

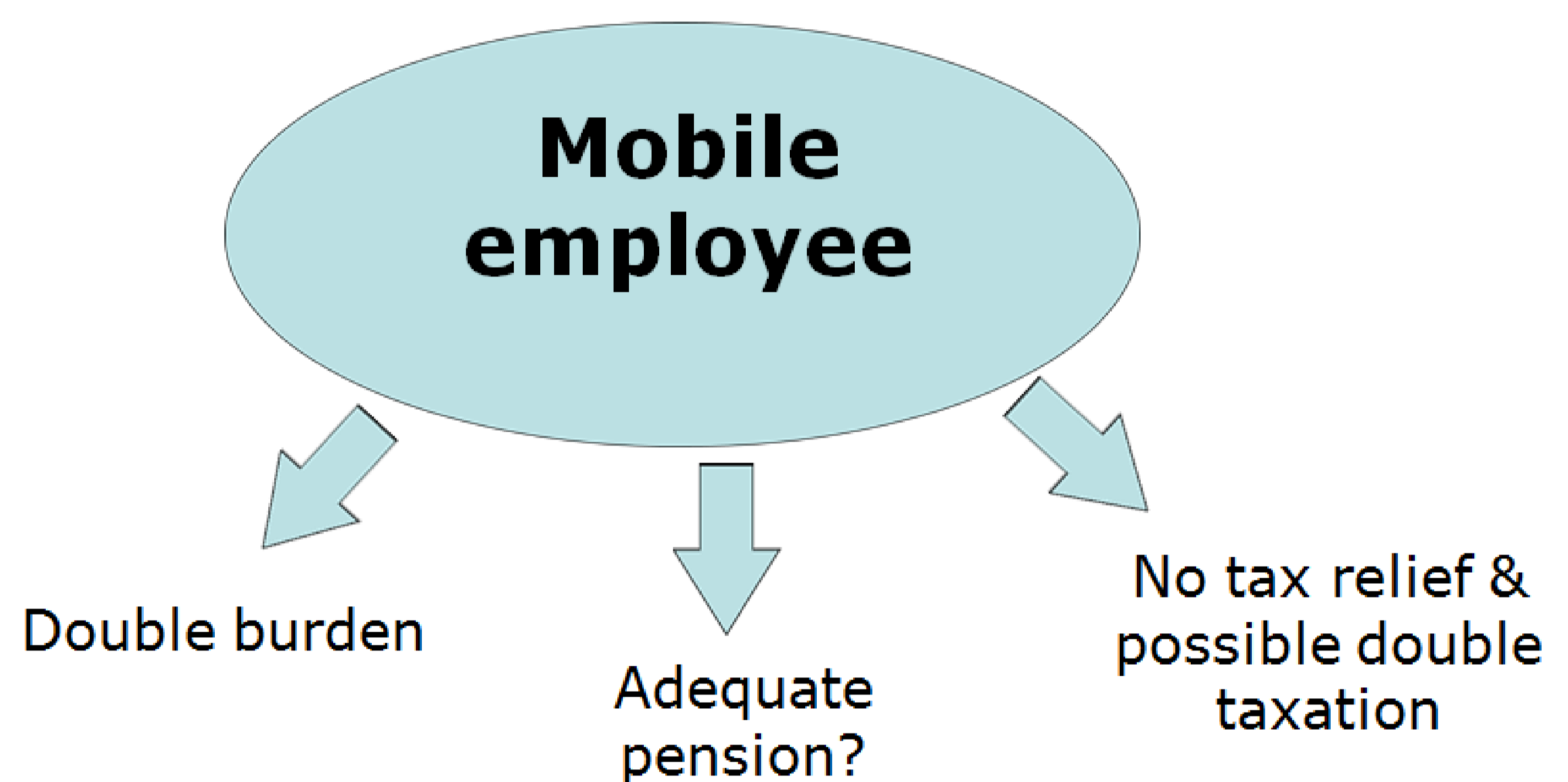
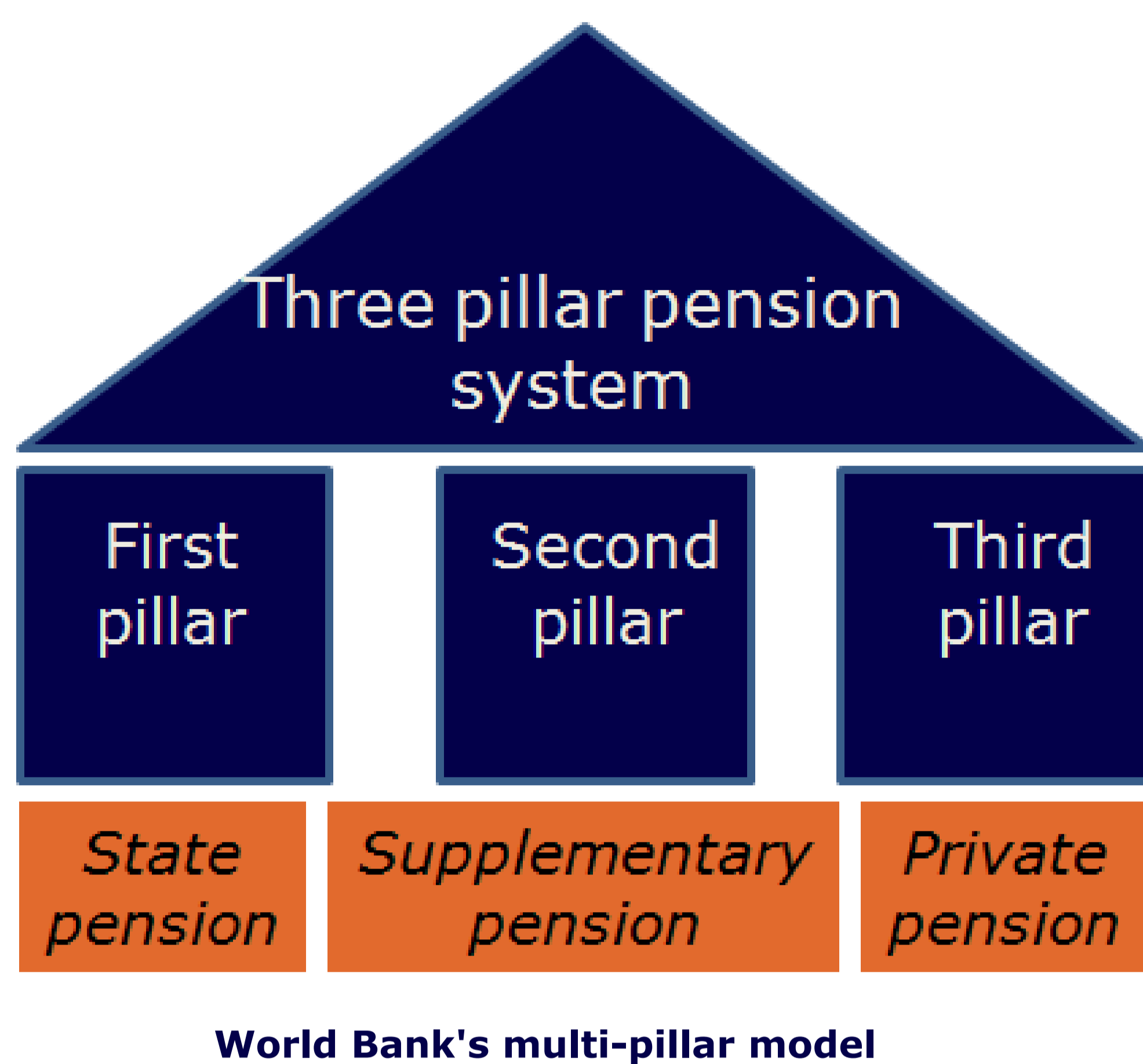
Cross border qualification problems: between social security and supplementary pension

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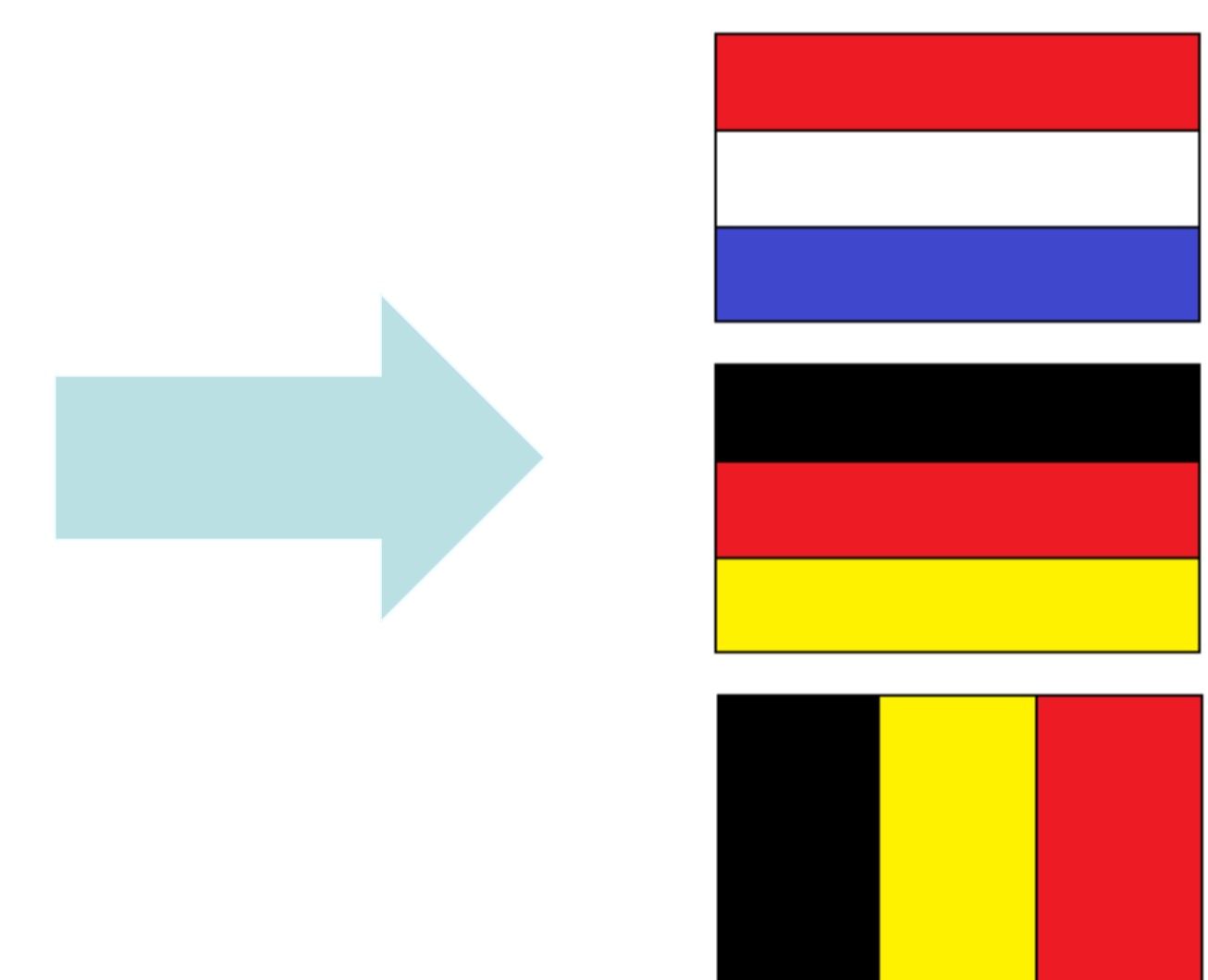
Cross border qualification problems?

- (Non-)recognition for tax purposes of foreign supplementary pensions
- (Re)characterisation of social security and supplementary pensions
- Tax or social security premium: socially earmarked tax?



Key research objectives

1. Description: identification of the qualification problems & legislative policy and rules – social security law, pension law & tax law
2. Legal comparison & explanation: analysis of the qualification problems & legislative policy and rules
3. Evaluation & solutions



Aim of research = providing guidance

A common legislative policy framework for the qualification of pension in a cross-border context, resulting in an uniform tax treatment of mobile employees guaranteeing the free movement of workers

Points to discuss

- World Bank's multi-pillar model as a guideline, also for tax purposes?
- 'Labelling'?
- Synchronisation of relevant legal concepts (e.g. mobile employee): which area of law should be leading?
- One solution for the 3 qualification problems? ⇔ cross-border work: tailor-made solutions?
- Form & level of implementation? EU-wide? Unilateral / bilateral / multilateral?
- Administrative cooperation between countries? EU Pension Tracking Service?

Roadmap: 'Uniformity in diversity'