
Concurrent Performance of Activities in Several EU Countries

If an employee performs activities in two or more EU countries (concurrent performance of activities), the employee has a reporting duty to inform the respective social security authority in their **country of residence** of this fact (residence is understood as the place where the employee has their centre of interests). Based on the request, the authority then determines whether or not the person is subject to the legal regulations of the country in which they have residence. If yes, the authority issues [form A1](#) to this person. If not, the authority informs the authority of the country whose legal regulations are applicable to the employee of this situation, and this authority then issues form A1.



A person working in more than one Member State is subject to the regulations of the state of residence, provided that a substantial part of the activities are performed in the state of residence. **A substantial part of the performance of activities is understood as 25% of the activities from the standpoint of working time and/or wages.**

A person who does not perform a substantial part of the activities in the state of their residence is subject to the regulations:

- of the state of the registered office of the sole employer
- of the state of the registered office of the employer which does not reside in the state of residence of the employee
- of the state of residence, provided the employee has more than one employer, of which at least two have their registered office in Member States other than the state of residence

Unsupported family members are subject to the same regulations as the provider.