

**Question for written answer E-010976/2014  
to the Commission**  
Rule 130  
**Siôn Simon (S&D)**

Subject: SUP Directive

The directive on single-member private limited liability companies (Societas Unius Personae, SUP) expressly allows the registered office of a company to be located in a different Member State from the one in which it has its principal place of business. Complete freedom to choose the location of the registered office will lead to more tax evasion.

How does the Commission intend to prevent the risk that the employer will try to circumvent the payment of mandatory social security contributions?