

Baza wiedzy: Delegowanie w Europie

Regulation (EC) No 987/2009
laying down the procedure
for implementing
Regulation (EC) No 883/2004

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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

(Text with relevance for the EEA and for Switzerland)

(excerpt)

TITLE I

GENERAL PROVISIONS

CHAPTER I

Definitions

Article 1

Definitions

1. For the purposes of this Regulation:

- (a) 'basic Regulation' means Regulation (EC) No 883/2004;
- (b) 'implementing Regulation' means this Regulation; and
- (c) the definitions set out in the basic Regulation shall apply.

2. In addition to the definitions referred to in paragraph 1,

(a) 'access point' means an entity providing:

- (i) an electronic contact point;
- (ii) automatic routing based on the address; and
- (iii) intelligent routing based on software that enables automatic checking and routing (for example, an artificial intelligence application) and/or human intervention;

(b) 'liaison body' means any body designated by the competent authority of a Member State for one or more of the branches of social security referred to in Article 3 of the basic Regulation to respond to requests for information and assistance for the purposes of the application of the basic Regulation and the implementing Regulation and which has to fulfil the tasks assigned to it under Title IV of the implementing Regulation;

(c) 'document' means a set of data, irrespective of the medium used, structured in such a way that it can be exchanged electronically and which must be communicated in order to enable the operation of the basic Regulation and the implementing Regulation;

(d) 'Structured Electronic Document' means any structured document in a format designed for the electronic exchange of information between Member States;

(e) 'transmission by electronic means' means the transmission of data using electronic equipment for the processing (including digital compression) of data and employing wires, radio transmission, optical technologies or any other electromagnetic means;

(f) 'Audit Board' means the body referred to in Article 74 of the basic Regulation.

CHAPTER II

Provisions concerning cooperation and exchanges of data

Article 2

Scope and rules for exchanges between institutions

1. For the purposes of the implementing Regulation, exchanges between Member States' authorities and institutions and persons covered by the basic Regulation shall be based on the principles of public service, efficiency, active assistance, rapid delivery and accessibility, including e-accessibility, in particular for the disabled and the elderly.
2. The institutions shall without delay provide or exchange all data necessary for establishing and determining the rights and obligations of persons to whom the basic Regulation applies. Such data shall be transferred between Member States directly by the institutions themselves or indirectly via the liaison bodies.
3. Where a person has mistakenly submitted information, documents or claims to an institution in the territory of a Member State other than that in which the institution designated in accordance with the implementing Regulation is situated, the information, documents or claims shall be resubmitted without delay by the former institution to the institution designated in accordance with the implementing Regulation, indicating the date on which they were initially submitted. That date shall be binding on the latter institution. Member State institutions shall not, however, be held liable, or be deemed to have taken a decision by virtue of their failure to act as a result of the late transmission of information, documents or claims by other Member States' institutions.
4. Where data are transferred indirectly via the liaison body of the Member State of destination, time limits for responding to claims shall start from the date when that liaison body received the claim, as if it had been received by the institution in that Member State.

Article 3

Scope and rules for exchanges between the persons concerned and institutions

1. Member States shall ensure that the necessary information is made available to the persons concerned in order to inform them of the changes introduced by the basic Regulation and by the implementing Regulation to enable them to assert their rights. They shall also provide for user friendly services.
2. Persons to whom the basic Regulation applies shall be required to forward to the relevant institution the information, documents or supporting evidence necessary to establish their situation or that of their families, to establish or maintain their rights and obligations and to determine the applicable legislation and their obligations under it.
3. When collecting, transmitting or processing personal data pursuant to their legislation for the purposes of implementing the basic Regulation, Member States shall ensure that the persons concerned are able to exercise fully their rights regarding personal data protection, in accordance with Community provisions on the protection of individuals with regard to the processing of personal data and the free movement of such data.
4. To the extent necessary for the application of the basic Regulation and the implementing Regulation, the relevant institutions shall forward the information and issue the documents to the persons concerned without delay and in all cases within any time limits specified under the legislation of the Member State in question.

The relevant institution shall notify the claimant residing or staying in another Member State of its decision directly or through the liaison body of the Member State of residence or stay. When refusing the benefits it shall also indicate the reasons for refusal, the remedies and periods allowed for appeals. A copy of this decision shall be sent to other involved institutions.

Article 4

Format and method of exchanging data

1. The Administrative Commission shall lay down the structure, content, format and detailed arrangements for exchange of documents and structured electronic documents.
2. The transmission of data between the institutions or the liaison bodies shall be carried out by electronic means either directly or indirectly through the access points under a common secure framework that can guarantee the confidentiality and protection of exchanges of data.
3. In their communications with the persons concerned, the relevant institutions shall use the arrangements appropriate to each case, and favour the use of electronic means as far as possible. The Administrative Commission shall lay down the practical arrangements for sending information, documents or decisions by electronic means to the person concerned.

Article 5

Legal value of documents and supporting evidence issued in another Member State

1. Documents issued by the institution of a Member State and showing the position of a person for the purposes of the application of the basic Regulation and of the implementing Regulation, and supporting evidence on the basis of which the documents have been issued, shall be accepted by the institutions of the other Member States for as long as they have not been withdrawn or declared to be invalid by the Member State in which they were issued.
2. Where there is doubt about the validity of a document or the accuracy of the facts on which the particulars contained therein are based, the institution of the Member State that receives the document shall ask the issuing institution for the necessary clarification and, where appropriate, the withdrawal of that document. The issuing institution shall reconsider the grounds for issuing the document and, if necessary, withdraw it.
3. Pursuant to paragraph 2, where there is doubt about the information provided by the persons concerned, the validity of a document or supporting evidence or the accuracy of the facts on which the particulars contained therein are based, the institution of the place of stay or residence shall, insofar as this is possible, at the request of the competent institution, proceed to the necessary verification of this information or document.
4. Where no agreement is reached between the institutions concerned, the matter may be brought before the Administrative Commission by the competent authorities no earlier than one month following the date on which the institution that received the document submitted its request. The Administrative Commission shall endeavour to reconcile the points of view within six months of the date on which the matter was brought before it.

Article 6

Provisional application of legislation and provisional granting of benefits

1. Unless otherwise provided for in the implementing Regulation, where there is a difference of views between the institutions or authorities of two or more Member States concerning the determination of the applicable legislation, the person concerned shall be made provisionally subject to the legislation of one of those Member States, the order of priority being determined as follows:
 - (a) the legislation of the Member State where the person actually pursues his employment or self-employment, if the employment or self-employment is pursued in only one Member State;
 - (b) the legislation of the Member State of residence if the person concerned pursues employment or self-employment in two or more Member States and performs part of his/her activity or activities in the Member State of residence, or if the person concerned is neither employed nor self-employed;

(c) in all other cases, the legislation of the Member State, the application of which was first requested if the person pursues an activity, or activities, in two or more Member States.

2. Where there is a difference of views between the institutions or authorities of two or more Member States about which institution should provide the benefits in cash or in kind, the person concerned who could claim benefits if there was no dispute shall be entitled, on a provisional basis, to the benefits provided for by the legislation applied by the institution of his place of residence or, if that person does not reside on the territory of one of the Member States concerned, to the benefits provided for by the legislation applied by the institution to which the request was first submitted.

3. Where no agreement is reached between the institutions or authorities concerned, the matter may be brought before the Administrative Commission by the competent authorities no earlier than one month after the date on which the difference of views, as referred to in paragraph 1 or 2 arose. The Administrative Commission shall seek to reconcile the points of view within six months of the date on which the matter was brought before it.

4. Where it is established either that the applicable legislation is not that of the Member State of provisional membership, or the institution which granted the benefits on a provisional basis was not the competent institution, the institution identified as being competent shall be deemed retroactively to have been so, as if that difference of views had not existed, at the latest from either the date of provisional membership or of the first provisional granting of the benefits concerned.

5. If necessary, the institution identified as being competent and the institution which provisionally paid the cash benefits or provisionally received contributions shall settle the financial situation of the person concerned as regards contributions and cash benefits paid provisionally, where appropriate, in accordance with Title IV, Chapter III, of the implementing Regulation.

Benefits in kind granted provisionally by an institution in accordance with paragraph 2 shall be reimbursed by the competent institution in accordance with Title IV of the implementing Regulation.

Article 7

Provisional calculation of benefits and contributions

1. Unless otherwise provided for in the implementing Regulation, where a person is eligible for a benefit, or is liable to pay a contribution in accordance with the basic Regulation, and the competent institution does not have all the information concerning the situation in another Member State which is necessary to calculate definitively the amount of that benefit or contribution, that institution shall, on request of the person concerned, award this benefit or calculate this contribution on a provisional basis, if such a calculation is possible on the basis of the information at the disposal of that institution.

2. The benefit or the contribution concerned shall be recalculated once all the necessary supporting evidence or documents are provided to the institution concerned.

CHAPTER III

Other general provisions for the application of the basic Regulation

Article 8

Administrative arrangements between two or more Member States

1. The provisions of the implementing Regulation shall replace those laid down in the arrangements for the application of the conventions referred to in Article 8(1) of the basic Regulation, except the provisions concerning the arrangements concerning the conventions referred to in Annex II to the basic Regulation, provided that the provisions of those arrangements are included in Annex 1 to the implementing Regulation.

2. Member States may conclude between themselves, if necessary, arrangements pertaining to the application of the conventions referred to in Article 8(2) of the basic Regulation provided that these arrangements do not

adversely affect the rights and obligations of the persons concerned and are included in Annex 1 to the implementing Regulation.

Article 9

Other procedures between authorities and institutions

1. Two or more Member States, or their competent authorities, may agree procedures other than those provided for by the implementing Regulation, provided that such procedures do not adversely affect the rights or obligations of the persons concerned.
2. Any agreements concluded to this end shall be notified to the Administrative Commission and listed in Annex 1 to the implementing Regulation.
3. Provisions contained in implementing agreements concluded between two or more Member States with the same purpose as, or which are similar to, those referred to in paragraph 2, which are in force on the day preceding the entry into force of the implementing Regulation and are included in Annex 5 to Regulation (EEC) No 574/72, shall continue to apply, for the purposes of relations between those Member States, provided they are also included in Annex 1 to the implementing Regulation.

Article 10

Prevention of overlapping of benefits

Notwithstanding other provisions in the basic Regulation, when benefits due under the legislation of two or more Member States are mutually reduced, suspended or withdrawn, any amounts that would not be paid in the event of strict application of the rules concerning reduction, suspension or withdrawal laid down by the legislation of the Member States concerned shall be divided by the number of benefits subjected to reduction, suspension or withdrawal.

Article 11

Elements for determining residence

1. Where there is a difference of views between the institutions of two or more Member States about the determination of the residence of a person to whom the basic Regulation applies, these institutions shall establish by common agreement the centre of interests of the person concerned, based on an overall assessment of all available information relating to relevant facts, which may include, as appropriate:
 - (a) the duration and continuity of presence on the territory of the Member States concerned;
 - (b) the person's situation, including:
 - (i) the nature and the specific characteristics of any activity pursued, in particular the place where such activity is habitually pursued, the stability of the activity, and the duration of any work contract;
 - (ii) his family status and family ties;
 - (iii) the exercise of any non-remunerated activity;
 - (iv) in the case of students, the source of their income;
 - (v) his housing situation, in particular how permanent it is;
 - (vi) the Member State in which the person is deemed to reside for taxation purposes.
2. Where the consideration of the various criteria based on relevant facts as set out in paragraph 1 does not lead to agreement between the institutions concerned, the person's intention, as it appears from such facts and circumstances, especially the reasons that led the person to move, shall be considered to be decisive for establishing that person's actual place of residence.

Article 12

Aggregation of periods

1. For the purposes of applying Article 6 of the basic Regulation, the competent institution shall contact the institutions of the Member States to whose legislation the person concerned has also been subject in order to determine all the periods completed under their legislation.
2. The respective periods of insurance, employment, self-employment or residence completed under the legislation of a Member State shall be added to those completed under the legislation of any other Member State, insofar as necessary for the purposes of applying Article 6 of the basic Regulation, provided that these periods do not overlap.
3. Where a period of insurance or residence which is completed in accordance with compulsory insurance under the legislation of a Member State coincides with a period of insurance completed on the basis of voluntary insurance or continued optional insurance under the legislation of another Member State, only the period completed on the basis of compulsory insurance shall be taken into account.
4. Where a period of insurance or residence other than an equivalent period completed under the legislation of a Member State coincides with an equivalent period on the basis of the legislation of another Member State, only the period other than an equivalent period shall be taken into account.
5. Any period regarded as equivalent under the legislation of two or more Member States shall be taken into account only by the institution of the Member State to whose legislation the person concerned was last compulsorily subject before that period. In the event that the person concerned was not compulsorily subject to the legislation of a Member State before that period, the latter shall be taken into account by the institution of the Member State to whose legislation the person concerned was compulsorily subject for the first time after that period.
6. In the event that the time in which certain periods of insurance or residence were completed under the legislation of a Member State cannot be determined precisely, it shall be presumed that these periods do not overlap with periods of insurance or residence completed under the legislation of another Member State, and account shall be taken thereof, where advantageous to the person concerned, insofar as they can reasonably be taken into consideration.

Article 13

Rules for conversion of periods

1. Where periods completed under the legislation of a Member State are expressed in units different from those provided for by the legislation of another Member State, the conversion needed for the purpose of aggregation under Article 6 of the basic Regulation shall be carried out under the following rules:

(a) the period to be used as the basis for the conversion shall be that communicated by the institution of the Member State under whose legislation the period was completed;

(b) in the case of schemes where the periods are expressed in days the conversion from days to other units, and vice versa, as well as between different schemes based on days shall be calculated according to the following table:

Scheme based on	1 day	1 week	1 month	1 quarter	Maximum of days in one calendar year
5days	9 hours	5 days	22 days	66 days	264 days
6days	8 hours	6 days	26 days	78 days	312 days
7days	6 hours	7 days	30 days	90 days	360 days

- (c) in the case of schemes where the periods are expressed in units other than days,
- (i) three months or 13 weeks shall be equivalent to one quarter, and vice versa;
 - (ii) one year shall be equivalent to four quarters, 12 months or 52 weeks, and vice versa;
 - (iii) for the conversion of weeks into months, and vice versa, weeks and months shall be converted into days in accordance with the conversion rules for the schemes based on six days in the table in point (b);
- (d) in the case of periods expressed in fractions, those figures shall be converted into the next smaller integer unit applying the rules laid down in points (b) and (c). Fractions of years shall be converted into months unless the scheme involved is based on quarters;
- (e) if the conversion under this paragraph results in a fraction of a unit, the next higher integer unit shall be taken as the result of the conversion under this paragraph.
2. The application of paragraph 1 shall not have the effect of producing, for the total sum of the periods completed during one calendar year, a total exceeding the number of days indicated in the last column in the table in paragraph 1(b), 52 weeks, 12 months or four quarters.
- If the periods to be converted correspond to the maximum annual amount of periods under the legislation of the Member State in which they have been completed, the application of paragraph 1 shall not result within one calendar year in periods that are shorter than the possible maximum annual amount of periods provided under the legislation concerned.
3. The conversion shall be carried out either in one single operation covering all those periods which were communicated as an aggregate, or for each year, if the periods were communicated on a year-by-year basis.
4. Where an institution communicates periods expressed in days, it shall at the same time indicate whether the scheme it administers is based on five days, six days or seven days.

TITLE II

DETERMINATION OF THE LEGISLATION APPLICABLE

Article 14

Details relating to Articles 12 and 13 of the basic Regulation

1. For the purposes of the application of Article 12 of the basic Regulation, a 'person who pursues an activity as an employed person in a Member State on behalf of an employer which normally carries out its activities there and who is posted by that employer to another Member State' shall include a person who is recruited with a view to being posted to another Member State, provided that, immediately before the start of his employment, the person concerned is already subject to the legislation of the Member State in which his employer is established.
2. For the purposes of the application of Article 12 of the basic Regulation, the words 'which normally carries out its activities there' shall refer to an employer that ordinarily performs substantial activities, other than purely internal management activities, in the territory of the Member State in which it is established, taking account of all criteria characterising the activities carried out by the undertaking in question. The relevant criteria must be suited to the specific characteristics of each employer and the real nature of the activities carried out.
3. For the purposes of the application of Article 12 of the basic Regulation, the words 'who normally pursues an activity as a self-employed person' shall refer to a person who habitually carries out substantial activities in the territory of the Member State in which he is established. In particular, that person must have already pursued his activity for some time before the date when he wishes to take advantage of the provisions of that Article and, during any period of temporary activity in another Member State, must continue to fulfil, in the Member State where he is established, the requirements for the pursuit of his activity in order to be able to pursue it on his return.

4. For the purposes of the application of Article 12 of the basic Regulation, the criterion for determining whether the activity that a self-employed person goes to pursue in another Member State is 'similar' to the self-employed activity normally pursued shall be that of the actual nature of the activity, rather than of the designation of employed or self-employed activity that may be given to this activity by the other Member State.

5. For the purposes of the application of Article 13 of the basic Regulation, a person who 'normally pursues an activity as an employed person in two or more Member States' shall refer to a person who simultaneously, or in alternation, for the same undertaking or employer or for various undertakings or employers, exercises one or more separate activities in two or more Member States. 5a. For the purposes of the application of Title II of the basic Regulation, 'registered office or place of business' shall refer to the registered office or place of business where the essential decisions of the undertaking are adopted and where the functions of its central administration are carried out.

For the purposes of Article 13 of the basic Regulation, an employed flight crew or cabin crew member normally pursuing air passenger or freight services in two or more Member States shall be subject to the legislation of the Member State where the home base, as defined in Annex III to Council Regulation (EEC) No 3922/91 of 16 December 1991 on the harmonization of technical requirements and administrative procedures in the field of civil aviation, is located. 5b. Marginal activities shall be disregarded for the purposes of determining the applicable legislation under Article 13 of the basic Regulation. Article 16 of the implementing Regulation shall apply to all cases under this Article.

6. For the purposes of the application of Article 13 of the basic Regulation, a person who 'normally pursues an activity as a self-employed person in two or more Member States' shall refer, in particular, to a person who simultaneously or in alternation pursues one or more separate self-employed activities, irrespective of the nature of those activities, in two or more Member States.

7. For the purpose of distinguishing the activities under paragraphs 5 and 6 from the situations described in Article 12 and of the basic Regulation, the duration of the activity in one or more other Member States (whether it is permanent or of an ad hoc or temporary nature) shall be decisive. For these purposes, an overall assessment shall be made of all the relevant facts including, in particular, in the case of an employed person, the place of work as defined in the employment contract.

8. For the purposes of the application of Article 13 and of the basic Regulation, a 'substantial part of employed or self-employed activity' pursued in a Member State shall mean a quantitatively substantial part of all the activities of the employed or self-employed person pursued there, without this necessarily being the major part of those activities. To determine whether a substantial part of the activities is pursued in a Member State, the following indicative criteria shall be taken into account:

(a) in the case of an employed activity, the working time and/or the remuneration; and

(b) in the case of a self-employed activity, the turnover, working time, number of services rendered and/or income.

In the framework of an overall assessment, a share of less than 25 % in respect of the criteria mentioned above shall be an indicator that a substantial part of the activities is not being pursued in the relevant Member State.

9. For the purposes of the application of Article 13(b) of the basic Regulation, the 'centre of interest' of the activities of a self-employed person shall be determined by taking account of all the aspects of that person's occupational activities, notably the place where the person's fixed and permanent place of business is located, the habitual nature or the duration of the activities pursued, the number of services rendered, and the intention of the person concerned as revealed by all the circumstances.

10. For the determination of the applicable legislation under paragraphs 8 and 9, the institutions concerned shall take into account the situation projected for the following 12 calendar months.

11. If a person pursues his activity as an employed person in two or more Member States on behalf of an employer established outside the territory of the Union, and if this person resides in a Member State without pursuing substantial activity there, he shall be subject to the legislation of the Member State of residence.

Article 15

Procedures for the application of Article 11(b) and (d), Article 11 and Article 12 of the basic Regulation (on the provision of information to the institutions concerned)

1. Unless otherwise provided for by Article 16 of the implementing Regulation, where a person pursues his activity in a Member State other than the Member State competent under Title II of the basic Regulation, the employer or, in the case of a person who does not pursue an activity as an employed person, the person concerned shall inform the competent institution of the Member State whose legislation is applicable thereof, whenever possible in advance. That institution shall issue the attestation referred to in Article 19 of the implementing Regulation to the person concerned and shall without delay make information concerning the legislation applicable to that person, pursuant to Article 11(b) or Article 12 of the basic Regulation, available to the institution designated by the competent authority of the Member State in which the activity is pursued.

2. Paragraph 1 shall apply mutatis mutandis to persons covered by Article 11(d) of the basic Regulation.

3. An employer within the meaning of Article 11 of the basic Regulation who has an employee on board a vessel flying the flag of another Member State shall inform the competent institution of the Member State whose legislation is applicable thereof whenever possible in advance. That institution shall, without delay, make information concerning the legislation applicable to the person concerned, pursuant to Article 11 of the basic Regulation, available to the institution designated by the competent authority of the Member State whose flag, the vessel on which the employee is to perform the activity, is flying.

Article 16

Procedure for the application of Article 13 of the basic Regulation

1. A person who pursues activities in two or more Member States shall inform the institution designated by the competent authority of the Member State of residence thereof.

2. The designated institution of the place of residence shall without delay determine the legislation applicable to the person concerned, having regard to Article 13 of the basic Regulation and Article 14 of the implementing Regulation. That initial determination shall be provisional. The institution shall inform the designated institutions of each Member State in which an activity is pursued of its provisional determination.

3. The provisional determination of the applicable legislation, as provided for in paragraph 2, shall become definitive within two months of the institutions designated by the competent authorities of the Member States concerned being informed of it, in accordance with paragraph 2, unless the legislation has already been definitively determined on the basis of paragraph 4, or at least one of the institutions concerned informs the institution designated by the competent authority of the Member State of residence by the end of this two-month period that it cannot yet accept the determination or that it takes a different view on this.

4. Where uncertainty about the determination of the applicable legislation requires contacts between the institutions or authorities of two or more Member States, at the request of one or more of the institutions designated by the competent authorities of the Member States concerned or of the competent authorities themselves, the legislation applicable to the person concerned shall be determined by common agreement, having regard to Article 13 of the basic Regulation and the relevant provisions of Article 14 of the implementing Regulation.

Where there is a difference of views between the institutions or competent authorities concerned, those bodies shall seek agreement in accordance with the conditions set out above and Article 6 of the implementing Regulation shall apply.

5. The competent institution of the Member State whose legislation is determined to be applicable either provisionally or definitively shall without delay inform the person concerned.

6. If the person concerned fails to provide the information referred to in paragraph 1, this Article shall be applied at the initiative of the institution designated by the competent authority of the Member State of residence as soon as it is appraised of that person's situation, possibly via another institution concerned.

Article 17

Procedure for the application of Article 15 of the basic Regulation

Contract staff of the European Communities shall exercise the right of option provided for in Article 15 of the basic Regulation when the employment contract is concluded. The authority empowered to conclude the contract shall inform the designated institution of the Member State for whose legislation the contract staff member of the European Communities has opted.

Article 18

Procedure for the application of Article 16 of the basic Regulation

A request by the employer or the person concerned for exceptions to Articles 11 to 15 of the basic Regulation shall be submitted, whenever possible in advance, to the competent authority or the body designated by the authority of the Member State, whose legislation the employee or person concerned requests be applied.

Article 19

Provision of information to persons concerned and employers

1. The competent institution of the Member State whose legislation becomes applicable pursuant to Title II of the basic Regulation shall inform the person concerned and, where appropriate, his employer(s) of the obligations laid down in that legislation. It shall provide them with the necessary assistance to complete the formalities required by that legislation.

2. At the request of the person concerned or of the employer, the competent institution of the Member State whose legislation is applicable pursuant to Title II of the basic Regulation shall provide an attestation that such legislation is applicable and shall indicate, where appropriate, until what date and under what conditions.

Article 20

Cooperation between institutions

1. The relevant institutions shall communicate to the competent institution of the Member State whose legislation is applicable to a person pursuant to Title II of the basic Regulation the necessary information required to establish the date on which that legislation becomes applicable and the contributions which that person and his employer(s) are liable to pay under that legislation.

2. The competent institution of the Member State whose legislation becomes applicable to a person pursuant to Title II of the basic Regulation shall make the information indicating the date on which the application of that legislation takes effect available to the institution designated by the competent authority of the Member State to whose legislation that person was last subject.

Article 21

Obligations of the employer

1. An employer who has his registered office or place of business outside the competent Member State shall fulfil all the obligations laid down by the legislation applicable to his employees, notably the obligation to pay the contributions provided for by that legislation, as if he had his registered office or place of business in the competent Member State.

2. An employer who does not have a place of business in the Member State whose legislation is applicable and the employee may agree that the latter may fulfil the employer's obligations on its behalf as regards the payment of contributions without prejudice to the employer's underlying obligations. The employer shall send notice of such an arrangement to the competent institution of that Member State.

(...)

Kadry i płace dla firm delegujących ELYSIUM.

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- ✓ dokumentację kontraktową,
- ✓ konsultacje na temat prawidłowego i zyskowego delegowania pracowników za granicę,
- ✓ dostęp do wiedzy na temat regulacji w państwach, do których delegowani są pracownicy,
- ✓ dostęp do regulacji państw przyjmujących w zakresie stawek minimalnych, czasu pracy, dodatków i innych przepisów, do których stosowania zobligowani są polscy przedsiębiorcy,
- ✓ audyty dla firm delegujących w zakresie prawidłowości i opłacalności delegowania,
- ✓ audyty dla kontrahentów n/t poprawności delegowania przez polską firmę,
- ✓ certyfikację w zakresie zgodności z normą [CBE-2020 [Cross-Border Employment] Construction, Infrastructure & Energy]

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