Question for written answer E-001240/2019
to the Commission
Rule 130
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Subject: Cross-border commuters, social security pensions, taxation and possible infringement of the free movement of workers

For cross-border commuters, the conditions for earning and withdrawing a social pension, in addition to the taxation thereof, poses extraordinary challenges.

The European Pillar of Social Rights states that retired workers have the right to a pension commensurate with their contributions.

When the country of residence, in accordance with the relevant legislation, severs a commuter's right to a domestic social pension, that same legislation should also prevent any further taxation of the pension that was accrued in the country of work.

The cross-border commuter should be able to benefit pro-rata from the tax advantages on the portion of their social pension that is derived from the work country. The pension should be tax-exempt.

When the country of residence taxes the pension using the credit method instead, the cross-border commuter risks losing a disproportionate amount of the pension to which they have contributed.

Does the Commission consider the free movement of workers and the social rights of a cross-border commuter to be secure when a cross-border commuter's country of residence, in accordance with the relevant legislation, reduces their domestic social pension while using the credit method to tax the social pension from their country of work?