In the frame of the PEARLE*-EFA partnership and in the context of EFA's RISE project supported by the Creative Europe Programme 2014-2016 - Capacity Building in the Context of Internationalisation, Cross-Border Cooperation and Mobility - two workshops were organised for EFA and Pearle* members at the occasion of the EFA General Assembly 2015 in Ostrava and the 49th Pearle* Conference in Hamburg.

This time we chose to focus on three subjects that keep coming up in the work (and preoccupations) of all those touring – or programming internationally: Social Security, VAT and Radio Frequencies.

**SOCIAL SECURITY**
(Ostrava & Hamburg)

The issue of social security within an international context often leads to misunderstandings on the contract and remuneration, ignorance about procedures and responsibilities, including cumbersome procedures, difficulties to obtain the right documents and lengthy administrative processes. In other words obligations towards social security authorities is a real hindrance for all those involved in cross-border cultural cooperation.

In the workshop led by Dimitri Vanhoeymissen (in Ostrava) and Bruno De Pauw (in Hamburg) some recurrent questions were addressed and participants had the opportunity to voice their very specific doubts and get an explanation on the reason why a specific case must comply with the legislation.

Anyone who attended the workshop left with a better understanding why certain rules apply, what documents are needed and how to deal with difficult or complex situations when working with artists from other countries and take them on tour, and for festivals to secure getting all necessary documents.

But why is it so complicated? Because each EU Member State is still responsible for its own social security which leads to it being different from country to country.

However the EU Resolutions 883/2004 and 987/2009 co-ordinates national legislations.

**The MAIN RULE is: EACH PERSON pays social security in ONLY ONE COUNTRY!**

**Which country?**
The country you work in even if you live in another country and even if your employer is in another country.

**Exceptions:** Posting & Simultaneous Activities
POSTING
This is an exception to the normal rule. It means that when you work in another country you are still under the social security system in the country of your residence. You are working in the other country because your (production or touring) company asks you so or when you are self-employed and now and then do a performance abroad (so-called self-posting). Thus if your Belgian company sends you on a tour to France - you are in “POSTING” situation so you continue paying your social security in Belgium even if you are working in France for a short time. We can see a very practical consequence in the health insurance: the EHIC (European Health Insurance Card) will make it possible to be reimbursed for your French medical costs should you suddenly need to get medical treatment or be taken to hospital.

HOW?
The employer or the self-employed person has to obtain an A1 form (which is the Posting form) before travelling to perform in another country. Exception: France where it is still known under the old name: the E101-form.

WHERE DOES ONE GET AN A1 FORM?
Depending on the country you’re living in the institution you have to go to for the forms is different:

UK – HMRC (Her Majesty Revenue & Customs)
FR – Caisse Primaire (there are hundreds of them so you’ll have to go to the one you’re attached to)
DE - Mutual Insurance Funds (the one you’re contributing to)
BE – www.socialsecurity.be (through the recruitment agency or your employer), or the SBK, or the social insurance company if you’re a self-employed worker.

Some institutions refuse to give the A1 form to people who have debts with the Social Security HOWEVER, according to the EU legislation, the payment of the contributions is NOT a condition to get the A1 form! It is in any case recommended to avoid such situation as one will often also have to pay interests on late payment of social security.

DO YOU NEED THE A1 FORM TO GO ON TOUR?
European law does not oblige theatres or festivals to ask for the A1 form. Exceptions: in France and Italy the venue hosting the performance always asks for the A1 forms because their national law obliges them to do so.

WHO ASKS THE FORM AND WHO PROVIDES IT?
The employer or the artist?
The festival, the venue organising the performance asks the self-employed artists or the touring company which employs the artist for the A1. The artist or his employer gets the A1 form from the responsible administration in the country where they live. For the sake of clarity and to avoid any difficulties when the performance is to take place, a paragraph in the contract between the organiser and touring artist or company can remind to be in the possession of an A1 form.

SIMULTANEOUS ACTIVITIES in two or more countries
Depending whether it has to do with parallel, alternating or successive activities, different regulations and obligations need to be followed. We refer to the slides (showed during the seminar and hereby attached) in order to have an overview of all possible situations.

The clear conclusion is obviously that the solution is to have ONE contact point that gives information on what form or forms are needed and what to do. There is a clear opportunity to lobby for this because it already exists in the Service Directive but now we should turn it into more than a contact point and into a practical help!

Report by Eva Nunes, Lies Martens, Anita Debaere

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