



# Executive Summary

**ETUC Guide for Mobile Workers  
in Europe 2022**

# EXECUTIVE SUMMARY

This “Guide for Mobile Workers in Europe”, published by ETUC, is dedicated particularly to those who inform and advise this group of Europe-wide mobile workers, including especially the EURES advisers who are trained by the European Commission in issues of the mobility of workers at transnational and cross-border level and are active in employment services, trade unions or employers’ organisations.

Those who (want to) work in another country, have many questions, e.g.:

Do I need a work permit?

Will my professional qualification be recognised?

Which labour law applies to me?

In which country can/ must I have health insurance?

What do I have to do if I become unemployed?

In which country can/ must I claim for family benefits?

Which country will pay my pension later?

In which country do I have to pay taxes?

The principle of the free movement of persons applies in the European Union (EU) and the European Free Trade Association (EFTA). For the mobile European workers, this means that they have the right to move to another Member State to work and/or to look for a job. Because of the European law principle that persons must not be discriminated against because of their nationality, mobile European workers must be treated in the same way as native workers regarding access to employment, working and employment conditions, social and tax advantages. To achieve free movement, various European regulations and directives have therefore been enacted, establishing certain common rules and principles to ensure that persons exercising their right to free movement are not disadvantaged by the application of different Member State systems.

European law therefore does not provide for the unification of the laws of the Member States, but only for the coordination of national systems. For mobile workers, this means in concrete terms that their rights and obligations are guaranteed in principle thanks to European Community law. But the configuration of these rights and obligations continues to be determined by the respective national/domestic legal systems of their country of work and/or residence.

In one area which is important for mobile workers, the European dimension has little impact: tax legislation. Coordination at European level is currently still lacking on this front. Instead, there are hundreds of bilateral tax treaties agreed between different member states to prevent double taxation. After all, many of these bilateral tax treaties are guided by the basic principles of the OECD Model Convention on the Prevention of Double Taxation.

Part I of the “Guide for Mobile Workers in Europe” presents some important European legal bases for worker’s mobility in Europe. These include not only the free movement of workers as such, but also the coordination of social security systems, including family benefits, European labour law and the bilateral taxation agreements.

In Part II of this guide, the concrete design of all these European rules is explained by way of examples, using different forms of worker’s mobility; among others: frontier workers, posted workers, workers pursuing activities in two or more Member States (e.g., in international transport sector), and seasonal workers. Finally, the situation of pensioners abroad is also mentioned.



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