

SUMMARY

## **ECJ 23 January 2019, C|272/17 (Zyla), Social insurance**

### ***K.M. Zyla – v – Staatssecretaris van Financiën, Dutch case***

#### **Question**

Should Article 45 TFEU be interpreted as precluding legislation of a Member State which, in order to establish the amount of social security contributions payable by a worker, provides that the social security component of the tax credit to which a worker is entitled for a calendar year is proportionate to the period during which the worker was insured under the social security system of that Member State, thus excluding from that annual credit the fraction proportionate to any period during which that worker was not insured under that social security system and lived in another Member State where he did not engage in any professional activity.

#### **Ruling**

Article 45 TFEU must be interpreted as not precluding legislation of a Member State which, with a view to establishing the amount of social security contributions payable by a worker, provides that the social security component of the tax credit to which a worker is entitled for a calendar year is to be proportionate to the period during which that worker was insured under the social security system of that Member State, thus excluding from that annual credit a fraction proportionate to the period during which that worker was not insured under that social security system and lived in another Member State where he did not engage in professional activity.

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**Creator:** European Court of Justice (ECJ)

**Verdict at:** 2019-01-23

**Case number:** C|272/17