ACTA UNIVERSITATIS LODZIENSIS
FOLIA IURIDICA 110, 2025

https://doi.org/10.18778/0208-6069.110.03

*Natalia Jarzębowska**
https://orcid.org/0000-0002-0365-8233

WORK FROM ANYWHERE: TREATY SHOPPING IN DISGUISE?

Abstract. The popularisation of remote work – as a result of which the concept of 'digital nomads' increasingly extends to office workers – makes it necessary to analyse the situation of 'digital nomads' from the perspective of their taxation. The cross-border situation of remote workers is analysed in this paper in the light of the provisions of double tax treaties and tax avoidance measures. The paper attempts to answer the question of what tax consequences are associated with performing work from abroad and whether the current state of international tax law allows for work to be performed from anywhere.

Keywords: double tax treaties, tax residency, employment income, digital nomads

PRACA Z DOWOLNEGO MIEJSCA – „TREATY SHOPPING" W PRZEBRANIU?

Streszczenie. Popularyzacja pracy zdalnej, w wyniku której pojęcie „cyfrowych nomadów" coraz częściej obejmuje pracowników biurowych, sprawia, że konieczne staje się przeanalizowanie ich sytuacji z perspektywy ich opodatkowania. W artykule analizowana jest transgraniczna sytuacja pracowników zdalnych w świetle postanowień umów o unikaniu podwójnego opodatkowania i środków zapobiegających unikaniu opodatkowania. W artykule podjęto próbę odpowiedzi na pytanie, jakie konsekwencje podatkowe wiążą się z wykonywaniem pracy za granicą oraz czy obecny stan międzynarodowego prawa podatkowego pozwala na wykonywanie pracy z dowolnego miejsca.

Słowa kluczowe: umowy o unikaniu podwójnego opodatkowania, rezydencja podatkowa, opodatkowanie pracy, cyfrowi nomadzi

1. INTRODUCTION

Thinking back to early 2020 when the global pandemic first hit, one can think of that time as a moment when the world stopped for a while. One could not be more wrong. The world is constantly evolving and each slowdown fuels major shifts in the direction of the evolution. The same thing happened in the area

* PhD candidate at the University of Lodz; n_jarzebowska@o2.pl

Received: 3.10.2024. Verified: 16.10.2024. Revised: 20.08.2024. Accepted: 10.10.2024.

of work due to COVID-19. People were immediately forced to work from home and those surprised by the pandemic while abroad needed to extend their stays due to travel restrictions. Remote work meant that some employees, unlimited by the location of the employer's office, decided to work from any place, not necessarily from their place of residence, thus joining the group of the so-called 'digital nomads'. This is how the 'work from anywhere' concept was born.

The number of digital nomads, i.e. people working remotely from any location – mainly because of the wide access to the Internet – is constantly growing (Makimoto, Manners 1997, 14). The term 'digital nomads' describes people with a strong need to travel who are not attached to a specific location and work remotely, away from offices (Sutherland, Jarrahi 2017, 6). Until recently, this phenomenon had not been very popular and was most often identified with freelancers or entrepreneurs as groups characterised by autonomy in managing their professional activity, including the place where it is performed. The popularisation of remote work, as a result of which the concept of 'digital nomads' increasingly extends to office workers, makes it necessary to analyse the situation of digital nomads from the perspective of their taxation.

Work from anywhere is a concept which means that white collar workers can perform work from a destination of their choice instead of from an office in a fixed location. The idea, while implemented within a country, does not entail legal consequences. When it moves cross-border, it is a whole different story with tax, social security, and potentially also immigration consequences.

Apart from being a great way to explore the world, work from anywhere encourages something that in the past was associated mostly with high net individuals, namely treaty shopping.

Individuals are becoming more aware of the tax consequences of working abroad. Rather than thinking about this as of an unnecessary burden, they use local tax regulations and tax treaties to their advantage. In the past, people had moved to a different country for a better job. Nowadays, people move to a different country for a better tax system, without changing the *status quo* of their professional situation.

There are some voices saying that work from anywhere and digital nomadism brings nothing new to the table in terms of the taxation of individuals, as global mobility has been on the rise for years and there are ready solutions in place. Work from anywhere is certainly a part of the phenomenon known widely as global mobility, but the way it emerged and developed in 2020 must be seen as a completely new additive to this phenomenon. Work from anywhere must be differentiated from business trips or secondments, and the main differentiator should be the lack of a business need for the employee to work in a given location. The move, when it happens, is initiated at the employee's will, driven by their own needs and reasons, which do not need to be shared with the employer.

The aim of this paper is to examine how remote working from foreign locations can impact the taxation of individuals; it is also to decide whether it is

safe for companies to allow unlimited working from anywhere. The paper focuses mainly on the taxation of individuals with some elements of social security law, as in some legislations social security contributions can be treated as taxes or similar.

2. WORK FROM ANYWHERE: A CATCHY SLOGAN OR A NEW TREND HERE TO STAY?

One company after another informs the world about their newly implemented work from anywhere policies allowing their employees to work from an individually chosen place (within or outside the country of employment). Their decision is said to be driven by their concern for the employees and the willingness to offer them unlimited flexibility. The question is whether employers can, in fact, offer unlimited work from anywhere, or is it rather just an employer branding campaign – shiny only on the outside? The answer to this question is tax compliance or, to be more precise, whether an employer decides to be tax compliant or to accept the risk of tax non-compliance.

In order to understand the reason why taxation is at the heart of the work from anywhere dispute, it is necessary to go through the basics of cross-border taxation of individuals and their employment income. The basics circle around three Articles from the OECD and UN model conventions and include:

– tax residence (Art. 4);
– the taxation of employment income (Art. 15);
– the avoidance of double taxation (Art. 23).

3. TAX RESIDENCE

In every cross-border situation, the first issue to be settled is tax residence. Despite the importance of tax residence in the field of international taxation, there is no universally agreed upon definition of the term (Elkins 2017, 2). It can be argued that the lack of this definition is intentional, as the decision on how to understand tax residency should be at each state's discretion to ensure tax sovereignty. Moreover, if the definition of tax residency would be written in the tax treaty, there might have been multiple understandings of the term applicable at the same time depending on the treaty in use, which may significantly diminish tax certainty. Deciding on the definition in each tax treaty in certainly not a desired solution. In my view, there is room to explore the possibility of introducing a common definition of tax residency as a multilateral measure.

As of now, the main determinants of tax residency include physical presence, domicile, immigration status, permanent home, ordinary residence, habitual abode, connections, and ties. States use different criteria to define the residence

of individuals, and they tend to use a set of alternative connecting factors based on factual circumstances (Pitrone 2016, 361). There are three types of such factors:

1) personal criteria (habitual abode, physical presence, permanent home);
2) economic criteria (the centre of economic interests);
3) professional criteria (where an individual performs their professional activity).

As a result, individuals who do not reside in a country in the common sense of the term may be considered residents for tax purposes. Furthermore, it is possible for an individual to be classified as a resident by the domestic law of more than one country, each claiming the right to impose tax on the individual's worldwide income (Elkins 2021). Such disputes can be solved by proper application of tie-breaker rules implemented in the double tax treaties, but these are still subject to domestic assessment.

Having in mind the lack of unified criteria among states and increased mobility of individuals, dual or even multiple residences become more common, even though they are not always instantly recognised either by individuals or by authorities. Double taxation may occur in case of conflicting definitions of tax residence in different countries, by timing mismatches within the application of domestic legislation and by the fact that the split of tax residence during a calendar year is not accepted by some states, causing different interpretations of tax residence within the same year (Pitrone 2016, 361). On the other hand, it is also possible that a mobile individual may not have tax residence in any state. Such situation is possible especially in states which allow individuals to opt out of their tax resident status.

The theory of tax residence, although praised as the core of international taxation, is often criticised as inadequate and outdated, making international tax policy unsatisfactory (Graetz 2001, 269). It is questioned whether the criteria used to determine tax residence truly reflect individuals' strong ties with a particular jurisdiction (Kostic 2019, 196). In the contemporary world, individuals are less attached to place and they drift away from the traditional model of living where having a permanent home and a family is a priority. Therefore, it is becoming difficult to differentiate between residence and source, which leads to the erosion of these well-known concepts (Mossner 2006, 501). Such erosion is inevitable, as the concepts were introduced in times when the mobility of individuals was almost non-existent, which is opposite to what we experience nowadays. Although there is a lot of criticism towards tax residence as a link to a given jurisdiction, there are no specific ideas about how to replace it with a better, more progressive link (Schön 2015, 292; Wattel 2000, 218). It leads to a conclusion that it is not about the tax residence as much as about the link itself. The concept of tax residence guarantees the countries their right to tax an individual's income, and they are not willing to give up that right. In a cross-border reality, there must be some distributive rules, easy to apply by both the states and the individuals.

The situation of digital nomads working from anywhere is a great example of why tax residence as a distributive factor may not meet expectations. An employer who allows their workforce to perform work from abroad cannot simply continue with standard payroll withholding in the country of employment in the case of every employee. Each employee's move to perform work from abroad should be analysed from the perspective of their residence, which, in practice, may prove difficult, especially considering that there is no business need to facilitate such move. As tax residence sets the employer's payroll obligations, it is not possible to ignore this factor and maintain full tax compliance. Employers who are aware of the importance of tax residence often require their employees to declare their tax residence for the purposes of working from anywhere and take full responsibility for any tax and legal consequences of such declaration. It is worth noting that employers cannot just simply transfer their withholding obligations to their employees in exchange for permission to work from abroad.[1] What is interesting is that the full employee responsibility clause does not come up in the case of foreign secondments, initiated because of the employer's business need. In the case of secondments, employers engage tax advisors to determine the employee's tax residence and tax obligations in both home and host countries. Such tax advice is often followed by funding additional tax compliance services, if necessary. This shows that there is an already well-established practice of administering mobile workforce in terms of tax compliance, as the tax risks are known and serious enough for the employers to protect themselves by engaging tax advisors and seeking support with global tax compliance. When it comes to work from anywhere, the pressure to allow working from abroad comes from the employees and from the job market, where everyone seems to be offering it. As a result, pressured companies try to offer work from anywhere, but they shield themselves with work-from-anywhere policies whose main aim seems to be scaring off the employees. Only the strong-willed employees may wade victoriously through the policies, often by seeking external tax advice. By doing so, they find out about the effective ways of using their tax residence for their benefit.[2]

[1] There might be some countries where the transfer of withholding obligations to the employee is possible to some extent – e.g. the transfer of social security withholding obligations in Poland, but such solutions cannot be treated as a general rule, available whenever the employers does not want to fulfil their obligations.

[2] The thread will be followed later in this paper.

4. THE TAXATION OF EMPLOYMENT INCOME: THE GENERAL RULE AND EXCEPTIONS

Once tax residence is settled, in order to properly determine tax obligations in cross-border situations, it is necessary to analyse the rules of taxing employment income.[3] Article 15 of the OECD Model Convention sets out the general rule of the taxation of income from employment as well as exceptions to this rule. The general rule is the taxation of work in the employee's country of residence. If the work was performed in another state, the remuneration for that work may be taxed in that other state (source state). As a rule, the place of work determines the place where the tax is paid. The general rule of the taxation of work raises doubts as to the extent to which it introduces the right of the source state to tax income from work in its territory.

Work is taxable in the source state if it is performed there for more than 183 days[4] in a calendar year or 12 consecutive months, if the remuneration is borne by or recharged to the company being a resident of the source state, or if there is a permanent establishment. Only one of these criteria must be met for the source state to gain the right to tax the individual.

The 183 days rule is probably the most well-known rule of international taxation. Even people who know next to nothing about taxes have heard of it. Unfortunately, it has its downsides, as for many, this is the only applicable rule. As a result, the common understanding is that as long as one stays in another country for less than 183 days, there are no tax consequences, which is, obviously, not always true. The purpose of the 183 days rule is to facilitate the movement of people and business activities of companies, especially in international trade (Dziurdź 2013, 124). This facilitation is understood as the lack of administrative burden on the employer and the employee in the host country, and is deemed reasonable as long as the remuneration for work in the host country is not borne by the resident entity or a permanent establishment (PE). In the case of remote employees working from abroad, many employers expect to take advantage of this facilitation.

Work-from-anywhere policies introduced by various companies often limit the employee's stay in one country to 183 days in a year, hoping that this is enough to avoid any tax consequences in the other state. Though this may work in plenty of scenarios, there are some which rule out such solution as a general safeguard rule. Examples of such scenarios are as follows:

1) An employee spent some time in the destination country before they decided to work from there, and an employer has no knowledge of it.

[3] This paper does not elaborate on the definition of employment and its differences among states, although this can also impact the taxation of individuals and deserves a separate analysis.

[4] There are some treaties where the threshold is different than 183 days of stay in a country.

2) An employee spends less than 183 days in the destination country in a calendar year, but they spent some time there in the previous year and the double tax treaty refers to 12 consecutive months period instead of a calendar year.

3) An employee spends less than 183 days in the destination country in a calendar year, but the double tax treaty refers to a different threshold.

4) An employee is a resident of the destination country.

The second exception from Article 15(2) should not generally be an issue when it comes to digital nomads or remote workers, as work from anywhere – being an employee-initiated move – should mean that the cost of remuneration stays with the employing entity. Remuneration costs are often borne by or recharged to host entities in the case of secondments, as in those cases the particular business need is the underlying reason behind the relocation.[5]

The third exception from Article 15(2) is often the reason why companies decide not to implement the work-from-anywhere programme in their organisation. They are afraid that by allowing their employees to work in another country, these employees may constitute the personal establishment (PE) of their company abroad, which can lead to them paying corporate taxes on income attributable to this PE.

In the case of digital nomads, there are two scenarios where work from anywhere may lead to the creation of a PE. The first one is the presence of a foreign entity's employee in the host country, and the second one is an employee's home office in the host country. It must be stressed that the understanding of the concept of a PE differs among states and it is difficult to introduce universal rules for employees working from different countries. During the pandemic, the OECD issued guidelines on the tax implications of government restrictions limiting the mobility of individuals, including the PE issue, where the recommendation was not to consider a forced stay in a foreign country as a reason for the creation of a PE (OECD, 2021). In the post-pandemic world, the situation is not that clear anymore and, ideally, each case should be analysed separately to verify whether the employee's move abroad would result in a fixed place of business for a company in that country due to a certain level of permanency. The analysis must also include a detail review of the employee's tasks. In the case when the employee's tasks are of auxiliary nature to the company's core business, their stay abroad would not constitute a PE. The complexity of the PE issue and the diverse approaches to it among jurisdictions make it impossible for companies to analyse this matter case by case.

[5] There might, however, be some exceptions, especially in the case of full remote companies which operate in the office-free model. Such companies employ people worldwide by using services of external providers offering to employ individuals for the remote company. This is a new business model, operating in a grey area. Employees are recruited by the remote company and provide word under the supervision of the remote company, but their employment is formally administered by a third party provider so that the actual employer does not need to register in any of the countries where the employees perform work.

Common views are that the exceptions to the general rule of Article 15 aim to ensure that the source state keeps its taxation right in the case when the remuneration is deductible from profits taxable in this state (Dziurdź 2013, 124). Taxation on individuals in such case is sort of a compensation for the reduced tax revenue. In the opinion of Kasper Dziurdź, this theory is questionable and the more probable one is that it is the sufficient presence of the employer in the source state rather than the compensation for the reduced profits that justifies the impositions of additional administrative burdens on the employer and the employee. In my view, regardless of which of the above was the underlining reason behind introducing the exceptions to Article 15, both are equally flawed. The OECD's and the UN's model conventions and commentaries make it clear that double tax treaties are aimed at legal entities, not individuals. An average individual is not able to understand and apply the regulations. An average individual has no way of knowing what it means that their remuneration is recharged to another company or what is a PE risk and how to assess it. They also may not know how the approaches to certain issues differ between countries. If work from anywhere is to become part of the new reality, international tax rules and their domestic understanding must change.

The rules under which employment income is sourced at the place where employment is exercised were designed with a different vision of how work is exercised, particularly in the service sector, which has experienced the greatest rise of global mobility (Kostic 2019, 205). It is not only more difficult to connect an individual to a specific jurisdiction; also, modern technology enforces a reconsideration of the connection between work and a particular place. A great step forward would be for the model conventions to recognise different types of work performed abroad, such as business trips, short-term and long-term assignments, and self-initiated moves. The taxation of employment should depend not only on the place where work is performed, but also on the reason why it is performed there.

5. THE AVOIDANCE OF DOUBLE TAXATION

Once taxation is settled and taxation rights are distributed between states, it is time to discuss the methods of the avoidance of double taxation. This is where the employees – i.e. those lucky enough to become digital nomads – may seek a chance to benefit from double tax treaties.

There are two double taxation avoidance methods – the exemption with progression method and the credit method. The exemption with progression method allows for the income taxed in the source state to be exempted from taxation in the residence country, but the income is included in the calculation of the effective tax rate applicable to income taxable in the residence state. The credit method allows for the tax paid in the source state to be deducted from

the worldwide income taxable in the residence state. The exemption with progression method is more favourable for taxpayers, as in case there is no income taxable in the residence state, there is no tax obligation or reporting obligation in that state. In the case of the credit method, the worldwide income is taxable in the residence state even if none of it was derived from that state. In case the tax paid abroad on that income is lower than the tax due in the residence state, the difference must be paid in the residence state.

The implementation of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS[6] resulted in the exemption with progression method to be changed to the credit method in many treaties. There are, however, still treaties where the favourable method remains. It leaves a wicket for employees to significantly lower their worldwide tax burden. The easiest way is to choose where to work based on the residence status and double tax treaties in place between the residence state and the destination state. The destination state should have a low tax regime, or at least lower than the residence state. Changing location every six months allows an individual to claim domestic benefits such as tax-free amounts or personal allowances, but taxing only part of the individual's income in one country protects them – depending on the level of earnings – from reaching higher tax brackets (where progressive taxation applies). The resident state in such a case reserves the right to have the worldwide income reported, with the minimum of no tax paid by such tax resident.

The alternative way of how individuals use double tax treaties to structure their personal tax situation is by obtaining foreign tax residence. There are countries that welcome foreign individuals and offer their residency in exchange for some kind of investment, a promise of stay for a given period, or renting or purchasing an immovable property (Beretta 2018, 440). In such a case, there are often special expatriate regimes available for individuals who decided to gain tax residency of a particular country, which significantly reduce income tax paid by such individuals.

The OECD Model commentary recognises that a tax treaty may be used by individuals to achieve unintended tax benefits in the form of double non-taxation or reduced taxation, stating that there is a treaty abuse if there is a case of treaty abuse where:

> an individual who has in a Contracting State both their permanent home and all their economic interests, including a substantial shareholding in a company of that State, and who, essentially in order to sell the shares and escape taxation in that State on the capital gains from the alienation (by virtue of paragraph 5 of Article 13), transfers their permanent home to the other Contracting State, where such gains are subject to little or no tax. (OECD 2017)

Relocation to another country can be not only abusive, but also supported by the destination country despite the distributive rules agreed in the treaties.

[6] Hereinafter: the MLI convention.

Exit taxes are commonly mentioned as a specific anti-abuse measure to fight against this kind of abuse. It is, however, doubtful if exit tax is the right measure in the case of a digital nomad, for whom treaty shopping is just a nice addition to a chosen lifestyle rather than the main purpose of moving.

6. IS IT NOT ALL ABOUT TAX

The complexities of remote work, particularly in relation to taxation and social security, present significant challenges for individuals considering employment in different jurisdictions. Remote workers must navigate various obligations, including the continuation of social contributions to pension schemes, which are often dictated by their employer's jurisdiction. This situation can lead to confusion and potential financial strain, especially when considering the implications of personal income tax in the destination country. When an individual opts to work in a jurisdiction with lower living costs, they may be attracted by the prospect of reduced expenses. However, this can be misleading, as lower living costs often correlate with higher personal income tax rates or fewer deductions available, which can negate the financial benefits of a lower cost of living (Charalampous et al. 2018). Moreover, the short-term nature of work visas also needs to be considered, as it can complicate the decision-making process for remote workers. The process to obtain visas and/or work permits can be costly and time-consuming. The necessity to maintain compliance with tax obligations in the destination country is critical, as failure to do so can jeopardise visa renewals and future employment opportunities (Soroui 2023). This highlights the importance of thorough tax planning and understanding the local tax landscape before making a move. In the European context, the question of whether to work for a foreign employer while residing in a country with lower cost of living is particularly pertinent. For instance, while Poland offers a lower cost of living, the progressive tax system means that higher salaries may be subjected to significant tax rates, potentially diminishing the financial advantages of living in a lower-cost country. It points to the need for remote workers to conduct comprehensive cost-benefit analyses which consider not only tax implications but also living expenses, educational costs for children, and other associated expenses of relocating (Emanuel, Harrington 2023).

7. CONCLUSIONS

The answer to the questions set in the title on this paper is: "no" – work from anywhere **is not** a treaty shopping is disguise. The fact that someone – a remote worker or a digital nomad – starts thinking about taking advantage of double tax

treaties shows that the provisions of double tax treaties do not live up to the modern reality. The outdated concept of tax residence, which is still officially the decisive factor when distributing taxation rights between states, must be reviewed so that individuals can seize the opportunities that the modern world has to offer. Work from anywhere is a great idea, but it will remain just an idea as long as employers are forced to discourage their employees from it for tax reasons; the employees would need to seek professional advice and worry about worldwide tax compliance (only because they want to travel the world and work at the same time for their current employer). The reality is that people do move to another country, as global mobility cannot be stopped, but the work-from-anywhere concept – which should be least burdensome – leads to more complications that leaving a job in a home country and finding a new one in the destination country or going on secondment. For remote workers and digital nomads, a citizen-based taxation system might be a solution worth considering, as it is easy to implement and excludes temptation to change residence for tax benefits, or to offer tax residence to lure new individuals to a country. Citizenships are not that easily handed out as tax residencies.

The decision to work remotely in a different jurisdiction is not solely based on tax savings. It requires a nuanced understanding of the interplay between income, living costs, and personal circumstances. Remote work in a new destination becomes a viable option only when the net benefits of relocating, after accounting for all potential costs, are favourable. Tax is not – and is unlikely to ever be – the decisive factor for moving to another country for workers. Sometimes, however, it is a decisive factor against the move. Instead of focusing on potential treaty abuse, double tax treaties should be used as a tool to remove or at least reduce tax obstacles, especially for short-term cross-border moves.

BIBLIOGRAPHY

Beretta, Giorgio. 2018. "Mobility of Individuals after BEPS: The Persistent Conflict between Jurisdictions." *Bulletin for International Taxation. IBFD* 72(7): 439–449. https://doi.org/10.59403/2er71kt

Charalampous, Maria. Christine Grant. Carlo Tramontano. Evie Michailidis. 2018. "Systematically reviewing remote e-workers' well-being at work: a multidimensional approach." *European Journal of Work and Organizational Psychology* 28(1): 51–73. https://doi.org/10.1080/1359432x.2018.1541886

Dziurdź, Kasper. 2013. "Article 15 of the OECD Model: The 183-Day Rule and the Meaning of 'Borne by a Permanent Establishment'." *Bulletin for International Taxation. IBFD* 67(3): 122–127. https://doi.org/10.59403/ww776n

Elkins, David. 2017. "The Elusive Definition of Corporate Tax Residence." *Saint Louis University Law Journal* 62(1): 219–236.

Elkins, David. 2021. "A Scalar Conception of Tax Residence for Individuals." *Virginia Tax Review* 41: 149–201. http://dx.doi.org/10.2139/ssrn.3889245

Emanuel, Natalia. Emma Harrington. 2023. "Working remotely? selection, treatment, and the market for remote work." *Federal Reserve Bank of New York Staff Reports* 1061. https://doi.org/10.2139/ssrn.4466130

Graetz, Michael J. 2001. "Taxing International Income: Inadequate Principles, Outdated Concepts, and Unsatisfactory Policies." *Brooklyn Journal of International Law* 26(4): 1357–1448.

Kostic, Svetislav. 2019. "In Search of the Digital Nomad – Rethinking the Taxation of Employment Income under Tax Treaties." *World Tax Journal. IBFD* 11(2): 189–225.

Makimoto, Tsugio. David Manners. 1997. *Digital Nomad*. Chichester–New York–Weinheim–Brisbane–Singapore–Toronto: Wiley & Sons.

Mössner, Manfred. 2006. "Source versus Residence – An EU Perspective." *Bulletin of International Taxation. IBFD* 60(12): 501–506.

OECD. 2017. OECD Model: Commentary on Article 1 para. 56.

OECD. 2020. "OECD Secretariat analysis of tax treaties and the impact of the COVID-19 crisis", OECD Policy Responses to Coronavirus (COVID-19), OECD Publishing, Paris, https://doi.org/10.1787/947dcb01-en

Pitrone, Federica. 2016. "Tax Residence of Individuals within the European Union: Finding New Solutions to Old Problems." *World Tax Journal. IBFD* 8(3): 357–377.

Prati, Gabriele. 2024. "Remote work's impact on well-being: longitudinal analysis and the influence of gender, household size and childcare." *International Journal of Workplace Health Management* 17(1): 72–84. https://doi.org/10.1108/ijwhm-09-2023-0140

Raad, Kees van. 2001. "Fractional Taxation of Multi-State Income of EU Resident Individuals – A Proposal." In *Liber Amicorum Sven-Olof Lodin*. Edited by Krister Andersson, Peter Melz, Christer Silfverberg. 211–222. Stockholm: Wolters Kluwer.

Schön, Wolfgang. 2015. "Neutrality and Territoriality – Competing or Converging Concepts in European Tax Law?" *Bulletin for International Taxation. IBFD* 69(4–5): 271–293. https://doi.org/10.59403/28ef6by

Soroui, Sarah Taghavi. 2023. "Encountering weak signals: economic development practitioners' perceptions of remote work arrangements. Local Economy." *The Journal of the Local Economy Policy Unit* 38(1): 3–21. https://doi.org/10.1177/02690942231180283

Sutherland, Will. Mohammad Hossein Jarrahi. 2017. "The Gig Economy and Information Infrastructure: The Case of the Digital Nomad Community." *Proceedings of the ACM on Human-Computer Interaction* 1(CSCW): 1–24. https://doi.org/10.1145/3134732

Wattel, Petter. 2000. "Progressive Taxation of Non-Residents and Intra-EC Allocation of Personal Tax Allowances: Why Schumacker, Asscher, Gilly and Gschwind Do Not Suffice." *European Taxation* 40(6): 210–223.