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Ministry of Labour, Social Affairs and Family of the Slovak Republic

[English](#) > [Coordination of social security systems](#) > [Determining the applicable legislation](#) > [Special rules during the coronavirus pandemic](#)

Special rules during the coronavirus pandemic

The COVID-19 pandemic has changed our working habits. It has resulted in a substantial increase in the pursuance of cross-border work from the State of residence (from the domestic environment), which had been carried out in the employer's place of establishment until then.

Transitional measures were adopted in order to avoid frequent changes of the social security legislation according to the Member State in which a substantial part of the work is carried out. Under such transitional measures, cross-border workers continued to be subject to the social security legislation originally designated for them and the social security of the State where their employer was established so that the continuity of legislation was preserved. [More information can be found on the Social Insurance Agency website.](#)

These transitional measures expired on 30 June 2022, except in the case of cross-border teleworking, for which the special transitional arrangements have been extended to 30 June 2023 in order to ensure legal certainty for cross-border teleworkers in the area of social security, as the teleworking trend has persisted.