



# LINARI LAW FIRM

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## AVOCATS A LA COUR

### The new reporting procedure of remote working

Luxembourg has recently approved a new agreement on teleworking, set to take effect on July 1<sup>st</sup>, 2023. As discussed in our newsletter from June 8<sup>th</sup> (which can be accessed [here](#)), this agreement permits cross-border employees in Luxembourg to benefit from the country's social security system if they meet certain cumulative requirements. These conditions include: residing in a country that has ratified the agreement, working remotely and exclusively in their country of residence for between 25% and less than 50% of their total working time, having the ability to connect to their employer's IT infrastructure, and not engaging in any other employment with the same or a different employer.



Unlike the previous reporting system, where all teleworking days had to be reported regardless of meeting the 25% threshold, under the rules of the new system, employers will be required to submit an online form through the *Centre commun de la sécurité sociale* (CCSS) website, [www.teletravail.ccss.lu](http://www.teletravail.ccss.lu), using a virtual token. The new system is conveniently designed as a one-stop-shop for reporting, since employers will be able to declare all regular remote working activity of their employees even if their situation falls outside of the scope of the new teleworking agreement.

In the latter cases, the CCSS will automatically forward requests for teleworking to the employees' respective Member States of residence, where they will be assessed according to the standard procedure for pluriactivity. To illustrate, where a worker is a resident of France, which is not a country signatory to the agreement, the CCSS will transfer the case to the French competent authority, which will, in turn, determine the applicable legislation.

This new reporting system is a temporary measure and will be in place from July 1, 2023, to June 30, 2024. The CCSS is currently developing an updated system called SECULine, which is scheduled to be launched in the first half of 2024.

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