



## RESOLUTION

### **ELIMINATION OF TAX INEQUALITY OF WORKERS WITHIN THE EU LABOUR MARKET**

Adopted at the YEPP Presidents Council  
in Rome on 1<sup>st</sup> March 2014

#### **Recognising:**

- Due to the economic crisis, there is increased migration of workers within the EU labour market
- EU migrant workers in the labour market face different rules in relation to the tax burden on labour. In some countries, migrant workers are increasingly burdened as they have to pay tax in the country where they work and also in their country of residence
- A consequence of tax discrimination is a change in the demography of Europe, where there is a permanent resettlement of workers in countries with better labour market conditions

#### **Acknowledging:**

- Free movement of workers is one of the four fundamental freedoms on which the single market is based. It is one of the fundamental values of the EU and an important aspect of EU citizenship.
- The right to live and work anywhere in the EU is a fundamental right of European citizens and a key instrument for the development of a pan-European labour market.

- Migrant workers often suffer a tax disadvantage to work abroad and live in their home country.
- Regulation (EU) No. 492/2011 establishes the rights deriving from the free movement of workers and identifies specific areas where discrimination on grounds of nationality shall be prohibited. These include: access to employment; working conditions; social and tax advantages; access to training.

**YEPP calls for:**

- Reduced discrimination against migrant workers in the EU on the basis of nationality of individual EU Member States.
- Improvement of a worker's right to free movement within the EU
- Adoption of uniform rules concerning the tax burden of workers' on a common EU labour market.