



**Study exploring the social,  
economic and legal context and  
trends of telework and the right to  
disconnect, in the context of  
digitalisation and the future of work,  
during and beyond the COVID-19  
pandemic**

Annex 10 Deep Dive

**LOGO**

**EUROPEAN COMMISSION**

Directorate-General for Employment, Social Affairs and Inclusion  
Directorate Jobs and Skills  
Unit Future of Work, Youth Employment  
*Contact:* Krisztina Boros

*E-mail:* [EMPL-B1-UNIT@ec.europa.eu](mailto:EMPL-B1-UNIT@ec.europa.eu) *European Commission*  
*B-1049 Brussels*

**Study exploring the social,  
economic and legal context and  
trends of telework and the right to  
disconnect, in the context of  
digitalisation and the future of work,  
during and beyond the COVID-19  
pandemic**

Annex 10 Deep Dive

Manuscript completed in December 2022

This document has been prepared for the European Commission however it reflects the views only of the authors, and the European Commission is not liable for any consequence stemming from the reuse of this publication. More information on the European Union is available on the Internet (<http://www.europa.eu>).

Luxembourg: Publications Office of the European Union, 2024

© European Union, 2024



The reuse policy of European Commission documents is implemented based on Commission Decision 2011/833/EU of 12 December 2011 on the reuse of Commission documents (OJ L 330, 14.12.2011, p. 39). Except otherwise noted, the reuse of this document is authorised under a Creative Commons Attribution 4.0 International (CC-BY 4.0) licence (<https://creativecommons.org/licenses/by/4.0/>). This means that reuse is allowed provided appropriate credit is given and any changes are indicated.

For any use or reproduction of elements that are not owned by the European Union, permission may need to be sought directly from the respective rightholders.

PDF ISBN 978-92-68-13718-5 doi: 10.2767/134049 KE-09-24-139-EN-N

## Annex 10A. Cross-Border Telework: Deep Dive

While teleworking (and in particular, cross-border teleworking) has existed long before the lockdowns of 2020, COVID-19 cemented a growing shift in lifestyle and work organisation that shows little sign of reversal. These trends include, among others, the increasing digitalisation of work, changes in workplace culture and organisation, and associated shifts in worker lifestyles and preferences. The rise of telework more broadly has also led to growing incidences of cross-border telework, where workers perform work enabled by ICTs across EU borders. These working arrangements have distinct consequences for both workers and employers, including administrative issues (e.g. taxation and social security coordination) as well as implications for professional development and work-life balance. Long-term cross-border teleworking may also present broader impacts on hiring patterns, regional development, or even changing the nature of work itself.

In some ways, cross-border telework is not a new phenomenon. Article 45 of the TFEU establishes the right of freedom of movement for EU workers, who are protected from discrimination based on national origin in terms of remuneration or related employment conditions. ‘Traditional’ examples of cross-border workers are those who regularly perform their working duties while based in countries other than where their employer is located, such as frontier workers (workers who return to their country of residence on either a daily or weekly basis) or posted workers (workers based in one EU country who are temporarily posted abroad to another).

However, renewed interest in cross-border teleworking reflects the emergence of new kinds of working arrangements, especially following the onset of the COVID-19 pandemic. While lockdowns and related border closures temporarily created conditions where more workers either returned to their countries of residence to telework or were temporarily ‘stranded’ (either in their country of residence or country of employment) and became cross-border teleworkers by default,<sup>1</sup> adjustments to these working conditions have resulted in growing interest in making temporary arrangements permanent. For this reason, this deep dive explores the scope of cross-border teleworking (as it is presently known), as well as drivers of the trend and expected impacts from a policy perspective.

### The rise of cross-border telework

Changes in workplace norms became more acute during the COVID-19 pandemic, during which many workers confined to their homes were confronted with the challenge of adapting the organisation and content of their work to an office environment that was increasingly digital and geographically distributed. New work-life challenges were also coupled with unique domestic challenges, such as the imposition of additional caregiving responsibilities (for example, caring for ailing or immuno-compromised family members, or educating young children not able to attend school).<sup>2</sup> Workers who responded to these challenges by working remotely or from a home office during the pandemic now express little desire to return to an office-only workplace: those who made the shift to telework overwhelmingly wish to continue working remotely, at least in a partial/hybrid form (if not completely remote) (Interviews, October 2022).

These broader shifts in patterns of work organisation have also meant that **more and more workers fall under (or may come to fall under) the ‘cross-border teleworker’ label**. Cross-border teleworkers could include more ‘traditional’ cross-border workers, who once commuted across an EU

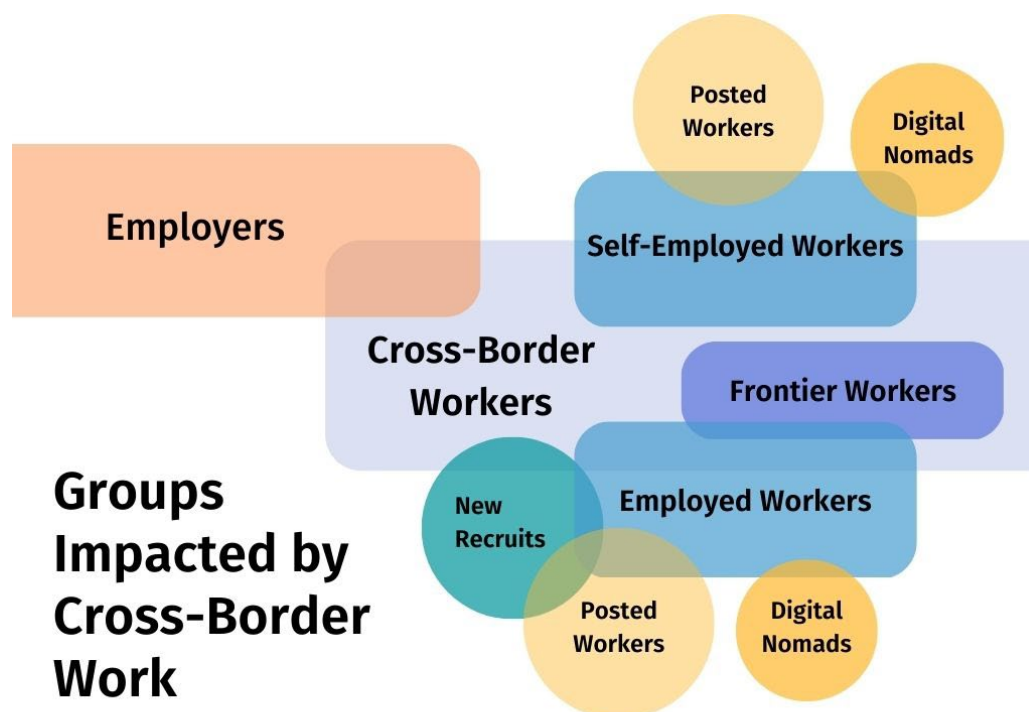
---

<sup>1</sup> Interview, Cross-Border Tax Professionals, October 2022.

<sup>2</sup> See Annex 10B, “Deep Dive on “Gender Equality, Discrimination, and Telework,” this study.

border regularly<sup>3</sup> to perform work and were obligated to performing their work remotely from their country of residence during the COVID-19 pandemic. But this category might also include employees who took advantage of more flexible working arrangements to relocate (temporarily or permanently) to an EU country other than that of their employer, workers who perform their work remotely from multiple locations (including so-called ‘digital nomads), or self-employed and/or freelance workers seeking clients in an increasingly digital labour market. A visualisation of groups impacted by an increase in cross-border telework below (Figure 1).

**Figure 1. Key groups impacted by measures introduced by the Member States during the COVID-19 pandemic leading to increased cross-border telework**



Source: Own elaboration.

## Scale and scope of cross-border teleworking

The exact number of cross-border teleworkers is not precisely known (especially considering the potential expansion of this group since the onset of the COVID-19 pandemic), and earlier studies have provided mixed results for workers who might be the most likely to engage in cross-border teleworking.

A 2020 study on Intra-EU Labour Mobility by DG-EMPL estimates that there were an estimated 1.89 million cross-border workers between EU and EFTA countries between 2018 and 2019, representing a 0.9% increase overall. Among those were an estimated 1.3 million cross-border workers within the EU-27 in 2019, representing a slight decrease compared to 2018. However, these figures refer to all cross-border workers, making it difficult to estimate the number of individuals in teleworkable jobs.

<sup>3</sup> “Regularly” refers to returning at least once a day, or at a minimum once a week. See Article 1(f) of Regulation 883/2004.

Additionally, these estimates refer to the period prior to the pandemic, during which the popularity of working remotely increased greatly.

Variations in how frontier workers are defined also complicates attempts at data collection. France, for example, has separate Double Taxation Agreements with Luxembourg, Germany, Italy, and Switzerland, Belgium, and Monaco, each with separate definitions of who constitutes a 'frontier worker.'<sup>4</sup> The number of cross-border workers may also be influenced by regional trends: for example, a 2015 study noted an increase in frontier workers between Estonia and Finland, as well as Hungary and Austria (while the study also indicated a growth in frontier workers from Slovenia employed in Italy, this trend was one-way). While frontier workers and posted workers are not the only kinds of workers who might engage in cross-border telework, these figures reveal how existing data may be limited and/or paint an incomplete picture of subsets of workers engaged in cross-border activity.

More recent studies have helped to provide some preliminary estimates of workers that might engage in cross-border teleworking. Drawing on LFS data, de Wispelaere (2022) estimated that in 2020, there were approximately 2,023,000 cross-border workers, comprising 1.1% of all employed persons. Furthermore, de Wispelaere notes that there were approximately 328,000 cross-border workers who teleworked from home in 2020 – a 71% increase over 2019. These figures seem to support the assumption that teleworking from home most of the time became more normalised in 2020, following the onset of the COVID-19 pandemic.

Our analysis of LFS-micro data also suggests that in 2020,<sup>5</sup> approximately 1.1 % of employed Europeans were working across borders. Furthermore, we estimated that 0.21% of employed persons were cross-border teleworking either usually or sometimes (or around 399,000). This is slightly higher figure than the one provided by De Wispelaere (2022): 328,000 cross-border teleworkers would represent 0.17% of employed EU citizens. While we cannot readily explain these small differences, they could have occurred due to rounding errors.

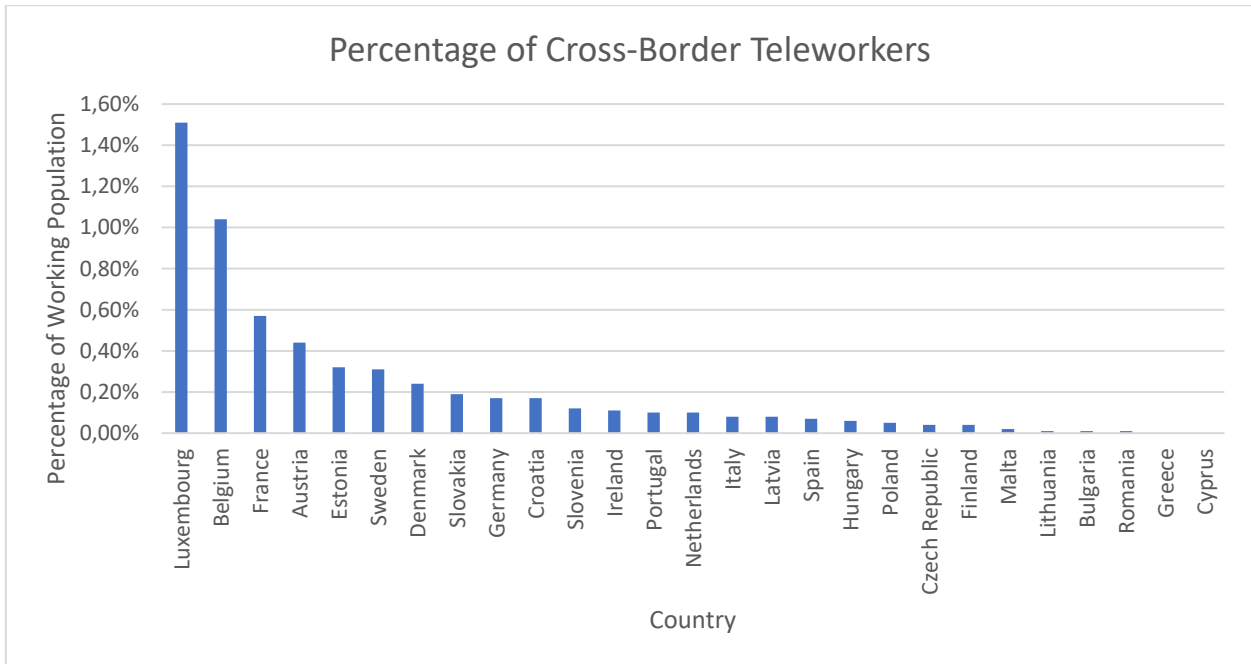
Finally, our analysis of LFS micro-data suggest that the highest share of cross-border teleworkers was in Luxembourg (1.51%), Belgium (1.04%), and France (0.57%). The lowest share was in Cyprus (0%), followed by Bulgaria, Lithuania, and Romania (0.01%) (see Figure 2). Some of these trends are unsurprising given the difference in geographical context between different Member States. For example, Luxembourg is a hotspot for cross-border workers from France, Germany, and Belgium. On the other hand, Cyprus is an island, while Greece shares a land border only with one another EU Member State (Bulgaria).

---

<sup>4</sup> "Impacts Du Télétravail Frontalier. Le télétravail frontalier: de marginal à indispensable," ["Impacts of Frontier Telework. Frontier Telework: From Marginal to Indispensable"]. Mission Opérationnelle Transfrontalière [Transfrontier Operational Mission], May 2022.

<sup>5</sup> LFS data for 2021 was not considered in this study for accessibility reasons; consult the discussion of study limitations in the study methodology.

**Figure 2. Percentage of cross-border teleworkers by EU Member State. Source: LFS Data 2020.**



Source: Own elaboration, based on results of the survey of employees (this study).

Additionally, in a survey carried out as part of this study, 2.32% of respondents<sup>6</sup> representing employees indicated that they carried out telework while based in a country other than that of their (EU) employer from January to June 2022. These figures differ from the ones based on LFS because:

- LFS data refer to 2020, while our survey refers to the period from January to June 2022;
- LFS data define telework as work from home over the past four weeks, while our survey aimed to capture (cross-border) telework over half of a year; and
- The results of our survey are likely upwardly biased due to our sampling strategy (see Methodology chapter for further discussion).

**Finding: how many cross-border teleworkers are there?**

Due to the low availability of data and the emergent nature of the phenomenon, it is profoundly difficult to answer this question. Our best estimate is that between 0.17% (328,000 persons; lower bound) in 2020 and 2.3% (~4,370,000 persons; higher bound) in 2022 of employed Europeans were engaged in cross-border teleworking.

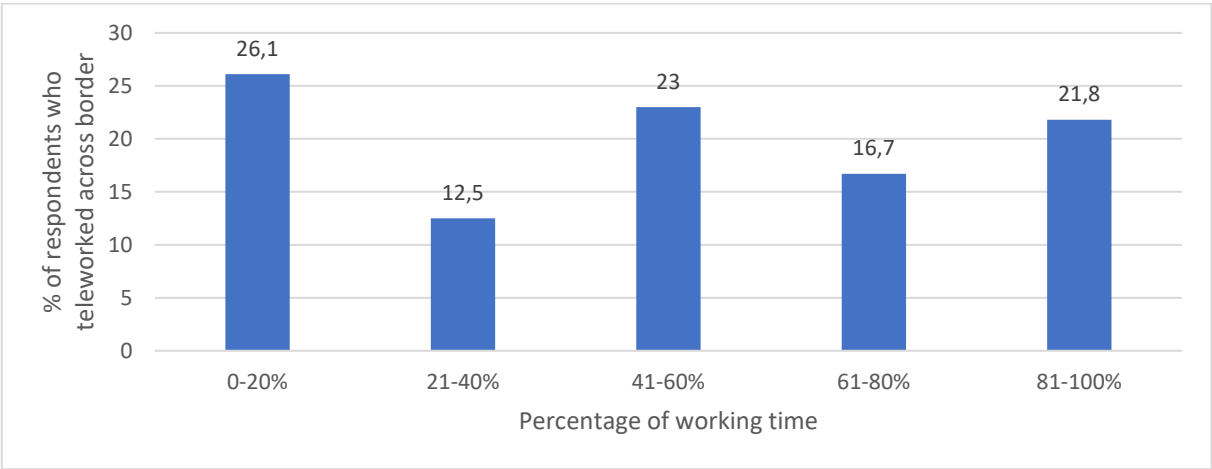
This wide range is due to differences in methodology and reference years – while the lower bound of the estimated percentage is based on data from de Wispelaere (2022), the higher bound is based on the results of a non-representative survey of employees conducted for this study. Therefore, these estimates should be treated with extreme caution.

<sup>6</sup> The analysis excluded responses from NL, ES, IT and DE. These countries produced outliers due to weights being applied to small n.



One could expect that a large majority of cross-border teleworkers work from home full-time or nearly full-time. However, as our survey results suggest, this is not the case (see Figure 3). A majority of cross-border teleworkers work from home only one or two days per week, and only about a quarter of cross-border teleworkers do so most of the time.

**Figure 3. Responses to question: “I teleworked residing in another country this % of my time”**

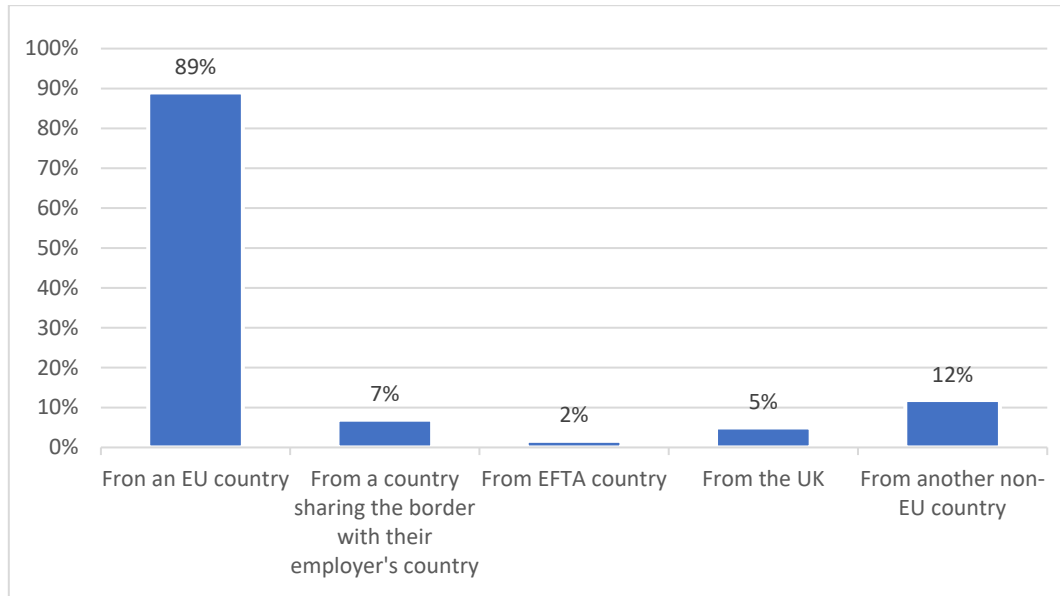


Source: Own elaboration, based on survey of employees (this survey). Note: responses from ES, IT, DE and NL produced outlier values and were omitted.

A majority (86%) of our surveyed cross-border teleworkers did so while residing in another EU Member State (see Figure 4).<sup>7</sup> Since a respondent could have teleworked from multiple countries in the first half of 2022, we asked them to check all that applies. As the result, percentages indicated in Figure 4 do not add up to 100%. Furthermore, the figure indicates that a low share of respondents reported that they teleworked from a country sharing a border with their employer’s country. This is perplexing, given that majority of cross-border teleworkers do not work from home all of the time. We believe that this may not reflect the true level of neighbouring country teleworking, since most respondents selected specific groups of countries, rather than the one referring to the bordering country. For example, in the case of a cross-border teleworker residing in France and working for a German company could have selected “from an EU country” without also selecting “from a country sharing a border with their employer’s country.”

<sup>7</sup> Out of a total of 11,010 of survey respondents identifying as employees (after data cleaning).

**Figure 4. Responses to the question: “The country where I teleworked from was (tick all that applies):”**



*Source:* Own elaboration, based on survey of employees; “From a country sharing a border with their employer’s country” encompasses both EU and non-EU Member States. Note: responses from ES, IT, DE and NL produced outlier values and were omitted. Note, since respondents could select all that applies the sum of shares exceed 100%. This is because a respondent could have teleworked from multiple countries in the period of January to June 2022. N=275

Occupation, sex and age have a large impact on the propensity to telework across borders. As de Wispelaere (2022) notes, the most common working-from-home professions were information and communication, followed by professional services, education, and financial and insurance activities, of which the number of workers “usually” working from home grew from 2019 to 2020. As one national expert noted in an interview for this study, IT services is a common cross-border industry, where many companies hire workers on a contract-basis for tasks in both the short- and long-term – such workers are largely understood to be “self-employed” workers, in that they are responsible for making their own health and social insurance contributions (Interview, August 2022).

This is confirmed by LFS 2020 data, which revealed that white-collar professionals, technicians with specialised knowledge, and managers employed in an EU country other than that of their residence were more likely to work from home at least some of the time. Notably, the LFS 2020 data showed nearly 2/3 of cross-border workers who teleworked at least some of the time were men (65.8%). However, in the survey conducted for this study, 60% of the respondents who teleworked were women.

This discrepancy between all teleworkers (mostly women) and cross-border teleworkers (mostly men) suggests broader trends in the labour market. This includes gendered separations in the kinds of jobs women and men tend to do, and thus differences in the ways that telework is (or is not) supported. It may also reflect how women still largely bear the larger part of domestic responsibilities, such as caring for children and aging family members, and as a result telework more often from their country of residence than across borders.<sup>8</sup>

<sup>8</sup> For further discussion, see Annex 10B on Gender and Non-Discrimination in Telework.

These figures may not capture the number of employees that work (or might feasibly work) in a cross-border teleworking modality. That is, practical barriers to cross-border teleworking may still be constricting the number of workers that *could* engage in cross-border teleworking if given the opportunity. Employed persons in the EU/EFTA in sectors such as IT and communications, professional occupations (e.g. management), and financial services and insurance had the highest percentage of workers working from home as a percentage of total employment in 2020. At the same time, large proportions of those workers still report never working from home (de Wispelaere, 2022).

Cross-border teleworking has become more normalised as a long-term arrangement, with a four-fold increase in the number of cross-border workers who ‘usually’ worked from home between 2019 and 2020 (de Wispelaere 2022).<sup>9</sup> As more industries and job roles become increasingly digital, the number of workers who could feasibly perform their work duties irrespective of geographical location might be expected to increase (as well as the number of workers for whom cross-border teleworking may already be feasible, but who do not yet take advantage of this ability due to administrative issues or social barriers).<sup>10</sup>

### **Findings: who are cross-border teleworkers, and how likely is it that their share will grow in the future?**

The highest share of cross-border teleworkers is among white-collar professionals, technicians with specialised knowledge, and managers – particularly those working in ICT and financial services sectors. Men are more likely to cross-border telework than women. Middle-aged persons (47 – 52 years old) are the largest group of cross border teleworkers, who usually work from home. The share of cross-border teleworkers is likely to increase in the future, especially given the assumption that the overall prevalence of telework grows.

## Drivers and impacts of cross-border teleworking

While the COVID-19 pandemic may have presented an immediate driver of higher rates of cross-border teleworking, emergent advantages (including ability to have more flexible working arrangements, saved time commuting, better work-life balance, etc.) have continued to spur on this trend.

In a focus group of cross-border teleworkers convened for this study, participants who teleworked at least some of the time from a Member State other than where their employer was located (either their country of residence, or a third country) reflected on the advantages and disadvantages posed by cross-border teleworking.

Participants were asked to rank self-identified issues based on the order in which they were most relevant to their status as a cross-border teleworker. The most relevant/important issues were, in order:

- Flexible schedules;
- Work-life balance;

---

<sup>9</sup> However, this may be due in large part to COVID-related restrictions.

<sup>10</sup> See Brenke (2016) for further discussion.

- Personal health and well-being.

Opportunities for professional development, on the other hand, ranked least important.

Respondents reflected on other advantages of cross-border teleworking: for example, the ability to organise working time as they saw fit allowed them to spend more time with their families and made it easier to combine work with personal life (particularly leisure time). Two participants strongly agreed that working remotely allowed them to combine work and leisure travel often, which they felt added substantially to their overall quality of life.

Notably, many of the participants were self-employed cross-border teleworkers (with only four participants working full-time for a company or organisation located in a different EU Member State). Self-employed workers suggested that cross-border teleworking allowed them to develop a diversified client base, make contacts, and access opportunities for professional development that they might not have otherwise. Two participants who were third-country nationals noted the benefits of “freelance” or “digital nomad” visas, which allowed them to reside in one Member State while working with clients based in that Member State and elsewhere in the EU.

The results of this focus group also revealed some of the negative aspects of cross-border teleworking, including administrative issues, isolation, lack of proper workspaces, and lack of compensation for costs incurred while working remotely. Generally, the responses showed that cross-border teleworkers seem to face many of the same concerns that are faced by all teleworkers, as discussed at length in other chapters of this study. However, the geographical distance from the office and the additional difficulties or administrative burdens faced compounded these negative impacts.

Finally, surveys conducted for this study also highlighted some reasons why workers might avoid cross-border teleworking arrangements altogether. Of those who did not engage in cross-border telework, respondents to the employees’ survey reported it was because their employer did not offer the possibility (12.1%); this was followed by those who agreed with the statement “I prefer to work with colleagues in person” (3.5%). While the latter figure may appear rather low, this nevertheless represents a nearly six-fold increase of respondents who reported that they carried out telework in a country other than where they resided. While not conclusive, these figures perhaps reflect the possible increase in desire to telework (perhaps from a workers’ country of residence) should employers find it feasible to offer this possibility.

In the sections below, some of the common themes and concerns that have emerged in relation to cross-border teleworking are discussed in turn.

## Administrative concerns

Administrative issues (related to the coordination of taxation, social security systems, payroll, etc.) can present major obstacles to both employees and employers, presenting the added difficulty of remaining compliant with various regulations while also adapting to new working styles. This section discusses a few relevant issues related to telework and social security coordination and taxation, addressing both the current state of play as regards rules applicable to cross-border teleworking, as well as impacts related to the COVID-19 pandemic.

Cross-border teleworking is situated at the intersection of issues pertaining to both residency and labour, and as such presents several significant impacts to workers, employers, and the nature of

work in general. Cross-border teleworkers present new challenges for the implementation of existing regulations that apply to workers: in other words, whether workers cross a geographic border to perform their work duties can have substantial impacts for both employers and employees on issues ranging from healthcare, unemployment benefits, family benefits, retirement, and international taxation. While teleworking might suggest the possibility of flexible, ‘anywhere working’ arrangements, substantial challenges to barrier-free cross-border teleworking persist.

Issues raised by employers who noted ‘other’ administrative difficulties in the employers’ survey cited the fact that temporary tax agreements (which prevented workers from facing tax consequences due to being stranded in particular countries due to the COVID-19 pandemic, discussed in greater detail below) would soon be expiring,<sup>11</sup> as well as “finding a balance between short-term and permanent opportunities to work/live abroad.”<sup>12</sup> To a lesser extent, employers also reported IT security as a concern. These responses suggest the interconnected nature of issues related to cross-border teleworking addressed elsewhere in this study.<sup>13</sup>

For employees, managing administrative issues without guidance and/or operating at a distance from their employers presented distinct challenges. As one focus group participant reflected, “while my employer is very flexible in terms of accommodating my legal and administrative requests, I have to do the bigger chunk of research on legal provisions related to social security and taxation on my own. Furthermore, it is extremely expensive for my employer to pay taxes in a different EU Member State just because of me working from there remotely.” Dedicated teams for managing employee’s concerns in traditional office workspaces, such as Human Resources (HR) or Legal teams, may be ill-equipped to manage and respond to the diverse concerns of a geographically distributed workforce.

The section below discusses both the immediate and long-term impacts of these administrative hurdles, and analyses their implications with particular attention to workers’ rights and freedom of movement.

## Coordination of social security systems

Cross-border workers are particularly impacted by the various rules and guidelines which determine the national social security system to which they are subject. In general, workers are covered by the social security regulations of the country in which they perform their work activities (regardless of where they live, as in the case of frontier workers) (Article 11(3)(a), Regulation (EC) 883/2004).<sup>14</sup> This also holds true if a worker’s employer is registered elsewhere than where work is performed.

Article 12 and 13 of Regulation (EC) 883/2004, respectively, provide special rules for workers (both employed and self-employed) who pursue work activities in a Member State other than where they normally work, and establish rules covering the pursuit of working activities in two or more Member States. Article 12 pertains to posted workers, or employed persons who pursue work activities on behalf of their employer in a Member State other than where they normally carry out their work (such as the Member State where their employer is located); Article 12 also applies to self-employed persons who go to pursue their working activity in a Member State other than where they normally work. In both cases, the rules of Article 12 stipulate that the social security legislation of the first

---

<sup>11</sup> Since the survey was conducted, many of these temporary taxation agreements have already expired (as of June 30, 2022).

<sup>12</sup> Survey of EU Employers, this study.

<sup>13</sup> See “Deep Dive: Privacy and Surveillance”

<sup>14</sup> Also referred to as the principle of *lex loci laboris*

country<sup>15</sup> continues to apply, albeit for a limited time (24 months) and as long as posted employees are not replacing another posted worker.

Article 13 of Regulation (EC) No 883/2004 stipulates that an employed person who pursues a working activity in two or more Member States shall be subject to “the legislation of the Member State of residence, if he/she pursues a substantial part of his/her activity in that Member State” (Article 13(1)(a)). In such instances where an employed person working in multiple Member States does not pursue a substantial part of their working activity in the Member State where they reside, then the “legislation of the Member State in which the registered office or place of business of the undertaking or employer” is situated applies (Article 13(1)(b)). In the case of self-employed persons working in multiple Member States, the legislation of the Member State of residence applies as long as they pursue a substantial part of their activity there – otherwise, the legislation of the Member State in which the “centre of interest” of his or her activities are situated applies.<sup>16</sup>

Another related Regulation on the coordination of social security systems in the case of cross-border teleworkers is Regulation (EC) No 987/2009, which seeks to streamline the rules for applying Regulation (EC) No 883/2004. Of particular relevance to cross-border teleworkers is Article 14, which sets criteria for the application of Article 12 and 13 of Regulation (EC) No 883/2004. Specifically Article 14(8) of the Regulation provides grounds for interpreting “whether a substantial part of the activities is pursued in a Member State” for the purposes of applying Article 13(1) and (2) of Regulation (EC) No 883/2004. The relevant indicative criteria include, in the case of employed persons, “working time and/or the remuneration,” and in the case of self-employed persons, “the turnover, working time, number of services rendered and/or income.” Additionally, it establishes a threshold of 25% of total working time as an indicator of a “substantial part” of working activities; that is, “in the framework of an overall assessment, a share of less than 25% in respect to the criteria mentioned above shall be an indicator that a substantial part of the activities is not being pursued in the relevant Member State.”<sup>17</sup>

Finally, Decision No A2 of 12 June 2009<sup>18</sup> provides further clarification of how Regulations (EC) Nos. 883/2004 and 987/2009 should be interpreted, setting objective criteria for ensuring that provisions for posted workers are not used in cases for which they are not intended (Cornelissen and de Wispelaere, 2019). The Decision makes clear the need for demonstrating an ongoing “direct relationship between the worker and the employer that posted him,”<sup>19</sup> determined by taking into account elements such as an employer’s “responsibility for recruitment, employment contract, remuneration (...) dismissal, and the authority to determine the nature of the work.” The Decision also establishes that workers must have been subject to the social security system of the sending country prior to their posting (“at least two months”).<sup>20</sup> Decision A2 thus functions to delimit the possibility of using “letterbox” companies (where employers are legally registered in a Member State

---

<sup>15</sup> In the case of employed persons, the social security legislation of the country from which they were posted continues to apply; in the case of self-employed persons, the social security legislation of the Member State where they habitually carry out work continues to apply.

<sup>16</sup> Article 13(2), Regulation No 883/2004.

<sup>17</sup> i.e., working time and/or remuneration, in the case of employees; turnover, working time, number of services rendered and/or income, in the case of a self-employed.

<sup>18</sup> Decision No A2 of 12 June 2009 concerning the interpretation of Article 12 of Regulation (EC) No 883/2004 of the European Parliament and of the Council on the legislation applicable to posted workers and self-employed workers temporarily working outside the competent State (Text of relevance to the EEA and to the EC/Switzerland Agreement) ([https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv%3AOJ.C\\_.2010.106.01.0005.01.ENG&toc=OJ%3AC%3A2010%3A106%3AFULL](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv%3AOJ.C_.2010.106.01.0005.01.ENG&toc=OJ%3AC%3A2010%3A106%3AFULL))

<sup>19</sup> Point 1, Decision No A2 of 12 June 2009

<sup>20</sup> Point 2 of Decision No A2 of 12 June 2009 provides this criterion with reference to the application of Article 14(3) of Regulation (EC) No 883/2004, which states that a worker must work “for some time before the date” of when he or she wishes to be posted to another Member State.

other than where they carry out their general and financial management), and to discourage the practice of “social dumping,” where employers reduce the costs of production by relocating activities to Member States with a lower labour costs and standards and then “posting” employees abroad.

While these regulations set out rules which apply in all possible cases to ensure all workers are covered by one social security system or another, practical difficulties arise for teleworkers, particularly those working across one or multiple EU borders. Depending on where a person is performing their working activities remotely, “the application of those rules [pertaining to persons working in more than one Member State] could lead to a change in the applicable social security legislation” (Verschueren, 2022), in turn producing consequences for both employers and employees; specifically, for “frontier workers who spend 25% or more of their working time teleworking from home, the legislation of their Member State of residence becomes applicable” (Verschueren, 2022, p. 82). Such a transition from the social security system of one Member State to another could impose both additional costs and administrative burdens on the employer (e.g. potentially higher cost of labour in terms of social security contribution duty, or the obligation to register in the social security system of the Member State of the employee in question). Similarly, workers also face administrative burdens (e.g. coordinating between two social security administrations of two different Member States), as well as potential costs (such as the loss of family benefits or build-up of pensions previously established in another Member State) (Verschueren, 2022). To this end, three participants in the focus group of cross-border teleworkers noted having to confer with multiple administrative bodies in different Member States to ascertain their responsibilities.

At the outset of the COVID-19 pandemic, the EU Commission issued guidelines concerning the free movement of workers which addressed issues related to applicable social security legislation.<sup>21,22</sup> In particular, the guidelines encouraged Member States to, “in situations that could lead to a change in the Member State of insurance of the worker,” make use of Article 16 of Regulation (EC) 883/2004. Article 16 allows for two or more Member States to provide for exceptions to Articles 11 to 15 by mutual agreement in the interest of certain persons or categories of persons. In such instances, the guidance note directed employers to submit a request to the Member State “whose legislation the worker requests to be subject to.”<sup>23</sup> Moreover, a bulletin addressed to workers published in March 2020 entitled “Information for Frontier Workers and Posted Workers”<sup>24</sup> clarified that frontier workers who teleworked from their country of residence because of pandemic-related restrictions would not become posted workers, and that their employment contracts would “continue to be governed by the law of your Member State of employment as before,” unless this was agreed with the employer differently.

Similarly, the EU Administrative Commission for the Coordination of Social Security Systems (AC) adopted a Guidance note on the COVID-19 pandemic<sup>25</sup> in June 2020 on the application of social security legislation with regard to telework, in light of unavoidable changes to locations where work was being performed (e.g. in instances where borders were closed or working from home was mandated). These guidelines were initially adopted in June 2020, recommending that changes to

---

<sup>21</sup> See Point 8, “Other Workers,” Communication from the Commission Guidelines concerning the exercise of the free movement of workers during COVID-19 outbreak 2020/C 102 I/03 ([https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52020XC0330\(03\)](https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52020XC0330(03)))

<sup>22</sup> [https://europa.eu/youreurope/citizens/files/Covid\\_FrontierPostedWorkers\\_en.pdf](https://europa.eu/youreurope/citizens/files/Covid_FrontierPostedWorkers_en.pdf)

<sup>23</sup> See Point 8, “Other Workers,” Communication from the Commission Guidelines concerning the exercise of the free movement of workers during COVID-19 outbreak 2020/C 102 I/03 ([https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52020XC0330\(03\)](https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52020XC0330(03)))

<sup>24</sup> EU Commission, “COVID-19, Information for Posted Workers and Frontier Workers,” [https://europa.eu/youreurope/citizens/files/Covid\\_FrontierPostedWorkers\\_en.pdf](https://europa.eu/youreurope/citizens/files/Covid_FrontierPostedWorkers_en.pdf)

<sup>25</sup> Available at <https://ec.europa.eu/social/main.jsp?catId=868&langId=en>.

working patterns should “not lead to a change of applicable legislation.” The application of the Note was periodically renewed until 30 June 2022.<sup>26</sup> A subsequent Guidance Note on telework was endorsed in June 2022, and noted that the *force majeure* circumstances which had led to the previous guidance notes would no longer apply from 1 July 2022. While a transitional period<sup>27</sup> was initially planned to last until December 2022, this was then later extended until 30 June 2023.

In response to the guidance issued by the AC, some Member States adopted measures on a unilateral and/or bilateral basis with the purpose of mitigating the impacts of the pandemic on the coordination of social security.<sup>28</sup> Responses of Member States highlighted in a 2021 ELA report on telework (“Impact of Teleworking During the COVID-19 Pandemic on the Applicable Social Security”) showed that many Member States reached agreements under Article 16 of Regulation (EC) No 883/2004, which allows Member States (or “bodies designated by those authorities”) to come to a common agreement regarding exceptions for in the interest of “certain persons or categories of persons.” Other Member States adopted other measures, such as issuing A1 certificates for the purposes of clarifying the national social security system that applied to teleworkers.

These Guidance notes are relevant to cross-border teleworkers in large part because of the impending administrative challenges that will take effect on the expiry of these provisions. As discussed above, a ‘substantial part of working activity’ is interpreted as equal to or higher than 25% of a worker’s total working time in a 12-month period.<sup>29</sup> However, during the height of border closures and disruptions caused by the COVID-19 pandemic, the location where a substantial part of employment activities was carried out shifted for many workers who were not able to travel to commute to the country where their employer was located, as prior to the pandemic.

---

<sup>26</sup> See Point IX, Meeting Minutes, Administrative Commission, December 2021: <https://ec.europa.eu/social/BlobServlet?docId=26192&langId=en>.

<sup>27</sup> During which the 25% threshold of working time spent in the Member State of residence would continue not to affect the applicable social security legislation pertaining to an employee engaged in cross-border teleworking.

<sup>28</sup> See Country Fiches, Impact of Teleworking during the COVID-19 pandemic on the applicable social security (2021), European Labour Authority (ELA). Available at: <https://www.ela.europa.eu/sites/default/files/2021-07/ELA%20Report%20-%20Cross-border%20teleworking%20during%20the%20COVID-19%20pandemic%20%282021%29.pdf>

<sup>29</sup> Article 14(8), Regulation (EC) 987/2009; see also footnote 15 for the other criteria.



Relevant legislation to the practice of cross-border telework includes:

- **Article 45 of the Treaty on the Functioning of the European Union**, which states that workers in the EU should enjoy freedom of movement within the Union, and enjoy “equal treatment with nationals in access to employment, remuneration, working conditions (such as telework), dismissal, and all other social and tax advantages.”
- **Regulation (EC) No 883/2004** on the coordination of Social Security systems, which states that EU citizens may only be responsible for social security contributions in one country (Article 11(1)). Additionally, Articles 12 and 13 respectively provide special rules for determining the applicable social security legislation for posted workers, as well as cover situations in which workers work in multiple Member States.
- **Regulation (EC) No 987/2009** provides rules for the implementation of Regulation 883/2004; in particular, Article 14 provides details related to the application of Article 12 and Article 13 of Regulation (EC) 883/2004. Specifically, Article 14(8) defines a threshold of 25% of working time and/or remuneration impacting the determination of the Member State whose social security legislation applies.
- **Directive 2014/54/EU** of the European Parliament and of the Council of 16 April 2014 on measures facilitating the exercise of rights conferred on workers in the context of freedom of movement for workers Text with EEA relevance. This directive specifically highlights that the principles of freedom of movement for workers were intended to create greater adaptability to emerging labour market trends: “allowing workers to move to areas where there are labour shortages or more employment opportunities, helping more people find posts which are better suited to their skills and overcoming bottlenecks in the labour market.”
- **The EU Social Partners’ Framework Agreement (2002)** on Telework affirms that teleworkers ought to enjoy the same legal protection as employees working permanently at the employer’s premises

Nearly 20% of employers with employees teleworking from other countries reported experiencing related administrative difficulties.<sup>30</sup> Of those who said they have experienced difficulties, employers noted difficulties related to taxation (30.15%), followed by difficulties related to social security (27.2%). Additionally, 31.4% of employers noted difficulties with other (unspecified) contractual issues. These figures may be additionally influenced by the fact that at the time of the survey, temporary agreements regarding taxation and social security were in place to facilitate cross-border teleworking during the pandemic. As pandemic restrictions and temporary relief measures are lifted, this could also mean more administrative burdens on employers.

---

<sup>30</sup> Survey of EU Employers, this study.

Practical difficulties that might arise for cross-border teleworkers might include determining their relevant “centre of interest” (if self-employed) or organising working arrangements with their employer in order to remain covered by the social security system of a particular country (e.g. arranging to work a particular number of days in the office of their employer).

## Cross-border taxation

No EU-wide rules exist that govern the taxation of workers that work in multiple Member States. Prior to the pandemic, Member States with high numbers of cross-border commuters (e.g., France, Germany, Luxembourg, and Belgium) had already concluded Double Taxation Conventions with neighbouring countries (e.g. German-Belgian double taxation treaty of 1967, French-German double taxation treaty of 1959, etc.). In cases where double taxation treaties exist, taxes on income paid in the country of employment would normally be considered in the calculation of the tax burden (if any) in the country of residence in order to avoid double taxation (“Cross Border Workers,” Taxation and Customs Union). Depending on the taxation treaties that exist between the countries concerned, workers may owe tax on their income in one or both countries (i.e. where they reside and where their employer is located) (Ibid).

According to interviews with EU level experts, the ‘base line scenario’ for understanding how cross-border teleworking impacts taxation (and how taxation impacts cross-border teleworking) is that of an EU worker who resides in one Member State, and prior to the pandemic, commuted to another Member State (i.e. a ‘frontier worker’). For those workers who converted to home office (i.e. teleworking from their country of residence) during the COVID-19 pandemic – either voluntarily or involuntarily – this can potentially trigger additional tax liabilities for the employee, including the necessity of filing a second tax return in their home country and possibly making payments to two separate tax administrations.<sup>31</sup> In certain cases, feedback from individuals involved in these tax disputes have reported that they prefer to continue commuting across borders rather than work from home in order to avoid these administrative burdens (Ibid).

**Figure 5. Threshold of days for cross-border teleworkers working in Luxembourg**

Country of Residence	Number of cross-border teleworking (days)*
Germany	19
Belgium	34 (or 24)**
France	29
* Before tax implications are triggered **Unclear whether this earlier threshold or new guidelines apply	

Source: own elaboration, based on Piquard 2022<sup>32</sup>

<sup>31</sup> Interview, September 21, 2022

<sup>32</sup> Piquard, Muriel. 2022. “Cross-border Remote Working in Luxembourg,” Pinset Masons. <https://www.pinsentmasons.com/de-de/out-law/analyse/cross-border-remote-working-luxembourg>

During the COVID-19 pandemic, the Organisation for Economic Co-operation and Development (OECD) issued Guidance notes<sup>33</sup> addressing the extraordinary impacts of pandemic-related travel restrictions and border closures on taxation. Certain Member States also concluded their own mutual agreements with one another with respect to taxation – namely, Belgium, the Netherlands, Germany, France, and Luxembourg. These temporary agreements (largely concluded in 2020) were concluded not collectively, but bilaterally between each of the Member States involved. For example, Luxembourg concluded an agreement with Belgium,<sup>34</sup> France<sup>35</sup> and with Germany.

Such mutual agreements referred to each country pair’s respective double taxation treaty, with the effect that the number of days a worker spent teleworking from their country of residence would not be considered in calculating the maximum threshold of days for tax matters. While these agreements were periodically extended throughout the pandemic by mutual accord, they expired on June 30, 2022. Thus, from July 2022, the number of days specified by the double taxation agreements began to be applied once again, potentially triggering tax obligations for workers who exceeded the specified number of days by teleworking from their country of residence (see Figure 5).

Another issue that can potentially result in taxation consequences is the creation of a **permanent establishment** through engaging in cross-border telework. “Permanent establishments” are “fixed places of business through which the business of an enterprise is wholly or partly carried on,”<sup>36</sup> the establishment of which can trigger obligations to declare taxes and VAT in the respective Member State where it is located. Article 5 of the OECD Model Tax Convention Articles sets criteria for the determination of whether such a space might be considered a “permanent establishment” for taxation purposes, some of which is directly relevant to cross-border teleworkers. For example, while Article 5(6) notes that an enterprise would not be found to have a permanent establishment in a Member State where an employee was teleworking from – so long as they do so in the capacity of an “independent agent and acts for the enterprise in the ordinary course of that business.” However, if an employee “habitually concludes contracts” which are “in the name of the enterprise” or “for the provision of services by that enterprise,” or if they are found to act “exclusively or almost exclusively on behalf of the enterprise,” they would not be considered an “independent agent” for the purposes of applying the article (and therefore, could be seen to have created a permanent establishment).

The practical impacts related to the inadvertent creation<sup>37</sup> of a permanent establishment are not immediately obvious, but can nevertheless have important consequences for cross-border teleworkers. One expert in cross-border taxation and establishment of business presence in Spain noted that permanent establishments had inadvertently been created by business owners from Member States and third countries who had travelled to and begun working from Spain following the pandemic, as working remotely became more widely accepted. Because partners, company owners, and certain managers might regularly conclude business on behalf of their enterprise from another Member State where regular operations might be based, these workers teleworking abroad may trigger tax liabilities in that Member State, in addition to becoming liable for associated fines or back payments etc. In one instance recalled in an expert interview, such fines and tax liabilities were levied on a company owner who had elected to work from Spain remotely after the start of the COVID-19 pandemic (without registering with taxation authorities). This outcome had resulted in a bureaucratic

---

<sup>33</sup> First in April 2020, with an update publicised in January 2021.

<sup>34</sup> Available at <https://eservices.minfin.fgov.be/myminfin-web/pages/public/fisconet/document/28da20bf-4076-4e87-ac52-6961819b76a8>

<sup>35</sup> See [https://gouvernement.lu/fr/actualites/toutes\\_actualites/communiqués/2020/06-juin/24-accord-teletravail-france.html](https://gouvernement.lu/fr/actualites/toutes_actualites/communiqués/2020/06-juin/24-accord-teletravail-france.html)

<sup>36</sup> Article 5, Articles of the Model Convention with Respect to Taxes on Income and Capital, 21 November 2017, Organisation for Economic Cooperation and Development (OECD)

<sup>37</sup> That is, when an enterprise does not intend to establish a business entity, but rather does so as a function of where and how their employees are performing work across borders.

“chain reaction” which began when the owner sought medical care in Spain, presenting his social security information from a different Member State to billing authorities. Because his illness had been sustained in connection with the performance of his job while teleworking abroad, this in turn triggered the involvement of relevant authorities, and ultimately led to the imposition of fines and taxes as his habitual place of work was found to be a “permanent residence” for the sake of the application of Article 5 (Interview with Taxation Consultant, November 2022).

In reference to the issue, the OECD issued a Guidance note on the creation of permanent establishments (PE) in light of COVID-19-related changes to working patterns, first in 2020, and then updated 2021.<sup>38</sup> In particular, the Guidance note is framed with regard to the extraordinary circumstances of the pandemic, suggesting that jurisdictions ‘stop the clock’ when determining whether thresholds for working days abroad had been reached. The updated Guidance note also highlights actions taken by selected EU Member States regarding permanent establishments and telework: for example, the decision of the Austrian Federal Ministry of Finance that “there would be no PE within the meaning of Article 5 OECD Model in the case of “Austrian employees carrying out work for an employer from Austria” – however, this was provided that “work in the home office does not become the norm.”<sup>39</sup> As telework continues to become more normalised in the more and more contexts, the potential inadvertent creation of permanent establishments remains an area of concern.

This lack of clarity regarding applicable law, as well as the consequences for non-compliance, have led to significant confusion in cases of cross-border teleworking. Overall, the EU Commission (2010) estimates that 3-4% of the complaints they received from private citizens across digital channels are about taxation (COM 2010 769, p. 2). These issues are compounded in the case of cross-border teleworkers, given that prior working and commuting arrangements were upended during the COVID-19 pandemic. Specifically, the Commission noted that workers who “moved abroad to work temporarily or permanently, or cross borders every day to go to work” complained of difficulties in receiving tax allowances, getting appropriate advice from local tax authorities, and differences in taxes based on higher rates for foreign income and income from non-residents (Ibid).

Navigating different rules for taxation between Member States may also create instances of unequal treatment for cross-border teleworkers. In a 2005 workshop convened on the subject of EC Law and Tax Treaties organised by the European Commission, experts cited the Schumacker case as an example of how incompatibilities between the tax codes of different countries could result in **worker discrimination**. The Schumacker case (1995) involved a worker who, while residing in Belgium, earned their full income in Germany; because Germany was inclined to view Schumacker as a non-resident for tax purposes (resulting in substantially higher tax contributions), the question arose as to whether Schumacker was eligible to be taxed as a resident in Germany, and thereby take advantage of the more favourable taxation situation. The European Court of Justice found in favour of Schumacker based on the understanding that Schumacker’s exclusion from a certain tax status as a non-resident amounted to **discrimination based on nationality** (see Chapter 3 for further discussion).

Despite this precedent, questions still arise regarding the fairness of cross-border tax arrangements, many of which have direct relevance to cross-border teleworkers. A written question posed to the European Commission by Belgian and Dutch Members of Parliament asked for greater clarity regarding applicable tax and social security legislation, noting that “cross-border workers and their employers are very concerned that a definitive arrangement has not been put in place to ensure

---

<sup>38</sup> See <https://www.oecd.org/coronavirus/policy-responses/updated-guidance-on-tax-treaties-and-the-impact-of-the-covid-19-pandemic-df42be07/>

<sup>39</sup> Ibid.

coherency between the provisions in EU Regulation 883/2004 determining which rules are applicable and the rules in the relevant tax treaties.”<sup>40</sup> The query highlighted two issues resulting from increased cross-border telework pertaining to **equal treatment** of workers, specifically:

- **Differences in pay:** for example, cases where it could cost employers more to employ cross-border employees than resident employees (due to differences in national taxation structures and social security contribution arrangements); and
- **Differences in working arrangements:** certain cross-border employees are prohibited from working more than 25% of their total working time from their country of residence for an employer in a different country,<sup>41</sup> leading to differences in worker treatment.

Some analysis has shown that differences in tax systems can produce drastic differences in how employees are taxed (and by extension, the overall costs to the employer) depending on where an employee lives and where they perform their work. A recent study concluded by the Institute for Transnational and Euregional Cross-Border Cooperation and Mobility (ITEM) in 2021 provides a comparison of hypothetical employee social security contributions based on working time and residency configurations. In particular, the results show that the wage costs for an employee with a position based in the Netherlands that resides in Belgium are significantly higher<sup>42</sup> when that employee works from home (Belgium) for 40% of their time. Notably, employees with the same gross salary and who both spent 100% of their working time in the Netherlands received slightly different net salaries (slightly less for Belgian residents than those of the Netherlands). **These figures reveal the disparate financial advantages (or disadvantages) of cross-border telework**, which varies depending on a worker’s residency situation and the amount of time spent teleworking; for instance, a resident of Belgium might stand to earn substantially more by teleworking part-time for an employer in the Netherlands.<sup>43</sup>

The EU Commission has encouraged Member States to address this issue directly by developing special rules and measures targeted at frontier workers and mobile workers, proposing the establishment of a dialogue with Member States’ tax administrations and stakeholders in their communication COM (2010) 769, ‘Removing Cross-Border Tax Obstacles for EU-Citizens’ (EU Commission 2010). However, these matters are still pending.

## Work organisation & hiring strategies

Cross-border telework presents several organisational challenges for employers. For example, navigating the 25% working time threshold<sup>44</sup> which applies for the coordination of social security systems, as well as the varying threshold of the number of days specified in double taxation agreements (concluded by different Member States) before which cross-border employees might

---

<sup>40</sup> “Follow up question on teleworking for cross-border workers, question for written answer E-001580/2022 to the Commission, Rule 138, Cindy Franssen (PPE), Jeroen Lenaers (PPE), [https://www.europarl.europa.eu/doceo/document/E-9-2022-001580\\_EN.html](https://www.europarl.europa.eu/doceo/document/E-9-2022-001580_EN.html)

<sup>41</sup> This is due to the fact that exceeding this limit would require the employee to register with the social security authorities of their country of residence instead of the country of their employer. Although this regulation was amended during the pandemic, in order to allow employees to comply with hygiene measures without impacting their health care or social security contributions.

<sup>42</sup> Assuming a gross salary of 36500 EUR, wage costs are 2835 EUR higher for employees who telework part of the time.

<sup>43</sup> Assuming a gross salary of 36500 EUR, employees residing in Belgium might gain 4157 EUR in net salary by teleworking part of the time from Belgium.

<sup>44</sup> Relating to the amount of working time spent in a workers’ country of residence, above which a worker may be required to change their social insurance coverage from one country to another.

become liable for tax payments in their country of residence, produce a complex matrix of considerations for both employers and employees to take into account. Such regulations could obligate employers to closely track the locations and times of work performed to avoid risks of double taxation, either for themselves or for employees.

These requirements, in turn, may make employers wary of offering the possibility of cross-border teleworking for their employees. As one employer representative commented of cross-border teleworking, “you don’t want to do it that way,” citing complications with insurance, taxes, and possible liability for health and safety issues as reasons why companies are sceptical to allow their employees to work remotely or from their country of residence. These discrepancies produce additional administrative burdens, specifically for establishments with a large number of international employees (i.e. tracking and planning working time differently for employees based on their country of residence, managing payroll tax schemes in multiple countries, etc.) (Interviews with Tax and EU-Relocation Consultants, September 2022).

At the same time, employers find that offering the possibility of teleworking is a competitive factor in hiring (Interviews, National Authorities). Thus, employers also have an interest in resolving complications and barriers to cross-border telework in order to attract and retain high-quality workers. Despite the administrative difficulties discussed above, employers report that they are increasingly looking for ways to “provide more freedom for their employees to work anywhere” (48%).<sup>45</sup>

To this end, there may be opportunities for employers to attract external talent by allowing them to work from cities or countries with lower costs of living, high cultural interest, and/or where employees might be able to spend more time with family or devoted to leisure time. In a focus group, a small online business owner shared their experience of hiring remote freelancers. The respondent reported that remote working allowed them to hire people at an affordable price, and that there didn't seem to be a difference in quality between employees who worked remotely or in-person, as long as they were self-motivated and properly trained. However, this also means that those workers are obligated to engage directly with the tax and social security authorities of the Member State(s) where they carry out work, rather than through their employer.

To this end, a burgeoning industry of “Employers of Record” (EoRs), or companies which provide services to companies that allow them to “legally and efficiently engage with [cross-border] employees...without having to set up a local entity or risk violating local employment laws,” has emerged, allowing employers with geographically distributed teams to maintain compliance with the requirements of multiple Member States.<sup>46</sup> At the same time, the use of EoRs imposes additional costs on companies, which could disproportionately impact small enterprises or those with employees or contract workers located in multiple EU countries.

#### **Findings: barriers for cross-border telework**

Administrative burdens of having to deal with cross-border taxation and social security contributions are among the key barriers for cross-border telework. Due to higher administrative burdens, employers may be less willing to offer teleworking to cross-border workers. Furthermore, there is also a risk of unequal treatment of workers in case of significantly different taxation rates.

<sup>45</sup> See Figure 20, Annex “Weighted employer survey results”

<sup>46</sup> “Employer of Record in Europe,” EUR Dev Blog, <https://blog.eurodev.com/employer-of-record-in-europe>

## Sector and country-specific impacts

Because of the nature of jobs that are amenable to teleworking, it follows that the impacts of cross-border teleworking have more impacts on particular sectors than others. A sector-level perspective reveals major differences between professions associated with 'traditional' cross-border employment and cross-border teleworking. The most common professions for cross-border workers are construction (32% of workers traveling from Poland to Germany, and 16% of workers from France to Luxembourg), manufacturing (27% of workers traveling from France to Belgium), and human health (46% of workers commuting from Slovakia to Austria) (Eurostat 2019, de Wispelaere 2022). In these cases, the opportunities for teleworking are perhaps minimal, in the sense that they require work conducted in-person or on specific job sites. In contrast, industries where employees working from home were most represented were information and communication, professional services, education, financial and insurance activities, and real estate activities (de Wispelaere 2022).

For countries with high numbers of cross-border workers, these organisational challenges play out on a much larger scale. Interviews with national stakeholders from Luxembourg indicated that teleworking was a key challenge for their country in particular, where cross-border workers make up nearly half (46%) of the total workforce, a number that rose by 4.4% in 2021 (Statistiques LU, 2022). While many workers had been permitted to telework from their country of residence during periods of pandemic-related closures and travel restrictions, the expiration of mutual tax agreements in July 2022 (as discussed above) has triggered an abrupt return to previous working patterns. In Luxembourg, the number of days cross-border workers are permitted to telework per year ranges depending on their tax residencies (see Figure 5).

These regulations can negatively impact worker satisfaction, as they effectively produce different working conditions for different kinds of workers. For example, while employees living in Luxembourg working for a company in Luxembourg might be permitted to work totally from home, other employees at the same company with residence in neighbouring countries may be limited to the number of days to telework without tax repercussions. "During interviews, Luxembourg employers expressed concerns that the issue of teleworking could cause employee discontent. For example, one interviewee noted that telework had increased resentments that had emerged during COVID between employees that had to work in person and those who could stay at home.

These differences in worker treatment could be framed as forms of employee discrimination, amounting to difficulties for employers in remaining compliant with anti-discrimination policies.

## Regional changes & digital nomadism

Teleworkers who work from multiple countries or combine work and travel – also known as 'digital nomads' (Makimoto and Manners, 1997) – embody a number of the intersecting challenges that cross-border teleworkers present to national and EU-level systems. Digital nomads are broadly defined as teleworkers that are location-independent and can perform work duties remotely using ICTs, often combining work and travel (Hermann and Paris, 2020); many of these workers are likely to be self-employed or on freelance visas (in the case of third country nationals) or use digital platforms to establish contracts (Expert Interviews). As discussed above, owing to the regulations pertaining to the coordination of social security regulations, self-employed workers working from multiple countries are likely to be covered by the social security system of the country in which they reside (provided that they pursue a substantial part of their activities there).

While digital nomads comprise a small percentage of the overall EU workforce, the previously limited conditions under which someone could be a digital nomad have rapidly broadened. Although in the past, digital nomads were thought of as knowledge workers (Liegl, 2014) – “young entrepreneurs, or ‘online self-employed persons’ (Müller 2016, p. 344) – they have since grown to encompass a broad range of professions and sectors. As the rise of teleworking has better enabled ‘anywhere working,’ it matters less and less where the work is performed (and whether the employee and employer are located in the same country) (Hermann and Paris, 2022).

The phenomenon of digital nomadism could have broader impacts on regional development and innovation in Member States that strategically harness workers’ desires to work remotely. Some Member States have already developed ‘digital nomad’ or similar entrepreneurial teleworker visa programmes, anticipating new streams of tax revenue and greater investments in local services and business from temporary teleworkers (Choudhury 2022a, 2022b). Choudhury (2022a) suggests that such digital nomad visa programmes can also spur regional innovation and enhance local economic development, as remote teleworkers both spend income locally and “act as catalysts for knowledge and resource flows between regions.”

Such visa programmes for third country nationals have been implemented at an increasing pace. In a 2021 ad hoc survey requested by European Migration Network (EMN) Latvia<sup>47</sup>, 19 out of the 21 consulted Member States reported that they had no form of a ‘digital nomad’ visa, or a visa available to third-country nationals who telework for foreign employers. Currently, however, eleven Member States currently have a digital nomad visa programme, and six others have freelance or self-employment visas appropriate for third-country nationals that are teleworkers.<sup>48</sup> Of these, six Member States (Cyprus,<sup>49</sup> Hungary,<sup>50</sup> Italy,<sup>51</sup> Latvia,<sup>52</sup> Portugal,<sup>53</sup> and Spain<sup>54</sup>) had previously stated in the 2021 survey that there were “no plans” to develop digital nomad visas, reflecting a growing interest in this area. Additionally, Lithuania<sup>55</sup> has announced plans to consider a digital nomad visa. See Figure 6 below for more information.

While digital nomad visa programmes and similar residence permit structures largely impact third country nationals rather than EU citizens and their family members, their emergence heralds a growing normalisation of new modes of work organisation. Additionally, they perhaps also signal an awareness of the potential economic benefits (particularly through new sources of tax revenue) for Member States that create possibilities for digital nomads to live and work in the country for limited periods of time. The possibilities of attracting ‘live-in tourists’ through such programmes became particularly visible during the COVID-19 pandemic and subsequent lockdowns, which severely impacted tourism industries worldwide.

---

<sup>47</sup> Available at: [https://home-affairs.ec.europa.eu/system/files/2021-10/202135\\_digital\\_nomad\\_visas.pdf](https://home-affairs.ec.europa.eu/system/files/2021-10/202135_digital_nomad_visas.pdf)

<sup>48</sup> See <https://www.etiasvisa.com/etias-news/digital-nomad-visas-eu-countries>.

<sup>49</sup> See <https://www2.deloitte.com/cy/en/pages/tax/articles/introduction-of-the-digital-nomad-visa-in-the-republic-of-cyprus.html>

<sup>50</sup> [http://www.bmbah.hu/index.php?option=com\\_k2&view=item&layout=item&id=1714&Itemid=2100&lang=en](http://www.bmbah.hu/index.php?option=com_k2&view=item&layout=item&id=1714&Itemid=2100&lang=en)

<sup>51</sup>

<sup>52</sup> See <https://www2.deloitte.com/lv/en/pages/legal/articles/Nomad-Visa.html>

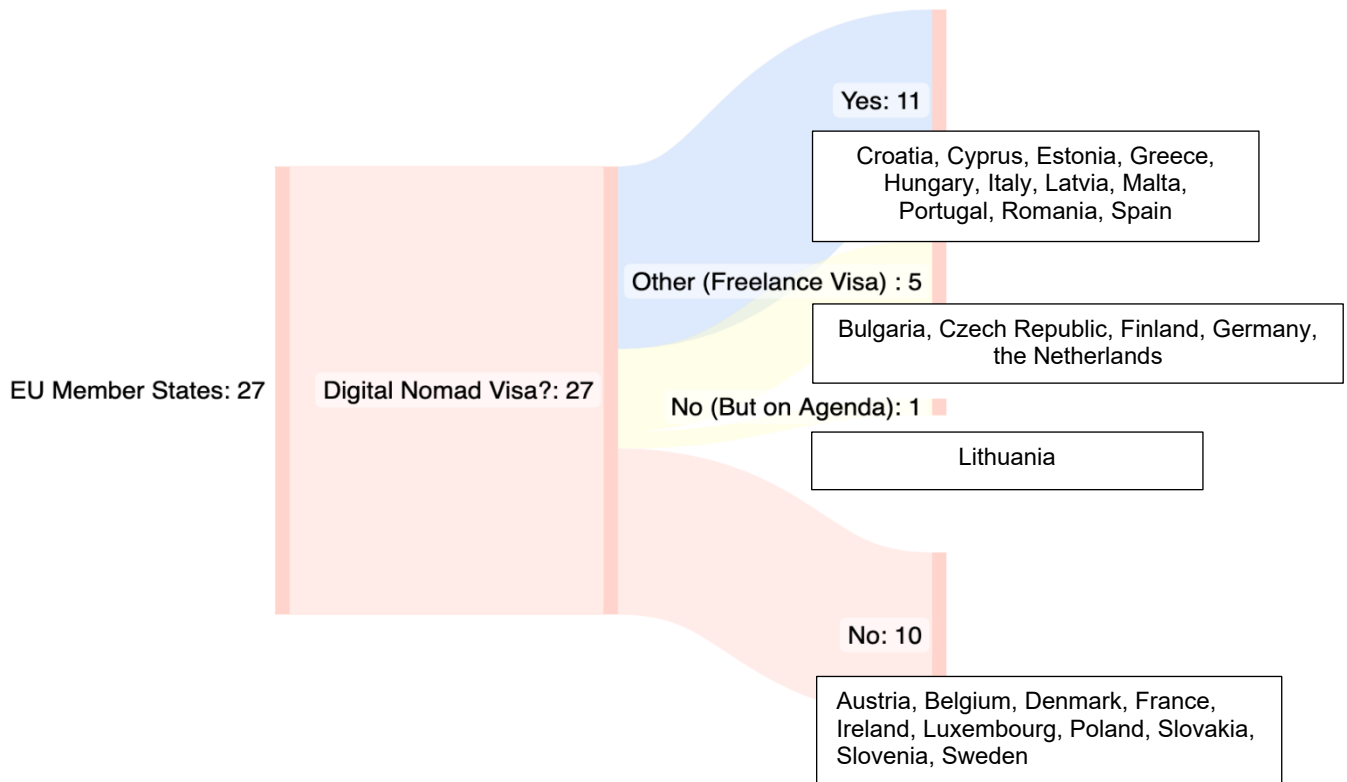
<sup>53</sup> See <https://vistos.mne.gov.pt/en/national-visas/necessary-documentation/temporary-stay#temporary-stay-visa-for-independent-work-purposes>.

<sup>54</sup> See <https://prie.comercio.gob.es/es-es/Paginas/Teletrabajadores-caracter-internacional.aspx>

<sup>55</sup> See <https://www.lrt.lt/en/news-in-english/19/1947871/lithuanian-ministry-proposes-digital-nomad-visas#:~:text=Lithuania's%20Economy%20Ministry%20has%20proposed,double%20taxation%20in%20different%20countries.>



**Figure 6. Availability of digital nomad visas for third-country nationals**



Source: Own elaboration, based on ad hoc query from European Migration Network<sup>56</sup> and EU Immigration Portal.<sup>57</sup>

New research on the rise of digital nomadism also suggests how creating dedicated space for remote workers could contribute to broader shifts in regional development. Hermann and Paris (2020) note that because of the challenges and risks of remote working, digital nomads seek out hubs for the exchange of information and often congregate in destinations with appropriate infrastructure (reliable high-speed internet, electricity, etc.) and other remote workers. Innovative programmes catering to digital nomads have emerged in recent years, such as Spain’s *Red Nacional de Pueblos Acogedores [para Teletrabajo]* (National Network of Host Villages for Telework), a network of 27 rural localities with fewer than 5,000 residents each that are voluntarily designated as host towns for teleworkers. The initiative’s website lists each town, along with services such as internet quality, local attractions, services, and accommodations.

The programme allows rural towns with dwindling population and labour forces to capitalise on their natural and cultural resources by “capturing a ‘floating’ population” and bringing about “new opportunities for employment and entrepreneurship for residents thanks to new markets and emergent needs of teleworkers.”<sup>58</sup> A representative from *Red España*, Spain’s nationalised electrical utility and sponsor of the project, commented during its inauguration that “the rural world offers some teleworking opportunities which probably have not been appreciated until now...[the project

<sup>56</sup> Available at: [https://home-affairs.ec.europa.eu/system/files/2021-10/202135\\_digital\\_nomad\\_visas.pdf](https://home-affairs.ec.europa.eu/system/files/2021-10/202135_digital_nomad_visas.pdf)

<sup>57</sup> Available at: [https://immigration-portal.ec.europa.eu/index\\_en](https://immigration-portal.ec.europa.eu/index_en)

<sup>58</sup> “*Proceso Adhesión* [Accession Process],” *Red Nacional Acogedores*, <https://pueblosacogedores.com/proceso-adhesion/>.

succeeds] by placing value on teleworking itself, since with experiences like this, new models open up that facilitate work in rural environments.”<sup>59</sup>

## Future directions

As rates of telework continue to increase, cases in which employees request the possibility of cross-border teleworking may continue to present challenges for the application of existing regulations. To this end, insights from cross-border teleworkers themselves, along with interviews with EU-level experts, national authorities, and representatives of employers and employees conducted for this study suggest fruitful avenues for future policy discussions. First, the need for rules for remote employment to be unified (ideally at the international level) were raised. Similarly, national representatives expressed optimism that hopefully, “as social security systems of various Member States become more and more synchronised, these issues will become less of a concern in the future.” In general, experts at the EU and national level, as well as cross-border teleworkers themselves, indicated strong preferences for a simplification of the rules with the aim of ensuring their compliance with existing regulations.

Moreover, interviews with cross-border teleworkers, employer representatives, and tax professionals indicate that emergent patterns of work-life organisation have changed drastically since the start of the COVID-19 pandemic, requiring the consideration of new factors in the application of existing regulations. Employers and employees alike suggest the need for guidance with regards to administrative burdens, including information about taxes, social security, and family benefits while they are performing cross-border telework (Interviews, 2022); these are also reflected in Parliamentary queries and the publication of guides to cross-border related labour administration at the national level.<sup>60</sup> Additionally, as discussed above, the number of cross-border teleworkers at present may be a product of difficulties/concerns raised by the application of existing legislations. In this respect, greater coordination and the development of accessible guidelines may ease some of these burdens on both employers and employees.

---

<sup>59</sup>See <https://www.ree.es/en/press-office/news/press-release/2021/07/27-small-towns-launch-national-host-village-network>.

<sup>60</sup> For example, “Drucksache 20/2797: Antwort der Bundesregierung, auf die Kleine Anfrage der Fraktion der CDU/CSU,” [Printed Matter 20/2797: Answer of the Federal Government to the Small Queries of the Fraction of CDU/CSU]. 02 August 2022, <https://dserver.bundestag.de/btd/20/030/2003006.pdf>

## Works referenced

- Choudhury, P.R. (2022a). Geographic Mobility, Immobility, and Geographic Flexibility: A Review and Agenda for Research on the Changing Geography of Work. *Academy of Management Annals* 16 (1): 258–96. <https://doi.org/10.5465/annals.2020.0242>.
- Choudhury, P.R. (2022b). How ‘Digital Nomad Visas Can Boost Local Economies.’ *Harvard Business Review*. <https://hbr.org/2022/05/how-digital-nomad-visas-can-boost-local-economies>.
- Cornelissen, R. and de Wispelaere, F. (2019). “Sixty years of European social security coordination: achievements, controversies, and challenges. Social policy in Europe 1999-2019: the long and winding road. European Trade Union Institute (ETUI).
- de Wispelaere, F. (2022). ‘Cross-border workers working from home: a quantitative approach’. Available at: <https://lirias.kuleuven.be/retrieve/662102> (Accessed: 26 July 2022).
- EU Commission (2018). Report on the Implementation of the Social Partners’ Framework Agreement on Telework
- Eurofound (2022). “Posted workers in the European Union,” <https://air.unimi.it/bitstream/2434/149578/2/EF1073EN.pdf> (Accessed 01 September 2022).
- European Labour Authority (ELA) (2021). “Impact of Teleworking During the COVID-19 Pandemic on the Applicable Social Security.” Available at: <https://www.ela.europa.eu/sites/default/files/2021-07/ELA%20Report%20-%20Cross-border%20teleworking%20during%20the%20COVID-19%20pandemic%20%282021%29.pdf>
- Hermann, I. and Paris, CM. (2020). ‘Digital Nomadism: the nexus of remote working and travel mobility’, *Information Technology & Tourism*, 22(3), pp. 329–334. Available at: <https://doi.org/10.1007/s40558-020-00188-w>.
- International Social Security Administration (ISSA) (2020). Frontier workers, COVID-19 and telework: pragmatic social security responses in the European Union, International Social Security Association (ISSA). Available at: <https://ww1.issa.int/analysis/frontier-workers-covid-19-and-telework-pragmatic-social-security-responses-european-union> (Accessed: 2 August 2022).
- Liegl M. (2014). Nomadicity and the care of place—on the aesthetic and affective organization of space in freelance creative work. *Comput Support Coop Work* 23:163–183
- Makimoto T., Manners D. (1997). *Digital nomad*. Wiley, Chichester.
- Müller A. (2016). The digital nomad: buzzword or research category? *Transnatl Soc Rev* 6(3):344–348
- Mision Opérationnelle Transfrontalière (MOT) [Transfrontier Operational Mission] (2022) .Impacts Du Teletravail Frontalier. Le télétravail frontalier: de marginal à indispensable [Impacts of

Border Teleworking. Cross-border telework: from marginal to essential]. Available at:  
[https://www.genevoisfrancais.org/wp-content/uploads/MOT\\_etude\\_teletravail\\_2022.pdf](https://www.genevoisfrancais.org/wp-content/uploads/MOT_etude_teletravail_2022.pdf)

Piquard, M. (2022). "Cross-border Remote Working in Luxembourg," Pinset Masons.  
<https://www.pinsentmasons.com/de-de/out-law/analyse/cross-border-remote-working-luxembourg>

Statistiques LU (2022). *Panorama on the Luxembourgish working world on the occasion of May 1st*. Available at:  
<http://statistiques.public.lu/en/actualites/population/travail/2022/04/20220429.html>  
(Accessed: 17 September 2022).

Verschueren, H (2022). The Application of the Conflict Rules of the European Social Security Coordination to Telework During and After the COVID-19 Pandemic. *European Journal of Social Security*, 24(2), 79-94.

## Annex 10B. Deep Dive: Telework, Equality and Non-Discrimination

The introduction of telework on a broader scale promises a number of potential benefits to workers, enabling new ways of connecting and performing work at a distance and in a manner coherent with workers' lifestyles. Free to organise working time in a manner that suits them best, and with time saved not commuting to work, workers with caregiving responsibilities or physical/geographic limitations might enjoy greater access to the labour market, with high quality jobs available irrespective of location or personal circumstance (Chung and van der Horst, 2018; Fuller and Hirsch, 2018; Chung, 2022). Such a situation is also beneficial for employers, who are able to attract and work with a broader pool of skilled workers and reduce certain business costs (e.g. office space).

By the same token, the freedoms promised by teleworking (greater flexibility, autonomy, or geographical mobility) may also conversely work to entrench existing inequalities and amplify barriers faced by workers. This is reflected by the concept of “flexibility stigma,” where employees who telework often may be perceived as less productive or less committed to their job because of a reduced in-office presence (Chung, 2018). For women who use telework to balance caregiving and other family responsibilities, this stigma may place them at a disadvantage compared to their in-office co-workers,<sup>61</sup> who might receive greater access to training or advancement opportunities by virtue of proximity. In turn, this could lead to lower income equality and poorer quality jobs in the long run (Williams et al., 2013; Chung, 2018; Chung, 2022). Some of these impacts are multiplex, compounded by factors such as gender, socioeconomic status, education/career level, etc.

In this sense, telework might be understood in two ways: as a driver for ameliorating social inequalities and removing barriers to labour market participation and career development, or as a wedge for increasing disparities for social groups that are already vulnerable or face higher rates of discrimination. To analyse the various dimensions of telework and its projected impacts with respect to worker equality, this deep dive is concerned with the potential impacts of teleworking on the advancement of gender equality - or conversely, the exacerbation of gender inequality. This discussion covers inequalities in both the immediate sense (e.g. concerning access to equipment or skills necessary to take on telework) and over the long-term (e.g. entrenchment of traditional gender role attitudes, allocation of paid and unpaid work between men and women, financial insecurity/precarity, access to health care and social insurance, etc.). While the primary focus of this deep dive is on gender equality, it also considers the impacts of telework on other axes of social inequality and discrimination, such as disability, race or socio-economic status.

### Scope

Determining the share of women who engage in teleworking is a challenging task, revealing multiple cross-cutting factors that influence how and whether individuals work from home. Early studies of teleworking and gender (e.g. Huws et al. 1996) revealed this relationship to be highly dependent on factors such as job type, sector, and socioeconomic status. On the one hand, “higher level professional, technical, and executive home-based jobs” were overwhelmingly held by men; on the other hand, “at the other extreme was an overwhelmingly female group of homeworkers carrying out traditionally female work like data entry, answering the telephone, or routine clerical work” (Huws et al. 1996, p. 5).

---

<sup>61</sup> Owing to the so-called ‘proximity bias’ (Cristea and Leonardi, 2019).

As Minkus et al. (2022) discuss, understanding the relationship between gender and access to telework also depends on methodological approach and country context. When considering employees, women are more likely to work from home. Plantenga and Remery (2010) found that workers who were fully employed and spent more than half of their time working from home were slightly more likely to be women (see also Minkus et al., 2022). This also held true during the pandemic: a 2020 Eurofound study (“Living and Working with COVID”) found that of the 1/3 of employed workers who worked from home during the pandemic, a greater share were women (Eurofound, 2020; see also EESC, 2020; Tomei, 2021).

However, when considering self-employed workers these results are more mixed. More men are likely to be self-employed than women,<sup>62</sup> who presumably worked from home to a greater extent (especially during the COVID-19 pandemic). Vertical gender segregation in the labour market is also important. During the pandemic, teleworking was especially afforded to workers with higher skill levels, education, and pay, with a greater representation of certain positions (executives, managers, etc.) or industries (software engineers, etc.) where men are more often represented (Minkus et al., 2022). Evidence is more mixed concerning horizontal gender segregation. Some industries and professions traditionally filled by women (e.g. medical services, accommodation, cleaning, etc.) are less likely to be “teleworkable” owing to nature of the work. However, men are also overrepresented in some sectors and professions in non teleworkable jobs (e.g. construction, manufacturing) (Interview, EIGE representative). Overall, the share of women in teleworkable jobs is higher than that of men.

What is clear is that women, both before and during the COVID-19 pandemic, often carry out the majority of unpaid domestic labour, including care work (Eurofound and ILO, 2019; López-Igual and Rodríguez-Modroño, 2020). As a result, telework has been framed as “the only possibility to combine this unpaid work and paid employment” (EESC, 2020). However, this higher burden of care work does not correspond to greater access to flexible working arrangements like telework (Chung, 2018). Minkus (2022) observes that offers of telework are made irrespective of family and caregiving responsibilities that a worker might have (p. 17; see also Brenke, 2016).

Access to flexible working arrangements is closely linked to gender dominance in the workplace (Chung, 2018). Women in male-dominated industries and “gender-neutral” jobs have similar levels of control over their schedules compared to men. At the same time, men and women working in industries where women are overrepresented are less likely to have access to schedule control (Chung, 2018; Magnusson, 2021). These findings challenge normative assumptions that women’s work is more “family-friendly,” as “neither women in general nor mothers have more flexibility than men” (Magnusson, 2021, p. 291). As some studies suggest, this may be owing to the fact that employers do not trust workers in women-dominated fields to maintain similar levels of productivity as men when working autonomously (Williams et al., 2013). This results in what Chung (2019) has called a “women’s work penalty,” or a trade-off between access to employment in exchange for less access to flexible working conditions or equal rates of pay (see also Magnusson, 2021).

Overall, while teleworking presents some significant benefits in terms of autonomy of working time, work-life balance, and overall job satisfaction, it is clear that these benefits are not evenly distributed. Senatori and Spinelli (2021) argue that remote work can “have uneven effects on the quality of employment conditions” which in turn depend on the individual workers themselves, including “occupational position, job contents, digital literacy, availability of suitable dedicated workspaces, access to connectivity infrastructures, and family duties” (p. 210). Whether telework presents positive or negative impacts on gender equality depends largely on how these impacts are framed.

---

<sup>62</sup> <https://ec.europa.eu/eurostat/web/products-eurostat-news/w/edn-20230307-1>

## Intersectional factors related to gender and telework

The negative impacts of teleworking may be particularly attenuated for marginalised workers, including “people with disabilities, women, people of colour, and the LGBTQ community” (Schur et al., 2020). These impacts include (among others) a risk of social isolation and poor psychosocial outcomes, lack of separation between work life and private life, longer working hours or overwork, lack of support in maintaining a suitable working environment (lack of access to company technology/work facilities), or lack of access to opportunities for networking or professional development.

Gendered segregation of the labour market intersects with socio-economic and educational status of workers, which in turn influences their likelihood to hold positions where work can be performed remotely. Workers with lower socio-economic status are also disproportionately impacted by limited access to teleworkable positions because they are more present in low-status jobs where physical presence is required either for working with “things” (such as cleaners or drivers) or for working with “people” (e.g. attending face-to-face clients or caring for the elderly). Socioeconomic inequalities that affect workers’ abilities to gain digital skills may also prevent them from having access to the technology needed to perform digital jobs, or to have access to suitable workspaces such as home offices (Katsabian, 2020; Interviews 2022).

While people with disabilities are more likely than any other group to work primarily from home in any capacity (i.e. self-employed or employed), they still face multiple barriers to engaging in telework. Around one third (34%) of people with disabilities are in occupations with a high potential for home-based work (compared with 40% of workers without disabilities) (Schur et al., 2020). Issues of access are also a constraining factor. Schur et al. (2020, p. 534) note that people with disabilities are “less likely to live in homes with internet access, constraining their employment prospects”; while the amount of people living without internet access has decreased overall, there are far more working-age people with disabilities that do not have internet access (17%), than those without disabilities (9%) (Ibid). Teleworking may enable more women (and men) with disabilities to participate in the labour market (Interviews, 2022): 70% of disabled workers reported that “if their employer did not allow them to work remotely, it would negatively impact their physical or mental health,” while 85% reported feeling more productive when working from home. However, such workers may require additional accommodations (e.g. infrastructural changes to work equipment/setup, organisational changes that allow workers to participate remotely, etc.) which employers may be unwilling to provide, resulting in persistent gaps in employment rates compared to workers without disabilities (Taylor et al., 2022).

Finally, race and ethnicity are also important factors to consider in improving equal access to teleworking positions. A recent study from the US (Asfaw, 2022) notes significantly lower rates of teleworking by Black and Hispanic workers, perhaps due in part to underrepresentation in occupations where teleworking is more likely to be offered and/or feasible. To this end, Asfaw (2022) suggests that reducing racial disparities in higher education might be a tool for combatting racial disparities in teleworking. As the popularity of telework continues to grow, studies also suggest that people of colour (along with women and working mothers) are opting into flexible work arrangements at higher rates than their peers. Following the pandemic, evidence suggests that Black workers are also hesitant to return to the office, and report feeling more productive and less marginalised in the workplace when allowed to work from home (e.g. Brooks, 2021). Recent studies based in the US, for example, report that Black workers engaged in flexible working arrangements are more likely to feel a “sense of belonging at work,” and Black knowledge workers are more likely to agree with the

statement “I am treated fairly at work” (an increase in these respective responses by 24% and 21% since May 2021) (Future Forum, 2022). These results suggest that telework – when implemented strategically as a way to confer better work-life balance, job satisfaction, or agency – may help to reduce existing disparities in the labour market.

## Unpaid labour and caregiving responsibilities

Despite recent cultural shifts that have lent greater visibility to paternal involvement in childcare and the need for a more equal distribution of domestic labour, there are still deep-rooted cultural expectations for mothers to be primarily responsible for childcare. During the pandemic, over two-thirds of mothers without paid employment described taking on the majority of caregiving and domestic tasks when their partners were fully employed; however, “when the situation is reversed – the father is not employed while the mother is employed – only 24.5% of fathers self-report taking on most or all of the additional unpaid care work” (OECD, 2021, p. 9). With more men and women working from home due to COVID-19-related restrictions and changes, a more equal distribution of domestic responsibilities (e.g. childcare, managing distance learning, and housework) between men and women might have been expected. However, research indicates that this was not the case: while men contributed more to household chores and domestic responsibilities during the pandemic, women continued to take on more of this labour, regardless of having additional paid employment (Chung et al., 2021; Hipp and Bünning, 2020; Profeta, 2021; Yerkes et al., 2020).

As discussed above, women by and large spend more time provisioning care and managing domestic responsibilities, and this was especially the case during the peaks of the pandemic (OECD, 2021). Notably, although more women worked from home during the COVID-19 pandemic, this did not translate to a more equitable distribution of labour; women, particularly mothers, continued to engage in more unpaid work, regardless of whether or not they also had paid work positions (OECD, 2021). While interviews with families in EU countries showed that men increased the amount of time that they spent contributing more time carrying out domestic responsibilities, this did not decrease the amount of time spent by women in unpaid domestic labour (del Boca et al., 2021; Interviews, Academic Experts). Similarly, in their study of UK dual-earner couples during the pandemic, Chung et al. (2021) found that fathers working from home were 3-4 times more likely to have increased their time spent on housework and childcare, and were more likely to equally share these tasks during the pandemic compared to fathers who were going into the office. However, in cases where both parents were working from home as mothers were also more likely to have increased their time spent on domestic tasks, the division of housework and childcare remained similar to couples where both went into the office.

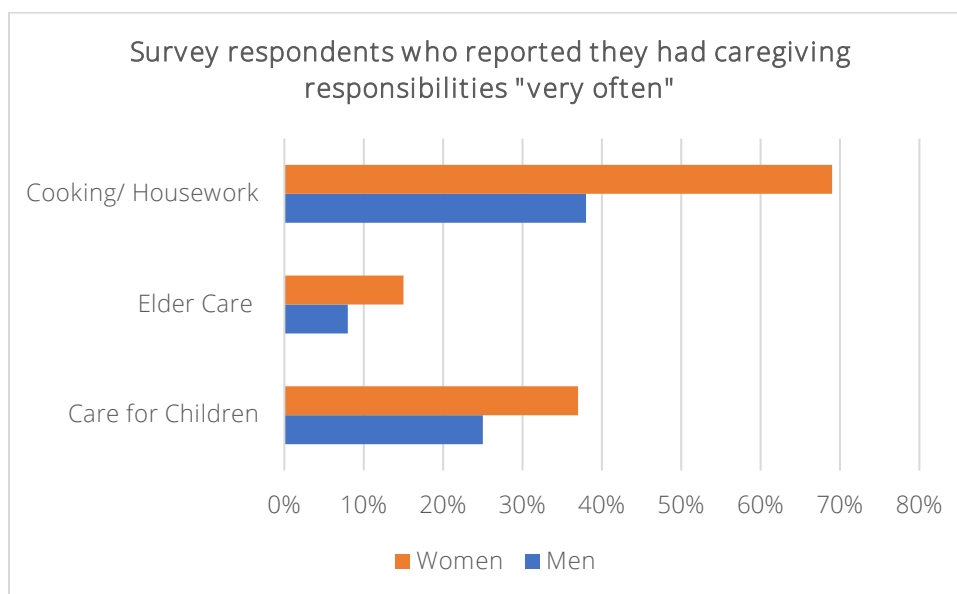
Differences in patterns of care work also differed by country. The 2020 Eurofound study “Living, Working, and COVID-19” revealed variations in the gender gap of time spent on childcare and domestic responsibilities: in Belgium, Germany, Sweden, and Spain, the gender gap in childcare was only 1-2 hours, while it was substantially higher in the Netherlands (26 hours). The gender gap for caregiving or doing domestic chores was also much higher in Romania or Greece, and lower in countries like Denmark, Finland, France, and Sweden (p. 23). Some of these results differ from other country-level observations - for example, González Ramos and García-de-Diego (2022) found greater levels of work-life conflict for women in Southern EU countries, as well as lower levels of work satisfaction. Generally speaking, however, countries with higher levels of gender conservatism (i.e. adherence to traditional gender roles) tend to have a larger gender gap with regard to childcare and domestic responsibilities (e.g. Profeta, 2021). However, differences in data used to establish these findings vary across studies and between countries, and therefore may not be reliable for uses of comparison across Member States (beyond indicating trends in an anecdotal capacity).



Interviews with national experts were instructive for understanding these differences across Member States, specifically with regard to pandemic-related impacts on teleworkers intersected with issues related to gender equality. In Spain and Italy, interviewees<sup>63</sup> indicated that while men increased the amount of time they spent doing domestic duties, women did so as well, leveraging the flexibility of teleworking positions for spending more time caring for their families. In Sweden, many workers that were able to perform their work from home chose to do so, despite imposing relatively fewer restrictions and lockdown periods; as many teleworkers return to the office, “more women are requesting to work from home, particularly part time, than men.”<sup>64</sup> Moreover, the Organisational and Social Work Environment regulations issued by the Swedish Work Environment Authority in 2015 established measures for limiting workload, “providing opportunities for rest and recovery,” and reducing job-related stress;<sup>65</sup> in conjunction with other national-level regulations and directives regarding gender equality and gender mainstreaming, employers are recommended to adapt occupational safety and health (OSH) management plans that take into account different gendered impacts on workers.<sup>66</sup>

In a survey conducted for this study, these disparities in care work and domestic responsibilities between men and women are also evident. Among surveyed employees, far more women than men were likely to claim that they cared for children or older family members “very often.” Most notably, women were nearly twice as likely to report that they cooked and did housework very often (69%, compared with men’s 38%).

**Figure 1. Employee Survey Results: Caregiving Responsibilities**



Source: Own elaboration, based on Employee Survey Results.<sup>67</sup>

<sup>63</sup> Interviews, National experts (academics), September 2022.

<sup>64</sup> Interview, Swedish Work Environment Authority, December 2022.

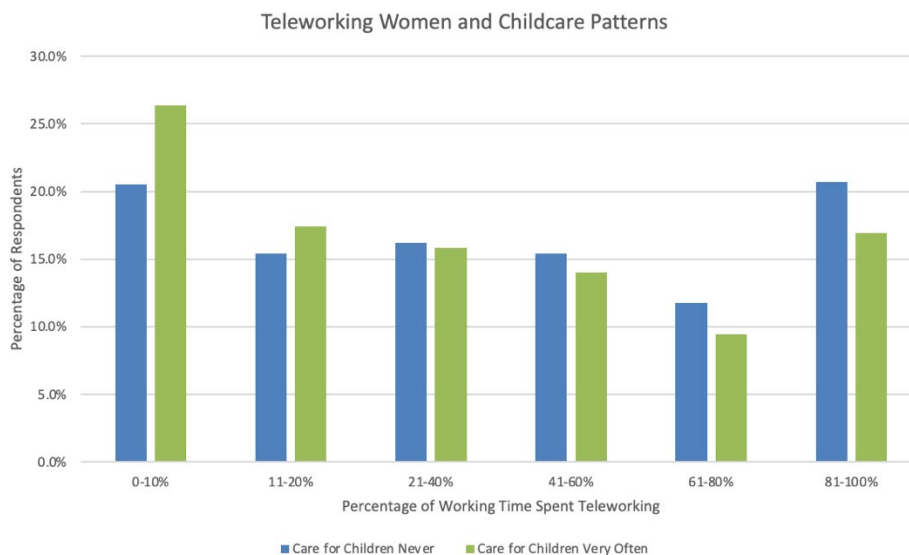
<sup>65</sup> Available at: <https://www.av.se/globalassets/filer/publikationer/foreskrifter/engelska/organisational-and-social-work-environment-afs2015-4.pdf>

<sup>66</sup> Ibid.

<sup>67</sup> Survey results, this study. See Annex 1 for greater description of the methodological approach.

Among women respondents who reported teleworking, the survey also revealed that patterns of childcare were not necessarily related to the percentage of working time spent teleworking. Women who reported that they teleworked very often (over 61%) were slightly less likely to report caring for children very often. However, the percentage of time women spent teleworking varied little depending on whether or not they cared for children (Figure 2).

**Figure 2. Survey Results: Telework and Childcare**



Source: Own elaboration.

The “double burden” of both paid employment and unpaid care work (EESC, 2020) translates to substantial losses for women, both in terms of workers’ rights and broader social equity. Because telework blurs the lines between professional and personal life, women are more susceptible to the broad range of risks related to overwork, experiencing negative impacts to their psychosocial wellbeing, financial security, sense of work-life balance, and more (Crandall and Gao, 2005). Similarly, while the EESC (2020) has suggested that telework can promote gender equality by allowing women to achieve higher rates of productivity (p. 7), Andrew et al. (2020) show that women are more likely to be interrupted when teleworking. Similarly, Calarco et al. (2020) found that disruptions to access to childcare during the pandemic “amplified the stress, anxiety, and frustration that mothers experienced in managing increased pandemic parenting demands” (p. 23).

Additionally, data from the European Institute for Gender Equality (EIGE) show that women typically take the majority of their sick leave in order to care for their children who are sick; by allowing women to work from home, telework might reduce absenteeism among women workers, as well as allow them to use their sick and vacation leave for their intended purposes. By the same token, however, this might also suggest that women should have to multi-task, tackling both work and home tasks (while men in contrast are expected to handle only work) (Lyttelton et al., 2022a; Expert Interviews). Indeed, many of the negative impacts of teleworking – longer hours, incursion of work tasks into personal time, interruptions to work, or social isolation – are amplified by the challenges that women tend to already face, both in the workplace and in society more broadly.

The added challenges of COVID-19 related measures, including lockdowns and school closings, resulted in significant impacts for mothers of school-aged children: two-thirds of mothers reported taking on the majority of care work related to school closures or lack of childcare, and mothers were

the group most likely to become unemployed (either voluntarily or involuntarily) from the end of 2019 to 2020 in OECD countries (OECD, 2021). Therefore, the OECD (2021) study suggests, the so-called “she-cession” (a moniker referring to a systemic loss of women in the work force during the pandemic) should actually be known as a “mom-cession,” highlighting the specific impacts on mothers within this broader pattern of labour market disengagement (p. 3).

In certain aspects, however, telework may help to alleviate some forms of unpaid labour for women. Some studies have suggested that women who work in the office engage in more unpaid labour, also known as “office housework,” defined by Jang et al. (2021) as “menial administrative tasks that keep the office running” (p. 794). Women often experience social expectations for performing such work (Holt and Lewis, 2011; Grant and Sandberg, 2015), and men that perform office housework are more likely to experience promotions than women that do the same (Jang et al., 2021). Telework has the potential to alleviate the latent expectations imposed on women in traditional office settings, where masculine work and cultural codes can burden women and contribute to their emotional and cognitive stress (Berdahl et al., 2018). However, these impacts must be weighed against other potential downsides of telework for women’s health and wellbeing.

Finally, the social stigma associated with flexible working must also be considered. The OECD (2021) highlights how men were “more likely to discriminate against workers who made use of flexible working arrangements” (p. 13), which in turn can have negative impacts on professional advancement opportunities for those who might have the most to gain from engaging in telework positions (Ibid, see also Chung 2018). Thus, care must be taken to challenge how flexibility and its assumed positive benefits are imported into discussions surrounding telework and gender equality. As Chung and van der Lippe (2022) discuss, “men and women use flexible working in different ways,” with men using more flexible working arrangements for professional development and advancement, while women “are more likely to (or expected to) carry out more domestic responsibilities whilst working flexibly” (p. 375). These differences are important for developing a nuanced sense of how flexible working arrangements (such as those created through telework) are understood to benefit women and the goal of greater gender equality.

To this end, normalising flexible working arrangements for both women *and* men may also be beneficial for reducing gendered disparities. Flexible working arrangements can enable men to become more involved in household management and family life, contributing to a more equitable partitioning of domestic labour (Interview, Academic Experts). Research has demonstrated that flexible working arrangements lead to better outcomes for work-life balance and can help reduce the stigma often associated with workers, particularly women, who request such flexibility to balance work and domestic responsibilities (Chung, 2022; van der Lippe and Lippenyi, 2020).

## Access to jobs and digital skills: the “digital divide”

Workers with strong digital skills may be “better positioned to respond to the demands of remote working during the current crisis and in the future” (EIGE 2021, p. 28). While having a “teleworkable” position may mean more resilient workers, evidence suggests that groups have less access to such positions (and as such, may end up in professions that are more precarious or risky in the face of future crises).

This so-called “digital divide” – between those workers who can telework and those who cannot (EIGE, 2021; Senatori and Spinelli, 2021; Sostero et al., 2020) – is produced in part by gendered workplace trends (such as the kinds of jobs and industries where women are highly represented) and

gaps in digital skills. On average, women have “less access, less exposure, and less experience with digital technologies than men” (EU Council 2021; p. 5). This gap in digital skills impacts, in particular, older women (over 54 years) who have gaps in digital skills above the basic level (*Ibid*; see also EIGE 2021). However, there are signs that this gap may be decreasing in younger generations, (with no gender gap among those aged 25-54) or even reversing, in that “more girls than boys under 24 years of age have advanced digital skills” (EIGE 2021; p. 29). Women are also more likely to be in professions that cannot easily be performed through teleworking, and on the whole are underrepresented in the ICT sector, accounting for just 17% of the 8 million ICT specialists in Europe.<sup>68</sup>

However, issues of differential access for women – both to teleworking positions and to the digital skills necessary to perform them– are mutually reinforced by one another. Drawing on empirical data from the Australian labour market, Mosseri et al. (2022) have documented how women express dual narratives of “digital invigoration” (the sense of technology in the workplace as a resource for achieving greater upward mobility) and “digital frustration” (feelings of being excluded from the process of technology design or implementation, and/or frustrations with poorly design or implementation of technological tools). These narratives broke along lines of sectors and job types, with women in higher-paid professional positions in industries such as IT, engineering, media, and healthcare expressing more positive experiences with access to ICT and related skills, while women working in “front-line” roles (“interactive service or labour-intensive roles”) reported lack of access to training or a limited voice in the use of technologies in the workplace (Mosseri et al., 2022). Interestingly, women’s experiences with privacy and surveillance also diverge depending on their industry and professional role, with lower-status women or those in “front-line” positions reporting feeling more “targeted” or “actively monitored” than professional women (p. 12).<sup>69</sup>

On the one hand, because a lack of above-basic digital skills constrains access to jobs that are amenable to teleworking (EIGE, 2021, p. 29), it might appear that a reduction in the digital skills gap in younger generations would result in a similar reduction (over the long term) of the gender gap regarding teleworking jobs. However, evidence suggests that improving access to ICTs alone is not sufficient for transformational change: globally, “even when women have affordable access to the Internet and the skills to make use of it,” they are also confronted by other challenges (including a hostile digital environment, gender stereotypes, etc.) (HRBDT, 2017). In this sense, increased access to telework does not necessarily lead to positive employment outcomes for women.

## Flexible working arrangements, occupational safety and health and well-being

While flexible working arrangements can present an opportunity to achieve better-work life balance, ‘flexibility’ alone does not necessarily result in more beneficial working conditions for women (or greater gender equality, more broadly) (Lewis and Humbert, 2010). Sullivan and Lewis (2001) have referred to the dual framings of telework in relation to gender equality as the “new opportunities for flexibility” model on the one hand, and the ‘exploitation model’ on the other, in the sense that greater ‘flexibility’ enables women to maximise hours spent working at home and at work in ways that are ultimately to the detriment of their health and well-being (see also Hilbrecht et al., 2008; Chung, 2022). Scholars have also called attention to the ways that more flexible working arrangements may reinforce segregation of employment by gender (Interview, Academic Experts). The ability to choose

---

<sup>68</sup> “Work-life Balance in the ICT Sector”, EIGE (2021). <https://eige.europa.eu/publications/work-life-balance/women-in-ict>

<sup>69</sup> For a further discussion of issues related to privacy and surveillance, see “Deep Dive: Privacy and Surveillance,” this study.

when and where to work that telework affords also does not negate the added responsibilities that women disproportionately take on. For women, the flexibility of teleworking positions may also result in taking on considerably more work (Ahrendt et al., 2020; Crandall and Gao, 2005; EESC, 2020; OECD, 2021), in turn increasing risks to health and safety, including stress, overwork, and burnout.

The challenges of maintaining appropriate working hours and boundaries between work and personal life may lead to negative psychosocial outcomes, including higher incidences of work-related stress and burnout. Women, to a greater extent than men, faced unique challenges particularly due to the pandemic: specifically, they were more likely to report work-life conflict, high levels of stress, and “feeling tense, lonely, and/or depressed” (OECD, 2021). These negative impacts may be due to or intersect with the issues discussed in this deep dive, including taking on greater levels of care work (as discussed above). For example, women with children reported significantly higher levels of stress than men with children (Beckel and Fisher, 2020). In this sense, teleworking may contribute to poorer mental and physical health outcomes for women due to longer working hours and work-life conflict due to balancing work and family responsibilities (Beckel and Fisher, 2020; López-Igual and Rodríguez-Modroño, 2021).

In this sense, greater flexibility can enable the erosion of already thin barriers between women’s personal and professional lives, solidifying traditional gender roles (*Ibid.*, Katsabian, 2020). As López-Igual and Rodríguez-Modroño (2021) note, “men and women use their opportunities of flexible working in different ways, which leads to different outcomes for wellbeing, work–life balance, and work intensification” (p. 2). Here, it is essential to note that these patterns of time management do not merely reflect individual choices, but rather the social expectations that women take on more housework and childcare, as well as the ways these expectations are systemically reflected in society. They found that while women who telework show some indications of improved work-life balance “because of a better alignment of employment with family responsibility, “this is accomplished in exchange for less free time, lower earnings, and worse career prospects” (p. 10). Sullivan and Lewis (2001) summarise it thusly: telework may be family friendly, “it is not necessarily gender-equitable in its operations and effects” (see also Hilbrecht et al., 2008).

Other health and safety impacts should also be noted. Women are more likely to experience musculoskeletal disorders in the workplace, and these results may be particularly heightened for teleworkers. As Strazdins and Bammer (2004) discuss, a confluence of intersecting factors may be at play in shaping this phenomenon. For one, constraints on time and resources imposed by domestic work and caregiving responsibilities have shaped the kinds of work that women do; this means women take on casualised, lower-skilled jobs that are more repetitive, sedentary, and involve holding the body in the same position for extended periods of time.<sup>70</sup> Strazdins and Bammer (2004) also argue that “domestic work, per se, may be a risk factor for musculoskeletal disorders,” not only because domestic work takes a particular toll on the body, but because lack of relaxation and leisure time mean women are less able to “protect themselves from the effects of their paid work” (p. 998). These gendered differences in physical pain were also notable during the COVID-19 pandemic: Beckel and Fisher (2022) highlight how women who teleworked during the pandemic reported significantly higher levels of musculoskeletal pain and discomfort, including severe pain, than men; moreover, these higher rates of pain and higher rates of stress were consistent among women both with children and without (p. 5).

While greater ‘flexibility’ afforded by teleworking may have negative impacts on gender equality, in some respects, it may serve to improve women’s sense of well-being at work. Moglia et al. (2021) suggest that increased rates of telework have the “potential to promote increase diversity and social

---

<sup>70</sup> This was also noted in an interview with Swedish authorities.

sustainability in terms of employees' ability to access flexible work arrangements" (p. 11). As discussed above, flexible working arrangements are often understood as beneficial for women by allowing them to combine paid work with other domestic or caregiving responsibilities (Tomei, 2021; Chung and van der Horst, 2018). Further, flexible working allows women to stay in more lucrative jobs that may ask for longer working hours or work commitment (Fuller and Hirsh, 2018). By providing ways for women to balance unpaid and paid work, flexible working arrangements may contribute to improved participation in the labour market and broader access to jobs without requiring commuting time or relocation (EESC, 2020). During the COVID-19 pandemic, telework was framed as a tool for fostering economic resilience, allowing women and other workers who face discrimination to retain their jobs that presumably might have otherwise been lost (Budnitz and Tranos, 2021; Lyttelton et al., 2022b). Overall, some benefits afforded by teleworking, such as decreasing time spent commuting, improved labour market participation, and greater agency in the distribution of work and personal time, may appear to have positive psychosocial benefits for women who telework (Sullivan and Lewis, 2001). Thus, whether teleworking has positive or negative impacts on women seems to be related to how telework arrangements are employed, as well as the sociocultural context in which women and the work they do are situated.

## Country spotlight: Germany

In order to understand how telework may or may not be useful as a tool for promoting greater gender equality, the following section traces some of the issues discussed above in reference to a particular country context. As Bjursell et al. (2021) note, "there are large differences in the prevalence of teleworking between EU Member States, between sectors and between professions" (p. 2). These differences are also reflected in the uptake of teleworking positions by women and people with disabilities. Some scholars have suggested that these differences might be attributed to cultural differences between Member States: in countries where "presenteeism" (i.e. the association of being present in the office with greater levels of productivity) prevails and women are more closely associated with childcare or the performance of domestic duties (Chung, 2018; Profeta, 2021; Magnusson 2021), there may be greater barriers to women taking advantage of the beneficial aspects of telework.

Prior to the pandemic, teleworking was decidedly not the norm in Germany: just 12% of workers regularly worked from home (either full-time or part-time), much less than the estimated 40% jobs that could be performed through telework (Brenke, 2016). The share of those workers who were not allowed by their employer to telework showed an even split along gender lines, with 58% of men and women in such positions (Ibid.). There is a similar split in the number of men and women already working from home (13% and 11%, respectively), and men and women that do not yet telework are equally likely to express interest in working remotely (66%) (Brenke, 2016, p. 100).

During the pandemic, teleworking (or "homeoffice") rapidly became more normalised, with approximately 44% of the working population of Germany working from home during the first wave of the pandemic (Minkus et al., 2022), a figure that corresponds with Brenke's (2016) earlier estimation of teleworkable positions. Among these teleworkers, Minkus et al. (2022) found that the "weighted gender difference in working from home [was] basically non-existent" (p. 7). Notably, there was a substantial correlation between higher education level and the ability to work from home, with "75% of highly educated respondents reporting working from home at least partially" (Ibid).

The relationship between family demands and telework are less clear in the case of Germany. In tandem with closures of schools and day care facilities, Minkus et al. (2022) note that "time spent on childcare rose sharply," with women taking on the "vast majority of housework and caring duties" (p.

4). Additionally, Minkus et al. (2022) found that “performing all or most of the household chores is not associated with the likelihood of working from home during the pandemic,” and that men seem to have “more flexibility in negotiating working from home arrangements” (p. 10). Other evidence, however, suggests a more complex picture; for example, Frodermann et al. (2020) note that women in Germany were more likely (28%) to switch to working from home than men (17%); moreover, Beham et al. (2015) has found that managers in Germany are more amenable to teleworking requests from women (p. 1402). Similarly, Zhang et al. (2020) found that of individuals with children, women were more likely to telework than men, and further argue that “children are the most important feature in family-life stages for an individual’s telework behaviour” (p. 64). These somewhat contradictory findings reflect a complex portrait of the relationship between gender and telework among German workers.

These differences may partly be explained by distinctive features of workplace, country, and indeed, even regional, cultures. As Lott and Abendroth (2020) observe, the non-use of telework in Germany is linked to gender inequality, with women more likely to report that telework was “technically feasible, but not allowed” (p. 606). Moreover, slightly more women than men were likely to report that telework would be “detrimental to their career prospects,” citing the importance that their supervisors placed on being present in the office (p. 601); these findings were statistically significant even when management positions or income level were accounted for. In other words, despite teleworking arrangements being more available, they may not be ‘accessible’ in the sense that making use of these opportunities may have negative career outcomes for women, further exacerbating gender divides in the workplace and labour market more broadly (Tanquerel and Santistevan, 2022). Other kinds of cultural differences may also be significant for explaining gendered differences in teleworking in Germany: for example, Zhang et al. (2020) found that women in West Germany were more likely to telework than women in former East Germany, and that while women in West Germany spent more time on childcare, women in former East Germany tended to work longer hours.

## Future directions

The growing normalisation of telework and shift in the culture of work represent an opportunity to reimagine employment from a perspective of inclusion. As many scholars argue, telework has the potential to lead to greater participation in the labour market among workers with disabilities, care responsibilities and that face other barriers. Similarly, scholars have suggested that normalising flexible working arrangements can also help to equalise the distribution of care and domestic work between men and women.

However, the normalisation of flexible working alone is not enough. As Chung et al (2022) argue, it is not only important to ensure that both men and women are able to work from home for care and other private reasons in the future, but also to introduce family policies that disrupt gender norms – such as ear-marked, generous paternity leaves – if teleworking is to address gender equality issues. Men take parental leave less frequently and may face stigmatisation in the workplace for taking advantage of flexible workplace arrangements (Chung and Van der Lippe, 2018; Samtleben et al., 2020) as social norms dictate that men are still the breadwinners of the family and women are the caregivers. In this sense, providing paid leave for parents regardless of gender could equalise gendered expectations about the provisioning of childcare and domestic labour (e.g. Nepomnyaschy and Waldfogel, 2007).<sup>71</sup> This can help all genders to use flexible working for care purposes, without exacerbating gender inequality patterns both at home and in the labour market.

---

<sup>71</sup> This sentiment was also corroborated by interviews with academic experts.

Similarly, scholars and policy experts make clear the need for comprehensive, holistic approaches when it comes to developing policy solutions. The highly intertwined nature of many drivers of inequality (gender, health, age, family situation, socio-economic status, race, or cultural background) compound one another, and make it difficult to address any one of these issues in isolation. For example, Schur (2020) argues that increasing opportunities for working from home is not “an unmitigated good for people with disabilities” (p. 534); rather, such efforts to expand access to home-based work must also involve other measures, such as efforts to increase Internet access in the homes of those with disabilities or ancillary poverty reduction measures (Ibid). This is not only a question of access to ICT, but also access to opportunities to learn and implement digital skills in the workplace.

Addressing the gendered disparities of telework and related intersectional factors (i.e. race, ethnicity, disability status, etc.) is an important question for future policy discussions, especially where telework is framed as a solution to achieve other kinds of policy goals (e.g. Sustainable Development Goals of work life balance (Goal 8), or women’s sustained employment following maternity (goal 9); see Moglia et al. [2021]). In these cases, the downsides of teleworking for women in particular might be obscured by the perceived benefits of teleworking in other areas, such as reducing environmental impacts or resource use (Moglia et al., 2021, p. 16).

The shift to telework during the pandemic provides new opportunities to frame flexible working arrangements in **a more inclusive way**. As discussed, telework on its own does not enhance or destroy gender equity; rather, it depends greatly on how teleworking is implemented (Chung, 2022). Defining and setting clear boundaries for teleworking positions is key to ensuring that the benefits of teleworking (e.g. greater flexibility of working time, allowing more time for caregiving) do not later become barriers themselves.



## Works Referenced

- Eurofound (2020). Living, working, and COVID-19. Eurofound, <https://www.eurofound.europa.eu/publications/report/2020/living-working-and-covid-19>.
- Andrew, A., Cattan, S., Costa-Dias, M., Farquharson, C., Kraftman, L., Krutikova, S., Phimister, A. and Sevilla, A., (2020). Learning during the lockdown: real-time data on children's experiences during home learning. Institute for Fiscal Studies, IFS Briefing Note BN288.
- Asfaw, A. (2022). 'Racial and Ethnic Disparities in Teleworking Due to the COVID-19 Pandemic in the United States: A Mediation Analysis', *International Journal of Environmental Research and Public Health*, 19(8), p. 4680. <https://doi.org/10.3390/ijerph19084680>.
- Beckel, J.L.O. and Fisher, G.G. (2022). 'Telework and Worker Health and Well-Being: A Review and Recommendations for Research and Practice', *International Journal of Environmental Research and Public Health*, 19(7), p. 3879. <https://doi.org/10.3390/ijerph19073879>.
- Beham, B., Baiertl, A. and Poelmans, S. (2015). 'Managerial telework allowance decisions – a vignette study among German managers', *The International Journal of Human Resource Management*, 26(11), p. 1385–1406. <https://doi.org/10.1080/09585192.2014.934894>.
- Berdahl, JL, Cooper, M., Glick, P. Livingston, RW and Williams, JC (2018). Work as a masculinity contest. *Journal of Social Issues* 74(3): 422-448.
- Bjursell, C., Bergmo-Prvulovic, I. and Hedegaard, J. (2021). Telework and lifelong learning. *Frontiers in Sociology*, 6, p.642277.
- Brenke, V.K. (2016). 'Home Office: Möglichkeiten werden bei weitem nicht ausgeschöpft' [Home office: becoming possibilities far from exhausted], DIW Wochenbericht Nr. 5.2016.
- Brooks, K (2021). "Why many Black employees don't want to return to the office" <https://www.cbsnews.com/news/black-workers-return-to-office-future-forum-workplace/> (Accessed: 2 October 2022).
- Budnitz, H. and Tranos, E. (2022). 'Working from Home and Digital Divides: Resilience during the Pandemic', *Annals of the American Association of Geographers*, 112(4), p. 893–913. <https://doi.org/10.1080/24694452.2021.1939647>.
- Calarco, J.M., Anderson, E., Meanwell, E. and Knopf, A. (2020). "Let's Not Pretend It's Fun": How COVID-19-Related School and Childcare Closures are Damaging Mothers' Well-Being'. SocArXiv. <https://doi.org/10.31235/osf.io/jyvk4>.
- Chui, C.H.-K., Shum, M.H.Y. and Lum, T.Y.S. (2019). 'Work integration social enterprises as vessels of empowerment? Perspectives from employees', *Asia Pacific Journal of Social Work and Development*, 29(2), p. 133–148. <https://doi.org/10.1080/02185385.2018.1538899>.
- Chung, H. (2018). "Gender, Flexibility Stigma and the Perceived Negative Consequences of Flexible Working in the UK", *Social Indicators Research* 151:2, Vol. 151/2, p. 521545

- Chung H. (2019). 'Women's work penalty' in the access to flexible working arrangements across Europe. *European Journal of Industrial Relations* 25(1): 23-40.
- Chung, H., Birkett, H., Forbes, S. and Seo, H. (2021). Covid-19, Flexible Working, and Implications for Gender Equality in the United Kingdom. *Gender & Society* 35(2): 218-232.
- Chung, H (2022). *The Flexibility Paradox: Why Flexible Working Leads to Self-Exploitation*. Polity Press.
- Chung, H. and van der Horst, M. (2018). 'Women's employment patterns after childbirth and the perceived access to and use of flexitime and teleworking', *Human Relations*, 71(1), p. 47–72. <https://doi.org/10.1177/0018726717713828>.
- Chung, H. and Van der Lippe, T. (2020). 'Flexible Working, Work–Life Balance, and Gender Equality: Introduction', *Social Indicators Research*, 151, p. 1–17. <https://doi.org/10.1007/s11205-018-2025-x>.
- Crandall, W. and Gao, L. (2005). 'An update on telecommuting: Review and prospects for emerging issues', *SAM advanced management journal*, 70(3), p. 30.
- Cristea, I.C. and Leonardi, PM. (2019). Get Noticed and Die Trying: Signals, Sacrifice, and the Production of Face Time in Distributed Work. *Organization Science* 30(3): 552-572.
- del Boca, D., Oggero, N., Profeta, P., and Rossi, M.P. (2021). 'Did COVID-19 affect the division of labor within the household? Evidence from two waves of the pandemic in Italy.' IZA Discussion Papers, No. 14453, Institute of Labor Economics (IZA), Bonn.
- European Economic and Social Committee (EESC) (2020). 'Teleworking and gender equality – conditions so that teleworking does not exacerbate the unequal distribution of unpaid care and domestic work between women and men and for it to be an engine for promoting gender equality.' <https://www.eesc.europa.eu/en/our-work/opinions-information-reports/opinions/teleworking-and-gender-equality-conditions-so-teleworking-does-not-exacerbate-unequal-distribution-unpaid-care-and>
- European Institute for Gender Equality (EIGE) (2021). *Gender equality and the socio-economic impact of the COVID-19 pandemic*, European Institute for Gender Equality. <https://eige.europa.eu/publications/gender-equality-and-socio-economic-impact-covid-19-pandemic> (Accessed: 24 August 2022).
- Frodermann, C., Grunau, P., Haepf, T., Mackeben, J., Ruf, K., Steffes, S. and Wanger, S. (2020). *Online-Befragung von Beschäftigten: Wie Corona den Arbeitsalltag verändert hat* [Online survey of employees: How Corona affects everyday work has changed]. Research Report 13/2020. IAB-Kurzbericht. <https://www.econstor.eu/handle/10419/234201> (Accessed: 15 October 2022).
- Fuller, S. and Hirsh, C. (2018). "Family-Friendly" Jobs and Motherhood Pay Penalties: The Impact of Flexible Work Arrangements Across the Educational Spectrum', *Work and Occupations*, 46, p. 073088841877111. <https://doi.org/10.1177/0730888418771116>.
- Future Forum (2022). 'Leveling the Playing Field in the Hybrid Workplace.' [Futureforum.com/pulse-survey](https://futureforum.com/pulse-survey).
- González Ramos, A.M. and García de Diego, J.M. (2022). 'Work–Life Balance and Teleworking: Lessons Learned during the Pandemic on Gender Role Transformation and Self-Reported Well-Being',

- Hilbrecht, M, Shaw, SM, Johnson, LC and Andrey, J. (2008). 'I'm home for the kids': contradictory implications for work–life balance of teleworking mothers. *Gender, Work & Organization* 15(5): 454-476.
- Hipp, L and Bünning, M. (2020). Parenthood as a driver of increased gender inequality during COVID-19? Exploratory evidence from Germany. *European Societies*: 1-16.
- Human Rights, Big Data and Technology Project (HRBDT) (2017). "Ways to Bridge the Gender Digital Divide from a Human Rights Perspective."  
[https://www.ohchr.org/sites/default/files/Documents/Issues/Women/WRGS/GenderDigital/HRBDT\\_submission.pdf](https://www.ohchr.org/sites/default/files/Documents/Issues/Women/WRGS/GenderDigital/HRBDT_submission.pdf)
- Huws, U. (1996). *Teleworking and Gender*. ERIC.
- Katsabian, T. (2020). The Telework Virus: How the COVID-19 Pandemic Has Affected Telework and Exposed Its Implications for Privacy and Equality.
- Lewis, S., and Humbert A.L. (2010). "Discourse or reality 'Work-life balance', flexible working policies and the gendered organization." *Equality, Diversity and Inclusion: An International Journal*.
- Lott, Y. and Abendroth, A.K. (2020). The non-use of telework in an ideal worker culture: Why women perceive more cultural barriers. *Community, Work & Family*, 23(5), pp.593-611.
- Lyttelton, T, Zang, E and Musick, K. (2022a). Parents' work arrangements and gendered time use during the COVID-19 pandemic. *Journal of Marriage and Family*.
- Lyttelton, T, Zang, E and Musick, K. (2022b). Telecommuting and gender inequalities in parents' paid and unpaid work before and during the COVID-19 pandemic. *Journal of Marriage and Family* 84(1): 230-249.
- Magnusson C. (2021). Flexible time—but is the time owned? Family friendly and family unfriendly work arrangements, occupational gender composition and wages: a test of the mother-friendly job hypothesis in Sweden. *Community, Work & Family* 24(3): 291-314.
- Eurofound and ILO (2019). "Working Anytime, Anywhere: The Effects on the World of Work."  
<https://www.eurofound.europa.eu/publications/report/2017/working-anytime-anywhere-the-effects-on-the-world-of-work>.
- Minkus, L., Groepler, N. and Drobnič, S. (2022). 'The significance of occupations, family responsibilities, and gender for working from home: Lessons from COVID-19', *PLOS ONE*, 17(6), p. e0266393.  
<https://doi.org/10.1371/journal.pone.0266393>.
- Moglia, M.; Hopkins, J.; Bardoel, A. (2021). Telework, Hybrid Work and the United Nation's Sustainable Development Goals: Towards Policy Coherence. *Sustainability*, 13, 9222.  
<https://doi.org/10.3390/su13169222>
- Mosseri, S., Vromen, A., Cooper, R., & Hill, E. (2022). Between Frustration and Invigoration: Women Talking about Digital Technology at Work. *Work, Employment and Society*, 09500170221091680.

- Nepomnyaschy, L., and Waldfogel, J. (2007). Paternity leave and fathers' involvement with their young children: Evidence from the American Ecls–B. *Community Work Fam.* 10, 427–453
- Organisation for Economic Co-operation and Development (OECD) (2021). *Caregiving in Crisis: Gender inequality in paid and unpaid work during COVID-19, OECD*. <https://www.oecd.org/coronavirus/policy-responses/caregiving-in-crisis-gender-inequality-in-paid-and-unpaid-work-during-covid-19-3555d164/> (Accessed: 23 August 2022).
- Plantenga, J. and Remery, C. (2010). *Flexible working time arrangements and gender equality: a comparative review of 30 European countries*. LU: Publications Office of the European Union. <https://data.europa.eu/doi/10.2767/29844> (Accessed: 5 September 2022).
- Profeta, P. (2021). Gender equality and the COVID-19 pandemic: Labour market, family relationships and public policy. *Intereconomics*, 56(5), 270-273.
- Rodríguez-Modroño, P. and López-Igual, P. (2021). Job Quality and Work—Life Balance of Teleworkers. *International Journal of Environmental Research and Public Health*, [online] 18(6), p.3239. <https://doi.org/10.3390/ijerph18063239>.
- Samtleben, C., Lott, Y. and Müller, KU. (2020). Auswirkungen der Ort-Zeit- Flexibilisierung von Erwerbsarbeit auf informelle Sorgearbeit im Zuge der Digitalisierung. [Effects of the location-time flexibility of gainful employment on informal care work in the course of digitization]. *Expertise for the Federal Government's Third Gender Equality Report*.
- Schur, L.A., Ameri, M. and Kruse, D. (2020). 'Telework After COVID: A "Silver Lining" for Workers with Disabilities?', *Journal of Occupational Rehabilitation*, 30(4), p. 521–536. <https://doi.org/10.1007/s10926-020-09936-5>.
- Senatori, I. and Spinelli, C. (2021). (Re-) Regulating Remote Work in the Post-pandemic scenario: Lessons from the Italian experience. *Italian Labour Law E-Journal*, 14(1), p. 209-260.
- Strazdins, L. and Bammer, G. (2004). Women, work and musculoskeletal health. *Social Science & Medicine*, 58(6), 997-1005.
- Sostero, M., Milasi, S., Hurley, J., Fernandez Macias, E., Bisello M. (2020). Teleworkability and the COVID-19 crisis: a new digital divide? [https://joint-research-centre.ec.europa.eu/publications/teleworkability-and-covid-19-crisis-new-digital-divide\\_en](https://joint-research-centre.ec.europa.eu/publications/teleworkability-and-covid-19-crisis-new-digital-divide_en)
- Sullivan, C. and Lewis, S. (2001). Home-based telework, gender, and the synchronization of work and family: perspectives of teleworkers and their co-residents. *Gender, Work & Organization*, 8(2), pp.123-145.
- Tanquerel, S. and Santistevan, D. (2022). Unraveling the work–life policies puzzle: How the 'ideal worker' norm shapes perceptions of policies legitimacy and use. *Relations industrielles/Industrial Relations* 77(2).
- Taylor, H., Wilkes, M., Holland, P., and Florisson R. (2022). *The changing workplace: Enabling disability-inclusive hybrid working*. <https://www.lancaster.ac.uk/work-foundation/publications/the-changing-workplace> (Accessed: 2 October 2022).

- Tomei, M. (2021). 'Teleworking: A Curse or a Blessing for Gender Equality and Work-Life Balance?', *Inter Economics*, 56(5), p. 260–264. <https://doi.org/10.1007/s10272-021-0995-4>.
- van der Lippe, T., Treas, J. and Norbutas, L. (2018). 'Unemployment and the Division of Housework in Europe', *Work, Employment and Society*, 32(4), p. 650–669. <https://doi.org/10.1177/0950017017690495>.
- van der Lippe T and Lippényi Z (2020). Beyond Formal Access: Organizational Context, Working From Home, and Work–Family Conflict of Men and Women in European Workplaces. *Social Indicators Research* 151(2): 383-402.
- Williams J, Blair-Loy M and Berdahl JL (2013). Cultural schemas, social class, and the flexibility stigma. *Journal of Social Issues* 69(2): 209-234.
- Yerkes, MA, André, S, Beckers, DG, Besamusca, J, Kruijven, PM, et al. (2020). Intelligent lockdown, intelligent effects? The impact of the Dutch COVID-19 'intelligent lockdown' on gendered work and family dynamics among parents. *PloS one* 15(11): e0242249.
- Zhang, S., Moeckel, R., Moreno, A. T., Shuai, B., & Gao, J. (2020). A work-life conflict perspective on telework. *Transportation Research Part A: Policy and Practice*, 141, 51-68.

## Annex 10C. Deep Dive: Privacy and Surveillance

### Introduction

The uptake of telework during the COVID-19 pandemic has presented a challenge to employers that, while not new, has become more prevalent in recent years: how might they continue to ensure employee productivity when employees are not present in the office? In response to this question, some employers have turned to electronic monitoring software as a solution to monitor employee activities while working from home. In theory, some surveillance of employees might spur them to be more productive instead of engaging in private tasks while at work. Moreover, tracking can also help the employer to assess how employees spend their time and to evaluate their performance (Suemo, 2019).

However, extensive electronic monitoring presents numerous issues for both employers and employees, ranging from psychosocial issues and violations of privacy to fundamental changes in corporate culture. This deep dive introduces the scope of surveillance as it applies to teleworking, addressing some of the emergent issues as well as the most relevant legal and policy instruments.

### Background and scope

Surveillance and monitoring of workers through computer software is by no means a new trend. By the late 1990s, the first computer software packages capable of tracking the performance of remote and in-office workers had become available (Fairweather, 2007, p. 383). The usage of such software rapidly increased over the following 20 years – according to one survey of 239 large corporations worldwide, around one-third employed “non-traditional employee tracking” measures in 2015, which were defined as “analysing the text of emails and social-media messages, scrutinizing who’s meeting with whom, gathering biometric data and understanding how employees are utilizing their workspace” (Gartner, 2019). By 2019, the number of surveyed companies utilizing such tracking rose to 50% (Ibid).

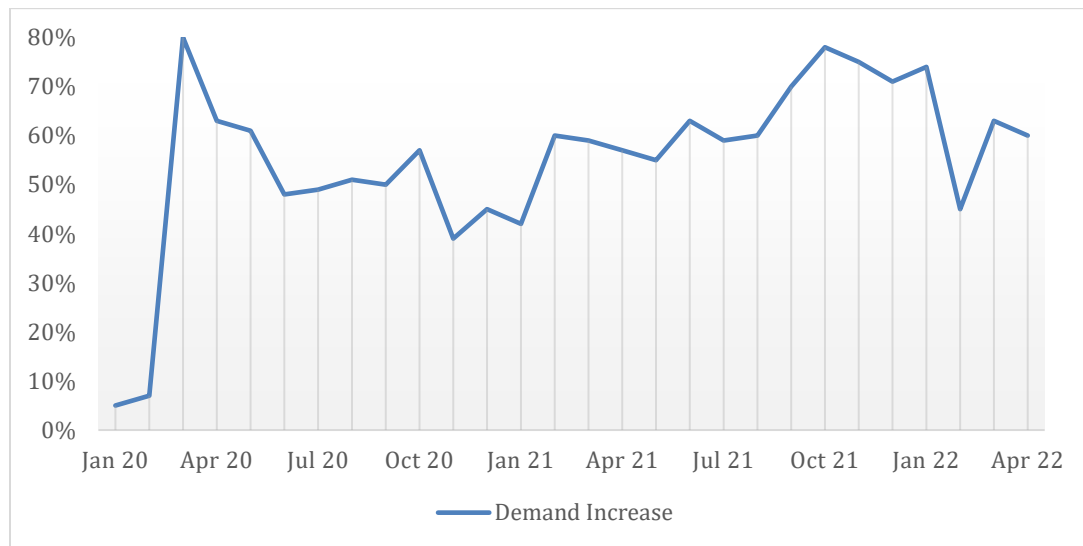
Little is known about the EU-specific figures for the usage of such monitoring. The main available source providing relevant statistics is the fourth edition of the European Company Survey (Eurofound, 2019), which surveyed 21,869 establishments across the 27 EU Member States and the United Kingdom in 2019. In the survey, 24% of the EU27 respondents reported using data analytics for “process improvement only,” 5% reported using them for monitoring employee performance, and 22% of respondents reported using them for both purposes (Ibid., p. 25). Overall, 51% of establishments reported using data analytics for some purpose (Ibid). Usage of data analytics for employee performance was most prevalent in Romania and Croatia, with 50% and 45% (respectively) of managers from those countries reporting such usage. It was least prevalent in Sweden and Germany, with 13 and 17% respectively. Asked about changes in their data analytics usage over the preceding three years, 52% of managers using data analytics said that their usage increased, while 47% reported that it stayed the same (Ibid).

There also exist a handful of national level surveys on employee monitoring – most notably, the 2018 Finnish Quality of Work Life Survey (Eurofound, 2020a, p. 27). 54% of survey respondents felt that the “digitalisation of work had contributed to increased workplace monitoring” (Ibid.) Almost all the employee respondents reported having their work monitored in some way. 17% reported that their employer used monitoring software of some kind, and 13% reported that they were monitored via cameras (Ibid).

Since the start of the COVID-19 pandemic, there have been no EU-wide surveys tracking employee monitoring more broadly, nor did these studies focus on the monitoring of teleworkers in particular.

While there appears to be no empirical data that suggests an uptake in the usage of monitoring software, anecdotal and industry-related sources suggest a significant rise in the use of (or at least, interest in the implementation of) such software following the outbreak of the COVID-19 pandemic. In June of 2020, just 16% of employers worldwide reported using monitoring software for their remote employees, while another source suggests the number rose to 78% by May 2021 (Sorensen, 2022; ExpressVPN, 2021). Similarly, Migliano and O'Donnell (2022) argue that the global demand for employee monitoring software increased by a whopping 80% in March 2020 compared with the 2019 monthly average. According to Ball (2021), search engine queries asking how to monitor remote workers increased by 1,705% in April and 652% in May of 2020, compared with numbers for 2019 (p. 12).

**Figure 7. Global demand increase for monitoring software between January 2020 and April 2022 compared to the 2019 monthly average**



Source: Own elaboration, adapted from Migliano and O'Donnell 2022.

Compared with pre-pandemic levels of surveillance, features included in remote surveillance programs have grown particularly invasive since 2020, often going beyond traditional measures such as keystroke logging. While evidence for this is largely anecdotal, several news reports have highlighted the intrusiveness of many forms of monitoring software.

In 2022, *The Guardian* reported in 2022 that companies such as Veriato and Microsoft have been offering software that uses Artificial Intelligence (AI) to assign workers security risk and productivity scores based on data gathered from emails and inter-office chats (Corbyn, 2022). Other forms of software flag an employee as “idle” when they have not tapped any keys or moved their mouse for a couple of minutes. With compensation sometimes based on “productive” time, that means that employees are not rewarded for time spent thinking, parsing printed out information, or making work-related phone calls (Kantor and Sundaram 2022). Some employees monitored in this manner have even suggested that they are worried about taking bathroom breaks, out of fear of being flagged as unproductive (Ibid). Other software like RemoteDesk, which is supposed to ensure that employees handle sensitive customer data in a secure manner, occasionally flag innocuous actions such as an employee eating at their own desk if the employer for some reason prohibits that (Corbyn, 2022). This uptake in monitoring software usage has had a variety of impacts on remote workers, discussed in greater detail in the next section.

## An overview of the most popular monitoring software

Two of the most popular time tracking software programs available are Hubstaff and Time Doctor. By its own estimates, Time Doctor reports that the global demand for online time tracking software is estimated to be 121.56 million USD in 2020, and is expected to grow by 63.4% over the next five years (“Time Tracking Trends,” Timedoctor.com).

Hubstaff effectively tracks the time employee spends working, as well as the location and productivity of the teleworker, logging the employee’s keyboard strokes, mouse movements and visited websites. It also takes random screenshots of the worker’s screen that are then available for the employer to review. Hubstaff can be installed on both the employee’s computer and their phone. Time Doctor, on the other hand, records the employee’s screen and can take photographs of the employee at 10-minute intervals (assigned at random points of the hour) to ensure that they have not left the workspace. These features present concerns for employee psychosocial wellbeing and privacy, and raise potential issues related to employers’ access to the personal data of employees.

At the same time, some of the features offered by Time Doctor and Hubstaff may also ameliorate other issues related to teleworking. Time Doctor, for example, offers a “geofencing” feature, a GPS-monitoring feature which requires employees to begin recording their working times once they reach a physical job site or within a set geographic boundary. Time Doctor claims that such features “prevent employees from logging in or out from their homes or while en route to their job sites, minimising time theft [...] and payroll losses.”

While these features may raise significant concerns about employee privacy, they may also help employees and employers accurately record working location for the purposes of social security and taxation, which in turn are important for the performance of cross-border telework (Interview with EU Tax Professionals, October 2022). In this case, the relative benefits of tracking geographical location or working time must be carefully balanced with the employee’s right to privacy.

**Sources:** Migliano and O’Donnell 2022, Katsabian 2020, Heaven 2020, Time Doctor, 2022

It is important to note that certain software platforms for monitoring employees’ working time and productivity have also been framed as safeguarding employee wellbeing and aiding employer compliance with national regulations. For example, HubStaff – a company which offers products for employee monitoring, productivity, and GPS location tracking – advertises the use of their products as a tool for employers to ensure that employees based in different EU Member States are compliant with the various national regulations governing working time and breaks. To this end, they include a guide to the EU Working Time Directive and related national regulations (as well as potential fines for their violation) on their website.<sup>72</sup> Meanwhile, ActivTrack suggests that their products allow employers to “spot patterns that are indicators of engagement and burnout” or “proactively drive new habits” by “provid[ing] managers and employees insights into weekly work habits.”<sup>73</sup> By the same token, technologies that monitor employee location have also been suggested as a tool for streamlining reporting of where work is performed for the purposes of social security coordination and cross-border taxation; these issues are particularly relevant for geographically distributed workforces and cross-border telework (discussed in greater detail in Annex 10A., “Deep Dive: Cross-Border Telework,” this study).

---

<sup>72</sup> “EU Time Tracking Law: How to Stay Compliant as an EU Employer,” <https://hubstaff.com/time-tracking/eu-law#contents-category-2>, accessed Oct 7, 2022.

<sup>73</sup> [Activtrack.com](https://activtrack.com), accessed Oct 7, 2022.



## Surveillance impacts

While surveillance of employees took place to some extent before the pandemic, an increase in telework has caused companies to shift how this surveillance is carried out. Pre-pandemic, there was far less distinction between surveillance of in-office employees and remote employees (Ball, 2021, p. 52). However, aspects like worker productivity were operationalised differently for teleworkers and in-office workers: for teleworkers, employers mostly focused on output measures, while for workers in the office the data was also used for behavioural measures, such as monitoring whether the employee was following instructions (Ball, 2021).

The impacts of surveillance on worker productivity are unclear. Clary (2022) found that employees had “steady performance patterns” when being monitored, while others have suggested that monitoring increased employee productivity (p. 20); however, how ‘productivity’ is defined and what metrics are being used to evaluate this largely depend on the employer. Similarly, Ball’s (2021) research found that there was a strong positive relationship between “the transparency of electronic monitoring ...and perceptions of fairness, justice and task satisfaction” (p. 17); in this sense, transparency may even have the positive effect of increasing performance (Ibid). Another study from a representative Norwegian survey also found that many employees did not view the workplace monitoring negatively (Eurofound 2020a, p. 37). Anecdotal evidence suggests that such surveillance occasionally had some positive effects on workers and their productivity (McNall and Roch, 2007), provided that employers were transparent about the monitoring means and purposes (Hovorka-Mead et al., 2002; Ball, 2021).

Still, much of the existing research highlights the negative and potentially harmful effects of monitoring, especially if used invasively – and there is anecdotal evidence that pandemic-related surveillance is far more intrusive than its pre-pandemic predecessors. Some research shows that employees being monitored feel more stressed, while other suggests that employees feel the lack of trust between them and the employer if the employer chooses to monitor them (Clary, 2022, p. 21). Likewise, Aloisi and de Stefano (2021) argue that when implementing remote worker surveillance, many companies also skipped cybersecurity precautionary measures, potentially exposing their employees to security risks (p. 298).

Privacy issues and their intersection with mental health and work culture have been particularly salient since the proliferation of employee monitoring post-March 2020 (European Parliament, 2021a, p. 56). If surveillance leads to punitive action, it can “violate the psychological contract” underpinning the implicit expectations employees and employers have of each other (European Parliament 2021a, 48). Even without intrusive surveillance, one study found that telework was associated with “imagined surveillance,” stemming from workers’ high “mobile maintenance” expectation: in other words, the self-expectation that one should be connected and in touch with their colleagues at all times, triggering a sense of “entrapment” or overdependence on technology, as well as feelings of guilt with regard to delays or dissatisfaction with one’s own work performance (Mendonça et. al. 2022, p. 16).

This imagined surveillance impacted the employees’ “mental health and quality of life” and was associated with higher levels of depression and anxiety (Mendonça et al. 2022, p. 12). Excessive surveillance – imagined or real – also blurs the boundary between working hours and private time, as employees feel pressured to work longer hours (Andrade & Lousã 2021, p. 10; European Parliament 2021a, p. 48). Hanley and Hubbard (2020) find that this can also lead to reduced productivity in employees because monitoring “makes delivering on metrics more urgent than generating tangible results” (cited in Aloisi and de Stefano 2021, p. 300). To this end, journalists and researchers studying labour trends have advanced the concept of ‘LARPing’ (‘live action role playing’) ones’ job – that is, employees spending portions of working time performing the appearance of engagement in their job in order to “prove” their worth to their employers in a digital space, especially

when removed from traditional office environments and performance evaluation mechanisms (Petersen, 2019).

A key issue concerning teleworkers is determining where surveillance should begin and end – not only in terms of working time, but also in terms of the potential reach of the employer into an employee’s personal life. Researchers argue that employees that telework often end up sharing much more of their personal data with the employer than those who work on site (Katsabian, 2020, p. 20). In instances where tracking programs are installed on an employee’s personal device, the employer might receive access to non-work-related information if not configured correctly (Ibid). Furthermore, even if an employee consents to invasive monitoring, new digital tools often end up surveilling those who did not give such consent (for example, people passing into view of a camera screen of an employee who is required to turn on a camera during working hours) (Ibid., p. 23). Similarly, if a program takes random screenshots of the employee’s screen, it can gain access to private communications that the employee was conducting, even if that happened during the employee’s scheduled break (Satarino, 2020). Finally, employees can also simply forget to log out of the monitoring software at the end of their workday, unintentionally providing employers with access to personal data.

While these worker experiences are not uniform (and depend greatly on specific company practices), these instances reveal the potential for virtual surveillance to violate employee privacy in ways that were not possible (or were more limited) when fewer employees teleworked. In this sense, the issue of surveillance in telework is concerned with balancing these considerations for an employee’s right to privacy with an employer’s interest in using technology to assure that work is being performed.

A key element related to discussions of monitoring software in relation to worker performance is that trust between employer and employee – or rather, the lack thereof. McParland and Connolly (2020) find that digital monitoring “can have a serious impact on employee's performance, productivity and motivation to work, reducing their trust in their employers and their commitment to the organisation” (p. 107). Other research finds that because of the negative associations between surveillance and workplace freedom, employees might censor themselves out of fear that their communications will be read, leading to further issues for work culture (European Agency for Safety and Health at Work 2022, p. 26). Some EU Member States have already noted this trend of decreased trust in the workspace, with the Norwegian Data Protection Authority issuing statements that “raised concerns about the erosion of trust in working life resulting from employee monitoring” (Eurofound 2020a, p. 18).

The importance of maintaining employer-employee trust and the issues brought about through the use of monitoring software were echoed in interviews with EU level representatives. As one representative discussed, “as far as considering surveillance methods...never. Our staff committee and representatives would *loudly*, loudly oppose this...it would certainly go too far and destroy the trust which has built up during this period [of remote working or home office].” Employee surveillance can give rise to “deviant or counterproductive behaviours” when employees decide that management does not trust them to do their job (European Parliament 2021a, p. 57).

Similarly, Quittainah and Paczkowski (2015) found that monitoring of teleworkers might cause employees to feel that their employer is acting unethically and immorally (p. 35), in part owing to the sense that employers are not being honest with or do not trust their employees and/or are monitoring them surreptitiously. Workplace surveillance might also “send a message to employees” that they are “under-performing...or that they lack commitment, leading to negative reactions from employees and attempts to “circumvent such intrusive managerial oversight” (European Parliament 2021a, p. 57), a phenomenon which Falk and Kosfeld (2006) call the “hidden costs of control.”

Digital monitoring also presents psychosocial and physical risks to employees. Monitored employees might “believe they must work with greater intensity than they actually have to” (European Agency for Safety and Health at Work 2022, p. 26), especially if they feel that the employer does not trust them. Particularly in cases of algorithmic management, management discretion becomes “non-observable and even non-intelligible,” forcing employees to believe that “they will be fired if they don’t hustle” (Ibid). Previous studies have also found a causal relationship between psychosocial risk factors and musculoskeletal disorders (Ibid., p. 27). Each of these risk factors lead to a decline in productivity in the long run, resulting in further costs for employers and society more broadly.

Finally, the range of software products available for employee monitoring implies a wide range of impacts, depending greatly on how they are employed (i.e. recording working time, or recording worker productivity) and how various features are used in conjunction with one another. This may complicate attempts to legislate or develop policy with an aim to protect workers’ rights, as the impacts of such practices and technologies are inherently multiplex and overlapping. For example, applications used for the electronic recording of working time may be highly relevant to the transposition of the Working Time Directive or the CJEU ruling in *CCOO vs. Deutsche Bank SAE*, which requires companies to record working time through an “objective, reliable, and accessible system” (C-55/18) (see Chapter 3 for further discussion). In this sense, specific software programs may aid worker wellbeing by providing an accurate picture of working time (including overtime), and hence guarantee fair compensation and transparent records in the case of disputes between employee and employer.

At the same time, when such systems are used in conjunction with features which record snapshots of an employee’s screen or workspace at random intervals (for example), this may present additional impacts to psychosocial health and wellbeing which run contrary to the aim of protecting worker health and safety. Similarly, programs which record employee “productivity” are inherently subjective and/or set by particular companies or sectors. These individualised metrics may in turn explicitly exclude employees that require additional accommodations (including workers with disabilities), or otherwise drive overly demanding work cultures, which may lead to higher stress. In this sense, an understanding of the impacts of telework and employee surveillance on employee privacy and general wellbeing must be considered in a broad sense, and in conjunction with the multiple implications that various forms of monitoring software present.

## Existing Legal and Policy Tools — Managing Emerging Risks

The EU has several existing policies designed to manage the emerging risks of remote worker surveillance. The existing regulatory framework notably includes the General Data Protection Regulation (GDPR), as well as the decisions of the European Court of Justice and the European Court of Human Rights, as well as national case law and legislation. At present, however, these solutions consist of a patchwork of various EU-wide and national frameworks, some more comprehensive than others. To this end, the EU Social Partners have highlighted the need to address employee privacy protections and invasive surveillance in future policy discussions (European Parliament, 2021a, p. 121).

### GDPR

The GDPR is the most comprehensive solution to date for some of the emerging impacts of remote worker surveillance. GDPR, which regulates the collection, use and transfer of personal data, is most applicable in cases where monitoring “may encroach on privacy and data protection right” (European Parliament, 2021a, p. 91). GDPR sets forth that data collected for employee monitoring be demonstrably processed lawfully and transparently, collected for specific legitimate purposes, and

limited to what is necessary for those purposes (Ibid.) GDPR also applies to non-EU established organizations when it comes to monitoring their workers within the EU, meaning it has a rather extensive reach.

In 2018, the European Fundamental Rights Agency argued that “the GDPR has modernised the pre-existing EU data protection legislation so that it meets the new privacy challenges posed by the development of digital technologies” (Eurofound, 2020a, p. 7). GDPR has been used, for instance, by the Hellenic Data Protection Authority to fine Pricewaterhouse Coopers (PwC) €150,000 for unlawful monitoring of employees (Ibid., 19). Before GDPR entered into force, PwC requested its employees to consent in written form to the processing their personal data for many purposes, including for monitoring. However, GDPR does not view employee consent as an “appropriate legal basis” for such intrusive data collection, so the HPA ruled that once GDPR entered into force, PwC should have ceased its data collection.

Still, GDPR is not a panacea, as in times of crises many of its provisions can be undermined by governments in the name of public health, with private employers following suit. Aloisi and de Stefano (2021) argue that the effectiveness of the GDPR has been “profoundly undermined by a long list of specific derogations found in Articles 6 and 9” (304). Because GDPR Article 89(2) allows domestic lawmakers to restrict “some of the data subject’s rights,” different Member States have interpreted its provisions differently. Only some of these issues are addressed by the European Data Protection Board in Article 29 Working Party documents,<sup>74</sup> which outline how data must be handled “in the working process,” and its successor, the 2020 guidelines on data subject consent (European Data Protection Board, 2017; European Data Protection Board, 2020).<sup>75,76</sup> These guidelines are discussed in further detail in the main text of this report.

## Legal cases

Case law in the EU based on GDPR and the European Human Rights Convention has both enabled and constrained the ability of employers to monitor their employees. For example, in 2019, the European Court of Justice ruled that employers “must establish systems to record working hours, with Member States individually responsible for determining the specific arrangements for the implementation of such systems.”<sup>77</sup> However, the CJEU has failed to address the implications of this massive data gathering and its potential availability to public authorities. Some researchers have argued that depending on interpretation of this decision, employers may be allowed to “exercise greater control and surveillance over the working time and rest breaks of their employees,” which would particularly affect those working outside the employers’ premises. (Eurofound, 2020b, p. 27).

Still other EU cases, especially in the European Court of Human Rights (ECtHR), have provided some welcome constraints on the employers’ ability to surveil employees and dismiss them based on electronic monitoring. In a 2016 decision on *Bărbulescu v Romania*, ECtHR ruled that dismissing

---

<sup>74</sup> See <https://ec.europa.eu/newsroom/article29/items> for texts related to Article 29.

<sup>75</sup> Available at [https://ec.europa.eu/newsroom/document.cfm?doc\\_id=45631](https://ec.europa.eu/newsroom/document.cfm?doc_id=45631).

<sup>76</sup> Available at [https://edpb.europa.eu/sites/default/files/files/file1/edpb\\_guidelines\\_202005\\_consent\\_en.pdf](https://edpb.europa.eu/sites/default/files/files/file1/edpb_guidelines_202005_consent_en.pdf).

<sup>77</sup> Judgment in Case C-55/18, *CCOO v. Deutsche Banke SAE*, <https://curia.europa.eu/jcms/upload/docs/application/pdf/2019-05/cp190061en.pdf>

an employee for using a work email account for personal purposes during working hours was unjust because it violated Article 8 of the European Convention on Human Rights that allows for a right to a private life and private correspondence (Eurofound, 2020a, p. 20). Similarly, in *Antovic and Mirkovic v Montenegro*, which dealt with an installation of video surveillance systems in auditoriums of the University of Montenegro, ECtHR ruled that video surveillance interfered with their privacy rights under Article 8 (Eurofound, 2020a, p. 20).

National courts have also sometimes ruled in favor of employees subject to unjustified tracking and monitoring. In these cases, these rulings were based mostly on the fact that the data employers used to prove their case was obtained via unlawful monitoring. For example, the Vilnius Regional Court in 2012 ruled that a dismissal of the employee for using Skype for personal purposes during working hours was unlawful because the data the employer used to present its case was “obtained in violation of the employee’s legitimate expectation of and right to privacy” (Eurofound, 2020a, p. 20). Similarly, the German Federal Labour Court ruled in 2017 that the employee’s contract could not be terminated due to her “excessive private use of a work computer, which was monitored via keylogger software”; specifically, the court ruled that the termination was invalid “because the use of the keylogger software was deemed to be excessive and disproportionate in the absence of previous suspicion of a crime” (Ibid). National data protection authorities have also on occasion issued decisions and fines for employee monitoring. In 2013, the Norwegian Data Protection Authority issued a €10,000 fine “to a company checking timesheets against GPS data.” Similarly, in Italy, the Italian Data Protection Authority (GPDP) ruled that digital devices that allow employer to track the employees’ locations at any point in time “must not be used for the constant monitoring of workers” (Eurofound, 2020a, p. 20).

In other cases, however, national courts and authorities have found surveillance of employees lawful. For instance in 2018, the Irish Workplace Relations Commissioner was consulted on a case involving an employer installing a camera in a truck of a driver working for him to monitor fuel usage. The video showed that the driver has been siphoning fuel for private use, due to which he was dismissed. In this case, the Commissioner ruled that covert surveillance here “may be justified when there is a concrete suspicion of fraud or serious breach of duty” (Eurofound 2020a, 21). These precedents for allowing employee surveillance may have important ramifications for teleworking employees, and broader implications for the maintenance of employer and employee trust in teleworking roles.

## Policy tools

Several EU countries have varying legal provisions on employee monitoring and the recording of working hours. In Greece and Malta, for example, legislation requires employees’ written consent before implementation of monitoring programs. In Portugal, employers are prohibited from using “remote monitoring systems for measuring employees’ performance.” Some countries also constrained monitoring through data protection legislation. In Bulgaria and Portugal, monitoring of e-mail and internet usage is prohibited. In Croatia, telephone and video surveillance is off limits, and in Italy “direct monitoring through installed apps in devices” is not allowed. Other countries limit surveillance to specific circumstances – for example, in Germany digital surveillance equipment can only be used “in case of a concrete suspicion of criminal activity or serious malpractice” (European Agency for Safety and Health at Work 2021, p. 9).

In 2020, nine EU countries (Austria, Bulgaria, Croatia, Denmark, Lithuania, Malta, Romania, Slovenia and Spain) had explicit provisions for how working hours of teleworkers should be recorded – at times without provisions for monitoring software. In Austria, Bulgaria, and Romania, teleworkers record their own working hours and submit that information to the employer, with Austrian law allowing the employee to record simply the hours worked, without the start and end times. In Malta, the employer is allowed “to put in place proportionate monitoring systems,” though ‘proportionality’ is not defined

further. Similarly in Denmark, the interpretation of GDPR rules “allows the employer to log who an employee communicates with and when” (Eurofound 2020b, 28-29).

Several other countries have gone even further to protect workers from intrusive monitoring. For example, in Spain, Organic Law 3/2018 introduces the concept of “digital rights,” limiting digital monitoring. The law recognizes the employee’s right to privacy even when using devices owned by the employer “and stipulates that employers must establish criteria for the use of digital devices for employee monitoring in compliance with the law.” Still, the law leaves the implementation of its rules to the collective bargaining parties at sectoral or company level, which could potentially undermine its effectiveness (Eurofound, 2020a, p. 9).

Similarly in France, the French Data Protection Act of 2018 regulates several forms of employee monitoring (Eurofound, 2020a, p. 9). While the French employers are allowed to monitor employees inside and outside of the office, there are strict limits to what they can do. Permanent video and audio surveillance is not allowed, and, unless there is “specific justification,” employees cannot be required to show themselves on camera during videoconferences. The use of keylogging software is also prohibited in most cases, as the French data protection authority (CNIL) considers its use unjustifiable “in the absence of a strong security requirement ... accompanied by specific information for the persons concerned.” Still, the employer is allowed to monitor the employee’s internet connection and their work email inbox, provided that the emails were not explicitly marked as personal (Hannelais and Lhotellier, 2021). CNIL also argues that while employers are responsible for the security of company data, they are not allowed to access it if their employees use personal devices for work (so as not to infringe on their personal data), and thus the employer should weigh all the risks when deciding whether to offer an employee a company-owned device (CNIL, 2021). When new technology is introduced within the company, French law also mandates that employers consult the works council if the introduced technology “might affect the employees’ working and employment conditions” (Eurofound 2020a, 16).

France also does not mandate that teleworkers record their working hours – instead, employers can use the “forfeit-jours” system, where employers may count just the number of days worked per year (Eurofound 2020b, 28). This is accompanied by the legally mandated right to disconnect – in 2016, France became the first EU country to implement such a right on a national level (Eurofound 2020b, 21). CNIL also recommends that teleworkers be monitored by their achieved deliverables, and not micromanaged via monitoring software (CNIL 2021). Finally, CNIL has also stated that telework monitoring will be one of its “priority topics for investigation” in 2022, (CNIL 2022) further underscoring the importance of issues to the authorities.

Finland has similarly strong teleworker protection laws, including the Act on the Protection of Privacy in Working Life, which address issues around employee monitoring (European Parliament, 2021a, p. 105). Here, the employer is required by law to agree on the monitoring rules in cooperation negotiations, and they cannot implement them unilaterally (Ibid.) Employers are also strictly prohibited from using cameras to monitor any individual employee, and are not allowed to read employees’ emails “except in specifically prescribed abnormal situations and under certain conditions,” such as during an employee’s illness.<sup>78</sup> The employer is also not allowed to monitor the employees’ usage of the internet and their browsing history – even if an employee consents to such monitoring (Sittnikow, 2020). Moreover, employers are also not allowed to track the employee’s location beyond select justified instances, such as during usage of company car (Ibid).

Ireland has no explicit monitoring law, although it has implemented GDPR and the 2018 Irish Data Protection Act (European Parliament, 2021b, p. 9). For example, the Irish authorities stipulate through

---

<sup>78</sup> “Surveillance in the Workplace,” <https://Suomi.fi>. Accessed August 28, 2022.

GDPR and the Data Protection Act that if an employer were to monitor the employees' internet and monitoring usage, they must tell the employee who is monitoring them and explain how, when, what exactly they are monitoring (Citizens Information, 2021). They must also establish and inform employees of procedures in case employees are found in violation of any of the company rules. The monitoring also must be necessary, legitimate and proportionate — for instance, monitoring “all of [the employee’s] emails to make sure [the employee is] not passing on confidential information about the company would not be proportionate” (Ibid). The employer must also inform the employee if they are using any monitoring software on the employees' devices (Ibid). Similarly, if an employee is using cameras to record employees, they must clearly state why they are using CCTV “if it is not obvious” (Ibid). Covert monitoring is not allowed unless an employee or the employer are subject to a criminal investigation (Ibid). All these same rules apply to monitoring remote workers as well (Ibid).

Ireland is also mitigating risks from employee surveillance by enforcing the employee's right to disconnect. Its Code of Practice on the Right to Disconnect has been in effect since April 2021, and gives all employees a right not to have to routinely work outside normal working hours, as well as a right not to be penalised for refusing to work outside normal hours. It also gives employees and employers a duty to respect another person's right to disconnect. (Citizens Information, 2022). At the time of writing this report, Ireland is also developing several pieces of legislature on remote work, such as its Right to Request Remote Work Bill.

Still, as mentioned before, while some countries have managed to find national legal solutions to constrain monitoring or have made better use of existing EU-wide tools, the existing solutions do not fully mitigate the emerging impacts of mass employee monitoring — not least of which because most of these solutions were established before teleworking became a widespread phenomenon.

## Conclusion

The COVID-19 pandemic has led to a marked increase in the usage of monitoring software of teleworkers. While some existing legal and policy tools mitigate these impacts on employees and employers alike, greater coordination and implementation of national regulations and directives can help to address the emerging challenges presented by both increasing digitalisation of employment and rising rates of telework.

The issues and impacts related to employee monitoring and surveillance as detailed in this deep dive are highly relevant for policy discussions related to telework, and in particular the right to disconnect. If flexibility and autonomy are understood to be the key advantages of teleworking (as suggested by interviews with academics and national experts), then it follows that these advantages should not be countered by the indiscriminate means of employee surveillance and monitoring. While monitoring the activities and working times of employees may be necessary for employers (and useful for employees) to some degree, the disadvantages and risks that surveillance and monitoring present to employees may be significant. In this respect, a right to disconnect might not only protect workers' rights to leisure time and privacy by setting clear limits to working hours or the processing of personal data, but may also facilitate the respect of employee wellbeing by allowing employees to maintain a degree of autonomy and control in the performance of their work.

## References

- Aloisi, A. and De Stefano, V. (2022). "Essential jobs, remote work and digital surveillance: Addressing the COVID-19 pandemic panopticon." *International Labour Review* 161(2): 289-314.
- Ball, K. (2021). *Electronic Monitoring and Surveillance in the Workplace. Literature review and policy recommendations.*  
<https://publications.jrc.ec.europa.eu/repository/handle/JRC125716>.
- Citizens Information (2021). "Surveillance in the workplace."  
[https://www.citizensinformation.ie/en/employment/employment\\_rights\\_and\\_conditions/data\\_protection\\_at\\_work/surveillance\\_of\\_electronic\\_communications\\_in\\_the\\_workplace.html](https://www.citizensinformation.ie/en/employment/employment_rights_and_conditions/data_protection_at_work/surveillance_of_electronic_communications_in_the_workplace.html).
- Citizens Information (2022). "Working from home."  
[https://www.citizensinformation.ie/en/employment/employment\\_rights\\_and\\_conditions/data\\_protection\\_at\\_work/surveillance\\_of\\_electronic\\_communications\\_in\\_the\\_workplace.html](https://www.citizensinformation.ie/en/employment/employment_rights_and_conditions/data_protection_at_work/surveillance_of_electronic_communications_in_the_workplace.html).
- Clary, W.G. (2022). "Surveillance of teleworkers: a grounded theory approach." Dissertation. 969.  
<https://digitalcommons.latech.edu/dissertations/969>.
- CNIL (2021). "Les questions-réponses de la CNIL sur le télétravail," <https://www.cnil.fr/fr/les-questions-reponses-de-la-cnil-sur-le-teletravail>.
- CNIL (2022). "Priority topics for investigations in 2022: commercial prospecting, cloud and telework monitoring," <https://www.cnil.fr/en/priority-topics-investigations-2022-commercial-prospecting-cloud-and-telework-monitoring>.
- Corbyn, Z. (2022). "Bossware is coming for almost every worker': the software you might not realize is watching you," *The Guardian*.  
<https://www.theguardian.com/technology/2022/apr/27/remote-work-software-home-surveillance-computer-monitoring-pandemic>.
- Eurofound (2019). "European Company Survey 2019 - Workplace practices unlocking employee potential." <https://www.eurofound.europa.eu/publications/flagship-report/2020/european-company-survey-2019-workplace-practices-unlocking-employee-potential>
- Eurofound (2020a). "Working conditions: Employee monitoring and surveillance: The challenges of digitalization." <https://www.eurofound.europa.eu/publications/report/2020/employee-monitoring-and-surveillance-the-challenges-of-digitalisation>
- Eurofound (2020b). "Regulations to address work–life balance in digital flexible working arrangements." <https://www.eurofound.europa.eu/publications/report/2020/regulations-to-address-work-life-balance-in-digital-flexible-working-arrangements>
- European Agency for Safety and Health at Work (2022). "Cognitive automation: implications for occupational safety and health." <https://osha.europa.eu/en/publications/cognitive-automation-implications-occupational-safety-and-health>
- European Data Protection Board (2017). "Article 29 Data Protection Working Party Opinion 2/2017 On Data Processing At Work."  
[https://ec.europa.eu/newsroom/document.cfm?doc\\_id=45631](https://ec.europa.eu/newsroom/document.cfm?doc_id=45631)



- European Data Protection Board (2020). "Guidelines 05/2020 on consent under Regulation 2016/679." 3
- European Parliament (2021a). "The impact of teleworking and digital work on workers and society." [https://www.europarl.europa.eu/thinktank/en/document/IPOL\\_STU\(2021\)662904](https://www.europarl.europa.eu/thinktank/en/document/IPOL_STU(2021)662904)
- European Parliament (2021b). "The impact of teleworking and digital work on workers and society, Annex V: Case Study of Ireland." [https://www.europarl.europa.eu/thinktank/en/document/IPOL\\_STU\(2021\)662904](https://www.europarl.europa.eu/thinktank/en/document/IPOL_STU(2021)662904)
- ExpressVPN (2021). "ExpressVPN survey reveals the extent of surveillance on the remote workforce." <https://www.expressvpn.com/blog/expressvpn-survey-surveillance-on-the-remote-workforce/>
- Fairweather, N.B. (2007). "Surveillance in Employment: The Case of Teleworking." *Computer Ethics*, edited by John Weckert, 2<sup>nd</sup> edition, Routledge: 381-390. <https://www.taylorfrancis.com/books/edit/10.4324/9781315259697/computer-ethics-john-weckert>.
- Falk, A. and Kosfeld, M. (2006). The hidden costs of control. *American Economic Review*, 96(5), pp.1611-1630.
- Gartner (2019). "The Future of Employee Monitoring." <https://www.gartner.com/smarterwithgartner/the-future-of-employee-monitoring>
- Hannelais, J. and Lhotellier S.M. (2021). "France: Telework In France: Before And After The Covid-19 Pandemic" <https://www.mondaq.com/france/health-safety/1112708/telework-in-france-before-and-after-the-covid-19-pandemic?type=related>
- Heaven, W. (2020). "This startup is using AI to give workers a "productivity score." *MIT Technology Review*. <https://www.technologyreview.com/2020/06/04/1002671/startup-ai-workers-productivity-score-bias-machine-learning-business-covid>
- Hovorka-Mead, A.D., Ross Jr., WH, Whipple, T, and Renchin, M.B. (2002). "Watching the detectives: Seasonal student employee reactions to electronic monitoring with and without advance notification." *Personnel Psychology*, 55(2), pp.329-362.
- Kantor, J., and Sundaram, A. (2022). "The Rise of the Worker Productivity Score," *The New York Times*. <https://www.nytimes.com/interactive/2022/08/14/business/worker-productivity-tracking.html>
- Katsabian, T. (2020). "The Telework Virus: How the COVID-19 Pandemic Has Affected Telework and Exposed Its Implications for Privacy and Equality." Available at SSRN: <https://ssrn.com/abstract=3684702>
- McNall, L. A., and Roch, S. G. (2007). Effects of electronic monitoring types on perceptions of procedural justice, interpersonal justice, and privacy. *Journal of Applied Social Psychology*, 37 pp. 658-682.
- McParland, C., and Connolly, R. (2020). "Dataveillance in the Workplace: Managing the Impact of Innovation." *Business Systems Research Journal* 11(1): 106-124. <http://dx.doi.org/10.2478/bsrj-2020-0008>

- Mendonça, I., Coelho, F., Ferrajão, P. and Abreu, A.M. (2022). "Telework and Mental Health during COVID-19" *International Journal of Environmental Research and Public Health* 19, no. 5: 2602. <https://doi.org/10.3390/ijerph19052602>
- Migliano, S. and O'Donnell, C. (2022). "Employee Surveillance Software Demand up 59% Since Pandemic Started." <https://www.top10vpn.com/research/covid-employee-surveillance/>
- Nguyen, A. (2020). "Watching the Watchers: The New Privacy and Surveillance under COVID-19". October 2020. Montreal: Centre for Media, Technology and Democracy, McGill University [https://static1.squarespace.com/static/5ea874746663b45e14a384a4/t/5f998a9101588c0bd0d1b6e0/1603898016184/Surveillance+and+Privacy\\_Aiha+%281%29.pdf](https://static1.squarespace.com/static/5ea874746663b45e14a384a4/t/5f998a9101588c0bd0d1b6e0/1603898016184/Surveillance+and+Privacy_Aiha+%281%29.pdf)
- Petersen, A.H. (2019). 'LARPing your job', Culture Study, 5 May. Available at: <https://annehelen.substack.com/p/larping-your-job>.
- Quittainah, M.A. and Paczkowski, W. (2015). "Telework Regulatory and Leading Contingencies for Employers and Consultants." *Donnish Journal of Business and Finance Management Research*, 1(4): 30-39.
- Satarino, A. (2020). "How My Boss Monitors Me While I Work From Home," *The New York Times*. <https://www.nytimes.com/2020/05/06/technology/employee-monitoring-work-from-home-virus.html>
- Sittnikow, C. (2020). "Covid-19: technical monitoring of remote work." <https://www.ww.fi/news/2020/04/covid-19-technical-monitoring-of-remote-work/>
- Sorensen, S. (2022). "Monitoring the Remote Employee: Oversight or an Overstep?" <https://www.aretecoach.io/post/monitoring-the-remote-employee-oversight-or-an-overstep>
- Suemo, J. (2021). "4 main reasons employers monitor their workers." <https://www.worktime.com/4-main-reasons-employers-monitor-their-workers>
- Suomi.fi. n.d. "Surveillance at the workplace," <https://www.suomi.fi/citizen/working-life-and-unemployment/rules-of-working-life/guide/data-protection-and-privacy-at-work/surveillance-at-the-workplace>

## GETTING IN TOUCH WITH THE EU

### In person

All over the European Union there are hundreds of Europe Direct information centres. You can find the address of the centre nearest you at: [https://europa.eu/european-union/contact\\_en](https://europa.eu/european-union/contact_en)

### On the phone or by email

Europe Direct is a service that answers your questions about the European Union. You can contact this service:

- by freephone: 00 800 6 7 8 9 10 11 (certain operators may charge for these calls),
- at the following standard number: +32 22999696 or
- by email via: [https://europa.eu/european-union/contact\\_en](https://europa.eu/european-union/contact_en)

## FINDING INFORMATION ABOUT THE EU

### Online

Information about the European Union in all the official languages of the EU is available on the Europa website at: [https://europa.eu/european-union/index\\_en](https://europa.eu/european-union/index_en)

### EU publications

You can download or order free and priced EU publications at: <https://publications.europa.eu/en/publications>. Multiple copies of free publications may be obtained by contacting Europe Direct or your local information centre (see [https://europa.eu/european-union/contact\\_en](https://europa.eu/european-union/contact_en)).

### EU law and related documents

For access to legal information from the EU, including all EU law since 1952 in all the official language versions, go to EUR-Lex at: <http://eur-lex.europa.eu>

### Open data from the EU

The EU Open Data Portal (<http://data.europa.eu/euodp/en>) provides access to datasets from the EU. Data can be downloaded and reused for free, for both commercial and non-commercial purposes.

