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Taxation of workers in Europe

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Preface

Article 39 of the EC Treaty guarantees the freedom of movement of workers across borders within the European Community. Hundred of thousands of cross-border commuters make use of this fundamental freedom of the Common Market. Some directives in the fields of social and labour law support cross-border. All this seems to be a sign that the freedom of movement is a well functioning freedom within Europe. But, on the other hand, in a series of decisions the European Court of Justice has had nevertheless to deal with problems that arise when a worker is rendering his services cross-border. A part – and a very important part – of these problems are caused by the different systems of taxation of employment in the Member States.

It was the Academic Committee of the EATLP that agreed to make the problems of taxation of workers in Europe the main topic of the association's Cambridge meeting of in July 2008. To prepare the meeting a Working Group was established, consisting of the later general reporters. They firstly developed the questionnaires that were sent to national reports. The general reports were written on the basis of the national reports.

As chairman of the working party and editor of this volume, I would like to thank all contributors for their valuable and time-consuming work in preparing this volume as well as for their participation in the discussions that took place in Cambridge. The reports have been reviewed in the light of the discussions. I deeply regret that it was not possible to include the French, Hungarian and Italian reports, all of which would have covered important countries.

But, in the end, the volume has become an impressive collection of information, considerations and ideas on the taxation of workers in Europe. We hope that this can and will be useful to future research on the topic.

Joerg Manfred Moessner

Osnabrueck, May 2009

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