

WRITTEN QUESTION E-3845/02

by Ieke van den Burg (PSE) and Wilfried Kuckelkorn (PSE)
to the Commission

Subject: European law aspects of German benefits to encourage private supplementary pension schemes

1. In Germany, there are a number of measures designed to encourage people to subscribe to supplementary pension schemes ('Zusatzversorgung'/'Riesterrente'). The encouragement takes the form of a basic benefit ('Grundzulage') and a child benefit ('Kinderzulage') to which German workers are entitled if they subscribe to a supplementary pension scheme.

Does the Commission consider that these benefits are social and/or tax advantages pursuant to Regulation No 1612/68¹ (Article 7(2))? If so, to what advantages is a frontier worker entitled who works in Germany while residing in another Member State if he is liable to tax either without restriction or to a limited extent?

2. If a frontier worker who is covered by social insurance in Germany and is liable to tax without restriction is entitled to the benefits to encourage subscription to supplementary pension schemes, is his or her partner also entitled to the benefits if he/she does not work either in Germany or in his/her country of residence?

3. If a frontier worker is covered by social insurance in Germany but is not liable to tax there because, under the terms of the double taxation convention between his country of residence and Germany, he is not permitted to pay tax in Germany, is he nonetheless entitled to the 'Grundzulage' and/or 'Kinderzulage'?

4. If a frontier worker who is liable to tax either without restriction or to a limited extent is entitled to the benefits to encourage subscription to supplementary pension schemes, is it permitted to terminate these benefits or even demand their repayment if the frontier worker resigns from his job, is dismissed for any reason, is declared unfit for work or retires?

¹ OJ L 257, 19.10.1968, p. 2.