

GMS Flash Alert

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European Union – New Regulation on Social Security Enters into Force 1 November 2026

On 27 October 2026, the Official Journal of the European Union published Regulation 2026/2359, amending the EU social security rules.¹ The regulation enters into force 1 November 2026, but most changes to the coordination rules that determine which member state is responsible for social security enter into force **2 November 2028**.

This alert focuses on timing and transition. For the substance of the changes, see [GMS Flash Alert 2026-120](#) and [GMS Flash Alert 2026-191](#).

WHY THIS MATTERS

The current rules that determine which member state is responsible for social security apply until **2 November 2028**, but the changes cannot be handled on the day. From that date, posting an employee to another EU country becomes a matter of **planning before the posting starts**, not paperwork afterwards.

The A1 certificate must be applied for before the employee travels, the employee must already have three months of home-country coverage, and back-to-back postings need a two-month break. Postings that do not meet these conditions risk social security contributions in the host country and challenges with passing audits or inspections.

This reaches well beyond the mobility team. Recruitment needs to factor in the three-month rule when hiring for international roles. Project and travel managers need visibility of postings before they happen. Payroll and external providers need processes that include filing for A1 certificates in advance.

Groups with employees working in several countries should check whether their employing entity will still be recognised under the stricter multi-state test. Building these processes takes time, which is why employers should **start now**.

Highlights from the new regulation on social security

From 1 November 2026, two changes apply straight away. First, the existing rule for **flight crew and cabin crew** based on the “home base” is **updated** by expressly linking the meaning of “home base” to the definition in **Annex III, Subpart FTL to Commission Regulation (EU) No 965/2012**.

Second, the rules around issuing the applicable-legislation attestation (commonly **Portable Document A1 / PDA1/A1 certificate**) are strengthened: the issuing institution must carry out a **proper assessment of the relevant facts** and confirm that the information contained in the attestation is correct.

2 November 2028 is the main “go-live” date for most changes. The regulation applies the revised provisions affecting **posting** and **multi-state work**, together with the associated implementing rules. In particular, the implementing regulation introduces an **advance notification / advance A1 application** approach for posting situations, including an **acknowledgement of receipt** where the A1 is not issued immediately and only **limited exemptions** (business trips, such as meetings, conferences or training, and activities of up to three days within 30 days, except in **construction**).

The implementing rules also bring in reinforced posting conditions and additional multi-state clarifications, including how the employer’s relevant “**registered office or place of business**” is assessed and the **time-limited nature of determinations with reassessment**.

Enhanced cooperation procedures where institutions doubt the validity of applicable-legislation documents also apply from this date.

KPMG INSIGHTS

From 1 November 2026, the A1 / **Portable Document A1 (PDA1)** process shifts in a meaningful way: when asked to issue an A1, the competent institution must carry out a **proper assessment of the relevant facts** and confirm that the information included in the A1 is correct (Reg. 987/2009, **Art. 19(3)**, as amended).

Practically, this increases the likelihood of **more detailed information requests**, **greater scrutiny** of the underlying facts (for example, the nature of the activity, work location pattern, links to the home system, and consistency across documents), and **more frequent challenges** where the file is incomplete or inconsistent. Employers should therefore expect that A1 applications may take longer in some cases and that “light-touch” or last-minute A1 requests may become harder to manage.

The period from **2026 to 2028** is effectively a **runway to prepare** for the broader go-live in 2028. This is a good window to strengthen A1 governance by standardising what information is collected and retained for each case, aligning mobility/HR/payroll data sources, and implementing controls to ensure the facts submitted in A1 requests are consistent with assignment documentation and actual working patterns. Organisations may also want to review how they respond to follow-up questions from institutions and how they evidence coverage where an A1 is pending.

Please reach out to your usual KPMG contact or **Daida Hadzic** for support in assessing the A1 process impact and readiness planning for the 2028 changes.

ENDNOTE:

1 Official Journal of the European Union: [Regulation \(EU\) 2026/2359 of the European Parliament and of the Council amending Regulation \(EC\) No 883/2004 on the coordination of social security systems and Regulation 987/2009 laying down the procedure for implementing Regulation \(EC\) no 883/2004](#), 7 October 2026.

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Contacts

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