



UNIVERSITY OF TARTU



REMOTE WORK FROM ABROAD: TAX, INSURANCE, LABOUR LAW IMPLICATIONS

DIGIT'ALLJOBS MOVING EUROPE

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EURES TRAINING EXPERT

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- ESTONIA

- small country

- 1.3 million in habitants

- sometimes known as „high-digitalised“ country



REMOTE WORK AND EU

- Three aspects

a) Social security

b) Taxation issues

c) Labour law coverage

REMOTE WORK AND EU

- **Social security** – theoretically easy – where is the place of work!
- The place of work (or economical activity) is most important!
- Remote work (platform work) – is this always enough?
- Free movement of workers – physical movement – is it really necessary?
- What about movement between different platforms?

REMOTE WORK AND EU

Taxation

- How to avoid double taxation (income tax)?
- What about the other obligations (e.g. property tax; car tax etc.?)
- Main idea - tax resident and worldwide income vs non-tax resident?

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Labour law

- applicable legislation – where a person usually works
- agreement on applicable legislation
- mandatory rules, that can not be avoided

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- Free movement of workers and remote work – changes or adaption is needed?
- Physical movement – is it still need nowadays?



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- THANK YOU FOR YOUR ATTENTION!
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