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Briefing note

A1 Portable Documents: what they mean in practice

Cross-border work in the live performance sector often involves people working temporarily in another country. Depending on the situation, they may be employees or self-employed professionals. In both cases, it is important to know which country's social security system applies.

An A1 certificate is the portable document used to prove which social security legislation applies to a person who is working temporarily in another country, or who normally works in more than one country. **It does not remove the obligation to pay social security contributions. Instead, it confirms in which country those contributions must be paid.**

In practice, the A1 certificate helps avoid a situation where the same person is asked to pay social security contributions in two countries for the same period of work. In other words, the A1 portable document provides clarity both for the respective person and the employer or organisation hiring.

This note focuses on the EU social security coordination rules, which apply in EU countries and in Iceland, Liechtenstein, Norway and Switzerland. Specific coordination rules also apply in relation to the United Kingdom.

The A1 certificate only concerns social security. It does not replace other obligations, such as posted worker notifications, work permits, visas, taxation, VAT, withholding tax or local labour law requirements.

The EU rules on social security coordination are currently being updated, with changes relevant to cross-border work and A1 certificates. At the same time, Pearle* is revising its **Cookbook on Social Security in an International Context** to reflect the latest legislative developments. As social security coordination remains a complex area and we know that A1 requirements often raise practical questions and uncertainty, this briefing provides an overview of the main rules, recent changes and points to keep in mind when working across borders.

Below is a simple guide to help you understand A1 portable documents and your responsibilities as an employer or organisation hiring a self-employed person.

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What is an A1 certificate?

An **A1 certificate** confirms the social security legislation applicable to a person during a cross-border work activity.

The basic principle of **EU social security coordination** is that a person should be subject to the social security legislation of **only one country at a time**. Normally, social security contributions are paid in the country where the work is carried out. However, there are specific rules for temporary postings and for people who regularly work in more than one country.

In these situations, the **A1 certificate shows which country remains responsible for the person's social security coverage**. It is therefore proof of the applicable social security legislation.

How does an A1 certificate work in practice?

The A1 certificate is issued by the competent social security authority of the country where the person remains insured for the period concerned.

For an **employee** temporarily sent abroad, this will usually be the country where the employer is established and where the employee is normally insured before the posting.

For a **self-employed person**, this will usually be the country where the person is established and normally pays social security contributions as self-employed.

For **people who normally work in two or more countries**, the applicable country is determined under the multi-state rules. These rules look at factors such as the person's country of residence, where a substantial part of the activity is carried out (25% rule), and where the employer or employers are established.

The certificate should normally be requested before the cross-border activity takes place. It should cover the correct person, country, dates and type of activity. A copy should be available in case of checks by labour or social security authorities in the host country.

When an employer sends its own employee abroad

Where the person is an employee, the employer is normally responsible for requesting the A1 certificate before the employee is sent to work temporarily in another country.

In this situation, the employment relationship continues. The employee remains on the employer's payroll, and the employer continues to pay social security contributions in the country confirmed by the A1 certificate.

As an example, think of a musician with a permanent employment contract with an orchestra, who lives in the same country as the orchestra's home.

The employer should normally:

- **Check that the employee is covered by the social security system** of the sending country. A condition for posting is that the employee is already affiliated to that social security system before being sent abroad.
    - **In practice:** If you are unsure whether this condition is met, contact the relevant national social security authority. In other cases, your payroll service may be able to confirm the employee's affiliation.
- **Request the A1 certificate** for the respective employee from the competent national social security authority **before the activity starts**.
    - **Please note:** While waiting for the A1 certificate to be issued, keep proof that the application has been submitted. This allows the employer to demonstrate that the request was made, particularly where the competent authority takes time to issue the certificate.
- **Provide the employee with a copy of the A1 certificate** so that it can be shown during checks in the host country.
    - **In practice:** When a group is travelling together, for example on tour, the tour manager can keep copies of the A1 certificates for the travelling employees.
- **Keep the A1 certificate** and related employment documents on file.
- **Continue paying employer social security contributions** in the country whose legislation applies.
- **Deduct and pay the employee's social security contributions**, where applicable, through the usual payroll system.
- **Check whether any separate** posted worker notification, immigration, tax or local labour law **obligation applies in the host country**.

In other words, when the person is employed, the employer remains responsible for the social security obligations linked to the employment relationship. The A1 certificate confirms where those obligations must be fulfilled.

When an organisation engages an employee for a fixed period

A different situation may arise where an organisation hires a person as an employee only for a fixed period, for example, for a specific production, tour, festival or project, and the work involves activities in another country.

Even if the **employment is temporary or limited to a specific project**, the person is still an employee if they are hired under an employment relationship. This means that the **organisation is the employer for the duration of the contract and must comply with the social security obligations linked to that employment relationship.**

Please note: In practice, the organisation should not treat the person as self-employed simply because the contract is short, project-based or linked to a specific production. The organisation should follow the same obligations listed above for employers sending employees abroad.

In addition, it should check whether the employee meets any prior affiliation requirement in the sending country before the cross-border activity starts. This is particularly important where the person is recruited specifically for work abroad. Under the revision of the EU social security coordination rules, this **prior affiliation requirement will be a minimum period of three months**. (See the section below on pending changes to the legislation).

Specific point of attention: If the A1 certificate indicates that an employee is subject to the social security legislation of a country different from the country where the employer is established, the employer must comply with the social security obligations of the country whose legislation applies, including the payment of the relevant employer contributions.

Where the employer has no place of business in that country, the **implementing regulation on social security coordination** allows the employer and the employee to agree that the employee will fulfil the employer's obligations regarding the payment of social security contributions on the employer's behalf. The employer must inform the competent social security institution of this arrangement.

Please note: Such an arrangement does not remove the employer's underlying responsibility. The employer remains ultimately liable for ensuring that the required contributions are paid.

When an organisation engages a self-employed person

The situation is different where the person is self-employed. In that case, the person is not being sent abroad by an employer. They are responsible for requesting the A1 certificate from their own competent social security authority, so that they can give proof to labour inspections when requested during their activity abroad.

Where a self-employed person provides an A1 certificate, the organisation engaging them should understand it as proof of the person's applicable social security legislation for the period and activity concerned. It should not be treated as an employer document.

In practice, we recommend the organisation to :

- **Ask for the A1 certificate before the activity takes place**, where required or advisable.
- **Check that the certificate covers the correct person**, dates and country of activity.
- **Keep a copy with the contract** or engagement file.
- **Make sure** the **contract and invoice are consistent with the person's** self-employed **status**.
- **Check whether any separate** posted worker declaration, immigration, tax, VAT or withholding **obligation applies in the host country**.

For a self-employed person, the organisation normally pays the agreed fee for the service. It does not normally pay employer social security contributions. The **self-employed person remains responsible for paying their own social security contributions in the country confirmed by the A1 certificate.**

Why the distinction matters

Please note: The A1 certificate confirms the applicable social security legislation, but it does not by itself determine whether a person is self-employed.

This distinction matters because the obligations are different. If the person is an employee, the employer requests the A1 and continues to pay social security contributions through payroll. If the person is self-employed, the person normally requests the A1 and remains responsible for their own social security contributions.

Consequences of not having an A1 portable document

Failure to provide an A1 certificate where required can create practical and financial risks.

Authorities, such as labour inspections, in the host country may ask for proof of social security coverage. If no A1 certificate is available, this may lead to questions about whether social security contributions should be paid locally.

Possible consequences include delays during inspections, difficulties accessing work sites or venues, requests for additional documentation, disputes about the applicable social security system, administrative fines, and possible retroactive registration in the host country's social security system.

For the live performance sector, this can be particularly problematic because touring work is often short-term, multi-country and organised at short notice. For this reason, A1 certificates should be requested or checked as early as possible.

Pending changes to EU social security coordination rules: very short-term posting exemption and prior affiliation condition

The EU has reached a provisional agreement on the revision of the social security coordination rules, including Regulations 883/2004 and 987/2009. These changes are not yet in force. They will only apply once the revised regulation has been formally adopted and published in the Official Journal of the EU.

The main updates include:

- Clearer rules on which country's social security legislation applies.
- A prior affiliation requirement: before a person can be posted to another Member State, they must normally have been affiliated to the social security system of the sending or home country **for at least three months**.
    - **Please note:** if the three-month prior affiliation requirement cannot be met, you should contact your national social security authority to check whether an exception can be agreed.
- **A revised prior notification rule when posting a worker:** where an A1 certificate is required, the competent institution must be informed before the activity starts.
- **Automatic acknowledgement of A1 requests** where the certificate is not issued immediately.
- **Further digitalisation of procedures** and **stronger administrative cooperation** between national authorities.
- Limited exemptions from the prior notification/A1 request obligation for business trips and **very short activities of up to three consecutive working days** within a 30-day period, except in the construction sector.

These changes should make some short-term cross-border activities easier to manage, especially where work is very brief or organised at short notice. It should be noted that, until

the revised rules are formally adopted and applicable, organisations should continue to follow the existing national procedures for requesting, checking and retaining A1 certificates.

Useful Materials

- YourEurope – Social Security cover abroad
- Addresses of institutions responsible for issuing the portable document A1
- Pearle* Webinar on social security – presentation slides