 million A1s were issued
 - An increase of 22% compared to 2016 and 93% compared to 2011
 - 1.7 million on posting (Article 12 BR)
 - 1.0 million on activities in more than one MS (Article 13 BR)
 - Most issued by DE, PL, SI, ES and FR
 - Receiving countries: DE, FR, and BE

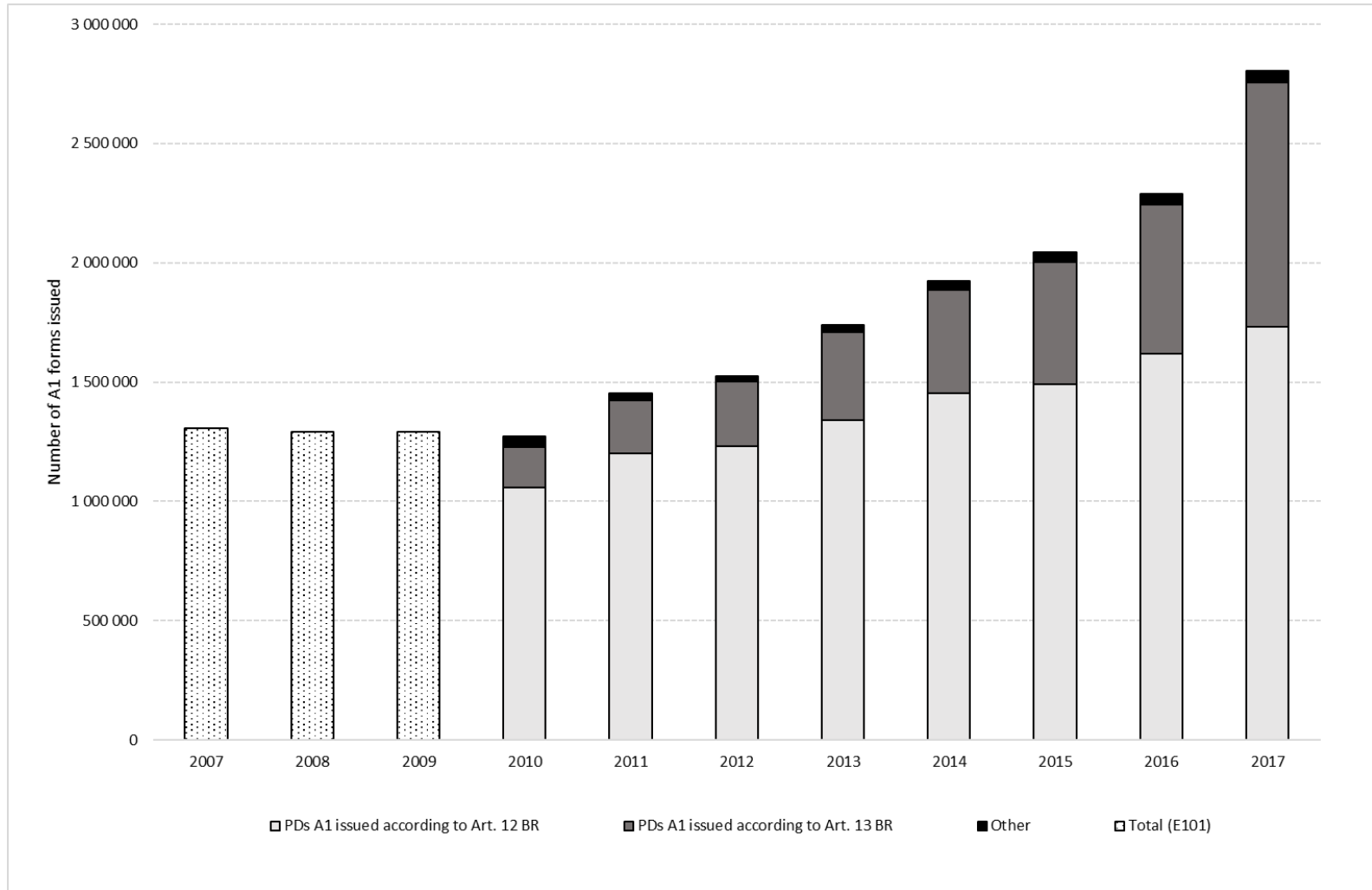
Some figures on A1s

- *Report on A1 Portable Documents issued in 2017*
 - European Commission and HIVA-KU Leuven
- Estonia:
 - 18,977 A1s issued
 - 6,305 Article 12
 - 12,456 Article 13
 - Corresponds to the level of 2012
 - Decline during the years in between

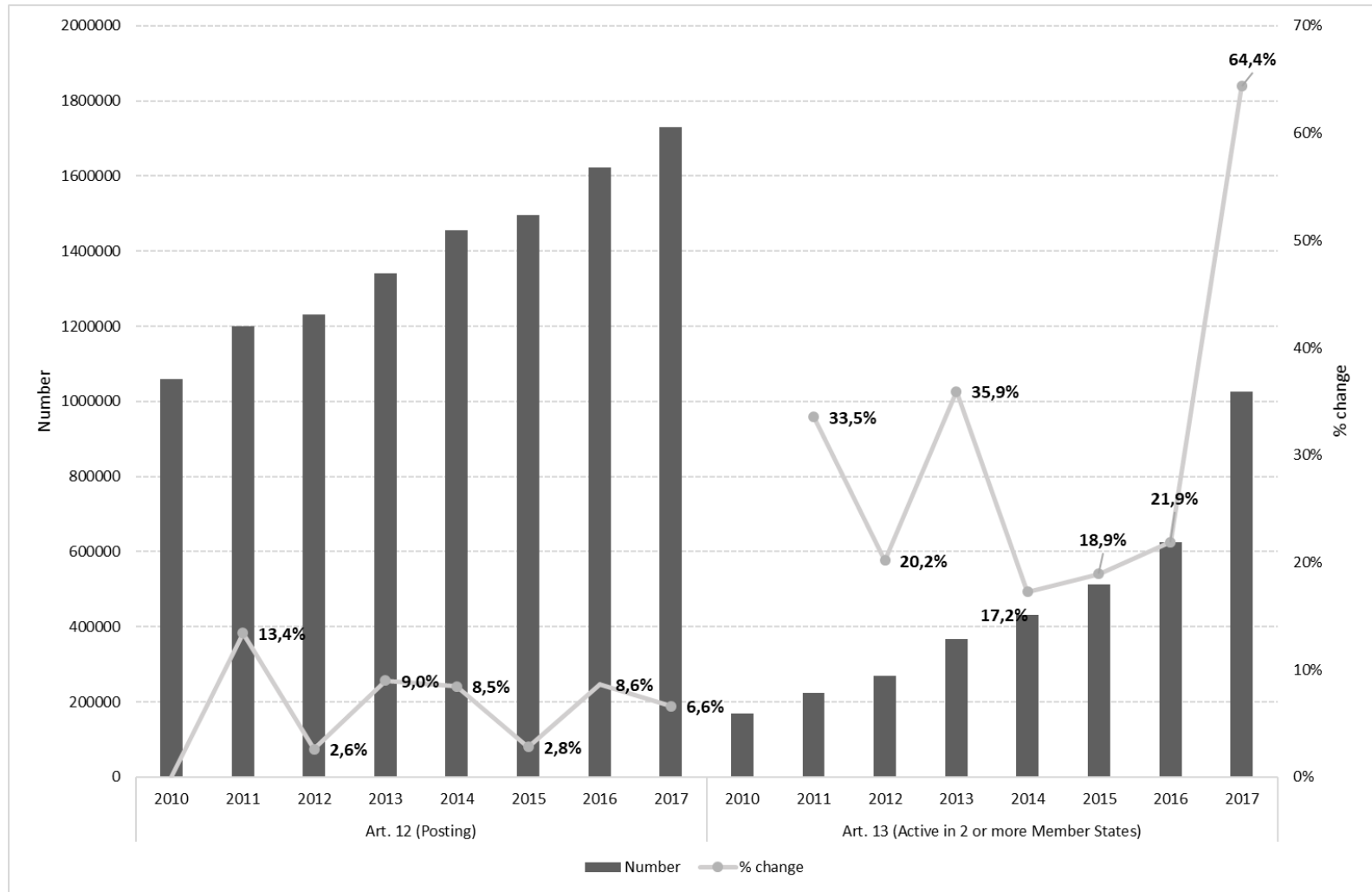
Some figures on A1s

- On average each individual has been posted two times
- Average duration is 98 days for posting and 305 days for cases of simultaneous activities in more than one MS
- Sectors involved: construction (Article 12) and road freight transport (Article 13)

Report on A1 Portable Documents issued in 2017



Report on A1 Portable Documents issued in 2017



Legal context: conditions for posting

- Maximum for 24 months
- No replacement of previously posted worker
- The worker must have been subject to the legislation of the MS in which the employer is established
 - Article 14(1) IR
 - Admin. Com. Decision A2: 1 month
 - Commission's proposal: 3 months
- Direct relationship between the worker and the employer during the whole duration of the posting
- The employer must normally carry out his business in the sending MS
 - No letter-box companies
- Similar activities for self-employed workers

Legal context: simultaneous activities

- Simultaneous activities in more than one MS
 - Article 13 BR
 - Concept of ‘substantial activities’ and ‘centre of interest’ (Article 14(8) and (9) IR)
 - Marginal activities do not count (Article 14(5b) IR)
 - No maximum period
 - Nothing on replacement
 - What about the other conditions for posting?
- Distinction between posting and simultaneous activities in more than one Member State
 - Article 14(6) IR

Portable document A1

- The issuing MS declares that its own legislation remains applicable, and indicates on which basis
 - It implies that the other MSs' social security system cannot apply
- The A1 itself does not create any right or legal relationship, it simply attests the applicable legislation
- Article 5 IR
 - Dialogue and conciliation procedure
 - Codified the CJ's case law
 - See also Decision A1 of the Admin. Com.
- Article 19 IR
 - On Portable Document A1

History of case law until 2018

- *Fitzwilliam* (2000)
- *Banks* (2000)
- *Herbosch Kiere* (2006)
- *Format* (2012)
- *X and van Dijk* (2015)
- *A-Rosa Flussschiff* (2017)
- *Belu Dienstleistung* (2017)
- *Altun* (2018)

History of case law

- Exclusive competence of the issuing institution to assess the validity of the A1 and to withdraw it or declare it invalid
 - But must carry out, in good faith, a proper assessment of the facts and must guarantee the correctness of the information
 - And must reconsider whether the A1 was properly issued if the host MS's issuing institution expresses doubts as to the correctness of the assessment

Case law so far

- A1 remains valid as long as it is not withdrawn or declared invalid by the issuing institution
 - Meanwhile the host MS may not unilaterally take any decisions such as subjecting the posted worker to its social security system or levying contributions
 - A1 establishes a **presumption** that posted workers are properly affiliated to the social security scheme of the issuing MS
- Also binding for the courts of the host MS

Case law so far

- Also binding in cases when the workers' activities clearly do not fall within the scope of the provisions on the basis of which the A1 was issued (*A-Rosa Flussschiff, Altun*)
 - Unless in cases where the workers do not come within the scope of the regulations (*X and van Dijk*)
- Ineffectiveness of the dialogue and conciliation procedure or the need to prevent unfair competition and social dumping cannot justify disregarding that procedure (*A-Rosa Flussschiff*)

Altun (6.2.2018)

- Confirms principle of sincere cooperation and mutual trust
- ‘.., such considerations must not, however, result in individuals being able to rely on EU law for **abusive or fraudulent ends**’ (point 48)
- Findings of fraud are to be based on a consistent body of evidence that satisfies both an objective and a subjective factor
 - **Objective factor:** the conditions are not met
 - **Subjective factor:** ‘*the intention of the parties concerned to evade or circumvent the conditions for the issue of that certificate, with a view to obtaining the advantage attached to it*’
 - **Deliberate action**, such as ‘misrepresentation of the real situation’ or ‘deliberate omission’

Altun

- If the home MS fails to carry out a review within a reasonable period of time
 - the evidence may be relied on in judicial proceedings in the host MS
 - the persons who are alleged to have committed fraud, must be given the opportunity to rebut the evidence
 - ***'... before the national court decides ... that the certificates should be disregarded and gives a ruling on the liability of those persons under the applicable national law'*** (point 56)

Altun

- Assessment:
 - Complements previous case law but does not contradict it
 - Insists on an attempt to convince the issuing institution to withdraw or annul the certificate
 - Seems to allow double affiliation in practice
 - The 'subjective' factor seems to be the determining factor
 - Depends on the findings of the courts of the host MS alone
 - Risk of diverging from national case law?

Implementation of Altun by Belgian courts

- Belgian courts check the following items:
 - Was there any request to the issuing institution to rectify or withdraw the A1?
 - Decision of the Admin. Com. is not required
 - Were there sufficient guarantees for the defendant?
 - Is the objective factor of fraud fulfilled?
 - Is the subjective factor of fraud fulfilled?
 - Such as deliberate false information

Implementation of Altun by Belgian courts

- Discussion on whether a penal court can impose penal sanctions in case of “forgery” merely, as sanctioned by Belgian penal law
 - On the basis of national penal law
 - Without taking into account the Altun judgment and in particular the need of a request to the issuing institution to rectify or withdraw the A1
 - Without deciding on the payment of contributions

Commission v. Belgium (C-356/15)

- Infringement proceedings against the Belgian Law of 27 December 2012
 - **Abuse of law** when the provisions of the regulations are applied in a situation in which the conditions laid down in these **provisions are not observed** with the aim of avoiding the application of the Belgian social security legislation
 - If national courts, social security institutions or social inspectors find such abuse to have occurred, the workers or self-employed persons will be **unilaterally** subjected to the Belgian legislation, even if there is a valid A1

Commission v. Belgium (C-356/15)

- Main arguments of Belgian Government
 - Situations of fraud and abuse create implicitly a right of option that infringes the mandatory nature of the conflict rules
 - In case of fraud MSs should be authorized to take immediate corrective measures
 - The existing dialogue and conciliation procedures are insufficient to combat fraud
 - Danger of '*unlawful competition and social dumping*'
 - Also mentions the problem of 'forged' A1s

Commission v. Belgium (C-356/15)

judgment of 11 July 2018

- CJ repeats its previous case law
 - **Unicity** of applicable legislation
 - Principle of **sincere cooperation**
 - Obligation to respect the documents issued by a MS, but also to carry out a proper assessment before issuing a document
 - A1 creates a **presumption** that the posted worker is properly affiliated to the social security scheme of the issuing MS
 - Dialogue procedure needs to be followed
 - Even in the case of manifest error
 - Unilateral action is not allowed
 - Confirms *Altun* for cases of fraud

Alpenrind (C-527/16)

Facts and issues

- Postings between HU and AT in the meat industry
- Issues raised by the Austrian court:
 - Is the A1 binding for the courts of the host Member State?
 - What if the Admin. Com. held that the A1 has been incorrectly issued and must be withdrawn?
 - Is an A1 binding if it has been issued after the worker concerned was made subject to the social security system of the receiving MS?
 - Is consecutive posting of the same worker by different employers acceptable?

Alpenrind (C-527/16)

Judgment of 6 September 2018

- A1s bind both the institutions **and the courts** of the MS in which the activity is carried out
- CJ's case law has been confirmed by the EU legislator
 - But, *'It follows that, if, when Regulation No 987/2009 was adopted, the EU legislature wished to depart from the earlier case-law in that regard so that the courts of the Member State in which the activity is carried out are not bound by the A1 certificates issued in another Member State, it could have expressly provided for that.'* (para 44)

Alpenrind (C-527/16)

Judgment of 6 September 2018

- What if the Admin. Com. held that the A1 has been incorrectly issued and must be withdrawn?
 - The role of the Admin. Com. is merely to reconcile the points of view of the MSs
 - A1 remains binding as long as it has not been withdrawn or declared invalid by the issuing MS even if the Admin. Com. has held that the A1 has been incorrectly issued and must be withdrawn (para 64)

Alpenrind (C-527/16)

Judgment of 6 September 2018

- Is an A1 binding if it was issued after the worker concerned was made subject to the social security system of the receiving MS?
 - A1 may be issued with retroactive effect, even after the posting period has expired (para 70)
 - It is binding even though it was issued only after the receiving MS determined that the worker concerned was subject to compulsory insurance under its legislation (para 77)

Alpenrind (C-527/16)

Judgment of 6 September 2018

- Is consecutive posting of the same worker by different employers acceptable?
 - No: the recurrent use of posted workers to fill the same post, even though the employers responsible for posting workers are different, does not comply with the wording or the objectives of Article 12(1) BR, and
 - See different opinion of the Advocate General

Alpenrind (C-527/16)

Judgment of 6 September 2018

- Posting rules are ‘special rules’ that derogate from the ‘general rule’ which is the *lex locis laboris*, and therefore must be interpreted strictly (paras 93-95)
- This special rule is ‘*intended to prevent that special rule from benefiting workers posted successively who carry out the same work*’ (para 96)
- ‘*.... the objective pursued by the EU legislature, in principle, to subject workers to the legislation of the Member State in which the person concerned pursues his activity.*’ (para 97)

Alpenrind (C-527/16)

Judgment of 6 September 2018

- *‘In particular, as is clear from recital 17 of Regulation No 883/2004, it is with a view to guaranteeing the **equality of treatment** of all persons occupied in the territory of a Member State as effectively as possible that it is considered appropriate to determine as the legislation applicable, **as a general rule, that of the Member State in which the person concerned pursues his activity** as an employed or self-employed person.’ (para 98)*

Walltopia (C-451/17)

Facts and issues

- Posting from Bulgaria to UK for 2 weeks in September/October 2016
 - Recruited with a view to being posted
- A1 requested on 13 January 2017
 - Was refused because the worker would not have been subject to the Bulgarian legislation for at least one month before the posting
 - Was not an 'insured person' under Bulgarian law
 - But he was residing in Bulgaria and had the Bulgarian nationality

Walltopia (C-451/17)

judgment of 25 October 2018

- Article 14(1) IR: the posted persons must previously have already been subject to the legislation of the sending MS
- Article 12 BR: ‘continues to be subject’
 - Aimed at overcoming obstacles to the free movement of workers and at encouraging economic interpenetration whilst avoiding administrative complications

Walltopia (C-451/17)

judgment of 25 October 2018

- Art. 11(3)(e): applies if the persons concerned do not fall within any of the situations mentioned in Article 11(3)(a) to (d)
- Seems to be the case: so this person is subject to the legislation of the MS of residence, which is Bulgaria
- The fact that this person is not insured under Bulgarian law, does not prevent him from being 'subject to the Bulgarian legislation'

Some pending cases

Vueling C-370/17 and C-37/18

- Vueling Airlines, which is registered in Spain but operated from French airports, was convicted by a French court for not having affiliated its flying personnel to the French social security system
 - Despite Vueling having obtained E101 (A1) certificates from Spain, which were not withdrawn after the conciliation procedure
- The case concerns claims for damages in the aftermath of this conviction

Vueling C-370/17 and C-37/18

AG's opinion of 11 July 2019

- On how to interpret and implement *Altun* in cases of fraud
 - The role of the **national court**:
 - Has the **duty to disregard** the certificate when it has been obtained or relied on fraudulently
 - Even if the dialogue procedure between the competent institutions had not taken place
 - Fraud causes fundamental disruption of the public order and must be put to an end by courts in all circumstances
 - Even if this results in double affiliation: problem for the fraudulent employer
 - To protect the rights of the workers involved who do not have the power to initiate the conciliation procedure

Vueling C-370/17 and C-37/18

AG's opinion of 11 July 2019

- On how to interpret and implement *Altun* in cases of fraud
 - The concept of 'fraud' has an autonomous meaning in the context of EU law
 - Objective element: the conditions are not satisfied
 - Which is the case
 - Subjective element:
 - The intention to circumvent or evade the conditions
 - The proof may result from a voluntary action to misrepresent the true situation or from a voluntary omission, such as concealing relevant information, for instance on the place of residence of the personnel

AFMB v. Sociale Verzekeringsbank, C-610/18

- On U-turn constructions in the transport sector (Netherlands – Cyprus)
- Implementation of provisions on simultaneous activities in two or more MSs
 - Article 14(2)(a) Reg. 1408/71
 - Article 13(1)(b) Reg. 883/2004

AFMB v. Sociale Verzekeringsbank, C-610/18

- Who is the 'employer' for the implementation of these provisions?
 - the transport company which exercises effective control over the truck driver and which actually bears the wage costs?
 - or the company which has formally concluded the employment contract with the truck driver?
 - or both?

AFMB v. Sociale Verzekeringsbank, C-610/18

- Do the specific conditions applicable in the case of posting also apply in the case of simultaneous activities in two or more MSs?
 - Such as the organic link between the employer and the employee, and
 - The exercise of substantial activities by the sending company in the sending State
- If not, what about abuse of EU law?

Bouygues C-17/19

- On the impact of the case law on the validity of an A1 certificate for labour law
- If the national court disregards the A1: what is the impact of its decision on the determination of the applicable labour law?

To conclude

- Growing sensitivity for circumvention of the rules on posting and simultaneous activities
- Growing uncertainty on what is acceptable
- Discussion continues, including at the level of the legislature

Thank you for your attention

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Posting of Workers

October 2019

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DG Employment, Social Affairs and Inclusion
Unit EMPL/D1
Free Movement of Workers, EURES

EU Legal framework

- **Directive 96/71/EC (the Posting of Workers Directive)**
- **Directive 2014/67/EU (the Enforcement Directive on Posting)**
- **Directive 2018/957/EU (revision of the PWD)**

Directive 96/71

Directive 96/71/EC regulates three types of posting of workers (not self-employed):

- the direct provision of services by a company under a service contract
- posting in the context of an establishment or company belonging to the same group ('intra-group posting')
- and posting through hiring out a worker through a temporary work agency established in another Member State

Summary of main elements Directive 2018/957

- Legal basis
- Types of collective agreements
- Remuneration, and other core-rights
- Long-term posting
- Temporary agency work and chain posting
- Transparency of information
- Transposition and application
- Link with road transport

Legal basis

- Internal Market legal basis remains **unchanged**
- However**
- **Article 1: Subject Matter and Scope**
 - **Recalls** that the Directive ensures the **protection of posted workers**
 - and that it shall not affect the **exercise of fundamental rights**

Types of collective agreements

- Collective agreements declared ***universally applicable***:
 - **CAs observed by all undertakings in the geographical area and profession concerned**
- Member States may also apply ***generally applicable collective agreements***, provided that their application respects ***equal treatment***
 - **CAs generally applicable to all similar undertakings in the geographical area and profession and/or**
 - **CAs concluded by the most representative social partners and which are applied throughout national territory**

Remuneration

- **Remuneration**
 - Determined by the **host MS** national law and/or practice
 - Means **all the constituent elements of remuneration** rendered mandatory by national law/practice or universally applicable collective agreements

Core rights

- **Conditions of workers' accommodation**, when provided by the employer in case the worker is away from the regular place of work
- **Allowances or reimbursement of expenditure to cover travel, board and lodging expenses** for workers away from home for professional reasons during the posting assignment

Long-term posting

- When the **effective duration** of a posting **exceeds 12 months...**
- ...the undertakings apply all the remaining terms and conditions of employment set by law or collective agreement.
- Upon **motivated request** by service provider, the period will **extend to 18 months**

Temporary agency work

- **Chain postings** – if a TA worker is sent by a user undertaking to carry out work in the territory of another MS, the worker is considered to be posted there by TAW, who is the employer and has to comply with the rules of the posting directives.
- Obligation for user undertakings to **inform TAW of the terms and conditions of employment** it applies

Transparency of information

- Availability of information on the single official national website regarding:
 - **The constituent elements of remuneration,**
 - **All the terms and conditions of employment**
- Obligation of accuracy and update of information
- Proportionality of sanctions in case of inaccurate info

Other issues

- Strengthened administrative cooperation – obligation to obtain info also from other authorities
- Posting allowances
- Bogus posting – worker concerned cannot be subjected to less favourable conditions than those applicable to posted workers

Link with road transport

- **Synchronisation clause** with *lex specialis* currently under negotiation
- **Review clause after 5 years** to assess the need for further measures

Transposition and application

- Transposition and application after 2 years – **30 July 2020**

Next steps

- Subgroup of Expert Committee on Posting of Workers to assist MS in the transposition of the Directive has held already 5 meetings
- Participation of social partners as observers at every third meeting
- Subgroup will adopt a report reflecting the discussions. Report will not be legally binding nor representing official views of MS or COM

Latest developments

- *Practical guide on posting published on 25/09*
 - **Living Document, will be updated**
 - **Will be available in all languages**

- *Implementation report of the Enforcement Directive on Posting*

Thank you!



MoveS seminar Tallinn

Current developments on social security coordination at EU level

Revision of social security coordination rules and European Labour Authority

Axel SPECKER

**European Commission, DG EMPL
Unit D2 – social security coordination**



Revision of the social security coordination Regulations





Main changes

- Applicable legislation
- Unemployment benefits
- Family benefits
- Long-term care
- Equal treatment
- Miscellaneous amendments



State of play – formal steps

- Commission proposal adopted in December 2016
- Provisional agreement achieved between the European Parliament, the Council and the European Commission (March 2019)

<https://data.consilium.europa.eu/doc/document/ST-7698-2019-ADD-1-REV-1/en/pdf>

- No qualified majority in Council (March 2019) and postponement of first reading vote in European Parliament (April 2019)
- Legislative process to resume



Applicable legislation

- Improved rules on cross-border cooperation (see next slides)
- Period of prior affiliation of 3 months
- Period of interruption of 2 months
- Replacement prohibition extended to self-employed persons
- Prior notification in all cases of sending in advance (except business trips)
- Criteria for location of registered office/place of business (Article 13)



Applicable legislation (i)

- Institutions need to carry out a proper assessment of the facts and confirm that the information in the PD A1 is correct



Applicable legislation (ii)

- Where not all sections indicated as compulsory are filled in, the institution of the Member State that receives the document shall without delay notify the issuing institution of the defect in the document.
- The issuing institution shall either rectify the document as soon possible or confirm that the conditions of issuing the document are not fulfilled.
- If the mandatory information missing is not provided within 30 working days the requesting institution may proceed as if the document had never been issued and shall in that case inform the issuing institution thereof



Applicable legislation (iii)

- Separate procedure for contesting the validity of a PD A1, including legally binding deadlines
- Where the issuing institution detects an error, it shall withdraw or rectify the PD A1 within 30 working days
- Where the issuing institution is unable to detect any error, it shall forward to the requesting institution all available evidence within 30 working days (10 days in urgent cases)
- Possibly further request and reconciliation by Administrative Commission



Applicable legislation (iv)

- General queries: Member States need to respond within 35 working days
- If a person pursues an activity without a PD A1, Member States can be requested information within 35 working days. If no information is provided, the person may be made provisionally subject to the legislation of the Member State of activity. If PD A1 is issued, it has retroactive effect



Unemployment benefits

- Aggregation: Minimum qualifying period of 1 month
- Export: Increase to a minimum of 6 months with possible extension to whole period of entitlement
- Frontier workers: Change of competence after 6 months of activity

Family benefits

- Distinction between family benefits intended to replace income due to child-raising (individual right), and other family benefits
- Option for Member States to pay benefits in full
- Differential supplement: two calculations



Long-term care

- Definition
- Coordination according to sickness rules
- List of benefits by the Administrative Commission
- Derogation to coordinate under other chapter if more favourable (in an Annex)



Access of economically inactive mobile citizens to social benefits

- Reference to CJEU judgments in a recital (*Brey*, *Dano*, *Alimanovic*, *Garcia-Nieto* and *COM vs UK*)
- Recital on access to healthcare by inactive citizens



Miscellaneous amendments

- Procedures for recovery of unduly paid social security benefits aligned to Directive 2010/24/EU
- New legal basis to facilitate the identification of fraud and error by way of periodic exchange of personal data between Member States to facilitate data-matching



European Labour Authority





Legal basis

- Regulation 2019/1149
- Decision on seat: 13 June 2019
- Publication in OJ: 11 July 2019
- Entry into force: 31 July 2019



First steps

- ELA Establishment Group
- Interim Executive Director
- Appointment of Management Board members: August 2019
- First Management Board meeting: 16/17 October 2019
- Second Management Board meeting: Early December 2019 (one day – date tbc)



Main activities

- Facilitating access to information on rights and obligations in cases of cross-border mobility for employees, employers and national administrations
- Supporting cooperation between Member States in cross-border enforcement of relevant Union law, including facilitating concerted and joint inspections
- Supporting cooperation between Member States in tackling undeclared work
- Supporting Member States authorities in resolving cross-border disputes



Impact on social security

- Social security included in the scope of ELA
- No transfer of Technical Commission, Audit Board, Conciliation Board
- For disputes related to social security, case may be referred to the Administrative Commission
- Administrative Commission may request ELA to transfer cases to it
- Cooperation Agreement to be concluded between ELA and Administrative Commission to set out work methods



Changing world of work: Recent publications

- Employment and Social Developments in Europe Annual Review 2018 on the changing world of work: <https://ec.europa.eu/social/main.jsp?catId=738&langId=en&pubId=8110&furtherPubs=yes>
- European Political Strategy Centre: 10 trends shaping innovation in the digital age: https://ec.europa.eu/epsc/sites/epsc/files/epsc_10_trends_innovation.pdf
- The future of work? Work of the future?: <https://ec.europa.eu/digital-single-market/en/news/future-work-work-future>
- Final report of the High-Level Expert Group on the Impact of the Digital Transformation on EU Labour Markets: <https://ec.europa.eu/digital-single-market/en/high-level-expert-group-impact-digital-transformation-eu-labour-markets>
- The changing nature of work and skills in the digital age: <https://ec.europa.eu/jrc/en/publication/eur-scientific-and-technical-research-reports/changing-nature-work-and-skills-digital-age>



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