

What about taxation?

Are you employed in another EU Member State, where your salary is taxed, but now find yourself liable to pay tax also in your country of permanent residence? How to settle your resident status, how to carry out procedures to avoid violations?

Avoidance of double taxation

- Slovenian residents are liable to pay income tax according to the principle of worldwide income taxation.
- In a personal income tax assessment in Slovenia, the tax paid abroad is taken into account, so that in Slovenia the person liable for income tax **pays only the difference** (if any) between the foreign and Slovenian personal income tax.

When to consult the contact point?

The contact point for promoting equal treatment of EU workers will clarify the **rights and legal procedures** regarding these issues and help you with specific legal problems regarding employment, residence, coordination of social security, education and international taxation concerning your mobility.

Zavod RS za zaposlovanje,
Rožna dolina, Cesta IX/6, 1000 Ljubljana, Slovenia
www.ess.gov.si

Contact point for the promotion of equal treatment of EU workers

You can send questions to this email address:

pravneinfo.eudelavci@ess.gov.si,

or call:

+386 1 33 08 177 or

+386 1 33 08 176



The “**Development of Services for Workers’ Transnational Mobility Facilitation**” (EURES) project is co-financed by the Republic of Slovenia and the European Union under the European Social Fund.

September 2018



Contact point for the promotion of equal treatment of EU workers



REPUBLIC OF SLOVENIA
MINISTRY OF LABOUR, FAMILY
SOCIAL AFFAIRS AND EQUAL OPPORTUNITIES



Employment Service
of Slovenia

Would you like to find employment in another EU member state?

You become employed in another EU Member State and would like to know about the **residence registration** process and what needs to be done in relation to **tax residence**. Would you also like to know about the **recognition of education and vocational qualifications** and where to enter the **compulsory insurance** system? Are you unemployed and seeking employment in another EU Member State, so you want to know what happens to the **cash benefits** granted to you by the competent state?

Free movement and the principle of equal treatment of EU workers

- **Every citizen of the EU** shall have the right to freely reside, seek employment, work and retire in any other Member State.
- Cross-border workers shall be **treated equally to workers that are nationals of the host country**.

Did you stop working in another EU member state?

Were you employed in another EU Member State and your employment contract was terminated? Will you seek employment in the same or in another EU Member State but do not know which employment service you should be registered with? Would you like to return home and are worried about unemployment benefits?

The principle of transferability of rights

- If you intend to actively seek employment in another EU Member State you may **»export« the right to cash benefit** provided that you are registered with the competent employment service at least four weeks before the date of departure abroad and that you are a recipient of a cash benefit.

Where to enter the compulsory insurance system

Do you work for a single employer but do your job in **two Member States at the same time**? Do you work for two or more employers in different EU Member States and want to know which Member State is competent for your social insurance?

Competence of one member state and aggregation of periods of employment

- If you are simultaneously employed in two or more EU Member States, you enter compulsory social insurance only in one EU Member State.
- **Periods of employment** in different EU Member States are **aggregated** when the eligibility for a cash benefit or pension is considered.

Will your qualifications be recognised?

Although the job you plan to do in another EU Member State is similar to the one you did before, you are worried that the state in question will not recognise your professional qualifications.

Recognition of professional qualifications

- There is a **system of recognition of professional qualifications** that enables EU nationals to have access to and perform regulated professions in other Member States under the same conditions that apply to nationals of the host Member State.

What about healthcare services in the EU?

You have moved to another EU Member State and do not know whether you are eligible for **healthcare services** under the same conditions as the residents of the state in question.

Rights to health services in another EU member state

- The health insurance system that will actually cover the costs of your healthcare services depends on your status – it is usually the health insurance system in your new home state if you are employed in the same state.