

## LAW &amp; POLICY GROUP

**GRIST**

## EU COURT RULES ON COORDINATION OF SOCIAL SECURITY AND MOBILE EXPATRIATE WORKERS

*By Mercer's Fiona Webster and Stephanie Rosseau  
11 Jun 2019*

A worker who lives in a European Union (EU) member state, is employed by a company registered in another member state, and who works outside of the EU's territory is subject to the social security law of the worker's country of residence, the EU Court of Justice has [ruled](#). Prior to this ruling, employees working outside of the EU were registered for social security purposes in the member state where the employer was established. Now, employers must register these workers in the member state where they live.

The ruling concerned a Latvian national living in Latvia who worked as a mariner for a Dutch employer on a vessel flagged out to the Bahamas and which sailed outside of the territory of the EU. The court's ruling could have implications for certain expatriate assignments in any economic sector.

### RELATED RESOURCES

- [Judgment and Related Documentation](#) (European Court of Justice, 8 May 2019)
- [Regulation \(EC\) No 883/2004 on the Coordination of Social Security Systems](#) (Eur-Lex, 29 Apr 2004)

*Note: Mercer is not engaged in the practice of law, accounting or medicine. Any commentary in this article does not constitute and is not a substitute for legal, tax or medical advice. Readers of this article should consult a legal, tax or medical expert for advice on those matters.*