Question for written answer E-001674/2014
to the Commission
Rule 117
Sari Essayah (PPE)

Subject: Medical treatment expenses incurred by pensioners living in a Member State other than their home country

Under Article 24 of Regulation (EC) No 883/2004 pensioners living in a Member State other than their home country are entitled to benefits in kind in their Member State of residence. The cost in such cases is borne either by the Member State under whose legislation a pensioner is entitled to benefits or, if that point applies to several Member States, by the one to whose legislation the pensioner has been subject for longest. It has, however, emerged that French social security tax (the ‘contribution sociale’) is levied on some pensions paid from abroad. The purpose of the social security tax is, among other things, to finance medical treatment expenses, although, by virtue of Regulation (EC) No 883/2004, those costs will be covered by other Member States if pensioners’ S1 or E121 forms have been registered in their country of residence. Problems arise especially in connection with private pensions, which in France, as I have learned, are often taken to be returns on investment, as opposed to pension income, and are consequently included in the social security tax base. According to my information, the practice in France regarding this matter varies from one local tax office to the next. The situation described above is impeding free movement, one of the basic freedoms that EU citizens enjoy.

What steps will the Commission take to prevent France from contravening EU regulations and making EU citizens pay a tax intended to cover costs recoverable in any event from other Member States?