

Question for written answer E-002907/2022
to the Commission
Rule 138
Pascal Arimont (PPE)

Subject: Exclusion of cross-border workers from the German energy subsidy

Workers in Germany are being given an energy subsidy ('Energiepreispauschale') of EUR 300 to help them out with the current hike in energy prices. However, taxpayers who are not domiciled or habitually resident in Germany, such as cross-border workers with limited tax liability, are not entitled to the subsidy. This also applies to those considered non-resident workers under Section 1(3) of the German Income Tax Act. The German Ministry of Finance states that the subsidy is not being extended to non-resident workers as energy prices are higher in Germany and therefore particularly affect those domiciled or habitually resident in Germany. It adds that those residing outside of Germany may benefit from lower energy prices or comparable government measures to help citizens with energy prices where they live¹.

What does the Commission make of these provisions regarding people who work but do not live Germany? Is it investigating whether this constitutes a breach, among other things, of Article 7 of Regulation (EU) No 492/2011 on freedom of movement for workers?

¹ <https://www.bundesfinanzministerium.de/Content/DE/FAQ/energiepreispauschale.html>