



Welkom Welcome

**Future-proof
social security from
an international perspective**

Workshop
Naar een universele sociale zekerheid
**Working towards a universal social
security system**

Practical matters

- Taal workshop: Nederlands en Engels. Voor vertaling wordt gezorgd **Language workshop: Dutch and English. Translation is provided**
- Graag naast iemand gaan zitten die je nog niet kent / geen collega is **Please sit next to someone you do not yet know / is not a colleague**
- Let op: **workshop word opgenomen** voor strikt interne doeleinden **Please note: this workshop is being recorded for strictly internal purposes**

Hosts

- **Christina Hiessl**, hoofddocent Arbeidsrecht, KU Leuven, gastprofessor sociale zekerheid aan de Yonsei University in Seoul
Professor of labour law at KU Leuven and invited professor of social security at Yonsei University
- **Bastiaan Didden**, Belastingdienst, kantoor Buitenland, verbonden aan het Institute for Transnational and Euregional cross border cooperation and Mobility (ITEM) van Maastricht University. Hij verzorgt de bijdrage op persoonlijke titel.
Dutch Tax Authorities, Foreign Office, affiliated to the Institute for Transnational and Euregional cross-border cooperation and Mobility (ITEM) at Maastricht University. He is contributing in a personal capacity.
- **Alex Corra**, senior beleidsadviseur recht en ethiek, SVB. Moderator/procesbegeleider
Senior policy adviser on law and ethics, SVB. Moderator



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An illustration of ‘the problem’? – a short video

Future-proof
social security from



There's a problem?

- Reflectie / **Reflection by:**
 - Bastiaan Didden
 - Christina Hiesl
- Interactief: jullie visie / **Interactive: your feedback + plenary discussion**
 - **i.a. developments in other countries?**

There's a problem?

- **Reflectie Bastiaan Didden**

- ➔ Hoofdzakelijk vanuit fiscaal oogpunt: wat zien we in Nederland?
 - Nieuwe vormen van inkomensbronnen, o.a. platformwerk (zie video)
 - Beoordeling arbeidsrelaties, werknemer versus ondernemer (fiscale faciliteiten)
 - Verplichte AOV? Pensioendeelname zzp'er?
 - Mobiele werkende? Fragmentatie? Weet hij waar hij moet zijn?

- **Reflection by Bastiaan Didden**

- ➔ Mainly from a tax perspective: what are we seeing in the Netherlands?
 - New forms of income sources, including platform work (see video)
 - Assessment of employment relationship, employee vs. entrepreneur (incentives)
 - Mandatory disability insurance self-employed?
 - Pension participation self-employed?
 - Mobile worker? Fragmentation? Does he know where to go?

There's a problem?

- **Reflectie Christina Hiessl**

➔ Toenemende complexiteit; vraagtekens bij beleidskeuzes in-/exclusie

- Bijdragen
 - Rechten
- ➔ Invloed van
- Globalisering
 - Covid 19
 - Digitalisering
 - Vergrijzing

- **Reflection by Christina Hiessl**

➔ Increasing complexity; question marks around policy choices

- Contributions
 - Rights
- ➔ Impact of
- Globalisation
 - Covid 19
 - Digitalisation
 - Demographic ageing

The background of the image is a blurred scene of a conference or meeting. In the foreground, the backs of several people's heads and shoulders are visible, suggesting they are seated and listening. The background is filled with people in business attire, some standing and some seated, in a well-lit room with a perforated metal wall. A network diagram is overlaid on the image, consisting of several white arcs connecting blue circular nodes. The word "Discussion" is centered in the image in a large, white, sans-serif font.

Discussion



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**A greenfield: start all over again
– towards a universal social
security system**

Towards... universal

- **Reflectie / Reflection by:**
 - **Bastiaan Didden**
 - **Christina Hiesl**
- **Interactief: jullie visie / Interactive: your feedback + plenary discussion**
 - **i.a. developments in other countries?**

Towards... universal

- **Reflectie Bastiaan Didden**

- Rol voor fiscaliteit bij totstandkoming universele sociale zekerheid?
 - Fiscale wetgeving kan sturing bieden: arbeidsvormneutraal qua facilitering?
 - Fiscalisering van de sociale zekerheid?
 - Fiscale autoriteiten: onderkennen van inkomsten (bijv. DAC 7) en kwalificatie arbeidsrelatie?
 - Hoe in grensoverschrijdende situaties?
 - 1 loket (one stop shop, Single Digital Gateway?)
 - Samenwerking tussen?

- **Reflection by Bastiaan Didden**

- Role for taxation in establishing universal social security?
 - Tax law can provide guidance: labour form neutrality in terms of facilitation?
 - Fiscalisation of social security?
 - Tax authorities: recognition of income (e.g. DAC 7) and qualification of employment relationship?
 - How in cross-border situations?
 - One-stop shop (one stop shop, Single Digital Gateway?)
 - Cooperation?

Towards... universal

- **Reflectie Christina Hiessl**

- Voorbeelden: wat bestaat al?
 - Herdefinitie concepten (bv. werknemer)
 - Transnationale samenwerking
 - Grensoverschrijdende harmonisering(?)
 - Fundamentele rechten
- Uitdagingen/valkuilen
 - Fraudebestrijding
 - Bereidheid tot coöperatie
 - Globale ongelijkheid
 - ...

- **Reflection by Christina Hiessl**

- Examples: where do we stand?
 - Redefinition of concepts (e.g. worker)
 - Transnational cooperation
 - Cross-border harmonisation(?)
 - Fundamental rights
- Challenges/pitfalls
 - Combatting fraud
 - Willingness to cooperate
 - Global inequality
 - ...

The image shows a blurred background of a conference or meeting. In the foreground, the back of several people's heads is visible, suggesting they are seated and listening. The background is filled with people, some standing and some sitting, in a well-lit room. A large, semi-transparent network diagram is overlaid on the image. It consists of several blue circular nodes connected by white curved lines, forming a complex web. The word "Discussion" is written in a large, white, sans-serif font across the center of the image, partially overlapping the network diagram. The overall atmosphere is professional and focused on communication.

Discussion