GSK Update

18.06.2019

First social security treaty signed between Luxembourg and China: what to expect?

首个卢森堡和中国之间的社会保障协定：您都需要了解什么？

Characteristics of the treaty and consequences for Chinese residents seconded in Luxembourg.

社会保障协定的内容以及其对在卢森堡的中国派遣员工的影响。

The first social security treaty between China and Luxembourg
中卢之间首个社会保障协定

The very first social security treaty ("**the Treaty**") signed between the grand-duchy of Luxembourg and the people's republic of China on 27 November 2017 entered into force on 1 May 2019. In Luxembourg, the Treaty was already ratified by the approval law dated 25 July 2018 ("**the Law**").

首个由卢森堡大公国和中华人民共和国签署的《中华人民共和国政府和卢森堡大公国政府社会保障协定》（以下简称《社保协定》）于 2017 年 11 月 27 日签订，于 2018 年 7 月 25 日在卢森堡被批准成为正式法律（以下简称《卢森堡法》），并于 2019 年 5 月 1 日正式生效。

Scope
范围

According to article 3 of the Law, the Treaty applies to all persons who are or have been subject to the laws of Luxembourg or China, as well as to their family members and survivors[1].

根据《卢森堡法》第 3 条，该《社保协定》适用于所有受卢森堡大公国和中华人民共和国法律管辖的人员，包括他们的家庭成员和继承人。

It covers the Luxembourg insurance pension in case of old age, invalidity and survival and the Chinese base pension insurance scheme.

该《社保协定》在中国将覆盖职工基本养老保险，在卢森堡将覆盖养老、病残和遗属的养老保险。

Consequences for Chinese employees seconded in Luxembourg
对在卢森堡工作的中国派遣员工的影响

Article 4 of the Law states that Chinese residents who work in Luxembourg will from now on enjoy the same benefits and be subject to the same obligations as Luxembourg residents.

根据《卢森堡法》第 4 条，在卢森堡工作的中国居民将从现在开始享受与卢森堡居民同样的福利，同时也将承担同样的义务。

Furthermore, according to article 7 of the Law, Chinese employees seconded in Luxembourg for less than 5 years are still covered by the Chinese pension insurance scheme as long as the 5 year period is not exceeded[2]. In a scenario where the secondment exceeds the prescribed period, the employees are still covered by the Chinese pension insurance provided that the Luxembourg and Chinese authorities agreed to this extension[3]. This rule applies also to self-employed individuals[4].

此外，根据《卢森堡法》第 7 条，在卢森堡工作不满 5 年的中国派遣员工将可继续适用中国社保系统，从而免除在卢森堡缴费。如果在卢森堡工作超过 5 年，在得到中卢两国主管

[1] Article 3 of the law dated 25 July 2018.

[2] Article 7 (1) of the law dated 25 July 2018.
[3] Article 7 (3) of the law dated 25 July 2018.
[4] Article 7 (2) of the law dated 25 July 2018.

机关或经办机构的批准后，亦可予以延长。该规则也同样适用于自雇人员。

Starting point of the 5 year period
5 年豁免期的起始日期

For Chinese employees who are already seconded in Luxembourg, the starting point is considered to be on 1 May 2019[5].

对于在在《卢森堡法》生效前已经卢森堡工作的中国派遣员工而言，5 年的豁免期将从 2019 年 5 月 1 日开始计算。

For more information, you may also review the article prepared by the Chinese Ministry of Human Resources and Social Security.

有关如何申请参保证明，您可以查阅由中国人力资源社会保障部办公厅发布的关于实施中国-卢森堡社会保障协定的通知。

Mathilde Ostertag
Partner
GSK Luxembourg SA
mathilde.ostertag@gsk-lux.com

Adrien Kleinschmidt
Associate
GSK Luxembourg SA
adrien.kleinschmidt@gsk-lux.com

[5] Article 16 of the law dated 25 July 2018.

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www.gsk-lux.com

German Offices of GSK STOCKMANN

BERLIN
Mohrenstraße 42
10117 Berlin
Tel +49 30 203907-0
Fax +49 30 203907-44
berlin@gsk.de

HEIDELBERG
Mittermaierstraße 31
69115 Heidelberg
Tel +49 6221 4566-0
Fax +49 6221 4566-44
heidelberg@gsk.de

FRANKFURT/M.
Taunusanlage 21
60325 Frankfurt
Tel +49 69 710003-0
Fax +49 69 710003-144
frankfurt@gsk.de

MUNICH
Karl-Scharnagl-Ring 8
80539 München
Tel +49 89 288174-0
Fax +49 89 288174-44
muenchen@gsk.de

HAMBURG
Neuer Wall 69
20354 Hamburg
Tel +49 40 369703-0
Fax +49 40 369703-44
hamburg@gsk.de

LUXEMBOURG
GSK Luxembourg SA
44, Avenue John F. Kennedy
L-1855 Luxembourg
Tel +352 2718 0200
Fax +352 2718 0211
luxembourg@gsk-lux.com