

Example 1



- The university employee is a Danish citizen
- Employed at a Danish university (civil servant)
- The work is only performed in Denmark
- Danish residence

The circumstances are only illustrative and therefore need to be examined specifically in each case.

Comments

Since all factual circumstances concerns Denmark, EU legislation does not apply. The university staff should therefore be treated in accordance with Danish legislation only.

Compliance

The university and the university employee should not take any action with regard to the coordination of social security.

FAQ

2. What are the conditions for applying EU legislation on social security?

2.3 What constitutes a cross border situation?

Example 2



- The university employee is a Swedish citizen
- Employed at a Danish university (civil servant)
- The work is only performed in Denmark
- Danish residence

The circumstances are only illustrative and therefore need to be examined specifically in each case.

Comments

Generally the factual circumstances concerns Denmark only and therefore EU legislation does not apply.

However, the circumstance that the university employee is a Swedish citizen constitutes a significant cross border situation and so EU legislation applies.

The university employee will be comprised by Danish social security, since the employee is a civil servant.

Compliance

Since the work is performed in Denmark, which is the competent country an application for form A1 should not be filed.

FAQ

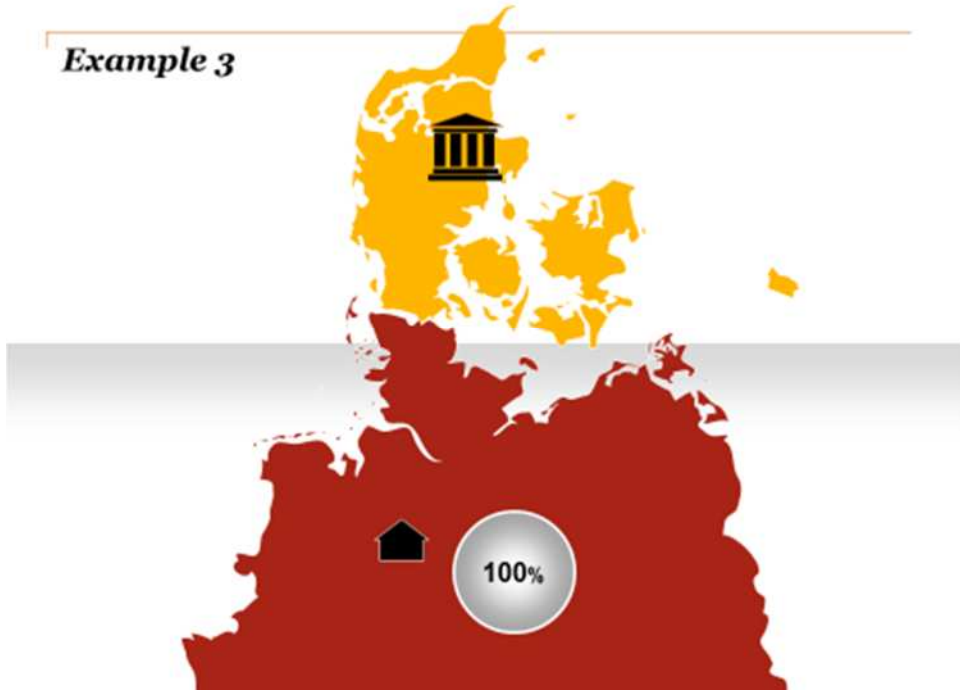
2.3 What constitutes a cross border situation?

3.1.5 When is an employee considered as a civil servant (in Denmark) - public servant or equivalent?

3.1.7 What is meant by "the place of performance" of the work?

7.5.3 What is the meaning of "residence"?

Example 3



- The university employee is a German citizen
- Employed at a Danish university (civil servant)
- The work is only performed in Germany for an indefinite period
- German residence

The circumstances are only illustrative and therefore need to be examined specifically in each case.

Comments

The employee is a civil servant, as the university employee is employed at the Danish university.

Since the university employee is a civil servant, the employee is covered by social security in the state, in which administration he/she is employed, ie the university employee is comprised by Danish social security.

The residence of the university employee has no impact.

Compliance

An application for form A1 that certifies that the university employee is comprised by Danish social security must be filed. The application must be filed with the authorities in the country in which the employee is employed as a civil servant, ie with the Danish authorities (Udbetaling Danmark – International Social Security).

FAQ

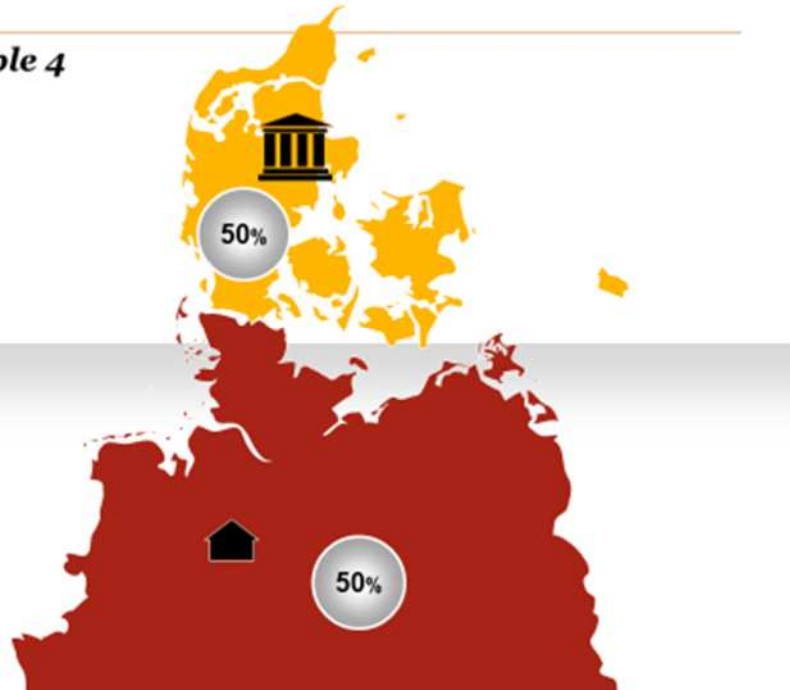
3.1.5 When is an employee considered as a civil servant (in Denmark) - public servant or equivalent?

3.1.7 What is meant by "the place of performance" of the work?

7.5.3 What is the meaning of "residence"?

9.1 Which authority should receive the application for form A1, when the university employee is a civil servant?

Example 4



- The university employee is a German citizen
- Employed at a Danish university (civil servant)
- The work is performed in Germany (50 %) and in Denmark (50 %)
- German residence

The circumstances are only illustrative and therefore need to be examined specifically in each case.

Comments

The employee is a civil servant, as the university employee is employed at the Danish university.

Since the university employee is a civil servant, the employee is covered by social security in the state, in which administration he/she is employed, ie the university employee is comprised by Danish social security.

The residence of the university employee and the place of performance has no impact. The university employee may work in an indefinite period in EU/EEA and will still be comprised by Danish social security.

Compliance

An application for form A1 that certifies that the university employee is comprised by Danish social security must be filed. The application must be filed with the authorities in the country in which the employee is employed as a civil servant, ie with the Danish authorities (Udbetaling Danmark – International Social Security).

The decision from Udbetaling Danmark are typically limited to one year at a time. It is possible to apply for an extension.

FAQ

- 7.1 Where is the university employee covered by social security, when the university employee is performing multi-state work for the Danish university?
- 9.1 Which authority should receive the application for form A1, when the university employee is a civil servant?

Example 5



- The university employee is a citizen of UK
- Employed at the Danish university (civil servant) on a fixed-term contract for 18 months
- The work is performed in Denmark (50 %)
- The university employee is also a researcher in UK (50 %), where the work is considered as self-employed activity
- After the employment the person returns to his duties in UK
- Residence in UK

The circumstances are only illustrative and therefore need to be examined specifically in each case.

Comments

The employee is a civil servant, as the university employee is employed at the Danish university.

As the university employee is self-employed in UK, posting from UK to Denmark is an option. Posting is an option under the condition that the work in Denmark is temporary or ad hoc, ie not permanent.

The assignment in Denmark is less than 24 months, and the person is performing similar activity in Denmark and UK. The person will probably be subject to posting.

Thus, in this relation it is not important that the university employee is a civil servant, because the posting rule overrules the civil servant rule.

Compliance

An application for form A1 that certifies that the university employee is comprised by UK social security must be filed.

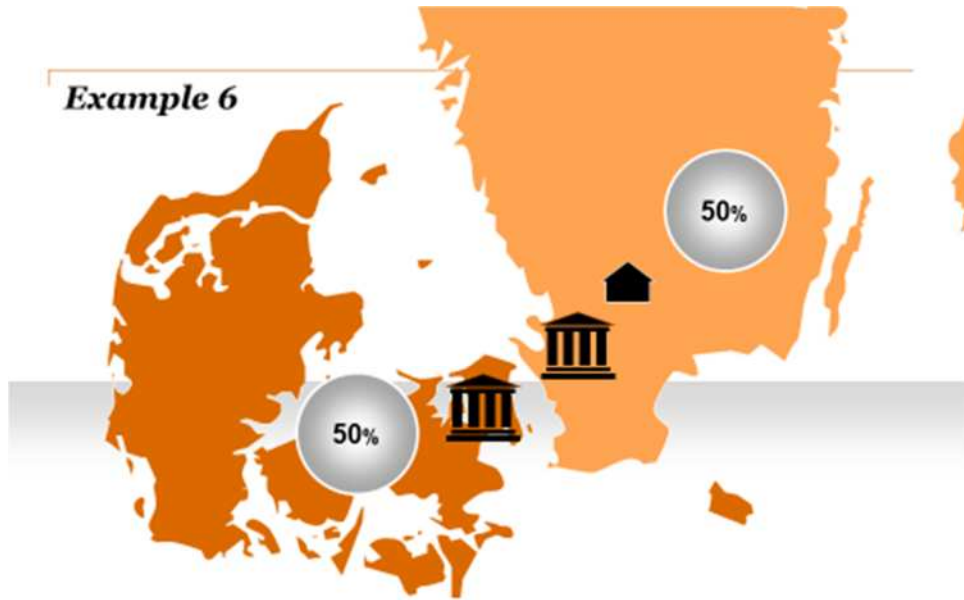
Thus, it is UK authorities that single-handedly assess whether the conditions for posting are met according to UK practice.

If the university employee is comprised by UK rules on social security, the person should be treated as a self-employed. This probably means that the Danish university does not have any employer obligations against the university employee according to UK law.

FAQ

5.1.3 When is the university employee covered by social security abroad – because the person is seconded as a self-employed?

Example 6



- The university employee is a Swedish citizen
- Employed at a Danish university (civil servant)
- Employed at a Swedish university (private employment)
- The work is performed in Denmark (50 %) and in Sweden (50 %)
- Swedish residence

The circumstances are only illustrative and therefore need to be examined specifically in each case.

Comments

The Swedish employment is not at civil service employment, therefore the employment does not influence the social security situation.

Regardless of where the university employee is working inside EU/EEA, the employee will still be comprised by Danish social security.

Compliance

An application that certifies that the university employee is comprised by Danish social security must be filed.

Since the university employee normally performs multi-state work partly as a civil servant and partly as a privately employed, the application must always be filed with the authorities in the residence country of the employee, ie the Swedish authorities.

FAQ

3.1.5 When is an employee considered as a civil servant (in Denmark) – public official or equivalent?

7.2 Where is the university employee covered by social security, when he/she is a wage earner (without employment as a civil servant) at a foreign university?

Example 7



- The university employee is a UK citizen
- Employed at a Danish university (civil servant) on a permanent contract (or a fixed-term contract that exceeds 24 months)
- The work is performed in Denmark (50 %)
- The university employee is also a researcher in UK (50 %), in which the duties are considered as self-employed activity
- Residence in UK

The circumstances are only illustrative and therefore need to be examined specifically in each case.

Comments

The employee is a civil servant, as the university employee is employed at the Danish university.

Although the person is a self-employed in UK on secondment to Denmark, posting from UK to Denmark is not an option. Posting is only an option if the work in Denmark is temporary or ad hoc, ie not permanent.

When the university employee normally is working as a civil servant and as self-employed at the same time, the person is comprised by social security in the country in which administration he/she is employed, ie Danish social security.

Regardless of where the university employee is working inside EU/EEA, the employee will still be comprised by Danish social security.

Compliance

An application that certifies that the university employee is comprised by Danish social security must be filed.

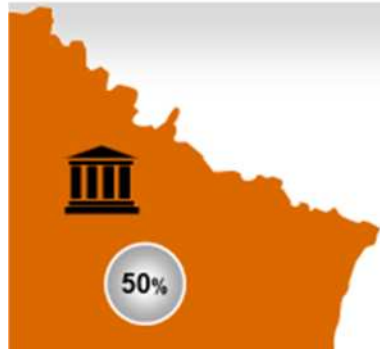
Since the university employee normally performs multi-state work partly as a civil servant and partly as a self-employed, the application must always be filed with the authorities in the residence country of the employee, ie UK authorities.

FAQ

3.1.4 How is it determined whether the university employee is a civil servant, self-employed or student?

7.3 Where is the university employee covered by social security, when the university employee also is a student at a foreign university?

Example 8



- The university employee is a French citizen
- Employment at a Danish university (civil servant) on a permanent contract
- Employed at a French university at the same time (civil servant) on a permanent contract
- The work is performed in Denmark (50 %) for the Danish university
- The work is performed in France (50 %) for the French university
- Danish residence

The circumstances are only illustrative and therefore need to be examined specifically in each case.

Comments

It is unclear how the situation should be handled when the university employee is employed as a civil servant in two different EU/EEA countries at the same time. According to Danish practice, the situation should be handled in accordance with the multi-state rules for wage earners. However, foreign authorities might not agree on this approach.

When the situation is handled as if the university employee is a wage earner, rules apply for persons normally performing work in two or more countries for two employers and one of these employers is registered in the residence country of the university employee.

In such a situation the university employee will be comprised by social security in the country of residence, when a substantial part of the work (25 % or more) is performed in the residence country.

Therefore, the university employee will be comprised by Danish social security.

Compliance

An application that certifies that the university employee is comprised by Danish social security must be filed.

As the university employee normally is working in more countries (as a wage earner), the application must be filed with the authorities in the residence country of the employee, ie the Danish authority (Udbetaling Danmark – International Social Security).

FAQ

7.4 Where is the university employee covered by social security when the university employee is a civil servant at a foreign university?

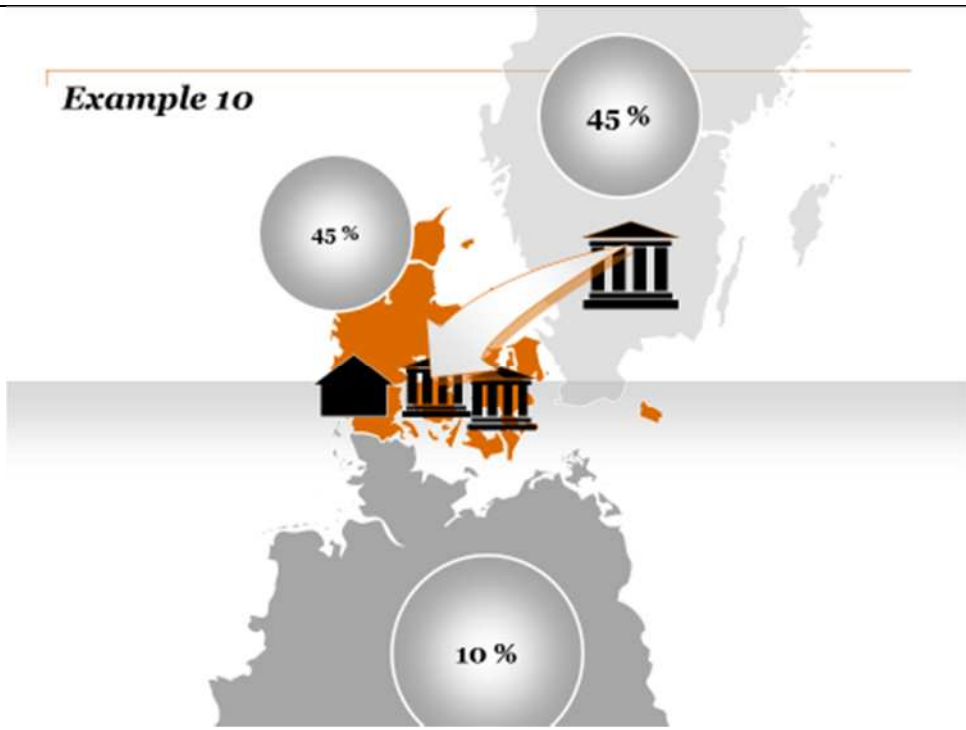
3.1.4 How is it determined whether the university employee is a civil servant, self-employed or student?

7.5 Where is the university employee covered by social security, if the

	<p>university employee is treated as a wage earner and/or self-employed?</p> <p>8.1 Which authority should receive the application for form A1, when the university employee is a multi-state worker?</p>
<p>Example 9</p> <p>The diagram shows a map of Europe with three regions highlighted: the United Kingdom (yellow), Denmark (red), and France (orange). Each region contains an icon of a classical building (representing a university) and a grey circle with a percentage. The UK region has a 10% circle, the Denmark region has a 50% circle, and the France region has a 40% circle. A small house icon is also present in the UK region.</p> <ul style="list-style-type: none"> - The university employee is a UK citizen - Employed at a Danish university (civil servant) on a permanent contract - Simultaneously employed at a French university (civil servant) on a permanent contract - Employed at a UK university (civil servant) on a permanent contract - The work is performed in Denmark (50%) for the Danish university - The work is performed in France (40 %) for the French university 	<p>Comments</p> <p>It is unclear how the situation should be handled when the university employee is employed as a civil servant in two or more different EU/EEA countries at the same time. According to Danish practice, the situation should be handled in accordance with the multi-state rules for wage earners. However, foreign authorities might not agree on this approach.</p> <p>When the situation is handled as if the university employee is a wage earner, rules apply for persons normally performing work in two or more countries for two employers and one of these employers is registered outside the residence country of the university employee.</p> <p>In such a situation the university employee will be comprised by social security in the country of residence, when a significant part of the work (25 % or more) is performed in the residence country.</p> <p>Therefore, the university employee will be comprised by UK social security.</p> <p>Compliance</p> <p>An application that certifies that the university employee is comprised by UK social security must be filed.</p> <p>As the university employee normally is working in several countries (as a wage earner), the application must be filed with the authorities in the residence country of the employee, ie UK authorities.</p> <p>FAQ</p> <p>7.4 Where is the university employee covered by social security when the university employee is a civil servant at a foreign university?</p>

<ul style="list-style-type: none"> - The work is performed in UK (10 %) for the UK university - UK residence <p><i>The circumstances are only illustrative and therefore need to be examined specifically in each case.</i></p>	<p>3.1.5 How is it decided whether the university employee is a civil servant, wage earner, self-employed or student?</p> <p>7.5 Where is the university employee covered by social security, if the university employee is to be treated as a wage earner and/or self-employed?</p> <p>9.2 Which authority should receive the application for form A1, when the university employee is a multi-state worker?</p>
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Example 10



- The university employee is an Italian citizen with Danish residence

Comments

It is unclear how the situation should be handled when the university employee is employed as a civil servant in two different EU/EEA countries at the same time. According to Danish practice, the situation should be handled in accordance with the multi-state rules for wage earners. However, foreign authorities might not agree on this approach.

When the situation is handled as if the university employee is a wage earner, rules apply for persons normally performing work in two or more countries for two employers and one of these employers is registered outside the residence country of the university employee.

In such a situation the university employee will not be comprised by Swedish social security prior to the secondment, when a substantial part of the work (25 % or more) is not performed in the residence country.

At the same time, the university employee can be seconded to RUC on Swedish social security and therefore still be comprised Swedish social security although more than 25% of the work is performed in the country of residence.

- Employed at a Swedish university (civil servant) on a permanent contract (90%). The work is performed in Sweden
- Employed at University of Copenhagen (civil servant) on a permanent contract (10%). The work is performed in Germany
- Seconded from the Swedish university to perform half of the Swedish duties at Roskilde University as a guest in the next 18 months

The circumstances are only illustrative and therefore need to be examined specifically in each case.

Compliance

An application that certifies that the university employee is comprised by Danish social security as a multi-state worker must be filed. The application must be filed with the authorities in the country of residence.

Regarding this secondment the application should be filed with the Swedish authority.

FAQ

7.4

Where is the university employee covered by social security when the university employee is a civil servant at a foreign university?

3.1.4

How is it determined whether the university employee is a civil servant, self-employed or student?

7.5

Where is the university employee covered by social security, if the university employee is to be treated as a wage earner and/or self-employed?

9.2

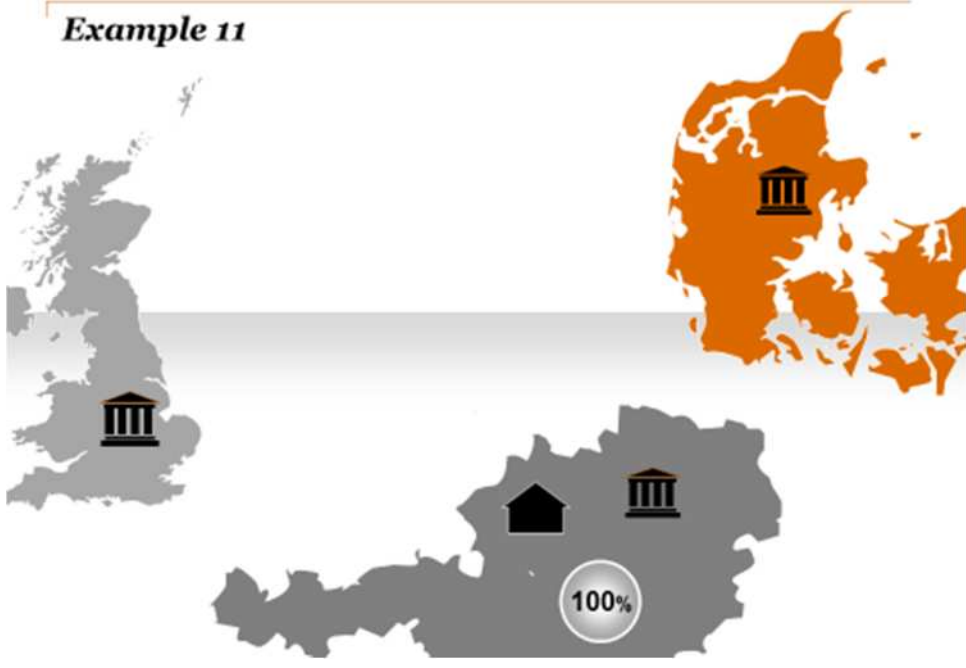
Which authority should receive the application for form A1, when the university employee is a multi-state worker?

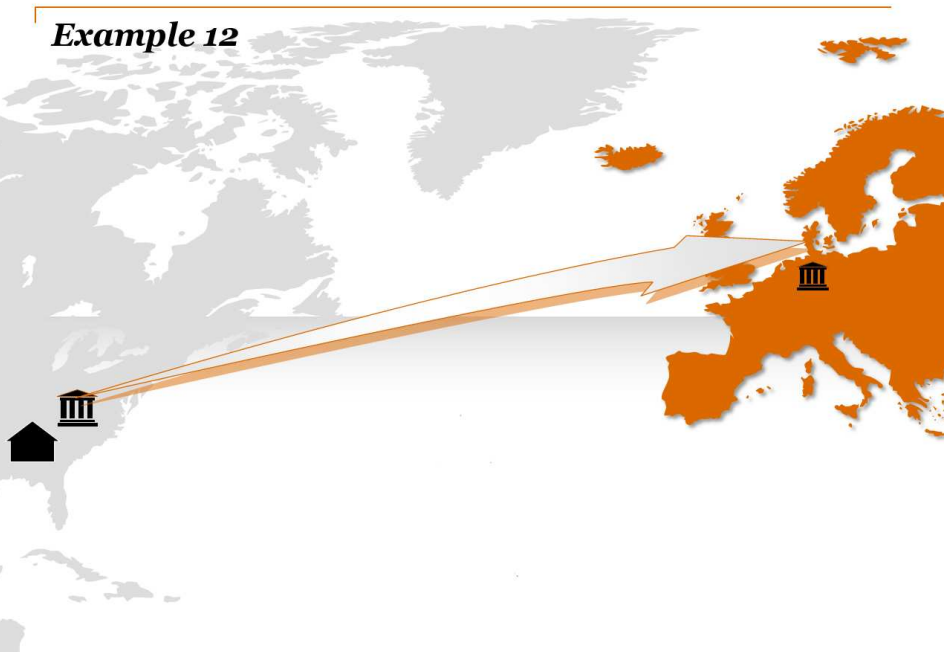
9.3

Which authority should receive the application for form A1, when the university employee is comprised by the special posting rules?

5.5.1

The posting rule in the Regulation.

<p>Example 11</p>  <ul style="list-style-type: none"> - The university employee is an Austrian citizen - Austrian residence - Employed at the Danish university 18,5 hours per week. The work 	<p>Comments</p> <p>The university employee is covered by social security in one country only. Generally, the university employee is covered by social security in the country to which the civil service employer is associated, when the university employee is a civil servant or equivalent.</p> <p>Since the rule regarding civil service employment will not provide that the social security system of a single country apply, the rule probably will not be applied.</p> <p>In stead, the employee should be treated according to the multi-state rules for wage earners. The university employee is only performing work in Austria, and therefore the university employee will be covered by social security in Austria.</p> <p>Compliance</p> <p>The rules regarding social security does not prescribe particular procedures as to how a decision of social security should be decided when the university employee is working in one country only. In such a case the correct action would probably be to contact the Austrian authority and request that Austrian social security is applied.</p> <p>FAQ</p> <p>7.5 Where is the university employee covered by social security, if the university</p>

<p>is performed in Austria</p> <ul style="list-style-type: none"> - Simultaneously, the university employee is employed 10 hours a week at OEAD (Österreichischer Austauschdienst), which is a public institution in Austria - At the same time, the university employee is working 7,3 hours per week in Austria for Bath University in UK, which is a civil service employment <p><i>The circumstances are only illustrative and therefore need to be examined specifically in each case.</i></p>	<p>employee is to be treated as a wage earner and/or self-employed?</p> <p>3.1.5 How is it decided whether the university employee is a civil servant, wage earner, self-employed or student?</p> <p>7.6 Where is the university employee covered by social security, if the university employee is to be treated as wage earner and/or self-employed.</p> <p>5.1.2 When is the university employee covered by social security in Denmark – based on work performed here?</p>
<p>Example 12</p>  <ul style="list-style-type: none"> - The university employee is a Dutch citizen - The university employee is normally living and working in USA at a private university - Working at a Danish university as a (not employed) guest for four months, where the university employee is not subject to Danish 	<p>Bemærkninger</p> <p>The situation concerns a triangular situation. Each bilateral relationship must be dealt with individually.</p> <p>The relationship between Denmark and USA is governed by the bilateral social security agreement. According to the agreement, the university employee will probably be comprised by American social security “regarding this employment”, if the American authorities accepts that the conditions are fulfilled.</p> <p>The relationship between USA and Germany is governed by the bilateral agreement and will probably lead to the application of German social security regarding this employment, because the German employment is considered as civil service employment according to German law.</p> <p>The bilateral agreements with USA generally concerns employment performed in respectively Denmark and Germany and will probably not conflict, since the agreements do not govern all of the employment situation of the person. However, this should be clarified further.</p> <p>The relationship between Germany and Denmark is governed by Regulation 883/2004. The authorities will probably ignore the employment in Germany, because it is marginal. Therefore, the university employee technically will be considered as performing work in Denmark and not in Germany. Danish rules on social security will therefore apply.</p>

instructions, on the contrary American

- The work is performed in Denmark 96% in the period as a guest and secondary work 4% is performed at a German university, simultaneously

The circumstances are only illustrative and therefore need to be examined specifically in each case.

Thus, Denmark and Germany have concluded a bilateral agreement with a non-EU country that conflicts with the obligations the countries have according to Regulation 883/2004. This however, does not exempt the countries from complying with their EU obligations.

Compliance

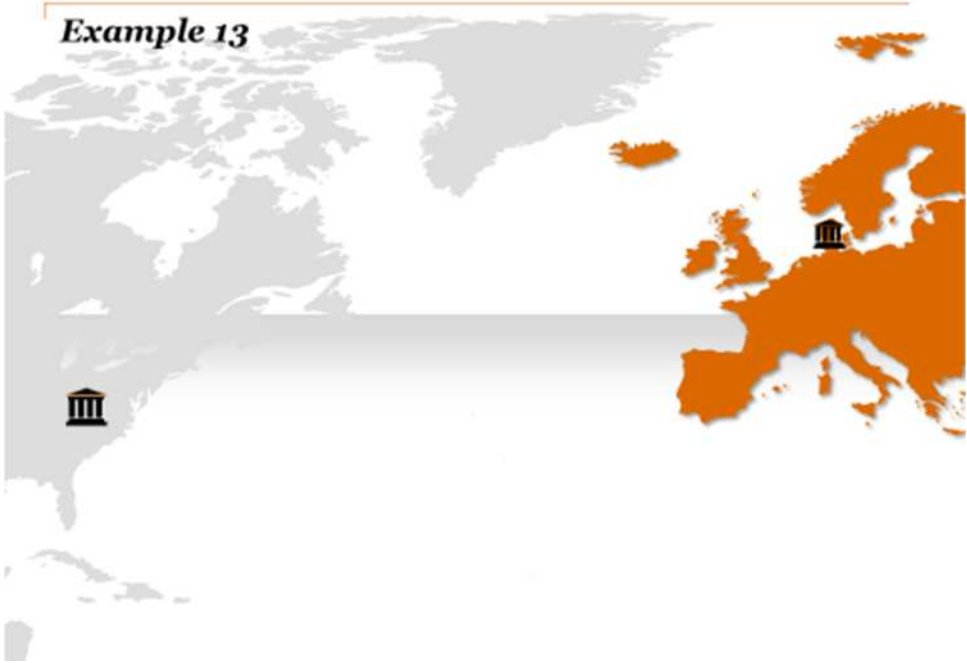
Probably, the best solution is that the authorities in all of the concerned countries are contacted with the purpose of entering bilateral agreements regarding the choice of law.

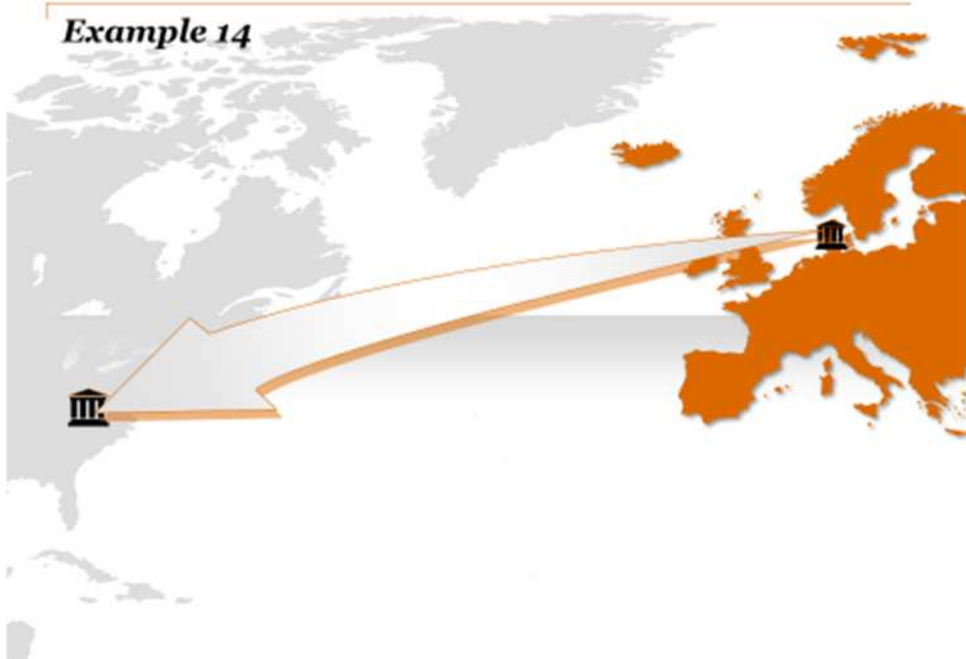
Given the structure of the rules it may be more natural to suggest that German social security apply as the civil service employment should prevail.

Alternatively, the university may suggest that agreements are concluded stating that American social security apply given the short period of time.

FAQ

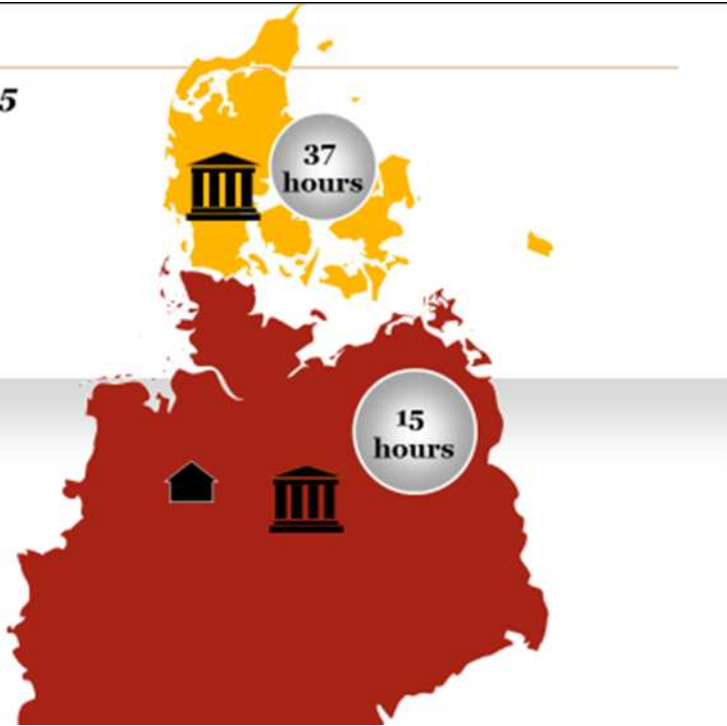
- 3.1.6 How is it decided whether the university employee is a civil servant, wage earner, self-employed or student?
- 5.2 Secondment outside the EU/EEA rules on coordination.
- 7.11 When can an employee be considered as of performing proportionate "marginal" activity in a EU/EEA country (assessed relatively)

<p>Example 13</p>  <ul style="list-style-type: none"> - The university employee is a Danish citizen employed at a Danish University performing work in Denmark. - The university employee agree on a voluntary resignation agreement with the Danish university. It is agreed that the 	<p>Comments</p> <p>The situation must be solved in accordance with the agreement between Denmark and USA with the scope of the agreement (pension schemes). Further, the situation may be solved on the bases of domestic law.</p> <p>The agreement prescribes that a period of coverage is a period in which contributions has been made or a period with income derived from paid employment or as a self-employed person as defined, may be credited or recognized as a period of coverage according to the legislation as to which such a period has been completed. According to Danish practice, a period of paid leave is considered as work in Denmark if the leave is linked with a position that has been performed under Danish social security. Therefore, in the period of leave the university employee will be considered as having paid work in Denmark. The work in Denmark comprised by the choice of law rule of the agreement, which prescribes that a person working in Denmark with regard to this employment only should be covered by Danish legislation.</p> <p>In addition, the university employee employed in USA will be comprised by American legislation with regard to this work.</p> <p>Therefore, the Danish university may not make American contributions of the Danish salary within the scope of the agreement.</p> <p>Compliance</p>

<p>employee is granted paid leave for six months</p> <ul style="list-style-type: none"> - During the period of paid leave the employee starts working at an American university <p><i>The circumstances are only illustrative and therefore need to be examined specifically in each case.</i></p>	<p>Since the situation is solved in accordance with the main choice of law rule of the agreement, generally the authorities should not decide upon the issues.</p> <p>FAQ</p> <p>8.1 Are there an international issue with regard to the distribution of jurisdiction?</p> <p>8.2 Does the relevant social security agreement provide a single solution to the question of choice of law?</p>
<p>Example 14</p>  <ul style="list-style-type: none"> - The university employee is a Danish citizen residing in Denmark - The university employee is undergoing a three-year postdoctoral course at CBS in Denmark - The university employee must spent two years at CBS and one year at an American university 	<p>Comments</p> <p>The first two years does not constitute a cross border situation and therefore the university employee is comprised by Danish social security according to Danish law.</p> <p>The question of coordination of social security should be determined in accordance with the social security agreement between Denmark and USA with regard to the third year.</p> <p>The Danish authority must decide whether the conditions for maintaining the university staff on the Danish social security by virtue of his civil service employment in Denmark are met. The rules of the agreement regarding public employment requires that the government of a contracting state must employ the university employee. However, it is unclear whether such employment exist during the leave, see below.</p> <p>The Danish authority must also consider whether the conditions for maintaining the university employee on Danish social security according to the posting rule are met. The posting rule of the agreement requires that an employer whose registered office or head office is on the Danish area must employ the university employee.</p> <p>The agreement between Denmark and USA does not elaborate further on how the concept of employer is defined. Generally, the Danish authority apply the supplementary interpretation which is known from the EU coordination rules. Under these rules, it is crucial, whether there is a sufficiently strong</p>

<p>- The university employee is employed for three years at CBS, however, leave without salary is granted for one year, as the university employee is performing paid work at an American university</p> <p><i>The circumstances are only illustrative and therefore need to be examined specifically in each case.</i></p>	<p>labor law relationship (direct relationship) between the university employee and the Danish university during the work abroad.</p> <p>Therefore, the construction of the employment set up is crucial. If the university employees sign an agreement directly with an American university and establish wage demands, which can be addressed directly to the American university, a Danish employer will probably no longer exist. Therefore, the university employee will be working in USA for an American employer.</p> <p>However, in such a situation, the Danish university would probably not be obligated to fulfill the obligations of an employer according to American law.</p> <p>Compliance The Danish authority should be contacted in order to determine whether the posting rule apply.</p> <p>FAQ</p> <p>3.1 Who is the employer</p> <p>6.2.2.1 What constitutes a labor law link (direct relationship) between the Danish university and the university employee?</p>
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Example 15



- The university employee is a German professor residing in Germany.
- Employed at a Danish university full time – 37 hours per week. She maintain German residence and she does not work else where
- She is employed as a civil servant with a secondary job in Germany for 15 hours per week for four months
- After four months the university employee is only working for the Danish university

The circumstances are only illustrative and therefore need to be examined specifically in each case.

Comments

The university employee is a multi-state worker.

Generally, she is comprised by Danish social security, because she is a civil servant in Denmark. As she has a secondary job in Germany with a civil service employer, this rule probably does not apply.

Instead, the rules regarding multi-state workers working as wage earner (ie not civil servants) apply.

As the university employee has two employers and one of them is established in the country of residence, she is comprised by the rules of the residence country of a significant part of the work (25% or more) is performed in the country of residence. 15 hours in Germany pose 30% of the cumulated work in the four-month period, and therefore the work in the residence country is significant.

However, it is important to notice that those 25% is calculated based on predictable work in the next 12 months. Therefore, the work in Germany should only pose 10% of the work as it is predictable that the university employee after those four months, exclusively will be working in Denmark.

However, after those four months the work will no longer be considered as multi-state work, it may be argued that the rating of the employment should only be made based on the four-month period.

Compliance

An application should be filed in order to determine which country's social security rules apply.

When the choice of law rules of the university employee is governed by the multi-state rules the application should be filed with the authorities in the residence country of the university employee, regardless of where the employee is covered by social security.

	<p>On the bases of the decision the authorities issues form A1 that certifies which country's rules on social security apply.</p> <p>FAQ</p> <p>7.6 Where is the university employee covered by social security when employed simultaneously at a foreign university?</p> <p>7.7.1 Which period of reference apply?</p> <p>9.2 Which authority should receive the application for form A1, when the university employee is a multi-state worker?</p>
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