

ERASMUS+ PROJECT

RemotEU

EUROPEAN CITIZENS' REMOTE WORK SUPPORT

WIKIPEDIA OF TELEWORKING

VOLVEMOS.ORG


HELPING NETWORKS

TORNIAMO



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1. CHECKLIST FOR STARTING A REMOTE ACTIVITY

Theme: Labor/ Companies

There are many considerations when it comes to teleworking, so in this article we have compiled a list of issues to take into account for companies, freelancers and employees who wish to start working remotely:

1. Internal organisation

- Consider whether it is possible to carry out and organise remote work and under what conditions.
- Analyse pros and cons for company and employee.
- Establish an agreement between both parties setting out the working conditions.
- Organise the means and equipment necessary for the development of the activity.
- Estimate the costs of carrying out a remote activity.

2. Organisation at tax level

- Worker: determine his/her tax residence and, if necessary, obtain a visa or residence permit.
- Company: determine its presence in the country (temporary establishment, permanent establishment, headquarters, etc.).
- Determine whether it is a temporary posting of a worker or a change of permanent location.
- Know that there is a bilateral agreement between both countries (that of the company and that of the worker).
- To know the regulations of the country where the worker is going to be and the European regulations.
- Find out whether or not there is specific legislation for remote working.
- Comply with tax obligations in the country where the activity is carried out.

3. Organisation at Social Security level

To be aware of the existence of bilateral Social Security agreements.

Knowledge of the regulations on occupational risk prevention.

To know the Social Security regulations of the country where the worker is going to stay.

To know the collective agreements applicable to the worker and their conditions.

Find out whether or not there is specific legislation for remote work.

If necessary, establish the appropriate measures to guarantee the worker's health care (private insurance, public health care).

Comply with social security obligations in the country where the activity is carried out.

4. Other considerations

It is also recommended to establish logistical arrangements. For example, when the worker must go to the company's offices, how far in advance he/she must know, who will bear the travel costs.

It is recommended to establish protocols for the protection of information at work and to train employees in this area so that they do not put the security of information at risk.

2. PERMANENT ESTABLISHMENT

Theme: Taxation

A **permanent establishment** is a **fixed place of business through which a company carries on all or part of its business on a continuous or habitual basis or which act therein through an agent authorised to contract, in the name and on behalf of the non-resident, who habitually exercises such powers.**

The concept of permanent establishment is transnational, so its delimitation does not correspond to each country. However, on the basis of a common definition contained in the Organisation for Economic Co-operation and

Development (OECD) Convention, each State regulates permanent establishments by means of **double taxation treaties** as it is a tax concept.

Characteristics of a permanent establishment:

- 1. The existence of a place of business:** this means any premises or facilities that are used to carry out the economic activity of the company.
- 2. A fixed place of business:** it must be a permanent place used for carrying out the activity. Some flexibility of mobility within the territory is allowed, although this is analysed on a case-by-case basis.
- 3. The figure of the dependent agent:** this is a special case for the consideration of permanent establishment whereby it is determined that despite not having a fixed place of business in the territory there is a person who acts on behalf of the company. This person must act on behalf of the company and exercise powers that enable him to conclude contracts on behalf of the company. This dependent agent does not have to have an employment relationship with the company and, in fact, a dependent agent can be another entity. For example, it could be considered as a permanent establishment where a company has real estate assets and the dependent agent is responsible for signing leases or, to mention another scenario, where a person acts as a dependent agent to buy and sell products on behalf of the company even though these are not subsequently managed by him.

Case study: Resolution V0066-22 of the Spanish Directorate General of Taxes

The situation arising from COVID-19 led to exceptional circumstances that generated many doubts for companies and workers. This article is a case study of Ruling V0066-22 of 18 January 2022 on the determination of the permanent establishment of a UK company in Spain.

The UK company submits its case stating that it has an employee of English nationality who is resident for tax purposes in the UK. The employee travels frequently to Spain for personal reasons and, as a result of the pandemic, was temporarily confined in Spain. Following the confinement, he decided to stay in the country unilaterally, remaining in Spain for more than 183 days during 2020 and carrying out his work remotely.

After that period, the employee requested to continue working from Spain but the company refused, so the employee resigned in February 2021. Following this

decision, the company has not hired any other employee to relocate him to Spain.

The query made to the Directorate General of Taxes (DGT) is about the consideration of permanent establishment in Spain of the UK company through its employee for the time indicated.

The DGT refers to the Spain-UK Double Taxation Avoidance Agreement, which defines what a permanent establishment is and its characteristics.

So that it could be considered a permanent establishment, it would have to have a fixed place of business in Spain through which the company carries out its activity or carry out its activity in Spain through an agent acting on behalf of the company, and detailing each of the options:

- Fixed place of business: in this case, the place where the activity was carried out was the home owned by the employee and it should be determined whether it is at the disposal of the company. It was decided in this case that the fact that the employee carried out his work from home, due to the exceptional nature of the situation, did not imply a sufficient level of permanence. It is understood that the use of the home was discontinuous and incidental. Furthermore, the DGT points out that it was the employee who decided to stay voluntarily, that the company has a place to work in the UK and that the company has not borne any of the employee's expenses in Spain
- Dependent agent: according to the information provided, the employee cannot conclude contracts on behalf of the company although it is indicated that he carries out the main activity of the company. The DGT then considers that it is unlikely to be considered a permanent establishment because it is an extraordinary event arising from COVID-19.

Therefore, the DGT determined that the company did not have a permanent establishment in Spain. In the event that the worker's stay in Spain exceeded the duration of the COVID-19 measures, the potential classification as a permanent establishment should be analyzed on a case-by-case basis.

3. METHODS FOR MONITORING TELEWORK

Theme: Labor/ Companies

Teleworking has brought with it new challenges for companies, one of them being that of performance or working time control. While this is logical within an organisation, monitoring must be carried out with due respect for workers' rights and the [right to disconnect from work](#).

For effective and safe monitoring, the first thing that companies need to do is to be aware of the regulations that apply to them. By this we mean the regulations of the country in which the activity is carried out or where the worker is located, existing collective agreements and European guidelines.

The fine imposed on a Dutch company for forcing one of its workers to spend the whole of his working day with the computer camera on and sharing his screen has recently been very well publicised. The Dutch court has argued that these measures are disproportionate and violate the worker's right to privacy.

This ruling shows that not just any monitoring measure will do. They must be proportionate, transparent and never infringe on the fundamental rights of the worker.

In this sense, the first step may be to formalise a **telework agreement** that sets out the conditions under which the teleworker will carry out his/her activity.

This is why some of the measures that the company can take to control the productivity of its personnel are the following:

- **Organise a time recording system**, indicating the start and end of the working day. This can be done, for example, using applications.
- **Have time measurement systems**: this solution allows the use of different management software to allocate time to projects or to control the use that is being made of certain applications. There is a wide variety of tools that pursue this objective, such as [EffiWork](#), [DeskTime](#) or [Rescuetime](#).
- **Define objectives** for the team or staff and control their definition through regular follow-up meetings. This control system is based on trust in the employees and on communication to guarantee the degree of compliance and to control whether the defined objectives are achievable and in what form.

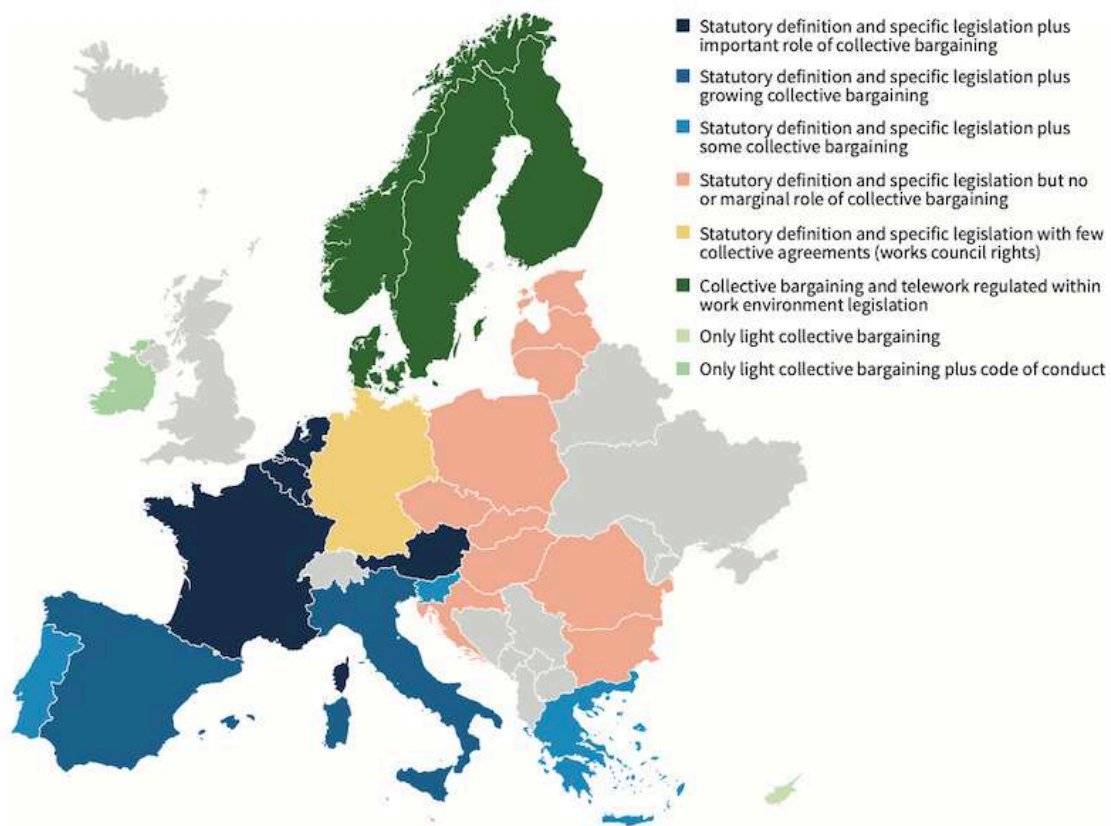
4. MAIN LEGISLATION OF EACH STATE CONCERNING TELEWORKING

Theme: Social Security

Each of the different EU Member States regulates telework based on three models: on the one hand legislation created ad hoc or adapted from existing legislation, on the other hand social dialogue and collective bargaining.

Most EU countries have statutory definitions and specific legislation on telework (Austria, Belgium, Bulgaria, Croatia, Croatia, Estonia, France, Germany, Greece, Hungary, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Spain). In most of these countries, statutory legislation is supplemented by intersectoral, sectoral and/or company collective agreements, although to varying degrees.

The remaining countries lack statutory definitions and specific legislation dealing with telework, although they have telework agreements in other legislation related to data protection, health and safety, or working time and work in general (Cyprus, Denmark, Finland, Ireland, Norway and Sweden).



Source: Authors, based on national contributions by the Network of Eurofound Correspondents

This map shows the groups formed between countries based on the regulation they have, ranking them from highest to lowest, for example related to the primacy given to legal legislation and/or collective bargaining and dialogues.

These differences also have an impact on the coverage of provisions and the protection of workers.

It should be noted that following the COVID-19 pandemic, telework legislation in the different countries has increased, which has led to a greater immersion of the different Member States in telework. However, there are still countries that have yet to establish new legislation, and the European Union is waiting for the establishment of EU-wide legislation that will apply to all EU countries.

In the specific case of each of the countries participating in RemotEU:

- **Spain:** In Spain, telework is regulated at the legislative level and at the state level by [Law 10/2021, of 9 July, on telework](#); this legislation is complemented by collective agreements and agreements established within companies.
- **Italy:** In [Italy](#), in 2017, the well-known Agile Work Act was passed, which occasionally includes telework. Although it is often confused with telework, they are not synonymous. Agile working, or smart working, is a variant of remote working in which the worker works by cycles and objectives and without precise limitations of time or place of work. This is why, while the teleworker has greater obligations to comply with the timetable established by the company, the agile worker, on the other hand, enjoys total organisational freedom in terms of time and work execution, being able to work by objectives.
- **Ireland:** In [Ireland](#), there is no legislation governing teleworking, however, there are small collective bargaining agreements and codes of conduct to be followed for remote working.

For more information on the study [Telework in the EU: Regulatory frameworks and recent updates](#).

5. WHAT IS A CROSS-BORDER OR BORDER WORKER?

Theme: Labor

People who work in one country within the European Union, live in another, and travel back and forth each day (or at least once a week) are considered cross-border workers.

The person must follow laws from both countries. In their country of employment, work-related laws are applied, such as income tax and social security regulations. However, in the country in which they live, they must deal with matters relating to residency and most of the taxes, such as estate taxes.

For the worker to better understand this, the EU created two practical examples:

Example 1: Someone from the Netherlands who was a cross-border worker in Germany.

Evelien is Dutch and worked in Germany as a cross-border worker for ten years. During this time, she took out a private German pension and received a pension savings grant from the German government.

When she was done, the German government demanded that she pay back all the grants she had received during those ten years. The reason they gave for this was she had stopped paying taxes in Germany. But as soon as she stopped working in Germany, Evelien continued paying taxes to the Netherlands, her country of residence.

Evelien went to the courts in Germany, who took her side because, as a cross-border worker, she had a right to the grants, as they were complementary benefits. Evelien did not have to pay back her grant money.

Example 2: A resident of Italy who works in France.

Rosita lives in Italy with her husband and three children, but she works in France. While buying train tickets, she asked for the discount for large families, but was denied because neither she nor her children live in France. All workers in the EU who have large families (defined as families with three or more children) have a right, in the country in which they work, to discounted train tickets starting from the moment they begin working, as long as this discount applies to the citizens of that country as well.

6. THE EXCEPTION FOR CROSS-BORDER WORKERS

Theme: Social Security

The border closures due to COVID-19 particularly affected [cross-border workers](#), who were unable to commute to their place of work and were forced to telework from their residence. This led to countries having to agree bilaterally on the conditions of this situation, with Belgium being one of the most prominent examples. Belgium managed to develop agreements with each of the countries with which it borders.

Following this experience and these bilateral agreements, the European Commission, through the **Administrative Commission for the Coordination of Social Security Systems**, created an information note in June 2020 on intra-EU telework. The note contained a list of problems identified as a consequence of the pandemic and possible solutions on the basis of Regulations 883/2004 and 987/2009.

How did the border closure affect cross-border workers?

A cross-border worker is a worker who lives in one state and commutes to work in another state on a daily basis. He/she fulfils his/her social security obligations in the country where he/she works and therefore, if he/she is unable to commute and works from his/her residence, he/she should change this status. To prevent this from happening and on a temporary basis, the States agreed on the exceptional situation, reinforced by the European Commission.

The **Article II of Regulation 883/2004** determines the applicable social security legislation, namely that a person pursuing an activity as an employed or self-employed person in a Member State shall be subject to the legislation of that Member State.

Workers, whether employed or self-employed, cannot choose the social security legislation applicable to them and must be insured in only one Member State. In the event of a conflict, the States concerned must agree on a solution between themselves.

Article 14 of **Regulation 987/2009** states that the percentage of 25% shall be used to determine whether the person carries out a substantial part of his activity. This means that an employed person who spends more than 25% of his working time in a State must fulfil his obligations in that State. Also self-

employed persons, for whom the turnover, working time, number of services rendered or income will be determined.

In case that workers carry out their activity in more than one State, 25% of the total working time performed in each of the States will also be taken as a reference.

What happens after the COVID-19 exceptional situation?

The qualification of the Administrative Commission for the Coordination of Social Security Systems was published in June 2020 urging Member States to take the necessary measures along these lines. The exceptional situation gives a temporary character to this note, but the fact is that the Commission has continued in line with these recommendations and offers an adaptation period until 31 December 2022 for the Social Security Administrations of the Member States to reach agreements if necessary.

For more information:

[Impact of teleworking during the COVID-19 pandemic on the applicable social security](#)

7. THE RIGHT TO DISCONNECT

Theme: Companies/ Labor

The right to disconnect from work is an issue that was included in the legislation of several EU countries even before the pandemic of COVID-19. The general definition given by the European Union states that **the right to disconnect refers to the right of the worker to be able to disconnect from work and abstain from engaging in work-related electronic communications, such as e-mails and other messages, during non-working hours and public holidays.**

In this definition, there are countries that only establish the right to disconnect for teleworkers, such as Slovakia, Greece and Italy; and on the other hand, countries that establish this right for all workers, regardless of whether they are teleworkers or workers using ICTs, such as Belgium, Spain, France, Luxembourg and Portugal.

For Spain, the right to disconnection is covered by collective bargaining provisions or agreements between employers and representatives of workers

and must be aimed at improving the reconciliation of work and family life. This is established in article 18 of Law 10/2021, of 9 July, on remote work, which determines that people who work remotely, particularly in telework, have the right to digital disconnection outside their working hours under the terms established in article 88 of Organic Law 3/2018, of 5 December.

The employer's duty to ensure disconnection implies a limitation on the use of technological resources for business communication and work during rest periods, as well as respect for the maximum duration of the working day and any limits and precautions regarding the working day established in the applicable legal or conventional regulations.

Organisation of telework time and the right to disconnection

The relationship between teleworking time and the right to disconnection has been the subject of numerous studies under various headings.

As far as teleworking time is concerned, the new Luxembourg Convention foresees specific working time provisions to give more flexibility to teleworkers and to require the employer to ensure that overtime is exceptional.

In some countries, sectoral agreements (as in Germany and Lithuania) or company collective agreements (as in France, Italy, Lithuania, the Netherlands and Spain) play a role in determining working time patterns in teleworking arrangements. Collective agreements regulating working time patterns range from granting greater time flexibility to employees to maintaining common legislative rules on working time for teleworkers.

On the other hand, other States such as the Nordic countries regulate working time but not from the teleworker's perspective, with no specific working time provisions. Similarly, there are no specific provisions for teleworkers in relation to working time patterns in Cyprus or Ireland.

8. MAIN EUROPEAN LEGISLATION RELATED TO TELEWORK

Theme: Social Security

Even though there's no specific legislation regulating telework at a European level, there are, however, regulations and directives covering telework—related

issues. In addition, each State has developed its own legislation to regulate national telework in greater or lesser detail.

European legislation guarantees the freedom of movement of workers and the freedom for companies to provide services in another Member State, but these rights must also respect the specific rules of each Member State. In general, the provision of services by companies in another Member State covers the temporary posting of workers, but not the permanent posting of workers. In this case, we must return to each State's own regulations, which will determine the obligations to be assumed by the employer.

The following list of regulations may help you to learn more and understand the complexity of this issue.

List of the main European legislation related to teleworking

- **Treaty on the Functioning of the European Union.**
- **Regulation (EC) No 883/2004** of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems.
- **Regulation (EC) No 987/2009** of the European Parliament and of the Council of 16 September 2009 laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security systems.
- **Regulation (EU) 2019/1149** of the European Parliament and of the Council of 20 June 2019 establishing the European Labour Authority, amending Regulations (EC) No. 883/2004, (EU) No. 492/2011 and (EU) 2016/589 and repealing Decision (EU) 2016/344.
- **Regulation (EU) 492/2011** of the European Parliament and of the Council of 5 April 2011 on freedom of movement for workers within the Union.
- **Directive 96/71/EC** of the European Parliament and of the Council of 16 December 1996 concerning the posting of workers in the framework of the provision of services and **Directive 2014/67/EU** of the European Parliament and of the Council of 15 May 2014 on ensuring compliance with Directive 96/71/EC concerning the posting of workers in the framework of the provision of services and amending Regulation (EU) No 1024/2012 on administrative cooperation through the Internal Market Information System (IMI Regulation).

- **Directive 2014/54/EU** of the European Parliament and of the Council of 16 April 2014 on measures to facilitate the exercise of rights conferred on workers in the context of freedom of movement for workers.
- **Regulation (EU) 2016/589** of the European Parliament and of the Council of 13 April 2016 on a European network of employment services (EURES), on access of workers to mobility services and further integration of labour markets and amending Regulations (EU) No 492/2011 and (EU) No 1296/2013.
- **Bilateral agreements between states.**

9. COST OF TELEWORK FOR COMPANIES

Theme: Labor/ Companies

Companies offering telework to their employees have to bear the costs of this scheme. In order to calculate these costs, the following issues need to be considered:

Existing telework legislation

To begin with, it is necessary to determine whether there is any specific legislation governing teleworking in the country where teleworking is applied. If so, this may determine what costs are to be borne by both employer and employee.

For example, in Spain, Law 10/2021 on telecommuting establishes in Articles 11 and 12 that telecommuters are entitled to the provision and adequate maintenance by the company of all the means, equipment and tools necessary for the development of the activity.

It will also be necessary to refer to the relevant collective agreements and conventions in each case, as some of them cover teleworking issues.

Returning to the Spanish example, the company should pay attention not only to equipment but also to tax obligations. When teleworking exceeds 30% of the working shift, the company must pay a compensation taxed as part of the salary, being generally a fixed compensation ranging between 25 and 35 euros per month.

Agreement between employer and employee

It is recommended, and according to some regulations mandatory, that a telework agreement should be signed between the company and the teleworker. This may also include remuneration and/or benefits for the teleworker when they arise, which, in any case, will not be contrary to existing regulations.

Considerations when having an employee teleworking from another country

In case that the company is in one country and the employee is teleworking from another country, European regulations and/or existing bilateral agreements between these States must be considered. Depending on the country to which the employee is sent, the employee's situation and working conditions may be different, so the terms and conditions of the employment relationship may have to be renegotiated and the company may have to bring the employee's conditions into line with local regulations.

Another of the circumstances that must be taken into account is tax residence, taking into account the duration of the stay in that country and, therefore, the effect on the tax system, as well as on Social Security.

It should be added that the method used by the company and teleworker to carry out this posting will be decisive, for example whether it is through a head office or branch, through the use of an intermediary company, through a relationship of economically dependent self-employed or contractor, as well as through a temporary posting of the worker. Each of these cases has associated costs which the company must consider.

10. TELEWORKING AND MENTAL HEALTH RISKS

Theme: Labor

Teleworking has revolutionised our daily lives, bringing with it benefits for our emotional well-being such as the possibility of having more quality time with our families. But it has also brought certain mental health risks that we need to be aware of and address.

First of all, teleworking has increased the **anxiety** of many workers. Working remotely causes stress by feeling the need to always be available, not being able to switch off from work and having to hold a multitude of meetings and calls to organise work. This can lead to **burnout**, that is, the syndrome of being overwhelmed because of work. In a study conducted by [McKinsey](#), 49% of those surveyed reported feeling burnout.

To remedy this situation, the [European Parliament](#) has recognised [the right to disconnect](#) as a fundamental right of workers, allowing them to stop attending to professional matters outside working hours. According to Eurofound, people who work remotely on a regular basis are more than twice as likely to exceed the maximum weekly working hours as those who come to the office.

Added to this anxiety about work performance is the **feeling of uncertainty** that many workers experience, not knowing until when they will have to telework or what model their company will implement when the time comes.

To continue, the second critical point related to mental health is the feeling of **loneliness**. People who have traditionally worked in teams suffer from this feeling of loneliness, even **indifference** or **isolation** from their colleagues. Even people who were already living alone before teleworking have this feeling in the workplace and it is intensified.

So, to protect the mental health of workers, some companies have implemented care and well-being programmes. Similarly, teleworkers themselves must learn to combat their emotional distress. The World Health Organisation has responded to this by creating a document on [health and safety in teleworking](#) which contains some recommendations to be taken into account.

11. GLOSSARY OF TELEWORKING TERMS (1/2)

Theme: [Labor/ Companies](#)

On this page, you can find a list of terms related to telecommuting. It's a glossary that allows companies, public entities, and workers to better understand what remote work entails and its implications.

- **Economically dependent self-employed (TRADE):** an individual working freelance but economically dependent on a legal or natural person being the

one who invoices more than 75% of its sales to a single customer. In countries such as the United Kingdom, Italy or the USA this concept is usually called “contractor”.

- **EU Citizen Registration Certificate:** a document that recognizes the right of a European Union citizen to reside in another member state or in another state part of the European Economic Area.
- **Co-employment:** a contractual relationship in which a company and a professional employer organization (PEO) share certain job responsibilities. This arrangement is advantageous for organizations that want to mitigate some of the costs and liability associated with being an employer.
- **Contractor:** independent professionals who provide services to a particular company.
- **Coliving:** space that combines a workplace and a home. It's designed for temporary stays of digital nomads. For example, it can be a coworking included hotel.
- **Bilateral agreements:** agreements between two states (between two parties) that regulate a certain situation or put an end to a dispute.
- **Coworking:** shared office space where collaboration and networking outside the team is encouraged.
- **Offshoring:** the practice of reassign tasks and company's responsibilities to workers abroad.
- **Employer of Record (EOR):** legal employer; it's a company based in the country where the employee is going to work, from which it can directly hire the worker in that country in accordance with local regulations, taking care only of the legal aspects of the employee.
- **Schengen Area:** an area comprising 26 states, allowing its citizens to move freely to live, work and circulate through the area without internal controls or borders.
- **E-Work:** E-Work is a method of working using information and communication technology in which the work is not bound to any particular location. Traditionally this has been understood as working remotely away from the

office, usually from home, either full-time or for a period during the working week.

- **Hubwork:** An arrangement where an employee works from a hub close to or within their local community, either exclusively or some of the time.
- **Co-working:** space is a shared office space where collaboration and networking outside of one's team or organisation are encouraged.
- **Home Office:** Refers to a work or office space set up in a person's home and used exclusively for business on a regular basis.
- **Digital nomad:** teleworkers that use the Internet for developing their work from all around the world, adopting a nomadic lifestyle that allows them to travel constantly.
- **Professional Employer Organization (PEO):** type of human resources outsourcing, PEO performs various employee administration tasks, such as payroll and benefits management, on behalf of a company. They also have strategic services, and it is important to research providers and compare their capabilities.

You can learn more terms related to telecommuting at this [link](#).

12. GLOSSARY OF TELEWORKING TERMS (2/2)

Theme: Labor/ Companies

Here you can find a list of terms related to teleworking. It's about a glossary that lets companies, public entities and workers understand properly how teleworking works and its implications.

- **Platform work:** is a way of working whereby certain organizations or individuals use an online platform to access other organizations or individuals to resolve problems and issues or provide specific services.
 - **Remote-first:** refers to a company or organization that prioritizes remote work over in-office work.
 - **Remote-friendly:** said of a company or organization that accepts and supports teleworking by its employees.
-

- **Tax residence:** criterion of subjection to a tax power depending on the location where the individual or legal entity is located in a given territory, which means, the place where both the income obtained and the assets must be declared and taxed there.
- **Startup:** newly created or early age company that presents great growth possibilities and commercializes products and services by using information and communication technologies. They go to market quickly to achieve the necessary growth and funding through digital transformation.
- **Asynchronous work:** a way of performing work in a deferred manner over time, that is, work is performed at different times of the day and performed, for example, at different schedules to other workers.
- **Mobile work:** mobile work refers to modes of work characterized by the worker (whether employed or self-employed) operating from various locations outside the employer's premises (for example, at home, at a client's premises or on the road).
- **Smart work:** a set of practices that add great flexibility to work methods through innovative solutions. Flexibility in areas such as location, schedule, hours worked and shared responsibility are some of the indicators of this way of working.
- **Telecommuting:** is a synonym for teleworking, that isa work style where physical labor and commuting are replaced by the use of telecommunications that enable remote work.
- **Flexible work:** describes a type of work arrangement that provides a degree of flexibility over how long, where, when and at what hours employees work.
- **Non-location work:** refers to jobs without a fixed location. Jobs are posted without a location and workers can live and work in the location of their choice.
- **Hybrid work:** a work mode that combines face-to-face work with telecommuting.
- **Virtual Office:** an office with address and phone number, communication and administration services, and access to meeting rooms without the need of dedicated space.

- **VPN (Virtual Private Network):** virtual network that guarantees the security and privacy of the company's information. This network can only be accessed by people within the company, thus protecting the information.
- **Visa:** a control measure established in international agreements to legalize the entry or stay of people in a country where they are not nationals or are in free transit.

You can learn more about teleworking terms at [this link](#).

13. HOW TO MANAGE OFFSHORE TEAMS

Theme: Companies

An offshore team offers several advantages for the companies we have discussed in this Wikipedia, but also challenges that need to be considered for proper management.

- **Remote management:** is something obvious, but is one of the main aspects to take into account. transmitting the company's values and setting a hierarchy can be complicated and can lead to organisational and management problems.
- **Less team agility:** dynamics to make decisions, test products or design new ones can be complicated when done online. In a face-to-face meeting ideas can flow more easily, so managers must make an effort to encourage participation from a distance with specific dynamics.
- **Multicultural environment:** it is also necessary to be aware that you may have to manage teams from different cultures. Culture has a direct impact on how we work and team managers need to be mindful about this when organising teams to avoid conflicts.
- **Getting to know each other and having clear objectives:** with offshore teams it can be difficult to find a point person for an issue. Therefore, it's important to promote team knowledge and the functions of each person, so that they can work as a team and optimise time. It is also interesting to determine work standards and expectations, so that everyone is aware of the common strategy.

- **Different time zones:** another issue to have in mind is the use of different time zones. we are referring to [asynchronous work](#), which we discussed in another article. The manager must find time slots for the whole team to coincide and, in case it isn't possible, he or she must encourage other spaces for working revelations to develop.
- **Know the characteristics of each territory:** offshore teams are governed by the company's rules, but also by those of their own territory. For example, regulations on working hours, rest periods, holidays, etc. must be taken into account.
- **Information security issues:** personnel managers must raise awareness and establish standards to ensure the security of information, both the company's and the workers' own. When working remotely, everything is done through computer equipment, hence the relevance of this point in team management.

14. TELEWORKING AND ITS IMPACT ON THE CARBON FOOTPRINT

Theme: Companies

When COVID-19 was declared a global pandemic, telework took hold globally. This has allowed assessing the impact of telework on the environment. These ideas are taken up in this article.

First of all, it is worth noting that there is a real impact, but although a priori we might think only of environmental benefits, other negative aspects must also be taken into account in the overall calculation.

For example, when talking about **energy consumption**, the first idea is to save energy by closing large office spaces that consume electricity, air conditioning, water and so on. However, we must also consider energy consumption in households. In certain scenarios and depending on the circumstances, the consumption of employees may be higher than the consumption of the office, for example if the residence where the work is carried out is not energy efficient, the worker's own habits, the geographical location of the employee, etc. In addition there is a greater **dependence on technology** to make video calls, send emails or instant messaging, because where previously it was possible to resolve a matter in person, now it is necessary to use electronic means with the consequent expenditure of energy.

Where there is a greater consensus is in reducing the carbon footprint from commutes. Avoiding the use of public transportation and, especially, private transportation, helps reduce the emissions associated with these means.

Other matters to consider include, for example **recycling**. Studies in the [UK](#) have shown that during the pandemic months, recycling has increased and that teleworkers adopt this routine at home rather than in the office. Here again, the use of technology, which also generates more **waste**. According to the [United Nations](#), 50 million tonnes of waste are produced worldwide each year, of which only 20% is formally recycled.

The benefits of teleworking for the environment are therefore manifold, but employees need to be made aware of the need of responsible use of energy and IT equipment.

15. TELEWORKING FOR PEOPLE WITH DISABILITIES

Theme: [Labor / Companies](#)

When talking about teleworking, people with disabilities may sometimes not be taken into consideration, but the truth is that this type of work can promote the integration of these professionals. However, in order to make this possible, sometimes the company needs to make small changes in order to adapt the workplace. Physical changes, such as the layout of the workplace for people in wheelchairs, for example, or changes in the use of certain online tools with the necessary level of accessibility.

For people with disabilities, the possibility of teleworking from home helps them to **reduce commuting times**, especially for those with reduced mobility who have problems accessing certain public or private spaces.

In case of people with health problems, cognitive difficulties or similar, teleworking helps them to rest and **disconnect** when they need to, which improves their physical condition and performance.

For deaf people, holding online meetings can be very beneficial for their **understanding**, because some softwares allows real-time captioning and speaking turns are more structured, so there is no cross talk. Moreover, it is possible to include an interpreter in the conversation, making it even easier for them to participate.

Furthermore, it is interesting to note that teleworking, when carried out through different technologies, helps people with disabilities to **become empowered and improve their confidence** when using these technologies, which will help them not only in their work performance, but also in their personal lives.

Organisations such as [Inserta](#) in Spain work to promote the hiring of people with disabilities by helping companies to understand the conditions of these professionals and to adapt their organisation to ensure their integration.

For more information on teleworking for people with disabilities, please consult the Adecco Foundation's study [Technology and Disability Report 2022](#).

16. TELEWORKING FROM THE COUNTRYSIDE

Theme: Labor

When you think of the rural environment, you may have predefined images, situations or clichés in your mind, such as isolation, lack of services or depopulation. This is something normal that has been culturally constructed this way since many people were forced to move to the cities in search of job opportunities years ago. You can expand on this idea with this article from Europa Press Data: [Empty Spain: depopulation in Spain, data and statistics](#).

If we add the concept of teleworking to the equation, the situation is even more complex. Although there are regulations such as the 'Startup Law' or the 'Digital Nomad Visa', there is still a long way to go.

If we analyse the most recent data, we can see that only (approximately) 10% of the working population in Spain teleworks in 2022 and although it has doubled since 2019, it is still a very small number to suppose a 'migratory revolution' towards rural environments.

In addition to this, there is a generalised unwillingness among many companies in Spain to allow their employees to 'telework one hundred per cent', establishing, in many cases, hybrid formulas that prevent many people from leaving the cities for good.

But where there are challenges, there are opportunities, and perhaps one of the opportunities ahead of us is **to help rural environments with those entrepre-**

neurs, or teleworkers, who currently reside in EU countries and want to establish themselves in Spain.

After the exceptional situation experienced as a result of COVID-19, there has been, at least in some parts of Spain, a change in several ways:

1. More awareness of people in terms of quality of life, prioritising connection with nature and living in less congested environments.
2. Acceptance of increased “isolation” for health benefits or to have a quieter place to live as a family.
3. Infrastructure improvements, especially in terms of connectivity and Internet (installation and speed).
4. Movements by some towns, provinces or destinations to make an “appeal” to young people to settle in the municipality.
5. Private initiatives that are promoting entrepreneurship or teleworking from rural environments.
6. Opening of coliving, coworking or hub spaces.

These are some examples of the actions that are favouring mobility to the rural environment and a way to generate a “call effect” towards it.

The experience of Pueblos Remotos

Working at the countryside conscientiously is one of the challenges and missions we have from Pueblos Remotos, and although it is true that our goal is not to fix population in rural areas, we can say that our experiences have served as a 'test' for many of our participants to know how it is to telework from a rural environment.

From [Pueblos Remotos](#) we generate experiences for teleworkers in the countryside. Such experiences have a duration of twenty-one days, and we provide them with a differential value, since we unite teleworkers with local actors (businessmen, entrepreneurs, artisans, etc.) of the rural environment.

We work with these local actors in order to co-design all the experiences, so we can provide them a completely different affair.

What we intend is to generate a positive and direct impact that lasts over time and closes a much stronger bond of teleworkers with the environment.

Hasta el momento hemos desarrollado 3 experiencias: [Pueblos Remotos Icod](#), [Pueblos Remotos Antigua](#) and [Pueblos Remotos Fuencaliente](#). And right now, we are acting as facilitators of '[The Break](#)', a European Union project organized by the Escuela de Organización Industrial and Impact Hub Madrid.

For more information about our activity in the rural environments in which we act and the new projects that we are going to launch, you can consult our website: [Pueblos Remotos](#).

Article written by Carlos Jonay Suárez Co-founder and Head of Digital Strategy of Pueblos Remotos in collaboration with RemotEU.

17. TELECOMMUTING FROM THE EXPERIENCE OF A COMPANY

Theme: [Companies](#)

In this article, we analyze the experience of companies in relation to remote work.

Costs of teleworking

To begin with, companies evaluate the costs that remote work can entail for them. At this point, a distinction must be made between economic costs and human costs.

Economic costs refer to administrative costs related to the bureaucracy that must be complied with in each country, but also to the costs of equipment and its maintenance, the teleworker's travels, etc. In addition to this, there are human costs, and in this case, we refer to the organization of work and teams, task monitoring, and a greater effort in caring for the worker, which must be done remotely.

Lack of information on company obligations

Companies also recognize that they do not know the procedures they must follow with the corresponding administrations to guarantee their employees' telework. Similarly, they have no idea what measures they must incorporate or change with their employees.

Competitiveness

Competitiveness will be determined, in large part, by the size of the company. Thus, small companies sometimes see teleworking as a threat to them. With this possibility, larger companies more familiar with working with remote teams can offer better conditions to teleworkers.

Expansion opportunity

Likewise, teleworking can be interesting for companies that want to open up new markets, both nationally and internationally. Establishing a worker in another territory can help them in this task at lower costs than if they did not have this possibility.

18. THE TELEWORK EXPERIENCE FROM THE PERSPECTIVE OF THE PUBLIC ADMINISTRATION

Theme: Labor

In this article, we analyze the perspective of the Public Administration on remote work, the problems for its regulation, threats, and opportunities.

Lack of a common legal framework

To begin with, focusing on the European case, different countries lack a common regulation that regulates remote work. The [European Framework Agreement](#) of 2002 is the common standard that establishes the minimum conditions for telework. Based on this standard, each country has developed its own strategy, and in some cases, it has not even regulated it.

Thus, those countries that have created specific legislation can address telework within their borders, but what happens when telework occurs between companies and workers located in different territories?

The rules that countries rely on are [bilateral agreements](#), agreements that, in many cases, did not contemplate situations as complex as those we are experiencing today at the time of their creation.

Difficulties in controlling a complex situation

As we indicated, this is a very complex situation that is difficult for the Administration to address. If during the months of the pandemic many people worked remotely, some have continued with this model afterwards. The Public Administration faces very different scenarios, such as false self-employed workers, the establishment of company headquarters in the territory, the tax residence of employed and self-employed workers, and so on.

Imbalance between countries

The lack of regulation and control is partly motivated by the interests of each country. If there has traditionally been a brain drain from southern European countries to northern ones, a European regulation that allows remote work from any other country could cause an exodus of this workforce from northern European countries to other places. This is an opportunity for southern countries but a threat to northern ones.

An opportunity for rural areas

Remote work can also be analyzed from a national perspective, and in this case, it is an opportunity for countries with depopulation problems. In this sense, promoting remote work from these places can attract new residents, for which, in some circumstances, an investment in infrastructure development would be necessary.

19. TELECOMMUTING FROM THE PERSPECTIVE OF THE INDEPENDENT PROFESSIONAL

Theme: Labor

In this article, we analyze the experience of independent professionals and digital nomads who provide their services in a delocalized manner.

Personal and work time management

One of the most valued things by independent professionals is the freedom they have to manage their time, both for their professional and personal life. The ability to organize their workday and vacations allows them to have greater control over their lives.

In addition to this, the possibility of living anywhere is also highly valued.

The loneliness of the digital nomad

On the other hand, when analyzing the negative aspects of this way of life, the most common is the feeling of loneliness. People who do not have a fixed residence or workplace feel more lonely than those who do. Furthermore, as independent professionals, they often do not develop interpersonal relationships with their counterparts.

To try to correct this situation, many turn to collaborative workspaces such as coworking, where they can interact with people in a similar situation to theirs.

The professional as an autonomous entity

If we talk about employees and companies, we point out the lack of knowledge about the administrative implications. In this case, we have observed that professionals who work for themselves accuse a kind of dissociation between the individual and the Administration, as if they were two independent entities that do not relate to each other.

We have heard of cases where professionals, being tax residents in one country, reside in another. In this way, they pay their taxes in country A but reside in country B. Some people do this because the tax burden is lower in country A, but in many other cases, it is due to pure ignorance.

In the case of Europe, having advantages such as access to healthcare, thanks to the European Health Insurance Card, or not requiring a special residence permit, favors this circumstance. In extreme cases, some people have told us that they have private medical insurance and, as such, can enjoy healthcare services as if they were residents.

Fiscal optimization

It is also observed that, as a result of nomadism, many people choose the country in which they want to establish their tax residence. By analyzing the tax conditions of several countries, they can decide to settle in the one that offers them the best advantages. By complying with the legislation of the state in question, they can pay less taxes for the performance of their work while maintaining their life as digital nomads.

20. TELEWORKING FROM THE REMOTE WORKERS EXPERIENCE

Theme: Labor

In this article, we analyze the experience of remote workers or those who wish to work remotely for one or several companies located in countries different from their country of residence.

The desire to work remotely

During the months we conducted fieldwork for RemotEU, we received more than 120 inquiries from people interested in telecommuting from a country other than where their company is located.

In general, the option of telecommuting is valued by many workers, as reflected in various studies. For example, PwC analyzed the first nine months of telecommuting since the outbreak of COVID-19 and found that 83% of surveyed employees claimed that telecommuting had been successful. At the same time, the majority of respondents, 65%, indicated that the balance lies in a hybrid model that combines telecommuting and in-person work at the office.

During this research phase, we confirmed this trend, observing that in general, employees want the freedom to telecommute but with the option of being able to go to the office to interact with colleagues and meet with clients.

This desire remains even when remote work is contemplated from a different country, even though travel may be complicated. Nonetheless, there is a desire to maintain that connection with the physical place of work, trying to maintain in-person meetings on a regular basis.

Agreement between employer and remote worker

While the desire of the worker exists, the support or complicity of the employers is also noteworthy. We have received many inquiries where there is agreement between both parties for remote work to be carried out.

At that point, two main options are identified. On the one hand, the company is familiar with this circumstance because they have done it previously with another worker, in which case they will apply the same formula. On the other hand, it may be the first time that something like this is being considered. In this second option, it is usual for the interested worker to have to inform themselves,

at the request of the company, about the options available. Afterwards, they will have to convince the company to carry it out.

Unfamiliarity with existing legislation

With consensus between both parties, the problem arises of how to do it. We indicated the two most common options that we have detected, and in this sense, the second one reflects the great unfamiliarity on the part of companies on how to do it.

Workers consider that it is sufficient for there to be an agreement between the company and the worker. In their opinion, if the work is going to be carried out in the same way, what would need to change? What they do not know is that the company must pay their social security contributions wherever they are, and doing so from another country can entail new costs and compliance with tax, labor, and social security obligations in that country.

The company must comply with these obligations to guarantee the rights of the workers, and if it does not, it could be subject to penalties.

New situation, new conditions

Another relevant issue regarding the workers' perspective is their surprise at having to renegotiate their work conditions with their companies. Just as they believe that no special administrative procedures need to be carried out, they believe that their conditions do not have to change.

The cost of living in the UK is not similar to the cost of living in Portugal, and if we add the extra cost that it has for the company, it is normal for them to want to adjust the worker's conditions. Even more so when the motivation for working remotely has come from the worker.

21. WHEN CAN A COMPANY SEND A DISPLACED WORKER TO ANOTHER COUNTRY?

Theme: Companies

A posted worker/a **is a worker who is going to work temporarily in another country by decision of the company**, which is responsible for guaranteeing the conditions and circumstances for this temporary posting.

Generally, companies have several common reasons for temporarily posting a worker; these are economic, technical, organisational, production and/or business-related recruitment reasons.

Employers have to take a series of actions, conditions, rules and deadlines in order for the temporary posting to take place, these are:

- 1. Temporary nature of displacement:** This is a critical point and gives meaning to the posting. A posting cannot be made indefinitely and therefore could not be applicable if a worker proposes to his company to work remotely from another country indefinitely. The posting of workers can be of short duration (up to 12 months) or of long duration (more than 12 months). If the company needs it because the objectives justifying the posting have not been achieved, it can ask for an extension up to a maximum of 18 months.
- 2. Displacement motive:** Another key issue is the purpose of the displacement. In this case, the motivation must come from the company, which proposes this posting in order to achieve one of its objectives (opening a new market, making investments, forming a team, etc.). If it is the employee who wishes to establish himself in another country, it is not a business motivation but a personal one, and as such could not be considered in this case.

The posting of workers is regulated and controlled in the European Union and its Member States, which can establish the controls they deem appropriate. Therefore, it must be fully justified and must comply with current legislation at all times.

22. OBLIGATIONS OF COMPANIES POSTING WORKERS TO ANOTHER COUNTRY

Theme: Empresas

Companies, when [posting a worker](#) to another EU Member State, must respect a series of conditions regulating actions on the temporary posting of workers.

At European level, a [Directive 2014/67/UE](#) has been created, which allows Member States to impose a series of administrative measures and control measures, proportionate and related to European regulations. Administrative

measures prior to the temporary posting of workers are regulated in Article 9 of Directive 2014/67/EU mentioned above:

1. The company is obliged to make a **declaration to the competent national authority** with the relevant and necessary information in order to allow the control and respect of the workspace, including:
 - Identity of the service provider.
 - Identification number of the posted worker.
 - A worker´s contact person.
 - Date of start and ending of the displacement.
 - Address of the working space.
 - As well as the nature of the work justifying the transfer.
2. Another measure is the **obligation to designate a person to liaise between the worker and the company with the competent authorities of the Member State** of employment concerned.
3. On the other side, there's **the duty of designating a person to act as a representative** with whom the relevant social partners enable the service provider to engage in collective bargaining in the host Member State.

It is also clarified under this Directive that any Member State may establish its own administrative and control procedures if they respect the European rules on the temporary posting of workers.

23. WHAT IS ASYNCHRONOUS WORK?

Theme: Labor

Telework has made it more possible to work remotely for a company situated in another part of the world. This has led to changes in workplace organization because there are teleworkers who work from different time zones.

Asynchronous work is just that: working at different times throughout the day. In this model, as opposed to more traditional ones, workers are not expected to be available at any given time or to work in the same time intervals. Now, a

worker can start their workday in Asia and another employee of the same company can start their day hours later in America.

To deal with this reality, companies are incorporating certain practices. For example, meetings take place at different times of day so that everyone can attend at least every other one. Also, meetings are recorded so that they are accessible to the whole team. This, in addition to guaranteeing access to information, gives the opportunity for workers to reflect on a topic and communicate their ideas to the team.

Additionally, we recommend using a communal calendar and digital tools for organization, management, and communication. There are even time zone converters to know the time zone of any worker at any time.

In turn, asynchronous work offers a great opportunity to both companies and workers. It benefits businesses because they can look for job candidates from anywhere in the world and therefore obtain a global team. And it benefits employees because it allows them to work from any location. With asynchronous work, geographic distance is not an issue.

24. WHAT ARE BILATERAL AGREEMENTS? WHAT TYPES OF AGREEMENTS ARE THERE?

Theme: Taxation/ Social Security

A bilateral agreement is an accord signed between two countries to regulate a variety of issues. The aim of the agreement is to treat people who are covered by them on an equal footing with nationals, as well as to promote trade relations between both countries.

There are many types of agreements between states. Related to teleworking, the most relevant ones are:

Social Security agreements

These agreements are designed to ensure the protection of workers who are nationals of one country and work in the other country, and conversely.

Social Security agreements can regulate the contribution model and the social protection provided for workers in the system. Similarly, these agreements can regulate access to benefits such as retirement pensions.

Double taxation treaties

Double taxation treaties are agreements that aim to promote investment and economic relations between states. These agreements provide legal certainty and reduce the taxation of investments.

Applied to telework, these agreements are the regulatory rules for taxation.

This avoids the teleworker having to pay taxes in both countries for his or her work activity.

What happens when there´s no agreement between two states?

In case you are in a country that does not have bilateral agreements with your home country, you will be more exposed to the authorities.

Firstly, because there´s no recognition of the contributions made by either country. This may affect benefits such as disability or retirement benefits.

Secondly, because you will have to face your tax obligations without a regulatory legal framework, so you´ll have to pay taxes in both countries for your activity.

Recommendations for teleworkers abroad

In the absence of international legislation on telework, bilateral agreements regulate telework. These agreements have been drawn up without considering the possibility of teleworking from another country because they were drawn up years ago.

People who want to telework from ther than their own should find out about the existing agreements between the two countries and the obligations they have as an individual vis-à-vis both administrations.

In the event that there are agreements in force, the particularities of the agreement must be taken into account. Each treaty is different and has its own exceptions. For example, one agreement may recognise and regulate the right to retirement and another may not.

If there are no agreements in force, the person must check if his or her administration offers some kind of special agreement to deal with his or her

situation. In the case of Spain, for example, there is the possibility of benefiting from the [special agreement for Spanish emigrants and their children working abroad and lay people, missionaries and aid workers](#), an agreement whereby the teleworker can pay contributions in Spain at the minimum contribution base to maintain his or her Spanish Social Security rights. Similarly, they must be familiar with tax regulations to make the corresponding tax declarations.

25. BILATERAL DOUBLE TAXATION AVOIDANCE AGREEMENT BETWEEN SPAIN AND IRELAND

Theme: Taxation

Double taxation treaties are generally established to avoid being taxed twice, these situations can occur for various reasons such as living in one EU country and working in another, if you work abroad for a short period of time, if you live and look for a job abroad and if you have retired in one country and receive a pension from another.

In these situations, you will ultimately be subject to the tax rules of your country of residence, which is why double taxation treaties are signed to prevent you from being taxed twice.

In general, you should refer to the provisions of the Convention to find out the taxation powers of each State and, where applicable, the measures applicable to mitigate double taxation.

The conventions list certain types of income and provide, in respect of each of them, the taxing powers of each signatory State:

- In some cases, exclusive power for the country of residence of the taxpayer.
- In other cases, exclusive powers for the country of origin of the income.

Finally, and only in some cases, shared authority between the two countries, with both being able to tax the same income, but with the obligation, in general, for the taxpayer's country of residence to take measures to avoid double taxation.

The [treaty between Spain and Ireland](#) was signed on 10 February 1994 and applies to income and capital gains taxes levied by each of the contracting states.

We provide two practical cases to give a more specific view of the implications of double taxation agreements, bearing in mind that the casuistry is large and each situation is different, so that in case of doubt, it is necessary to turn either to the tax authorities of the country of residence or issuer of the payment, or to a tax advisor specialised in international taxation.

First case:

Company based in Ireland wants to hire a worker resident in Spain as a teleworker. The company is resident for tax purposes in Ireland and does not carry out any activity in Spain, nor does it have a branch, agency or other type of establishment. Likewise, and in accordance with the data provided in the consultation, the workers who receive remuneration from the Irish company are tax residents in Spain, and this is the premise on which the answer to the question raised is based.

As a general rule, the income derived from teleworking from a private residence in Spain, even if the income from such work is for an Irish company and the employees are considered tax resident in Spain, will only be taxed in Spain, as the employment is carried out in Spain.

It is important to point out that the consideration of tax residence is to stay at least 183 days in Spain in the case of the worker in order to benefit from this particular case, you can consult the source [here](#) indicating consultation: Consultation No. V3286-17.

Second case:

Salaried worker employed by an Irish company who resides in Ireland and moves to live in Spain in 2020, continues to work for the same Irish company in the form of teleworking, travelling sporadically to Ireland for work.

The income from work carried out remotely in Spain for the Irish company, given that the work is carried out from his private home in Spain as a teleworker, even though the fruits of that work are for the Irish company, and the employment is carried out in Spain as he is a tax resident in Spain, will only be taxed in Spain. In this case it is of no legal or tax relevance that the fruits of the work are received by the Irish company.

26. BILATERAL DOUBLE TAXATION AVOIDANCE AGREEMENT BETWEEN ITALY AND SPAIN

Theme: Taxation

As explained in the entry on bilateral agreements, the purpose of the agreement to avoid double taxation is to ensure that the same income is not taxed twice by different countries. In this case, we are going to analyse [the agreement signed between Italy and Spain](#) to avoid double taxation on income taxes.

This agreement focuses on two main groups: individuals and legal entities.

A **legal person** will be subject to this agreement when taxing personal income tax (imposta sul reddito delle persone fisiche). In this case, Italy and Spain have agreed that the place where the person is considered tax resident is where the tax must be paid.

In case you have paid income tax in a country other than the one where you are considered tax resident, the present agreement would apply, so you would have to pay the difference in the percentage to be paid in the different countries.

Example for individuals:

Pedro is a tax resident in Italy, however he has filed his tax return in Spain paying 24%. As he is considered an Italian tax resident, he will have to pay to Italy the difference between the percentage that he should pay in Italy for his income (25%) and the percentage that he has paid in Spain (24%). Therefore, Pedro will have to pay tax in Italy on the difference of 1%.

The **individual** should not be taxed in a country other than the country where their head office is located unless the company has a permanent establishment in another country. If the company has a permanent establishment, only the difference between the business profits made in the permanent establishment and the deductible expenses will be taxed in that country.

Example for legal entities:

Marker S.L is a Spanish company that has operated in Italy, however, it does not have a permanent establishment there, so it will not have to pay income tax for legal persons (imposta sul reddito delle persone giuridiche) in Italy.

On the other hand, Pencil S.L. is an Italian company with a permanent establishment in Spain. As it has a registered office in Spain, it will have to pay tax in Spain on the profits obtained in the Spanish market by applying the difference between the expenses derived from this permanent establishment (rent of the premises, etc.). Dividends obtained by holding shares in a company must be taxed in the place where the company is located.

However, if you are a tax resident in another country, your country of residence may be taxed up to an additional 15% on the profits obtained from the dividends.

27. BILATERAL DOUBLE TAXATION AVOIDANCE AGREEMENT BETWEEN IRELAND AND ITALY

Theme: Taxation

The purpose of a double taxation agreement is to ensure that the same income is not taxed twice by different countries. In the case of Ireland and Italy, and as we will also see, it even affects capital gains made by Irish nationals resident in Italy for a period of time.

In these situations you will be subject to the tax rules of your country of residence, and for this reason double taxation treaties are signed to avoid double taxation.

In general, you should refer to the provisions of the Convention to find out which taxation powers correspond to each State and, where applicable, the measures applicable to mitigate double taxation. The conventions list certain types of income and provide, in respect of each of them, the taxing powers of each signatory State:

- In some cases, exclusive power for the country of residence of the taxpayer.
- In other cases, exclusive powers for the country of origin of the income.
- Finally, and only in some cases, shared power between the two countries, with both being able to tax the same income, but with the obligation, in general, for the country of residence of the taxpayer to take measures to avoid double taxation.

The [treaty between Ireland and Italy](#), was signed on 11 June 1971 and applies to income and capital gains taxes levied by each of the contracting states. We provide a specific case study to give a more specific view of the implications of double taxation treaties, bearing in mind that the casuistry is large and each situation is different, so that in case of doubt it is necessary to turn either to the tax authorities of the country of residence or issuer of the payment, or to a tax advisor specialised in international taxation. The case presented is also a clear example of how it is convenient and necessary to seek professional advice in this type of case.

Case for the application of the Convention between Ireland and Italy. Kinsella case

This case was brought by [Lorraine Kinsella](#), daughter-in-law of the founder of Ryanair. The case arose due to an alleged tax avoidance scheme that was put in place in respect of Kinsella's sale of Ryanair shares for a consideration of EUR 19 million (USD 27.7 million), however, Kinsella paid less than EUR 40,000 tax in Italy, where she was tax resident at the time of the sale of the shares.

Lorraine Kinsella won her case against the Irish Inland Revenue over the share sale and paid her tax in Italy at a lower rate than the Irish rate, as she claimed she was resident there when the shares were sold. The High Court agreed with its interpretation of the law contrary to the position of the Irish Revenue, which initially and under its interpretation considered that the capital gain was covered under the double taxation agreement, but eventually, in view of the size of the transaction, reversed itself and interpreted the Double Taxation Convention.

In this case, the Irish Revenue lost against the opinion of the judge who stated that the double taxation agreements signed between Italy and Ireland in 1971 should also apply to capital gains, thus creating a precedent and confirming that the Revenue can interpret the regulations in a different way to the interested party who finally went to court to assert the criterion of residence outside the country for a longer period than required and to prove his temporary residence in Italy.

28. WHAT IS A TAX TREATY AND TO WHICH CASES DOES IT APPLY?

Theme: Taxation

Tax treaties are international treaties that are fiscal in nature and are signed by different states to prevent an income or asset from being taxed twice in different states.

Each state is responsible for reaching an agreement to avoid double taxation. These agreements can be bilateral – between two countries – or multilateral – multiple countries sign.

From an international point of view, agreements to prevent double taxation are essential for protecting the fiscal sovereignty of countries, and for avoiding situations that promote fraud and tax evasion. The idea is to reach an amicable agreement in establishing a procedure to avoid possible disputes in the future.

- The international agreements that can be applied to different areas are:
- Agreements surrounding income tax of individuals (natural and legal) and of wealth.
- Agreements on income relating to international maritime and aerial navigation.
- Inheritance tax agreements.

Therefore, when a person decides to relocate themselves to a new country to work remotely, they must keep these agreements in mind to avoid paying taxes twice for their earned income. Below we list the agreements that stand between Spain, Ireland, and Italy.

- [Bilateral agreement to avoid paying double taxation between Italy and Spain](#)
- [Bilateral agreement to avoid paying double taxation between Ireland and Italy](#)
- [Bilateral agreement to avoid paying double taxation between Spain and Ireland](#)

29. TIPS FOR PLANNING AND ORGANIZING ONLINE MEETINGS

Theme: Labor

For distance workers, online meetings are how they connect with their employers, workers, and clients. In this article we propose some ideas to plan for online meetings and to deal with the resulting burnout.

1. **Take care of your environment:** with a clean and organized workspace, we can avoid visual distractions. Therefore, we recommend clearing your desk and other spaces within your range of vision; in other words, have out only what is necessary.
2. **Do a test run:** this will help you avoid videocall errors, either visual or audial.
3. **Avoid background noise:** establishing a workspace that is free of noise increases concentration and improves communication with whoever is in the meeting.
4. **Plan the meeting:** make an outline with all the points you want to mention during the video call, to avoid leaving out important topics and to see your completed objectives throughout the meeting, which provokes a feeling of satisfaction surrounding your productivity and the work that was done.
5. **Coordinate schedules:** This could be one of the most important points, not only to avoid overlapping meetings but also to make sure there are breaks between meetings so workers can rest, reconnect, and avoid stress.

However, as you may be able to observe, sometimes it is not possible to follow all of these recommendations, producing cases of burnout from video calling. Online meeting fatigue is colloquially known as “**Zoom burnout**”, which happens especially when one is paying more attention to the surroundings of the other person on the video call than the actual content of the meeting, because a dog walks into the frame, a child starts crying, etc. These are conditions that produce more fatigue than an in-person meeting, since it is more common for these types of distractions to occur..

And as online meetings will continue taking place for those who work remotely, here is a list of **applications** for holding online meetings:

- Zoom.

- Google Meet.
- Skype.
- Microsoft Teams.
- Webex.
- Go to Meeting.
- Hangout.
- Facetime.

30. 1/3 CAN I TELEWORK FOR A COMPANY ABROAD? WORKING AS AN EMPLOYEE

Theme: Labor

Teleworking has spread during the pandemic and, in many cases, has become established as a company policy in many organisations. Teleworking can take place between companies and employees located in the same country or between companies located in one country and workers in another, although there is no legislation specifically regulating this situation.

We have prepared a series of articles in which we address the three main options for companies and employees for offshore teleworking. In this first article we discuss the possibility of working as an employee for the company.

Option A: Working as an employee for the company

This option is the first to be considered when thinking about teleworking from a country other than the one in which the company is located. Although it may seem the most obvious solution, it is administratively very complex for the company.

For the employee to be in another country, the company is required to have a presence in the country where the employee resides. Why? Because the company must pay the teleworker's contributions in the country in question. In this way, the teleworker will be covered for access to the country's health system and social benefits.

If the company has a worker in another state the entity must establish a registered office and have a legal representative. They must also file the necessary forms, so they must have at least one agency and a consultant to assist them.

If the company does not comply with this obligation, the relevant administration could require the company to pay social security taxes and to hire the worker, obliging it to have the headquarters mentioned above.

The company may already have an establishment in the country in question. In this case, two options arise. On the one hand, the head office in the country where the employee resides may recruit the employee and, on the other hand, the possibility of recruitment through this head office may not be possible because the employee has no place in the team. This can occur, for example, when the head office performs a different job than the entity in the other country. Imagine for example that a head office in Germany does the logistical work and the head office in France does the sales work.

If the company has a head office and decides to incorporate the employee in that country, it would have to take into account the internal implications, as well as the cost implications, which would be transferred from one head office to the other.

If you would like more information on the obligations that companies have to hire a worker, you can consult our Wikipedia articles for [Spain](#), [Italy](#) e [Ireland](#).

And if you want to see the other two options for teleworking for a company abroad, you can access them through these links:

- [Teleworking as a freelancer for a company abroad](#)
- [Teleworking as an employee through an intermediary company \(EoR\)](#)

31. 2/3 CAN I TELEWORK FOR A COMPANY ABROAD? WORKING AS A FREELANCER

Theme: Labor

Teleworking has spread during the pandemic and, in many cases, has become established as a company policy in many organisations. Teleworking can take

place between companies and employees located in the same country or between companies located in one country and workers in another, although there is no legislation specifically regulating this situation.

We have prepared a series of articles in which we address the three main options for companies and employees for offshore teleworking. In this first article we discuss the possibility of freelancing for the company.

Option B: register as self-employed

The worker registers as self-employed in the country where he/she resides and provides services for the company located in another country. In this case, it is not an employment relationship but a commercial relationship. The worker is a supplier. Both parties must sign an agreement regulating the conditions of their activity and the obligations and rights of each party.

This option has risks that should be known in advance:

- If the worker had an employment relationship with the company it will end, as well as the benefits circumscribed to it. A new negotiation with the company must take place.
- If the self-employed person only invoices to that company, he/she may be falsely self-employed. This may pose a risk for the company, which may be penalised.
- The self-employed person assumes new obligations with the country's administration and new costs derived from his/her activity.

But it also has advantages for its activity development:

- It has the possibility to diversify its activity, working for a wider range of clients.
- You can organise your time and have the freedom to work offshore without your employer's permission.

And if you want to check out the other two options for teleworking for a company abroad, you can access them through these links:

- [Teleworking as a freelancer for a company abroad](#)
- [Teleworking as an employee through an intermediary company \(EoR\)](#)

32. 3/3 CAN I TELEWORK FOR A COMPANY ABROAD? INTERMEDIARY COMPANY

Theme: Labor

Teleworking has spread during the pandemic and, in many cases, has become established as a company policy in many organisations. Teleworking can take place between companies and employees located in the same country or between companies located in one country and workers in another, although there is no legislation specifically regulating this situation.

We have prepared a series of articles in which we address the three main options for companies and employees for offshore teleworking. In this first article we discuss the possibility of working as an employee through an intermediary company.

Option C: Working as an employee through an intermediary company

This is a little-known option, but one that is becoming increasingly popular in the market. It involves the entry of a new player in the employer-employee relationship.

An intermediary company based in the country where the teleworker resides hires the teleworker. In this way, it can take over the teleworker's obligations as an employer in the country at no extra cost. On the other hand, it bills the costs associated with the worker and a commission to the company abroad. The employee continues to provide services to the company for the company abroad, but the employment relationship is established with the intermediary company.

This option has several advantages:

- It offers guarantees to the worker, who maintains his or her status as an employee and the advantages related to this modality.
- It has a lower cost for companies than having an office in the country where the teleworker resides.

At RemotEU we have contacted several intermediary companies to find out how it works. If you want more information, you can contact us through our [contact form](#).

And if you want to check the other two options to telework for a company abroad, you can access through these links:

- [Teleworking as an employee for a company abroad](#)
- [Teleworking as a freelancer for a company abroad](#)

33. SEARCH ENGINES FOR FINDING REMOTE WORK

Theme: Labor

When it comes to finding remote work, many people start by turning to the same sites in which they have looked for work their whole lives. However, there are websites specifically for remote workers that have many job opportunities with this work modality.

Websites for finding remote work

1. **Flexjobs:** This is one of the most important sites when looking for a flexible job. It has more than 50 job categories, and you can also filter the offers for a certain geographical area, company, time of day, or number of work trips required depending on your needs. Flexjobs inspects all the job openings and makes sure they are verified, and that they offer posts with good working conditions.
2. **We Work Remotely:** This page is in English and most of its job opportunities are focused on marketing and design, supporting inclusion and diversity in remote jobs. However, not all job lists take into account geographical area or salary.
3. **Remoteok:** This site has a long and solid list of remote jobs that has been improved over the years, between large companies and small startups. The job listings mention geographic area, as well as salary range and asynchronism.
4. **Angel.co:** This website offers a large list of jobs, especially startups and companies from the US, as well as technology companies. Most of the jobs listings have a number of limitations regarding geographical area and salary range.
5. **Work at a Startup:** This job search engine exclusively for companies backed by YCombinator, which means they are well-funded technology companies. The

majority of these companies operate remotely and are open to applicants from any location.

6. **Job Board Search:** This is an aggregator of more than 300 search engines. It creates new job search engines all the time for niche roles, certain industries and companies, etc. We especially recommend this aggregator to anyone who is looking for non-technology roles.
7. **Skip the drive:** This website tries to simplify the job search process by using pre-created profiles and offering different opportunities to work from home. Registration is not required and the service is free for workers who wish to find remote work.
8. **Remotive:** Remotive is an online platform for finding a job that matches your needs, working from the comfort of your home or your personal space of living and working like a coliving space. It is a website that seems family-friendly and favors tech jobs. Here you can find jobs around the world or in the US, as well as filtering for a specific location.

34. WORKPLACE CULTURE AND WORKING REMOTELY

Theme: Companies

Workplace culture is something that is inherent to a business. Independent of their size or what sector they belong to, all companies have their own workplace culture, whether or not they are conscious of it. This culture must consider, now more than ever, the remote work of its employees in order to achieve its goals. For this reason, this article intends to focus on this point.

The workplace culture plays an important role when it comes to creating a sense of corporate belonging -also known as workplace engagement-. According to a survey on LinkedIn, having a sense of corporate belonging improves worker productivity and the company's output.

In spite of the numerous benefits of working remotely, it can also lead to a major dissociation of the company's values. A 2021 study by Microsoft revealed that working from a distance caused their official business groups and their informal communities to be less interconnected and consequently more isolated. In short,

the proportion of collaborative time that the workers dedicated to connections between groups decreased by 25% from the pre-pandemic level.

This new modality of work highlights the need to deliberately construct a workplace culture that is safe, clear, and real. Some of the initiatives that can be carried out to promote workplace culture could be:

- Share the company principles with all new employees.
- Create online groups for resources and personal interests. For example, Slack channels about sports, reading, travel, etc.
- Games, activities, and coffee chats between randomly paired coworkers.
- Periodically hold meetings or retreats in physical facilities.
- Make sure teams meet and that people know each other personally, establishing routines of online communication, making sure to set boundaries.
- Encourage teamwork over individual work.

35. WHAT IS AN EMPLOYER OF RECORD (EOR)?

Theme: Companies

When you consider working remotely from another country, both the company and the remote worker must comply with the regulations of that country in matters relating to labor, taxes, and social security. These require the company to have a headquarters in the destination country and take on the economic costs and processes of the transfer. To avoid this, the Employer of Record exists, an intermediary company that acts as the legal employer in the destination country of the remote worker.

What is an Employer of Record (EoR)?

We can define Employer of Record as the worker's **legal employer**. It is a solution that **allows a company to have their employees posted in another country and fulfill all their labor, tax, and Social Security obligations**.

An Employer of Record is a business that has headquarters in the country in which the employee will be working, which enables them to hire the worker

directly in this country according to local regulations. From then on, they are considered the legal employer, because they are responsible for the legal facets of the job. All decisions relating to work, tasks, organization, equipment, etc. are agreed upon between the worker and their original employer.



Before the growth of remote work, this formula was most used by companies who wished to hire offshore employees. The companies have the option of hiring professional who are based in other countries, increasing the pool of candidates for a job exponentially, while simultaneously allowing their workers to keep their established setup in a remote manner. In the same way, this avoids having to create new headquarters in other countries and encourages the opening of new channels of negotiation thanks to the workers in those countries.

How does the Employer of Record work?

The way an Employer of Record works is very simple. We will explain it using an example:

The robotics company Portrait has 50 employees in France. One of their employees, Maria, has presented a proposal to the company to work remotely from Madrid. The company, after looking over her proposal, has accepted it and Maria, starting January 1st of the upcoming year, will work remotely from Spain for an indefinite period.

The company is analyzing how to carry out the transfer, partly by looking at what regulations exist and their associated costs. The first one that caught their attention was that they would need a headquarters in Spain, which would be very expensive for them. After ruling out this option, the second one they considered was the possibility of collaborating with an Employer of Record that they had discovered in Spain.

The Employer of Record would allow them to retain Maria as an employee while still fulfilling their obligations in Spain, without having to create a headquarters. The Employer of Record would hire Maria and be in charge of paying her salary and of declaring this in front of the Spanish authorities.

The conditions of her contract (salary, accompaniments, schedule, social benefits, etc.) would be agreed upon between Maria and Portrait.

On her part, Maria would not have to have any relationship with her Employer of Record beyond receiving her salary. She would continue working for Portrait as she had before, planning her work directly with them.

Regarding the Employer of Record, they would be in charge of Maria's Spanish Social Security contributions, as well as the negotiation of any issue relating to time off from work or other similar issues. In order to carry out this work, the Employer of Record would charge Portrait a fee for its management services.

36. LIST OF EMPLOYERS OF RECORD (EOR)

Theme: Labor/ Companies

The growth of remote work has brought with it an increase of intermediary companies. Employers of Record were used as a solution to relocate teams before the pandemic. Now, after COVID-19 and the trend of working remotely, these companies have become more popular. In this article we list a few of the main intermediary companies in the market:

- **Papaya Global**: While it's not the most affordable, the price difference with others is very small and it's the most efficient of all we've known. You can request a demo of their services at the previous link, filling out a very simple form.
- **Oyster HR**: Oyster HR is a platform that aims to eliminate obstacles to global recruitment by allowing workers to be hired in more than 180 countries, offering them legal advice and salary payment in their local currency.
- **Remote.com**: Helps businesses hire international employees and pay their contractors.
- **Deel**: Like the previous ones, has a platform for personnel management. It is characterized by having quality customer support, available 24/7 through a live chat. You can request a free demonstration through their website.
- **Safeguard Global**: this company presents a complete view of workforce costs to multinational corporations to help them make strategic decisions. Additionally, it allows for the expansion to more than 165 international markets in as little as two weeks.
- **Velocity Global**: Since 2014, Velocity Global has helped thousands of brands hire, pay, and support talent in more than 185 countries. They seek to retain talent by offering them competitive benefits in their market.
- **Skuad**: Skuad is a global platform of human resources that simplifies salaries, compliance, and global taxes. To do this in an effective manner, Skuad considers the needs of the organization and provides personalized solutions.
- **Workmotion**

We could add others to this list, such as **Remofirst**, **Foxhire** or **Atlas**.

If you wish to learn more about what an Employer of Record is and the services they offer to companies and remote workers, take a look at our article [What is an Employer of Record?](#)

37. ACCOMMODATION FOR REMOTE WORK

Theme: Labor

When a person decides to leave the office to work remotely from another place, the first option tends to be their home. Others opt to become digital nomads, having the ability to live in different parts of the world. In either case, remote workers can suffer from social isolation from working alone. To avoid this, there are different options for working remotely in shared environments.

1. **Coworking:** A coworking space is a shared workspace. Independent professionals or entire teams turn to coworking spaces to carry out their daily work. These spaces offer the possibility of having either a fixed or flexible position, which leads to a high turnover rate. In terms of costs, normally rent includes all the associated expenses (internet, supplies, etc.), which makes this a convenient solution for people who work from home and want to have a separate workspace.
2. **Coliving:** Coliving was created for those who decided to take advantage of the terms of their job and live in another place. A coliving space is housing in which you share a sense of community with your neighbors. This involves renting a room in a building that has many shared services and spaces for all its tenants. A coliving space could also be a hotel or other type of temporary accommodation that has a communal workspace.

This is an ideal alternative for those who have moved to a new location. As of now there are various platforms that can help you become acquainted with coliving spaces throughout Europe like remoters.net or coliving.com.

3. **Working remotely from a rural area:** Remote work has given many towns that suffer from depopulation the possibility to attract professionals who want and are able to carry out their work in rural areas.

The pandemic has brought to light some of the disadvantages of big cities, like gentrification, pollution, or housing problems. It is because of this that many people have taken advantage of working remotely in order to move to places with lower costs and a higher quality of life.

In Spain the [National Network of Welcoming Towns](#), has been created, an initiative that displays Spanish towns of different sizes that guarantee 4G web

coverage. Meanwhile, Ireland has decided to join this initiative through a project to deploy an extra fast broadband across the whole country, and some Italian towns have decided to offer housing discounts to all remote workers who move to any towns in Santa Fiora in Tuscany and the city of Riete in Lazio.

38. MY FIRST REMOTE JOB

Theme: Labor

Your first remote job will be a challenge. In addition to the typical uncertainties of working, confirming that you are qualified to perform your duties, and getting to know your coworkers, a new variable has been added in the last few years: working remotely. Working remotely has been an even bigger challenge for many people entering the labor market for the first time, but here are some recommendations so you can face and adapt to this situation.

There are people who prefer remote work because they are better able to focus on their work and can spend less energy on **social relations**. However, for others, this could cause anxiety and loneliness. Whatever your case may be, we recommend that you work on your relationships with your coworkers from the beginning, because, in the long run, these will be fundamental for you. You can use the communication tools provided by your employer, always respecting others' schedules and encouraging, as often as possible, visual contact through video calls.

Studies show that working remotely can increase worker **productivity** and reduce stress, because employees can work in a comfortable environment, with more flexible schedules and a better work/family balance. But there is the risk of not being able to **disconnect**. In this sense, we recommend that you establish a work routine that respects your schedules of work, rest, meals, etc. As stated earlier, working remotely can improve **work/family balance**, giving more free time to you and your family. This can also help you disconnect and reduce job-related stress.

Another issue to keep in mind is your **workspace**. How you organize your space can allow you to be more productive or, conversely, more easily distractable. Having a space separate from other areas of your house will help you work. Make an effort to keep your workspace clean, clear, and peaceful.

Finally, we encourage you to **share hour experience** with your coworkers or other friends who find themselves in a similar situation. This will help you identify areas where you can improve and give you the tools to do so. If you feel negatively about remote work, know that you are not alone, and above all, that there are resources to help you endure it.

39. ADVANTAGES AND DISADVANTAGES OF WORKING REMOTELY AT A SOCIAL LEVEL

Theme: Labor

The arrival of remote work has changed our way of relating to one another in the workplace. We have stopped spending our days with coworkers in the same space and instead interact with each other through screens. Working remotely, which brings with it a number of advantages, also has disadvantages at the social level, which you must know if you want to face them.

What are the advantages of working remotely?

- **Flexibility and convenience.** It is a fact that with remote work, time and effort spent going to and from the office are eliminated, allowing the creation of new routines. Additionally, physical and mental fatigue are greatly reduced, as well as work absences.
- **Family reconciliation.** Remote work is an ally to parents or those with someone in their care, allowing them to spend more time caring for their charges and being with their families.
- **Saving time and expenses.** Not having to go into the office saves time for the employees, as well as transportation costs like gasoline. Likewise, employers don't need to have a physical space for all their employees, which reduces their expenses and allows them to create more optimized office spaces.
- **Remote work benefits the environment.** Eliminating travel to the office means saving energy, which is better for the environment (lower gas consumption and energy use through public and private transportation).

- **Increase in productivity.** The workers' performance is assumed to be higher because they are better rested and in a comfortable environment, which can increase interest in their work.
- **Fewer sick leaves.** It has been shown, especially due to the pandemic, that those working from home take fewer sick leaves because they catch fewer illnesses.

What could be disadvantages of working from home?

- **Feelings of isolation and trouble with teamwork.** The lack of a work environment, as well as professional relationships with coworkers, can lead to feelings of isolation and a lack of companionship, which in turn can cause dissociation with the company. This can make it difficult to maintain a positive teamwork environment.
- **Difficulty disconnecting from work.** If you work in the same place you sleep, relax, and develop your personal relationships, it can be difficult to disconnect, leading to stress and a decrease in productivity.
- **Unlimited distractions:** Working from home can result in a number of distractions that reduce productivity. In an office, you want a clean, uncluttered space that helps your concentration.
- **Disguised confinement.** Lack of human contact and having your personal and work environments in the same space can lead to feelings of confinement and loneliness.
- **Loss of confidentiality.** Cyberattacks are one of the biggest problems companies face. Remote work makes it difficult to manage work equipment and therefore makes these attacks more likely. This affects the confidentiality of the company, the workers, and the clients.

40. ADVICE FOR NEGOTIATING YOUR METHOD OF WORKING REMOTELY

Theme: Labor

If you work for a company and you would like to continue working remotely from another country, you have the option of bringing it up to your employer. The

pandemic brought remote work with it and made working from home a viable option for many people, becoming a permanent company policy. This allows for the establishment of workers in other areas, including other countries, in accordance with the conditions the company has created.

In order to relocate to and work 100% remotely from another country, the first thing you have to do is inform yourself of the obligations that both your company and you as an employee have to the administration of the host country. You must also learn the advantages and disadvantages that this modality has for both parties involved. Only with this information will you be able to bring up your desire to work remotely from another country to your employer and start a conversation with them.

Why is it necessary to talk about working remotely with the company?

The answer is very simple. There will be a change of working conditions and therefore, negotiations must take place. Since it is a request from an employee, that employee must submit a proposal to the company that takes into account the pros and cons this model has, both for the worker and for the company.

The negotiation becomes even more complicated when it must address working remotely from another country, and it is important to emphasize that the company can deny the request. Therefore, the easier the process for the company, the more likely the request will be carried out.

Tips for negotiating with your employer

- **Show your commitment to the company:** be honest and acknowledge the effort the company must put in to relocate you. Appreciate and thank them for their interest, and be open to negotiation, knowing that you will have to make sacrifices in order to work remotely.
- **Approach negotiations with an impersonal perspective:** negotiations are difficult and if you receive negative feedback, you can't think of it as a personal attack. The negotiations are about working conditions, not about people. This could affect you emotionally and cause the conversation to end badly.
- **Analyze the structure of the company:** educate yourself on the opportunities and limitations that the company has. Think about the number of employees and the turnover rate, whether they have workers in the country to which you want to relocate, whether you have colleagues already working remotely or not,

etc. This can help put your proposal in context and see what difficulties could arise for the company from your transfer.

- **Analyze your position within the company:** assess what role you perform and the importance of your job for the company, and whether or not you could be easily replaced by someone else. This is how you can argue in defense of your job.
- **Think about your motivations for requesting remote work in another country:** reflect on your decision and why it benefits you. For example, will you be closer to your family? Do you want to get to know a different country? Are you moving with a significant other? Settling down in another place can have many positive consequences for you, which is why you always need to keep your objective in mind during the negotiation. When analyzing your options, always have this objective weighing in, because you will have to give things up and your desire to move elsewhere will be a determining factor.
- **Calculate the cost of living in your country of relocation:** if you renegotiate your salary, do not automatically assume that a decrease in salary means a lower quality of life. For example, the cost of living in the United Kingdom is not the same as in Portugal. Therefore, even if you must adjust your salary, it can still be beneficial for you.
- **Calculate the cost it will have on the company:** in the same manner, learn the cost that your decision will have for the company. These costs are:
 - If the company has headquarters in that country: the company must abide by the legislation of that country and make the appropriate internal readjustment.
 - If the company does not have headquarters and would like to open one: they must attend to their tax and social security obligations and have a legal representative in that country, with higher economic and resource costs.
 - If the company contracts you through an intermediary company: they will have to go in front of a committee of the intermediary company.
 - To all of those listed above you must add the personal cost, both of time and resources.

In conclusion, to negotiate with your employer, you must keep in mind the costs of working from home in another place. You must be aware that you may have to

give up some of the perks you currently have, like a part of your salary to cover economic costs or adjustments in salary due to the cost of living in the host country. This could also include social benefits like private insurance, any materials or equipment you may need, etcetera.

41. TAX OBLIGATIONS FOR NON-RESIDENTS

Theme: Taxation

When someone moves to another country to work remotely, they may not be aware of the tax implications they acquire from their new country. Upon arrival, the person could be considered a non-resident, but must still comply with their tax duties. In the absence of common European legislation, each country has a different method of mitigating this situation.

How do countries tax earned income for people who are not considered fiscal residents?

Spain has created [the non-resident income tax](#), a quarterly tax based on income earned in Spanish territory during a period of less than six months, as long as the person is not considered a fiscal Spanish resident. This tax must be declared fifteen days after the quarter ends and has a rate of between 19 and 24 percent of the income earned.

In **Ireland's** case, “[split-year](#)” treatment is used. If you are not a fiscal resident of Ireland, you only have to pay taxes for your income earned during your stay there.

Italy and **France** also tax income earned in the country even if you are not considered a fiscal resident.

To avoid paying taxes in both the country where you are considered a fiscal resident and the country in which you have worked for a period of time, there are agreements that allow you to avoid double taxation. That way, if there is currently an agreement between both countries, you will not have to pay taxes twice. Make sure you know if such an agreement exists, because they may not be present between all countries.

42. THE MOST IN-DEMAND REMOTE PROFESSIONS

Theme: Labor

Thanks to remote working, many people are able to work from home. However, not all jobs are a good fit for working remotely. There are some jobs that only make sense if they're done in person. Even so, remote work has shown that many jobs we thought could only be done in person can actually be done remotely just fine.

This article names the most sought-after positions in teleworking, dividing them into categories based on which industrial sphere they belong to.

The area of information technology is without a doubt the most promising for remote work. With the proper equipment, access to the internet, and the necessary applications to carry out your work, it is easy to do so from any location. The most in-demand positions in this field are:

- Cybersecurity.
- Web design.
- Tech support.
- Software development.
- Data analysis.
- Programming.
- Videogame design and development.
- Technical engineering.
- Systems management.

In business and commercial settings, they encouraged remote work for jobs whose presence in the office was only optional. Some of the most sought-after jobs in this sphere for remote work are:

- Digital marketing.
- Content writing.

- Graphic design.
- Workforce Expert.
- Community manager.
- Recruitment.
- Commercial management.
- Customer service.
- Auditing.

Other professional sectors where working remotely has developed is education, fostered during COVID-19 lockdown. Among the most in-demand posts are:

- Teaching and tutoring of languages and academic strengthening.
- Teaching in the field of information.
- Translation and interpretation.

Finally, within the health sector, the profession that has developed the most in terms of remote work is psychology, giving many more people access to this way. En menor medida, this has encouraged the growth of remote medical consulting.

43. DIFFERENCES BETWEEN FALSE SELF-EMPLOYED AND ECONOMICALLY DEPENDENT SELF-EMPLOYED

Theme: Social Security

When a worker wants to telework from another country for his current employer, he considers setting up as a self-employed person. This is the first option because it is apparently the easiest. Nevertheless, it is a risky option that can lead to penalties if not done properly.

To begin identifying the differences between each concept, we should point out that, when we talk about self-employer or freelance, we are referring to the independent professional who provides services to companies. Freelancers offer their professional services, seek and manage their client portfolio independently,

establish their rates and schedules and, after negotiation with a client, agree on the conditions of the work to be conducted.

So the freelancer is not solely dependent on a client. If this were the case, we could no longer speak of a self-employed person, but rather of a self-employed person who is economically dependent (TRADE) or contractor. These are independent professionals who provide their services to a specific company. In this case, the professional must negotiate with the company and their relationship is also commercial and not labour-related.

The problem with this concept is that, in the eyes of the Administration, it may represent the abuse of a company towards a worker, and therefore be illegal. In this case, the administration will understand that it is not an economically dependent worker but a false self-employed person.

Under Spanish law, for example, an economically dependent worker (TRADE) is understood to be a self-employed worker who invoices at least 75% of his or her income to a single client and is economically dependent on him or her. For a TRADE to be recognised by the administration, it must be fully justified that the relationship is not an employment relationship but a commercial one. This interpretation is the one that generates the most problems, as there are no specific guidelines to determine whether it is a TRADE or a bogus self-employed person. The administration will ensure the protection of the worker and his or her equal relationship with the company and will therefore try to ensure that the company does not abuse him or her.

In the case mentioned at the beginning of the article, if a person has an employment relationship with a company and, in order to move to another country, considers the option of becoming self-employed, he/she will be considered in most cases as a false self-employed, as the competent authorities will interpret this as an employment fraud. This fraud is associated with financial penalties for the company, which may even require the company to hire the worker and register him or her in the social security system, and claim back what it has not previously paid for him or her.

44. REMOTE WORK AND PROTECTION OF DATA: RECOMMENDATIONS FOR EMPLOYEES

Theme: Labor

Working remotely has led to a large exposure of data on the internet, and therefore it is necessary to know the dangers and take the required measures to guarantee the protection of information. Here we list a few recommendations for workers:

- 1. Respect the information protection policies of the company.** Each worker must follow the established company measures regarding data protection and information security, paying special attention to the duty of confidentiality of the worker relating to personal data to which they may have access in order to perform their duties.
- 2. Protect the devices used.** You must create and use passwords that are strong and different from those used to access accounts for personal email, social media, and other types of applications used in your personal life. It is also important not to download or install applications or software that have not been previously authorized by the organization. Additionally, you must avoid using wi-fi connections that are open or unsecured. You should make sure that the antivirus system that you have installed is working and up to date.
- 3. Guarantee the protection of the information being handled.** Both in public places and at home, you must adopt the necessary precautions to guarantee the confidentiality of the information that you are managing. To do this, avoid exposing your screen to third parties. If you often work in public places, it is recommended that you use a privacy filter for your screen.
- 4. Protect information in online spaces.** We recommend that you avoid storing information in the equipment of the device used, it being preferable to make use of shared storage resources or the cloud provided by the organization. In cases where you are allowed to use personal equipment, do not use applications that are not authorized by company policy to share information (cloud file hosting services, personal emails, instant messages, etc.).
- 5. Immediately communicate any security breaches.** Any irregularity that could affect the security of information and personal data must be reported to

the person responsible, without delay and in the briefest manner possible, through the appropriate channels.

45. REMOTE WORK AND PROTECTION OF DATA: RECOMMENDATIONS FOR COMPANIES

Theme: Companies

Working remotely has led to a large exposure of data on the internet. In order to properly protect these data, different data protection agencies have released diverse recommendations so companies can adapt and protect their information.

- 1. Define an information protection policy for mobility situations.** By working in a space designated by the company, like an office, the control of information is high. However, when working from a distance, this control disappears. It is necessary to define a policy that collects information regarding the treatment of information and the risks of poor information management. By way of example, this policy should include the types of access permitted while working remotely, from which device, and level of access. It should also include the responsibilities and obligations of the employees and information about the consequences of not following the guidelines, both for the company and the employees. Ideally, the company and the worker sign a remote work agreement that includes provisions for proper data protection
- 2. Choose solutions and service providers that are trustworthy and have guarantees.** It is important to avoid using applications and solutions that do not offer guarantees and that could result in data exposure. The third-party companies with which data is shared are in charge of processing that data and therefore will be obligated to comply with current legislation in this area.
- 3. Restricting access to information.** To guarantee the proper access to information, you must consider which people have access to what information. Limiting access is also a form of data protection, which can have several levels within the organization.
- 4. Periodically configure the equipment and devices used in mobility situations.** The equipment and resources used in these cases must be

protected and updated, with services that are not necessary being disabled. In the event that work equipment belongs to the employee, the company must demand minimum requirements in order for the worker to use said equipment in remote connections and limit information access.

5. **Monitor access to the corporate network from the outside.** To detect possible security breaches or fraudulent use of information, it is recommended that all activity performed from an external access point be recorded.
6. **Arrange rational data protection and security management.** All data protection measures should be based on a risk analysis that assesses the proportionality between the benefits to be gained from remote access and the potential impact of compromised access to personal information.

More information at the [Spanish Agency of Data Protection](#).

46. REGULATION OF TELEWORK IN EUROPE AFTER COVID-19

Theme: Labor

Telework is not regulated at EU level through mandatory law mechanisms. There are no specific directives focusing on telework, although several directives and regulators address issues that are important to ensure good working conditions for teleworkers.

The pandemic of COVID-19 was a total paradigm shift on telework. It left such an important impact that both countries and companies have modified their conventions in order to have some aspects of teleworking legislated.

Within this context, **Belgium** stands out as a country where the social partners have issued a collective bargaining agreement that provides a framework for employers and employees to do the right job.

Other examples of countries that have introduced legal changes in the regulation of telework since the outbreak of the pandemic are:

Italy: extension of smart working in public administrations with law 24 April 2020, n. 2727, which provides for an extension of "smart working" in public administrations. By 31 January each year, public administrations, after consultation with trade unions, have to draw up a plan for the organisation of

smart work (POLA), as a section of the performance plan. The POLA aims to identify activities that can be carried out in a smart way and used by at least 60% of the employees. In case POLA is not adopted, smart work applies to at least 30% of employees, if they request it.

Slovakia: amendment of the Labour Code (March 2021). The establishment of the Slovak telework regulation was partly triggered by the pandemic. The amendment to the Labour Code establishes a new set of rights and obligations of the employee and the employer. A telework arrangement requires mutual agreement and a certain regularity (rather than being a one-off occurrence). The new provisions oblige employers to reimburse the employee for increased costs related to teleworking, such as expenses for equipment and tools. The code introduces the right to disconnection at the end of the working day and during the weekly break, unless overtime has been ordered or agreed, as well as during holidays. agreed, as well as during holidays and public holidays

Spain: the current regulation in Spain is Law 10/2021, on Remote Working, of 9 July, in response to COVID-19, Royal Decree Law 28/2020 was passed, based on a Framework Agreement signed by the social partners, from which the commonly known Telework Law was derived. However, the purpose of this law is to provide adequate, cross-cutting and integrated regulation in a single substantive rule that responds to various needs, balancing the use of these new forms of provision of paid work and the advantages they bring for companies and workers. It focuses on regulating the right to disconnection, as well as specific aspects of occupational safety, ergonomic, psychosocial and organisational aspects, as well as the distribution of working time, the limitation of availability and breaks. The employer must also take protective measures to support particularly vulnerable employees, such as pregnant employees, as well as ensure and inform about the possible risks of teleworking and the space where remote working takes place. In addition, an obligation on the employer to compensate the employee for the costs of remote working is introduced.

In **Ireland and France** there are also other relevant initiatives. In January 2021, the Irish government published its National Remote Working Strategy, which foresees some legislative changes, as well as other measures to support telework (for example, improving telework infrastructure such as internet connectivity to the internet), and the development of national data on the incidence and frequency of remote working, as part of a wider effort to improve data on flexible working arrangements to provide an evidence base for future policy. The strategy

responds in part to the call by the Irish Congress of Trade Unions for a comprehensive review of labour law in relation to telework. Also in January 2021, the social partners in France published a new cross-sectoral agreement which replaces the 2006 agreement and complements the pre-COVID-19 legislation on telework.

For more information, check: [Regulating telework in a post-COVID-19 Europe](#).

47. EUROPEAN FRAMEWORK AGREEMENT ON TELEWORKING

Theme: Labor

The European Trade Union Confederation (ETUC), the Union of Industrial and Employers' Confederations of Europe (UNICE) / the European Association of Craft, Small and Medium-Sized Enterprises (UNICE/UEAPME) and the European Centre of Enterprises with Public Participation (CEEP) signed a framework agreement on telework on 16 July 2002 in order to give more security to employed teleworkers in the European Union. This agreement is particularly important as it is the first European agreement established by the social partners themselves.

The aim was to develop a general framework at European level for the working conditions of teleworkers and to reconcile the common needs of employers and employees for flexibility and security. The agreement gave teleworkers the same overall protection as workers working on company premises.

The agreement defines **telework** as a **way of organisation and/or performance of work using information technology, within the framework of an employment contract or employment relationship, in which work, which could also have been performed on the employer's premises, is usually performed off the employer's premises**.

A number of key areas were highlighted in the agreement where specificities of telework need to be considered:

- **The temporary nature of telework:** it is voluntary for the worker and the employer. It may be part of the worker's initial description or it might be possible to accept it voluntarily afterwards.

- **Conditions of employment:** teleworkers have the same rights as others. These are guaranteed by applicable legislation and collective agreements. Specific agreements may be necessary to take into account the specificities of telework.
- **Data protection:** it is up to the employer to adopt the necessary measures to ensure the protection of data used and processed by the teleworker for professional purposes. The employer will inform the worker of any restriction in what comes to the use of the equipment and of the penalties for non-compliance.
- **Privacy:** the employer must respect the teleworker's privacy. If there is a means of surveillance, it must be in accordance with Directive 90/270/EEC on display screens.
- **Equipment for the activity:** the employer should generally provide, install and maintain the equipment necessary for regular telework, unless the teleworker uses his or her own equipment.
- **Health and safety:** the employer is responsible for the occupational health and safety of the teleworker in accordance with Directive 89/391/EEC and relevant individual directives, national laws and collective agreements. In order to verify the correct application of the applicable health and safety provisions, the employer, workers' representatives and/or the competent authorities will have access to the telework site, within the limits set by national laws and collective agreements.
- **Work organisation:** it is up to the teleworker to manage the organisation of his/her working time. The teleworker's workload and performance criteria are equivalent to those of similar workers working on the employer's premises
- **The training of teleworkers:** teleworkers have the same access to training and career opportunities as similar workers on the employer's premises, and are subject to the same appraisal policies as other workers.
- **Collective rights of teleworkers:** Teleworkers have the same collective rights as workers on the employer's premises. Communication with workers' representatives should not be hindered.

Context

This agreement contributed directly to the strategy defined at the [Lisbon European Council](#) and the move to a knowledge-based economy and society, in line with the objectives set in Lisbon.

In July 1997, the European Commission adopted a set of policy recommendations on the social and labour market dimension of the information society. These recommendations included a commitment to promote telework in Europe and to explore telework within the Commission.

In 1998, the Directorate General for Employment, Social Affairs and Equal Opportunities and the Directorate General for the Information Society launched a pilot project. The project comprised three forms of part-time telework: telework alternating between the normal office and a home office; mobile telework during official missions; and ad hoc work in another Commission building.

48. ONLINE BANKING A SOLUTION FOR REMOTE WORKERS

Theme: Taxation

When deciding to become a digital nomad and travel the world while working, it is essential to have a bank to cover your needs abroad. There are online banks that offer their services from anywhere, although their range of services is still limited.

Some of the main drawbacks of maintaining a local bank account while living temporarily in different parts of the world include fees for international transfers, contacting the bank abroad and using ATMs, among others.

There is no online bank nowadays that has all the features of a traditional bank. There are solutions on the market that are adapting to this need, but they still have limitations. For example, some only allow deposits through bank transfers, others do not accept transfers, and so on.

The following criteria should be taken into account when choosing an online bank:

1. **Foreign transaction fees:** Banks may charge a percentage of the money spent using a credit card in a foreign country or un another currency.

Although these are usually small amounts in principle, they can be decisive depending on the use of the card.

- 2. Mobile banking accessibility:** It is important to bear in mind that having an application is often not the same as having a good service through it. It is recommended that the application is intuitive, clear, with good customer service and that it meets your particular needs (transferring funds, consulting your statement, being able to change currency, being able to freeze a stolen card...).
- 3. Offer the user the option to hold, buy, convert and spend multiple currencies (digital and fiat).** It is highly recommended to look for a bank that has worldwide availability, for example, the card can be used in any foreign country without any problem. In addition, you should also take into account the fees you may be charged for currency exchange.

Nowadays, there are many banks that offer this type of service, for example: Revolut, N26, Wise or Payoneer.

49. WHAT IS THE SCHENGEN AREA?

Theme: Residencia

The Schengen Area is an area in Europe made up of 26 countries where there are no internal borders and therefore, the free circulation of people, goods, services, and capital is allowed. This area has external border control, requiring a permit from third party countries wishing to gain access.

Do not confuse the countries of the European Union with the Schengen Area. They are two different zones and thus have different regulations. The Schengen Area is made up of the following countries: Austria, Belgium, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, the Netherlands, Norway, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden, and Switzerland.

To access the Schengen Area from another country, you need a visa. The Schengen visa, commonly known as a tourist visa, is a permit that allows for free movement within the Schengen Area. This visa permits you to travel to any

countries recognized by the Schengen Area during a period of 90 days or less during any 180-day period (the 90 days do not have to be consecutive).

The Schengen visa can extend up to 90 days longer in extraordinary circumstances. In order for the Schengen area to grant your request for a visa extension, you must provide an irrefutable reason for doing so. An irrefutable reason is when someone cannot travel or leave the country for medical reasons. All other reasons, as important as they may be, will probably be rejected.

If you do not follow the rules and stay in these countries for a longer period of time than allowed, you could face penalties: from a fine between 500 and 1,000 euros to a passport ban which will prohibit admission to the Schengen Area for 3 years.

50. WHAT IS THE A1 FORM?

Theme: Companies

The A1 form is required for a worker to apply for temporary displacement to a member country of the European Union (except Denmark) or the European Economic Area (Switzerland, Iceland, Liechtenstein, and Norway).

This form is the same across Europe and is regulated through Rule 883/2004, relating to the coordination of social security systems.

Article 12.1 of this rule establishes that if a worker from a member state whose employer is permanently established in that state is sent to work temporarily in another member state, the worker will be subject to the legislation of the first member state as long as the planned duration of the work is no longer than 24 months and if said worker is not being sent as a replacement for another worker.

In other words, if someone is temporarily transferred to another member state of the EU, they could continue paying contributions to their country of origin while receiving social services in the country to which they were transferred through the European Health Insurance Card (EHIC).

How to apply for an A1?

In order for a worker to achieve a temporary transfer, it is necessary that the corresponding Provincial Directorate and Social Security Administration issue the

form. For this to happen, the employer must request it at least four weeks before the worker departs.

51. RISKS OF TELEWORKING

Theme: Labor/ Companies

Teleworking has many positive aspects associated with it, such as work-life balance, flexibility and organising work itself, but there are also risks that must be understood to prevent possible problems that may arise. These affect both the company and the teleworker, and we are mentioning them below:

Cybersecurity

Ensuring information security is the biggest challenge of remote working. The teleworker can work from anywhere, which makes it very difficult to secure his or her activity. The types of risks that can arise are:

- Contamination of the corporate network by a security breach on the employee's computer (or vice versa).
- Viruses or malwares that disrupt the normal operation of the computing device.
- Ramsonware: a type of program that restricts access to certain parts or files of the operating system.
- Phising: mass attack received by e-mail or SMS.
- Unauthorised access to devices.
- Man in the middle: intercepting communication between 2 or more interlocutors.
- Data leakage or loss due to not having a backup copy.
- When teleworking, it is likely that part of the company's information is stored on the home computer (unless we have a corporate computer or work in the cloud). These are some of the situations to consider:
 - Power outages: In some companies there are systems so that, in the event of a power outage, there is time to save the files you are handling and turn

off the computers, but almost no home has anything like this. It is better to get into the habit of saving often.

- Losing some of the work: Those working on remote desktops, using the company's own servers, don't have to do anything special. On the other hand, if part of the data is on your computer, it is a good idea to make a backup copy (daily or weekly) on an external hard drive. Always with the company's authorisation.

Protecting workers' privacy

There are companies that put in place means of monitoring to ensure that employees are complying with their working hours. These may unlawfully invade the teleworker's right to privacy and private life and should be proportionate and supervised by trade unions.

Musculoskeletal problems

Companies must comply with legal regulations concerning the height of desks and chairs, the amount of space each worker should have and even the brightness of the screens. At home, everyone is responsible for taking the necessary measures to avoid discomfort or injury. For its part, the keyboard should be inclinable and independent of the screen, so that the worker adopts a comfortable posture for arms and hands. Finally, it is advisable to use a footrest if they do not rest well on the floor.

Eyesight can also suffer if the eye does not switch occasionally to look away from the screen and, above all, if it is staring at the screen for long hours at a time. In an office there are more distractions and breaks than at home, and eyestrain is less likely to occur. The computer screen should be of sufficient quality, with a stable, glare-free image and the possibility of adjusting contrast or brightness for better visibility.

Psychological risk

There is a risk in teleworking that teleworkers' working hours may be extended or that they may not enjoy sufficient breaks as established by the regulations. Joseba Rico, psychologist and deputy director of AMAFE (Madrid Association of Friends and Relatives of People with Schizophrenia), warns of the risks that this form of professional work may present: "The environment may not be the most suitable for carrying out their activities. There is also the possibility of an excessive

sedentary lifestyle, conflicts within the family system increasing, unrestricted working hours that take up the whole week, or people feeling isolated due to the lack of social contact. This can lead to feelings of loneliness, stress and anxiety”.

Unless the right conditions are kept in place, teleworking over a long period of time increases the likelihood of both physical and mental health problems.

Moreover, working in the solitude of your own home can be hard for some people and the teleworker may feel isolated. To prevent this, it is advisable to hold videoconference meetings with other colleagues to discuss work-related issues.

Teamwork and cohesion

Continuing from the previous point, it is also important to point out that the team as a whole may be affected at different levels. The company may find it difficult to promote teamwork and keep staff cohesive. This can affect the performance and productivity of everyone, both those who are teleworking and those who are office-based. There is a risk of isolating, even unintentionally, the person working remotely.

52. SITUATION AND REGULATIONS FOR REMOTE WORK IN IRELAND

Theme: Labor/ Companies

In Ireland, there is currently no specific legislation for remote work. However, aware of the need to regulate this working model, the government is developing a National Remote Work Strategy.

The interest of the Irish government in telework began in 2002 with the [European Framework Agreement on Telework](#), an agreement signed by employer and union representatives at the European level that aimed to offer more security to teleworkers. It should be noted that at that time remote work did not have the significance it has today in the labor market, but even so, the European Commission applauded the Agreement anticipating the change that would occur years later.

Prior to the health emergency caused by the COVID-19 crisis, the Irish government increased resources allocated to telework. This investment gave rise to [the 2019 Report on Remote Work in Ireland](#), based on the 2022 European

Framework Agreement. This report highlights the temporary nature of remote work as indicated in the European Framework Agreement, and equally importantly, that work will be carried out within the Republic of Ireland. These two characteristics would limit indefinite and remote telework from another country.

The arrival of COVID-19 introduced working from home as an emergency solution, without an infrastructure yet developed. In this sense, Ireland is working to accelerate [the National Remote Work Strategy](#) it has been immersed in since January 2021.

Despite the pandemic changing the world as we knew it, and also the world of work, many companies located in Ireland have decided on a gradual return to the office for their workers. This, coupled with the lack of specific regulations on remote work, can have a negative impact on workers' well-being.

Future rules on remote work may be different from those approved by other Member States for a crucial aspect: Ireland does not want to lose professionals who can perform their work from abroad. Instead, they want to distribute employment as evenly as possible throughout the country. As a result, the Government and companies are committed to keeping jobs in the country and promoting better conditions for workers to continue living in the country. To achieve this goal, the Government is working on [the Guide to Remote Work](#) within the National Remote Work Strategy.

53. TOOLS FOR REMOTE WORK

Theme: Labor

The use of digital tools is essential for teleworking. These give us the ability to organize our work, to work with other people, to sell products and services and invoice them, etc. Working in a delocalized way requires knowledge and use, so in this article we collect some of the most used tools, both by digital nomads and by companies that offer telework to their employees.

Communication tools

- **WhatsApp/Telegram:** as instant messaging tools, they allow immediacy in communication. They are especially useful for dealing with emergencies,

although it is recommended to regulate their use, either by disconnecting the phone at the end of the workday, or by using different phone numbers so that personal and professional life do not overlap.

- **Slack:** an instant communication tool that allows two-way communication between two people, but also enables group communication through the creation of channels. Slack allows documents and links to be exchanged while chatting.
- **Skype, Zoom or Google Meet:** these are some of the most widely used video calling tools. They are mainly used for meetings, but can also be used for webinars, among other things.
- **Microsoft Teams:** a unified communication and collaboration platform. It brings together many of the solutions mentioned in this article, such as messaging channels, file sharing, documentation archives, a video calling system, etc.

Tools for collaborative work

- **Miro:** an online collaborative whiteboard for teamwork. It enables meetings and workshops with different dynamics, like the ability to include information in real time, images, post-it notes, etc. This is coupled with real-time video calls so that the team can see each other during the session.
 - **Trello:** a tool used to organize work with checklists, assigning tasks to team members and using a due date system. It is also a file archive.
 - **Asana:** allows you to set tasks and assign them to each team member, indicating priorities and deadlines.
 - **Google Drive:** file hosting service in the cloud. It allows you to store documentation, but also to generate work documents that can be edited in real time by different people, allowing for teamwork.
 - **Dropbox:** file hosting service in the cloud. It is an online repository with restricted access that allows for the storage and exchange of documents between the team.
 - **Canva:** this is a design tool for which no knowledge of graphic design is required. It is very useful for creating posters, banners, publications for social networks, etc., with a multitude of templates and options.
-

Management tools

- **Harvest or Toggl:** tools to control the time spent on a task, project or client. This type of solution is useful both for freelancers to calculate the profitability of a project and for team management to measure work efficiency and profitability.
- **Calendly:** offers the possibility to manage a calendar. The owner enters his availability and the people who access it can book a time slot. It is very useful for professionals who provide services because it automates the booking system.
- **Sumup:** accounting tool for independent professionals. It allows someone to prepare budgets and invoices and record the expenses associated with the activity.
- **Paypal or Stripe:** both are payment platforms, ideal for charging for services rendered. The security of transactions is guaranteed by their technology and the cost of its use through commissions favors its use without prior investment.

54. ADVANTAGES AND DISADVANTAGES OF REMOTE WORK FOR BUSINESSES AND EMPLOYEES

Theme: Labor/ Companies

Working remotely has both advantages and disadvantages for the company and the employee. In this article we will mention a few of them so both sides are aware of the implications of remote work.

Advantages for businesses and employees:

Advantages for the business:

- **Workforce maintenance:** there are profiles with heightened demand in the job market and which companies have trouble finding. If this is your case, the business will be able to see what a good option working remotely would be because that is how you would be able to continue working for the company.
- **Opening new markets:** having you work in a different country could be interesting for the company, so perhaps assess the possibility of investing or

trading in a new country, taking advantage of your knowledge of the area and your constant presence there.

Advantages for the worker:

- **Benefits for the worker:** the greatest benefit is to respond to a personal need. Independent of the your motivation for moving to another country, being able to do so while keeping your job will help you with the settlement process.
- **Cost of living:** depending on where you wish to establish residency, is it possible that the cost of living will be less than in your home country. This, along with the maintenance of your work position, will help you with your professional and personal development.

Disadvantages for businesses and employees:

Disadvantages for de business:

- **Cost in personal and economic resources:** to be able to have a contract worker in another country, the company must comply with their tax, social security, and labor obligations. This has a high economic cost, added to the resource cost, because it must be in compliance with a different administration, in a different language, with procedures specific to that country. A legal representative must be appointed in the country and human resource personnel must be delegated to deal with any issues arising from this situation.
- The company faces a **loss of control** over the worker for different reasons: the worker is remote for 100% of their day, sometimes there are different time zones, the employer does not know the employee's workplace, etc.
- There may be a **problem of connection within the team:** while being remote, workplace relationships may deteriorate. New admissions into the company may not have a close relationship with the person working remotely, who could become left out of the company dynamics. This forces the company to allocate more resources to encourage the remote worker's participation in coworker relationships.

Disadvantages for the worker:

- **Disconnection from the team:** the remote worker will have more trouble relating to their coworkers than if they were in-person. This can interfere with work performance and participation in new projects.

- **Isolation:** similarly, if the remote worker works from home, they may experience loneliness and sadness derived from their social isolation.

55. WHAT IS THE EU REGISTRATION CERTIFICATE?

Theme: Residence

The EU Registration Certificate is a document that recognizes the right of EU citizens to reside in another Member State or in another state that is part of the European Economic Area.

EU citizens do not have to register themselves or obtain a certificate of residence when their stay is less than three months. If their stay is longer than three months, the country in which they are residing can require registration with the corresponding administration, which is normally local government or the police.

For this you need an ID or valid passport and, depending on the case:

- **Workers displaced to another country:** employment certification or hiring confirmation from the company.
- **Autonomous workers:** proof of self-employed status.
- **Retirees:** proof of complete health insurance coverage and proof of sufficient income to live without requiring economic assistance (their resources can come from any source).
- **Students:** certificate of enrollment in a recognized center of education, proof of complete health insurance coverage or a statement of having sufficient resources to live without requiring economic assistance (their resources can come from any source).

The Registration Certificate is obtained at the same time as its processing, and you do not have to renew it. If you are required to register and do not do so, a financial penalty may be imposed, but this is not grounds for expulsion from the country.

More information about registration as a resident in each country is available in https://europa.eu/youreurope/citizens/residence/documents-formalities/registering-residence/index_es.htm.

56. WHAT IS THE REGISTER OF INTRA-COMMUNITY OPERATORS (ROI)?

Theme: Taxation

When a self-employed worker performs a service, they must issue an invoice for it in accordance with both European legislation and legislation of the country in which they are providing services. This also brings with it the application of the current Value-Added Tax (VAT).

Nevertheless, when the destination of the service is in another country within the EU, this invoice could be exempt from the VAT. To apply for this exemption, both the worker and the company to which they are providing services must be registered with the ROI and get their VAT number.

The ROI is the census of professionals and companies that carry out provision of services or delivery of goods in another state of the European Union.

The registration must be done through the government of each country and has no associated costs. After registration is completed, the NIF-VAT form is obtained, which will be entered into the invoice. Thanks to this registration, when the invoice is issued, VAT will not be applied.

Being registered in the Register of Intra-Community Operators and invoicing companies in other EU countries also entails a series of tax and accounting obligations to be fulfilled in the country where the activity is carried out, both for the professional and for the company.

What is the VAT Information Exchange System (VIES)?

It is a search engine for intra-community operators created by the European Commission to check if the entity being invoiced is registered with the system.

Both the professional and the company must be registered with the Register of Intra-Community Operators and therefore will appear in the VIES. If this is not the case, the invoice must be issued as if it were a domestic transaction, and the corresponding VAT legislation must be applied.

You can access the VIES to check if you and the company to which you are providing services are correctly registered [here](#).

57. WHAT IS A CONTRACTOR?

Theme: Labor

Contractors are independent professionals who provide services to a particular company. This person could associate themselves with freelancing, but there are some differences that must be considered to avoid inconsistencies.

The relationship between the company and the contractor is commercial, so this type of agreement involves a major risk for the worker, who does not receive benefits like vacations, salaries, or compensation. In this case, net payment must be higher than that of a salaried worker, since the contractor must bear a greater number of expenses (self-employed quota, income tax, etc.).

It is important to keep in mind that contractors' specific conditions depend directly on local laws, therefore you must pay attention to the existing legislation in different countries.

Spain, Italy, and Ireland have similar regulations for contractors. However, while in Italy and Ireland they are known as contractors, in Spain they can be linked with self-employed economic dependents. According to Law 20/2007, a contractor can consider themselves dependent on a company when they habitually provide services to that company and when billing to that company accounts for at least 75% of their total profits.

In the event that the governments of these countries consider the contractors official employees, the company could be obligated to hire these workers in accordance with Spanish legislation.

To make sure this does not happen, the self-employed economically dependent worker should have more benefits than if they were only a freelancer or contractor, like, for example, a maximum duration of the agreed-upon workday, weekly rest days, and breaks for national holidays. In addition, the government must be informed of this agreement between the worker and the company.

How to differentiate between an employee and a contractor?

- Is the person working on their own? (Getting their own clients, no exclusivity, deciding their own strategy).

- Does the worker have control over their schedule and the capacity to decide their own vacations?
- Does the worker have their own workspace and their own team?

If the answers to these questions were no, it is possible that the worker is an employee, not a contractor. In this case, it would not be possible to rely on any contractor relationship but rather on the labor regulations of each country.

58. REGULATIONS FOR TELEWORKING IN ITALY

Theme: Labor

Teleworkers have been recognized in Italian legislation since 1998. Since being incorporated in the law, new organizational methods have developed, like Smart Working.

Teleworking is understood to be work that takes place in any location outside of the workplace that is considered appropriate. It is made possible through the use of information and communication technologies.

Teleworking must be a decision made voluntarily by both the worker and the employer which, through mutual agreement, adjusts the work relationship by means of a teleworking contract.

Among the rights and responsibilities of teleworking it is necessary to highlight the following rules:

- The employer must provide for the installation and maintenance of the tools needed for the worker to perform their duties.
- All rights and responsibilities related to health and safety at work remain unchanged for both parties.
- The employee manages the organization of their own work, respecting the schedules established by the company and its deadlines.
- The worker is entitled to the same training as the company's in-person workers, and additionally training specific to teleworking and its related tools.

- The work performed by the teleworker can be monitored either electronically or by accessing the chosen workplace. If the office is in the employee's home, they must give access to their employer.
- Teleworkers have the same collective rights as in-person workers.

In 2017, the well-known Smart Working Law was passed. Despite often being confused with teleworking, they are not synonymous.

Smart Working is a type of remote work in which the employee works by cycles and objectives and without precise limits on the time or place of work.

Therefore, while the teleworker has to comply with the schedule established by the company, the smart worker has total organizational freedom over the time and execution of their work in order to achieve their objectives.

More information about the [Law of June 16th, 1998, number 191](#).

More information about the [Law of May 22nd, 2017, number 81](#).

59. WHAT IS HYBRID WORK?

Theme: Companies

Hybrid work is a work organization model that combines face-to-face and remote work. Although it is not a new model, it has been implemented in many companies since the adoption of telecommuting measure during lockdown.

The hybrid work model can be structured in several ways, which are detailed below:

- **Hybrid model by worker:** individually, the worker agrees with the company they work for how their workday will be. They can agree on the place of work and the days they will work from each location. For example, two days in the office and three days at home. Another example would be if you work one week per month from another location. This model allows the company to make each employee's work more flexible based on their needs and responsibilities and to offer work-life balance policies in an orderly fashion.
 - **Hybrid model by day:** it can also be that the company determines fixed telework days. For example, each Friday. In this way, all employees know that
-

they telework on that day. It is possible for the company to organize these telework days by department or team, so that part of the workforce teleworks on Monday and another part on Friday. This model allows the company to organize the work and encourages teamwork by giving office and telework time to everyone.

- **Hybrid model by team:** in this case, it is possible that within the same company there are workers who are 100% in the office, others are 100% teleworking and others have a hybrid model. The organization of the team depends on the department and applies to all workers within the same department.
- **Hybrid model by preference:** finally, we speak of a hybrid model where the company policy gives preference to one of the two options (face-to-face work or teleworking) over the other, although it recognizes the second.

Benefits of hybrid work

It increases flexibility at work, improving employee satisfaction and therefore their commitment and productivity. It also allows companies to build employee loyalty and be more competitive in the labor market.

Despite being a measure that encourages teleworking, teamwork is maintained in the office, which avoids the feelings isolation that people who work remotely sometimes experience. This allows companies to build teams and foster personal relationships.

It is a sustainable measure for the environment because it reduces commuting and the energy cost of workspaces.

60. HOW TO HIRE A WORKER IN ITALY AS A FOREIGN COMPANY?

Theme: Companies

In order to hire a worker in Italy as a foreign company it is essential that the work contract adapts to local laws. In Italy, the government has made it necessary for foreign businesses to have an organization within the country.

The available options for a non-resident company are listed below:

A. Representative offices

In this case, the foreign company can appoint an Italian resident (for example, the worker themselves, a professional, or a company) to comply with Social Security and insurance obligations stemming from the work performance of the employee to be hired.

The nonresident company must then send a mandate to the appointed Italian individual so they can fulfill the obligations under their name and on their account with the social security and insurance institutions. In this case, there are no obligatory taxes for the representative office (since the representative office is not considered a “withholding agent” according to Article 2 of Presidential Decree No. 600/73).

B. Permanent establishment

Permanent establishment is the prerequisite for the taxation of an economic activity carried out by a company in a country other than that of its tax residency.

Permanent establishment implies the existence of a “place of business” with the presence of facilities, goods or machinery, factories, and miscellaneous equipment for the development of the business activity. You must keep in mind that permanent establishment declares your entry into both the country where you set yourself up (Italy) and the foreign country where the business resides.

The worker can be hired for permanent establishment. At this point the same considerations apply as with the creation of a representative office. However, permanent establishment in Italy is among withholding agents, so the employee will be subject to both social security and tax withholding.

61. HOW TO HIRE A WORKER IN SPAIN BEING A FOREIGN COMPANY?

Theme: Companies

To hire a worker who carries out his or her activity within Spanish territory, it is essential to comply with a series of requirements prior to hiring the workers.

Firstly, you must apply for a Contribution Account Code and register and pay contributions for these workers in accordance with Spanish Social Security regulations.

If the company belongs to the European Union, proof of registration in the Professional or Commercial Register must be provided (where required in the country where the company is located). Documentation must be submitted with its duly legalised translation.

Furthermore, the company, given that it will need to maintain frequent relations with the General Social Security Treasury, must appoint a representative domiciled in Spain, as established in article 16.2 of the Collection Regulations (RD 1415/2004, of 11 June): *“Those liable parties who reside abroad for more than six months of each calendar year will be obliged to appoint a representative domiciled in Spanish territory, for the purposes of their relations with the General Social Security Treasury”*.

In the tax field, it is necessary to bear in mind that the foreign company needs a Spanish NIF to be able to withhold income tax on the salaries of its employees in Spain. For this purpose, the foreign company must also appoint a tax representative in Spain.

The foreign company will directly keep the accounts of the activity carried out in Spain. VAT paid in Spain must be refunded under the special procedure for non-residents. The activity carried out by the representative office will not constitute a permanent establishment for VAT or corporate income tax purposes, provided that the employees carry out work that does not involve management autonomy in Spain and is not invoiced from Spain. In case these employees have the autonomy to contract and negotiate directly with clients, a permanent establishment will be constituted for corporate income tax purposes.

62. HOW TO HIRE A WORKER IN IRELAND AS A FOREIGN COMPANY?

Theme: Companies

In order to hire a worker in Ireland as a foreign company, the labor contract must adapt to and follow the Irish regulations in this area. The Irish government requires foreign companies to have a business entity within the country.

The options for hiring employees in Ireland as a foreign company are:

A. Establish a branch office connected to the central headquarters

Foreign entities that decide to establish branch offices in Ireland have to do so in accordance with EU regulations and with the Irish law of 2017 (the Companies Accounting Act. 2017). A branch office in Ireland is considered a structure dependent on its parent company, as management decisions cannot be made by the branch.

Branch offices can hire local workers. The legal requirements for setting up a branch office in Ireland in accordance with the law and therefore being able to hire workers are, among others:

- declare your admission into the Ireland Companies Registration Office (CRO),
- have at least one director residing in the country,
- submit your annual accounts,
- register for Social Security (welfare) and in the VAT in Ireland.

One of the advantages of being a branch office is the simplicity, given that they don't require the formation of another entity with a board of directors, etc. Therefore, if the project is short term or not very drawn-out, a branch can offer advantages in this sense.

For more information relating to the creation of a branch in Ireland, you can look at this [link](#).

B. Establish a subsidiary

The basic difference between a subsidiary and a branch is that a subsidiary has a legal identity distinct to that of the mother company, while a branch office does not.

The creation of a subsidiary, in addition to having fiscal benefits like being taxed on its income in Ireland (where the corporate tax rate is lower than the EU average), would also have a closer relationship with Irish agents (business partners, authorities, etc.), because in Ireland local businesses are more common and something the people there are more familiar with, as opposed to branch offices.

It is interesting to note that many international businesses choose a limited liability company as the structure for their subsidiary.

For more information about the creation of companies you can look at the following [link](#).

It is recommended in either case to contact an accredited professional in Ireland for the registration processes for either a branch office or a subsidiary. Likewise, once the branch or subsidiary has been established, it is obligatory to adhere to the responsibilities and [obligations](#) under [the employment laws in Ireland](#).

63. WHAT IS A DIGITAL NOMAD?

Theme: [Labor](#)

Digital nomads are remote workers who use the internet to develop their work from anywhere in the world, adopting a nomadic lifestyle that allows them to travel constantly.

This is an option for professions that you can carry out online, such as those related to programming, consulting, communications, or design.

Digital nomads are, for the most part, self-employed (freelancers) but they can also be employees (salaried workers).

To avoid tax and social security problems, two fundamental issues must be taken into account:

- **Determining the tax residency:** this is the place to which income taxes are paid. To determine tax residency, different factors must be taken into account depending on the criteria of each country and the circumstances of the digital nomad. The most common regulations are the 183-day rule and the center of vital interests. It would also be necessary to know the existing bilateral agreements between countries or the so-called departure taxes.
- **Ensure health coverage:** through the public system or private insurance, the most common coverage plans are international health insurance.

64. HEALTH INSURANCE FOR DIGITAL NOMADS

Theme: Social Security

When someone decides to become a [digital nomad](#), they must consider it necessary to obtain a visa, the necessary equipment for their job, and the required procedures for their stay abroad. One of these procedures is related to medical assistance, it being advisable to secure international health insurance.

It is always recommended that you travel with health insurance because paying for medical assistance while abroad can be more expensive depending on the country you are visiting.

Not all travel insurance is adequate for digital nomads, but the growth of this way of life has led to the development of international health insurance.

International health insurance provides digital nomads with better health coverage than standard travel insurance. In fact, while not all travel insurances are intended for extended stays, insurance for digital nomads provides coverage to the insured person for a period of time longer than three months. Additionally, these insurances can include:

- Medical coverage for medical issues predating the trip.
- Periodical revision.
- Coverage for pregnancies.
- Dental assistance.
- If necessary, the return of the patient to their country of residency.

If you travel abroad for a long amount of time while you are working as a digital nomad and you wish to obtain health insurance, you must take into account, in addition to the price, the following factors:

- Countries of coverage: it is important to make sure that the health insurance provides coverage in all the countries you will be living. The majority of insurances cover all countries except the United States due to higher healthcare costs there.

- Customer service: having the ability to count on medical attention 24/7, from someone multilingual to avoid language barriers, can be indispensable depending on where you travel.
- Coverage for prescriptions: there are many insurance plans that include coverage for prescribed medications, but it is not mandatory.
- Coverage plan: one matter to keep in mind is if the chosen insurance fits the lifestyle of the insured person. For example, if someone surfs often, it is important that their insurance covers a surfing accident.
- Premiums and advance payments: it is recommended that you pay attention to not only the monthly premium but also the excess (the payment you must make when you receive medical attention).

65. WHAT IS A DIGITAL NOMAD VISA?

Theme: Residence

Visas for digital nomads are emerging in different countries because of remote work. These visas usually offer benefits for remote workers relating to their residence and the tax system to attract qualified workers and workers with high purchasing power.

Due to the lack of international legislation and the outdated regulations of bilateral agreements, many countries have launched these visas.

Work visas are not new, but the existing rules do not apply to teleworkers. These visas normally require a work contract with an organization native to that country or an invitation letter, something that one would not be able to do as a remote worker.

These digital nomad visas are directed at remote workers from other countries. In the case of European countries that are implementing digital nomad visas, these apply to citizens of third-party countries who need a visa to reside in Europe. Therefore, these visas are not interesting to European citizens because they can move around the territory without these additional requirements. However, there are other countries outside of Europe that also offer these digital nomad visas, which could be appealing to European citizens.

To access a digital nomad visa, you must comply with the established requirements in each country, but often you must have a valid passport and proof of stable income. Some visas also require an application fee.

The duration of digital nomad visas varies depending on the country. They were developed for long stays, therefore most of these visas are valid for one year.

66. A VISA FOR DIGITAL NOMADS IN SPAIN? THE STARTUPS LAW PROJECT

Theme: Residence

Last December the Spanish government gave a green light to a law commonly known as the “[Startups Law](#)”. This regulatory proposal was created with the intention of putting Spain at the forefront of attracting investment, talent, and innovative entrepreneurship.

It is important to keep in mind that this regulation has not yet been approved by the Spanish Parliament, and therefore it could still be subject to changes before it goes into effect. Some of the measures it proposes are listed here:

The bill includes important tax measures, eliminates bureaucratic obstacles, and creates procedures that encourage the creation of and investment in technology-based startups more flexible. It also includes important measures to both attract and recover national and international talent, **favoring the establishment of teleworkers and “digital nomads” in Spain.**

The bill introduces notable tax measures, like a reduction in the Corporation Tax (from 25% to 15%) and in the Non-Resident Income Tax for four years.

To attract talent, they introduced improvements to the **tax regime** for non-resident income tax applicable to managers and employees of startups, investors, and “digital nomads” – teleworkers who have temporarily relocated to Spanish territory – and their families, who will be able to access a **special visa** for up to five years. Also, it favors the return of talent by reducing the previous non-residence period in Spain to 5 years to access this special regime.

The government has rolled out funding measures that encourage the growth of startups, like FondICO Next Tech, whose investment target reaches four billion

euros, and the National Innovation Company (ENISA), which focuses on startups led by women, and which has a budget of 51 million euros to reduce the gender gap in the realm of innovative entrepreneurship.

As we said earlier, this is just a proposal for now, and its processing could result in changes, but it is relevant because it opens the way for digital nomad visas that could benefit workers abroad who wish to establish themselves in Spain.

**This article was updated in October of 2022.*

67. VISA FOR DIGITAL NOMADS IN CROATIA

Theme: Residence

Croatia offers temporary stay visas for up to one year for third-country digital nomads working for companies that are not registered in the Republic of Croatia. This visa can't be extended but a new application can be submitted to regulate the stay of digital nomads 6 months after the expiration of the previously granted temporary stay.

What are the requirements for applying for a nomad visa in Croatia?

Filling in the application form for temporary stay Obrazac 1a.

Proof of purpose, that is, proof that you are a digital nomad: this is an employment contract or other document proving that you perform work through "communication technology" for a foreign employer or your own registered company outside Croatia.

- Copy of a valid passport/travel document.
- Certificate of criminal record issued by the government of your home country (apostilled/legalised, officially translated).
- Proof of a valid private/travel health insurance policy covering the entire duration of your permit/territory of Croatia.
- Address in Croatia.
- Passport picture 30×35 mm.

- Proof that you have sufficient funds to support yourself. The financial means of digital nomads must be equal to the amount of at least 2.5 times the average monthly "net" salary paid during the previous year (based on the average salary in 2021). For each additional family member or unmarried or informal partner, this amount is increased by 10% of the average monthly "net" salary.

The amounts of financial means for digital nomads are:

- For only one person (like you): 17 822,50 kunas a month (2.369€).
- For each additional family member add 712,90 kunas a month (94,80€).

How to apply?

There are three possible ways:

- If you need a visa to enter Croatia, then you can apply for this permission abroad at a Croatian embassy or consulate.
- If you don't need a visa to enter Croatia, then you can apply for this permission at the Croatian embassy or consulate abroad or at the nearest police station according to your temporary address in Croatia.
- And you can also apply for the Digital Nomad Permit online, whether you need a visa to enter Croatia or not (the service is available in English and Croatian).

The advantage of applying from within the country (if you don't need a visa to enter), is that you can stay in Croatia for up to 15 months at a time - 90 days as a tourist, plus 12 months with the Digital Nomad Permit.

It is important to note that you must register your temporary stay within 30 days of approval of your temporary stay or visa. Otherwise, it may be revoked.

Registration of the granted temporary stay is another step in the process. You must register your address within 3 days after entering Croatia.

Again, go to the local police station according to your address in Croatia and you must submit:

- Application form Obrazac 8a.
- Notarised rental contract, a declaration from the landlord, a title deed or confirmation from a hotel, hostel or accommodation.

Administrative costs:

- Temporary residence - 420 kunas (55,80€).
- Visa - 460 kunas (61.17€) (an additional service fee may apply if you have submitted your visa application through the VFS visa centre).
- Residence card - 310 kunas (41.22€).

Costs at the police station:

- Temporary residence - 350 kunas (46.54€).
- Biometric residence card - 240 kunas (31,91€).
- Biometric residence permit administrative fee - 70 kunas (9,31€).

More information here: croatia.hr/en-gb/useful-information/digital-nomads.

68. VISA FOR DIGITAL NOMADS IN THE CZECH REPUBLIC

Theme: Residence

The Czech Republic digital nomad visa is actually a long-term business visa for freelancers known as *Zivnostenske opravneni* or *Zivno* for short. It allows freelancers to live in the Czech Republic for six months to one year.

Although this visa is not especially for digital nomads, it can be a good option for digital nomads who are self-employed and want to live in the Czech Republic.

UOne of the advantages of having a visa for the Czech Republic is that you can move freely throughout the 26 Schengen countries of Europe. Only a couple of other digital nomad visas allow such travel: Portugal, Malta and Estonia.

What are the Czech Republic digital nomad visa requirements?

- The number one requirement for applying for the Czech Republic *zivno* visa is that you are self-employed. This means that you work with clients and perform services for them. Along with this requirement, you will also need.
- Valid passport - issued within the last 10 years and with 2 blank pages.

- Proof of purpose - Business license to perform self-employed work in the Czech Republic.
- Proof of accommodation - A rental contract or a reservation for the duration of your stay.
- 124,500 CZK - You must have at least 124,500 CZK (~ 5,644 USD) in your bank account.
- Criminal record check - Issued and notarised from your home country or country of residence.
- Proof of medical insurance - Must have medical coverage in the Czech Republic.
- Completed application form - Translated or completed in Czech.

How to apply

Step 1: Obtain a trade licence

One of the Zivno visa requirements is that all self-employed persons must have a Trade Licence to operate in the Czech Republic. Fee of 1.000 CZK (~ 40,41 Euro). This can be submitted online.

Step 2: Submitting the visa application

Once you have obtained your trade licence, it is time to submit your Czech Republic digital nomad visa application. You must submit the relevant documents in person at a Czech Republic Embassy (fees can go up to 220 euros).

Step 3: Attend the immigration interview

When you submit your visa application, you will also have to attend an immigration interview.

Step 4: Register with the Aliens Police

Once your visa application is approved and you receive permission to live in the Czech Republic, you will need to go to the Aliens Police and register your address within three days of entering the Czech Republic. You will be given a stamp, which is important for the next step.

Step 5: Register the official trade licence

After receiving the stamp from the Foreign Police, go to your local Trade Licensing Office to obtain your Official Trade Licence. You show the stamp and your temporary Trade Licence. Within three to five days, you can pick up your official licence and start working in the Czech Republic.

With this official Trade Licence, you will need to register your tax identification number to pay Czech taxes and social security.

69. VISA FOR DIGITAL NOMADS IN PORTUGAL

Theme: Residence

To attract digital nomads to the country, the Portuguese state offers a special type of visa, called the Portuguese passive income visa or D7 visa. The D7 visa applies to foreigners who wish to reside in Portugal as remote workers living on their own income (real estate, intellectual property or financial investments) and who come from outside Portugal.

The D7 visa and the Portuguese visa for freelancers are good options for digital nomads who wish to work from Portugal for periods longer than 90 days. However, to keep your Portuguese residency renewable, you will have to spend 6 months (more than 183 days) in the country per year.

From 30 October 2022, telecommuters can apply for a temporary stay visa or residence permit.

What are the general requirements for the D7 visa?

- Portuguese NIF (tax identification number)
- Portuguese bank account
- You will need to demonstrate financial self-sufficiency:
 - The applicant will need to prove earning four times the Portuguese minimum interprofessional salary (705 euros per month). So you need to earn 2,820 euros per month to be able to apply for a visa. In addition, proof of income for the last 3 months must be provided.
- Proof of accommodation
- Full medical insurance

- Clean criminal record
- Compliance with the minimum stay requirement:
 - Initial residence permit - At least 16 months per 2-year period (absence of more than 6 consecutive months may result in revocation of permit).
 - Subsequent residence permit - at least 28 months per 3-year period (absence for more than 6 consecutive months may lead to revocation of the permit).
 - Permanent residence permit: at least 30 months for every 5-year period (absence for more than 24 consecutive months may lead to revocation of the permit).

How to apply for a D7 visa for Portugal?

- Obtain a NIF number and open a bank account.
- Obtain accommodation.
- Apply for the D7 visa at the Portuguese consulate.
- Arrange the residence permit: once you receive your new visa, you will be able to travel to Portugal for 4 months (120 days). You will need to travel to Portugal and make an appointment at the Serviço de Estrangeiros e Fronteiras (SEF) during this time.

More information at: vistos.mne.gov.pt/en/national-visas/general-information/type-of-visa

70. VISA FOR DIGITAL NOMADS IN ESTONIA

Theme: Residence

Since 2020, Estonia has a digital nomad visa that allows you to work legally in Estonia for a company registered abroad.

Who can apply for the nomad visa?

The requirements for applying for the Estonian nomad visa are:

- Being able to work on a delocalised basis.
- Be able to work remotely using telecommunications technology.
- Have an active employment contract with a company registered outside Estonia, conduct business through your own company registered abroad or work as a freelancer for clients mainly outside Estonia.
- Be able to provide evidence that income exceeds the minimum monthly income threshold for the six months preceding the application. Currently the monthly income threshold is EUR 3,504 net.

How to apply

- The first step is to complete the application form which is available on their website. Once completed, the application form must be printed out and signed. The state fee is 80 euros for a Type C visa (short stay) and 100 euros (long stay).
- Make an appointment at the nearest Estonian Embassy or Consulate to submit the application. Copies of all required documents must be submitted.
- Applications are reviewed within 30 days.

More information and access to application at e-resident.gov.ee/nomadvisa

71. HOW DO I KNOW MY TAX RESIDENCE?

Theme: Taxation

Knowing your tax residence is essential for knowing where you have to take care of your work and labor obligations. To determine your tax residence, you must keep in mind various criteria which are detailed below.

- **Physical Residence:** better known as the 183-day rule. In other words, where you reside for the majority of the year (the days do not have to be consecutive). For example, if you spend more than six months in Spain, your tax residence would be there.
 - **Economic activities and interests:** in the second case, you attend to tax obligations in the country in which you base your economic activities and
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interests. This can be, for example, where your spouse or underage children are, but also where your economic activities take place.

- **Double taxation agreements:** it is possible that the country in which you reside has one law and the country in which you work has another, which could lead to conflict. In this case, you should find out if there is a double taxation agreement. These agreements aim to determine criteria for tax residence as well. Some of the most common determinants are the ones mentioned earlier, but nationality or usual residence are also used. If it is still not possible to determine tax residence, the two countries must solve the issue. If a bilateral agreement does not exist, the laws of each country must be observed.

On occasion a complex situation arises in which the proper authorities of each state are faced with establishing tax residence according to one country's criteria or another, because these criteria are not always complementary. For example, someone could usually reside in one country but have their tax residence in another because that is where their family lives and where their economic activity takes place.

72. REMOTE WORK LAW IN SPAIN

Theme: Labor

The quarantine due to COVID-19 and the measures adopted to face it led to more people working from home. Both organizations that already relied on teleworking policies and those that did not had to adapt to an unprecedented situation that changed the nature of working.

On July 10 th of 2021 the BOE published [Law 10/2021 for remote work](#). We will analyze the main principles of this law so that companies and workers know their rights and obligations.

Differences between teleworking and working from home

The law defines **working from home** or from a distance as **a form of work organization where work activity takes place in the worker's home or in a place chosen by them, during all or part of the workday, on a regular basis.**

While **teleworking** is understood to be a **type of distance work, in this case work is carried out through the almost exclusive use of computer, telematic, and telecommunication means and systems.**

Although the law always refers to working from home, we understand that teleworking applies as well, since it is a type of distance work.

The agreement of working from home

The working from home law does not establish the obligatory nature of teleworking as a mode of employment. In fact, it indicates that in order for teleworking to take place, it must be voluntary, both on the part of the company and the worker.

To implement teleworking, both parties must have an agreement in writing, which must be submitted to the national office of employment, in this case to the SEPE. This agreement is individual in nature, meaning that each teleworker must sign their own agreement with their employer.

What must be included in a teleworking agreement?

It has been established that a distance work agreement must contain at least the following points:

- It must include the worker's schedule, including the percentage of in-person work compared to the development of working from a distance.
- Expenses of and ways of compensating for those things mentioned.
- Means and equipment needed for the development of the worker's roles (consumables and otherwise).
- Additionally, you must decide on the site of remote and in-person work, as well as the duration of the agreement.

Who can invoke the law of teleworking?

The teleworking law applies to any salaried worker who teleworks for a time greater than or equal to 30% of their time working over a period of three months. In the case of trainees, interns, or those who are underage, at least 50% of their day must be carried out in person.

What are the limitations of working from home?

There must be measures in place to guarantee balance and the right to disconnection. Additionally, the company must look out for the workers' social and labor rights against discrimination and workplace harassment; without

changing the conditions of payment, work time, promotion, or professional training.

What costs does the company face because of working remotely?

The company must cover the costs of the means necessary for the worker to provide their services. It is specified that the indirect costs include the proportion of the costs of use and consumption incurred by the worker or any other that may occur as a result of their work, and a collective bargaining or collective agreement is called upon to establish compensation mechanisms that guarantee the full compensation of all expenses. An example of these costs could be wifi or electric energy.

Can companies control their employees?

The working from home law recognizes that businesses could install devices that track their employees' task execution. Although the regulations do not specify the permitted forms and mechanisms, the law makes clear its intentions to protect the private aspects of the remote worker's life.

More information on [the Law of 10/2021, July 9th, of working from home](#).

73. WHAT IS WORKER MOVING ABROAD?

Theme: Labor

A worker posted to other country is a person who temporarily goes to work in another country by decision of his or her company.

Working conditions

If the posting takes place within the European Union, the worker has the same rights and working conditions as workers in their country of destination if they are more beneficial than those in their country of origin, especially with regard to remuneration, maximum work periods and minimum rest periods, job security, etc.

The duration of the posting will be as long as is needed to perform the work in question. And it is mandatory that, at the end of the posting, the posted person returns to the workplace in the country from which they moved.

Rights and Obligations

Workers posted to another EU country do not need a work permit or to register with the social security system of the country to which they have moved, since they remain insured in their country of habitual employment. When the posting is longer than 3 months, they are obliged to register as a resident in their country of destination.

Taxation

Professionals posted for less than 6 months do not have to pay income tax to the destination country. However, there is no tax legislation at the European level that determines to which country income tax is paid during a posting. This is determined by national legislation or tax agreements between EU countries.

Social Security

To ensure social security coverage in the home country, the company must apply for the PD A1 form with the Social Security of the home country and inform the administration of the host country. If the posting lasts more than 2 years, the posted person can switch to the social security system of the country where he/she is posted or request an extension of the validity of this form. The latter will be granted if both countries agree and if it is in the worker's best interest.

74. DO I MAKE PAYMENTS TO THE COUNTRY IN WHICH I LIVE OR THE ONE IN WHICH I WORK?

Theme: Social Security

When it comes to Social Security, European regulations are governed by different rules, the main ones being **Rule No 883/2004** of the European Parliament and of the Council of April 29 th, 2004, on the coordination of social security systems, and **Rule No 987/2009** of the European Parliament and the Council of September 16 th , 2009, adopting the rules for implementing Rule No. 883/2004.

This regulation is based on the principle of **lex loci laboris** in which a person who performs a professional activity in an EU member state is subject to the laws in that country.

EU regulations and the bilateral agreements signed between countries permit exceptions to this rule in the case of temporarily displacements, and also for cross-border workers. But, as we pointed out, the general rule is that if you work in a country, your social security contributions must be paid there, even if that is not the country in which your company is located.

In any case, each case must be reviewed and, given the particularities produced by the pandemic, the recommendation is to **consult the Social Security authorities of each country involved** for their interpretation of the EU regulations in order to avoid future contingencies.

75. WHAT IS THE EUROPEAN HEALTH INSURANCE HEALTH CARD (EHIC)? HOW TO DO YOU GET IT?

Theme: Social Security

The **European Health Insurance Card (EHIC)** is a free personal and nontransferable document which recognizes your right to receive health benefits that are considered medically necessary during a temporary stay in an area belonging to the European Economic Area, the United Kingdom (while the health insurance card is valid), or Switzerland. The card takes into account the nature of the benefits and the expected duration of the visit, in accordance with the legislation of the host country, independent of whether the purpose of the stay is tourism, professional activity, or academics.

The EHIC is not valid when then the purpose of the visit is to receive medical treatment, or if the beneficiary transfers their residency to another member state.

- **Covered by the EHIC:**

- Urgent health care. Emergencies, both for accidents and for common or unexpected illnesses.
- The worsening of a chronic illness.
- Pregnancy. This includes assistance with the delivery of the child and all the necessary treatments for its care.

• Not covered by the EHIC:

- Return to your country of origin while remaining hospitalized.
- Private health services.
- Traveling with the purpose of receiving medical treatment.

In some cases, you must take on a fixed amount or percentage of the costs from the medical assistance, under the same conditions as those insured in that country. These costs are nonrefundable.

Who can request an EHIC?

Those who hold the right to medical assistance and their dependent beneficiaries who meet the requirements of the legislation of each state and of the social security regulations of the European Union.

How can I request an EHIC?

To request an EHIC you must turn to the health insurance organization you are insured by, which will be responsible for the cost of your healthcare. Depending on your state you should be able to request the card online, over the phone, or in person at said organization. If you wish to renew your card, the process will be similar.

More information at <https://ec.europa.eu>

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