

EMPLOYEES WORKING ABROAD (EU)

Status: 5/2024

	Austria	Belgium	Croatia	Czech Republic	France	Germany	Greece	Italy	Netherlands	Poland	Portugal	Spain
Is it possible to employ someone w/o a permanent establishment or subsidiary?	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
Is it necessary to check whether the employee creates a permanent establishment?	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
Can a VAT obligation arise from the employee on site?	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	possibly, yes
Do I need an employment contract in the respective country?	yes	yes	yes	no	yes	yes	yes	yes / no	yes	yes	no	yes
Is an employment contract subject to local labour and collective bargaining law?	yes	yes	yes	yes / yes	yes	yes	yes	yes	yes	yes / no	yes	yes / yes
Do I need to prepare a local payslip?	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
Do you need a corresponding agreement + remuneration when working from home?	yes / no	yes / no	yes	yes	yes / no	no	yes	no	yes / no	yes / yes	yes	yes / yes
Does the foreign employer have to register for social insurance locally?	yes	yes	yes	yes	yes	yes	no	yes	yes	generally, yes	yes	yes
Are there any special features to be considered with regard to insurance?	yes	yes	yes	yes	yes	yes	yes / no	yes	yes	no	yes	depending on union
Will the employee also be subject to social security contributions?	yes	yes	yes	yes	yes	yes	yes	yes	yes	generally, no	yes	yes
What is the employer's share in SocSec contributions?	approx. 15-18%	approx. 25%	16.5%	33.8%	approx. 40%	approx. 20%	approx. 23%	approx. 40%	10-20%	approx. 20%	approx. 23%	approx. 32%
What is the employee's share in SocSec contributions?	approx. 21%	approx. 13%	20%	11%	approx. 20%	approx. 20%	approx. 14%	20%	27-28%	approx. 20%	11%	6.35%
What is the maximum assessment ceiling for social security contributions?	82 kEUR p.a.	none	approx 98 kEUR p.a.	approx. 76 kEUR p.a.	in part	approx. 5 kEUR	betw. 9-100 kEUR p.a.	114 kEUR p.a.	employee 37 kEUR employer 67 kEUR	approx. 45 kEUR	none	approx. 4.5 kEUR/month
Does the employer have to register with the local tax administration for wage tax withholdings?	yes / no	no	no	yes	yes	no	no	yes / no	yes / no	no	yes / no	generally, yes
Are there any tax advantages for employees who move their residence because of an employment contract?	yes	yes / no	no	possibly, yes	no	no	yes / no	yes	yes	yes	yes	possibly, yes
Is there a minimum wage or working hours?	yes	yes	yes / no	yes / no	yes / no	yes / no	yes	yes	yes	yes / no	yes / no	yes / no
Do EU citizens need work and/or residence permits?	no	no	no	no, no	no	no	no	no	no	no / no	yes / no	no, no

