

« Considérant que les conventions et accords fiscaux bilatéraux conclus par la France avec les États frontaliers prévoient pour une majorité d'entre eux l'imposition dans l'État de résidence, à l'exception des conventions et accords conclus avec le Luxembourg et certains cantons de la Confédération suisse, du travailleur travaillant dans un État frontalier, sous réserve du respect de conditions, de résidence ou de seuils de jours passés dans la zone frontalière, qui varient selon le texte considéré ;

« Considérant que la convention fiscale conclue le 20 mars 2018 entre la France et le Luxembourg prévoit un quantum, récemment accru, de 34 jours de travail en dehors de l'État d'activité, en deçà duquel un frontalier peut télétravailler sans conséquence sur le régime d'imposition applicable ;

« Considérant que la gestion de la crise sanitaire liée à la Covid-19 a conduit les États membres, outre des fermetures unilatérales de frontières, à décider de la mise en place de mesures obligatoires et généralisées de placement des salariés en télétravail ;

« Considérant que les administrations de sécurité sociale, réunies au sein de la Commission administrative pour la coordination des systèmes de sécurité sociale, face à ce cas de force majeure, se sont convenues d'instaurer une mesure de flexibilité, prorogée à plusieurs reprises, visant à neutraliser les effets de ce placement en télétravail sur l'affiliation à la sécurité sociale des travailleurs pluriactifs, dont les travailleurs frontaliers ;

« Considérant que des accords amiables temporaires ont été mis en place entre la France et les États frontaliers et prorogés à plusieurs reprises, afin de neutraliser les effets du placement des salariés en télétravail sur les régimes d'imposition des travailleurs frontaliers, par des aménagements spécifiques des seuils et conditions prévus dans chaque texte ;

« Considérant qu'ont été démontrés les gains positifs associés au placement en télétravail sur le bien-être et la productivité des travailleurs frontaliers, les taux d'utilisation des infrastructures de transports, le dynamisme économique local et l'environnement ;

« Considérant que les travailleurs frontaliers ont d'ores et déjà indiqué être en majorité favorables à la pérennisation du recours au télétravail, au-delà des possibilités résultant de l'application des règles actuelles en matière de sécurité sociale et d'imposition ;

« Considérant que la limitation des possibilités de télétravail des travailleurs frontaliers résultant de l'application des règles actuelles en matière de sécurité sociale et d'imposition pourrait instituer, au sein des entreprises, des discriminations entre travailleurs frontaliers et résidents ;

« Estime nécessaire d'offrir aux travailleurs frontaliers la possibilité d'être placés en télétravail jusqu'à deux jours par semaine sans que cela n'entraîne de conséquences sur la détermination des régimes de sécurité sociale et d'imposition qui leur sont applicables ;

« Estime nécessaire que ces évolutions normatives se fassent à l'avenir dans le cadre d'un mouvement européen plus global de prise en compte des sujets relatifs au statut des travailleurs frontaliers ;

« Pour réserver les règles applicables en matière de sécurité sociale

« Invite en conséquence les administrations de sécurité sociale des États membres, réunies au sein de la Commission administrative pour la coordination des systèmes de sécurité

Lamendement De M Mortimerternaux

JR Anderson



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