

(English version)

**Question for written answer E-003171/26
to the Commission
Benoit Cassart (Renew)
(30 July 2026)**

Subject: VAT — collecting social security contributions via the VAT scheme

1. In certain Member States, social security contributions are collected, fully or in part, via the VAT scheme. Is it necessary for the Commission to give prior authorisation for this?
2. In the Commission's view, does this authorisation have a positive impact on the determination of own resources allocated to the EU institutions?

Submitted: 30.7.2026

**Answer given by Executive Vice-President Mînzatu on behalf of the European Commission
(17 September 2026)**

Article 153(4) of the Treaty on the Functioning of the European Union preserves the right of Member States to define the fundamental principles of their social security systems and requires that EU measures must not significantly affect the financial equilibrium of those systems.

Accordingly, the organisation and financing of national social security systems, including collection of social security contributions, remain primarily matters for Member States, subject to compliance with applicable EU law.

The collection of the mentioned contributions via a VAT scheme is not regulated by the VAT Directive ⁽¹⁾. The decision to do so is under the sole responsibility of the concerned Member State.

No prior authorisation is required. Such a collection method should, however, not have any impact on the amount of own resources to be allocated to the EU institutions.

Moreover, the use of a VAT scheme in certain Member States to calculate and collect social security contributions would not have a positive impact on VAT-OR, as it would not alter the method of collection or the amount of VAT receipts in the Member State concerned. The VAT scheme would simply serve as an administrative tool for the calculation and/or collection of social security contributions.

The collection of social security contributions via a general VAT scheme neither requires prior authorisation by the Commission under Regulation (EC) 883/2004 on coordination of social security systems ⁽²⁾.

In principle, such contributions do not qualify as social security contributions under that regulation. Tax levies are only qualified as such if there is a direct and sufficiently relevant link with the legislation on social security benefits listed in that regulation ⁽³⁾.

⁽¹⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, OJ L 347, 11.12.2006, pp. 1-118 — <https://eur-lex.europa.eu/eli/dir/2006/112/oj/eng>.

⁽²⁾ Regulation (EC) No 883/2004 <https://eur-lex.europa.eu/eli/reg/2004/883/oj/eng>.

⁽³⁾ See e.g. Case C-623/13, para 23 (*Gerard de Ruyter*), with references to C-144/1995, para 23 (*Rheinhold & Mahla*) and cases C-84/2000, para 35 (*Commission v France*) and C-2000/85, para 33 (*Commission v France*). See also opinion of Advocate General Sharpston in Case C-623/13 (*Gerard de Ruyter*), para 49 ff., as regards the VAT.