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By PwC Deutschland | 18 January 2026

New remote working rules for cross-border commuters

The amendment to the double tax treaty between Germany and the Netherlands has been in force since 1 January 2026. Cross-border commuters can now work from home for up to 34 days per year without suffering changes with respect to their personal income tax status. For many employees and employers, this means more transparency, less bureaucracy, and additional planning security in their everyday cross-border working lives.

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Since 1 January 2026, a new remote working regulation has been in effect for cross-border commuters between Germany and the Netherlands allowing work from home for up to 34 days per year without any change in taxation. Previously, these days had to be split up which was cumbersome. Now, tax liability remains in the country of employment (e.g., the Netherlands) as long as the 34-day threshold is not exceeded. This regulation was introduced by an amendment to the double tax treaty and also applies to civil servants, whereby a home office day counts if more than 30 minutes of work are spent there.

Discussions on more comprehensive remote working arrangement continue

The 34-day rule now in force significantly reduces the burden on both administration and taxpayers but remains only a first step, the Finance Ministry of North Rhine-Westfalia announced. The Dutch side has also made it clear that it is committed to finding more far-reaching solutions that will enable cross-border commuters to work from home regularly for one or two days a week without having to worry about tax implications.

One high ranking official at the local Finance Ministry reputedly emphasizes this claim: “Our goal remains to provide simple and fair taxation for cross-border commuters offering genuine planning flexibility. Those who work across borders should be free to decide where and how they work. North Rhine-Westphalia will continue to encourage the federal government and the European Union to ensure that tax regulations keep pace with the increasing Workplace flexibility”

Source: Ministry of Finance of North Rhine-Westfalia, press release of 5 January 2026.

Keywords

Home office, Remote working