

**Question for written answer E-004004/2011  
to the Commission**

Rule 117

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Subject: Social security benefits

Many EU citizens travel across borders in the EU. That is a good thing, but not always straightforward for the individual citizen, since red tape sometimes gets in the way, such as, for example, in connection with the payment of a pension acquired in a different Member State from the Member State of residence. This is an important area: potentially, the free movement of workers is constrained by inflexible rules on pensions which cannot be taken across borders.

In this connection, I have been approached by a citizen who describes his circumstances as follows: after completion of his education, A was employed for only a few years in Germany before emigrating to Denmark, where, after 33 years' residence and employment, he will end up with about 80% of the Danish state retirement pension; in addition, there is a very small German pension.

If, as a pensioner, A wants to return to Germany, he will have to pay tax in full (including social security contributions) on the Danish state pension to the Danish inland-revenue authority. In addition, because of the tiny German pension, he will also have to pay social security contributions in Germany. At present, the German and Danish bureaucrats appear to disagree on the specific arrangements governing dual social insurance. The Danish view is that German social security contributions can be calculated only on the basis of the German pension, whereas the German authorities want to levy social security contributions both on the German and on the Danish pension.

Can the Commission say to what extent these circumstances are governed by Regulation (EC) No 883/2004 on the coordination of social security systems? Alternatively, to what extent are they governed by national legislation?

Can the Commission say to what extent work is under way - specifically as regards pensions - on making the cross-border movement of workers easier?