

Clarity issues of social security contributions and access

Heike Xhonneux

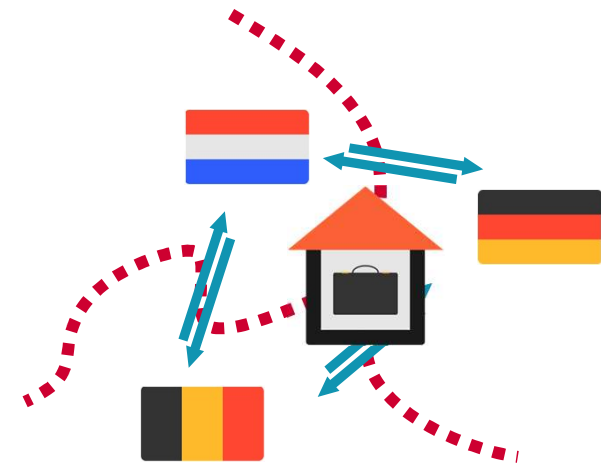
Department head GrenzInfoPunkt Aachen-Eurode



Cross-border taxation issues

Clarity issues of social security contributions and access

- Bilateral (tax) agreements already as complicated as it gets
- Now add 3rd party
- Now add other factors (e.g. home office)
- Employers nor employees informed properly
→ major impact on cross border labour market
- Those who try inevitably make mistakes



Cross-border taxation issues

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Fiscal Law



Social Security Law



Employment Law



- Three colliding laws
- Three divergent legal situations each
- Cross-border commuters usually fall short

Cross-border taxation issues

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Example:

- Single parent
 - living in NL, minimum wage in D
- Child supplement in D
 - Not applicable:
cannot be exported
- Child supplement in NL
 - Not applicable:
not entitled to child benefits



Cross-border taxation issues

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Example:

- Retirement age
- Unemployment benefits from country of residence
 - Retirement age lower than in country of labour
- Neither pension nor benefits applicable



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Cross-border taxation issues

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- Further problematic topics
 - Different assessments for reduced earning capacity
 - Health insurance: the (im)possibility of supplementary insurance if one is only listed as a contractual claimant
 - Private health insurance companies not deeming themselves subject to 883/2004
 - Different assessments between social security or tax benefits e.g.: energy cost flat-rate (EPP)
 - ...

Der GrenzInfoPunkt Aachen-Eurode

Kontakt

GrenzInfoPunkt Aachen-Eurode

Region Aachen Zweckverband

Verwaltungsgebäude am Katschhof
Johannes-Paul-II.-Str. 1
D-52062 Aachen

Eurode Business Center
Eurode Park 1
D-52134 Herzogenrath
NL-6461 KB Kerkrade



T: +49 (0) 241 56861-0

T: +31 (0) 45 5456178

www.grenzinfo.eu/emra

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Die Landesregierung
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