

## Applicable legal provisions on social security matters concerning employees at Austrian universities

Regulation (EC) 883/04, in force since May 1, 2010, provides that persons are subject to the social security legislation of only one EU member state. When persons are employed in more than one EU member state, their insurance payments are to be allocated according to Article 13 Regulation (EC) 883/04.

A person employed in two or more member states needs to submit a request for **Form A1 (formerly E101)** to the competent provider in his or her country of residence only. Regardless of whether the legal provisions of the member state of residence are applicable or not, it will be provisionally established which national legal system applies.

After submission of Form A1, either to WU Vienna University of Economics and Business' Payroll Office Teaching & Social Security or directly to the Austrian Federal Ministry of Labour, Social Affairs and Consumer Protection, an agreement on the obligation to pay social security contributions shall be concluded, according to which (cf. Art. 109 Implementing Regulation 574/72) the employee is responsible for paying the social security contributions and notifying the competent authority.

Regulation (EC) No 859/2003, applicable since June 1, 2003, or respectively Regulation (EC) No 1231/2010, in force since January 1, 2011, include third-country nationals in the relevant coordination regulations of European Community Law, provided they are legal residents of an EU member state.

Citizens of the United States of America are required to submit Form USA/A1.