

## Social Security Statement

Statement on the applicable social security scheme for internationally active employees

To whom it may concern,

Through this statement we would like to inform you that the employer of the individual below will continue to remit social security contributions in the employment country during the employee's temporary stay in your country. An A1-Certificate or Certificate of Coverage has been requested accordingly. Please contact us via +31 619 623 808 or support@workflex.com in case you have any questions.

Employer name: WorkFlex Employee name: Andre Fischer Date of birth: 12/10/1986 Employment country: Germany Destination country: Greece Arrival date: 22/04/2023 Departure date: 30/06/2023

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Pieter Manden LLM MBA Statutory Director

## Detailed information:

An A1 or CoC was requested for the employee's temporary stay in your country. In case the employee cannot show this document to you, this is likely because it has not been issued by the home country authorities yet. It can take up to several months before social security certificates are issued. Referring to the judgement C-178/97 of the European Court of Justice, we point out that a social security certificate produces retrospective effect if it is issued after the employee's arrival in the foreign country. We are confident that an A1 or CoC will be issued, given that the following conditions from the Regulation (EC) 883/2004 of the European Parliament or the applicable social security treaty are fulfilled:

1. There is a social security treaty in place between the employee's employment country and the destination country.

2. The duration of the employee's stay in the destination ur country is limited: below 183 days, thus also (far) below 24 months.

3. Before, during and after the employee's stay in the destination country, there was and continues to be an employment agreement between the employer and the employee in the employment country.

4. The employee generally performs the vast majority of the working time - thus much more than 25% - in the employment country.

5. Before, during and after the employee's stay in the destination country the employer has remitted and continues to remit social security contributions in the employment country for the employee.

6. The employer of the employee generates at least 25% of its revenue in the employee's employment country. 7. The employee does not replace any other person who was previously posted by the employer to the destination country.

