

Lecture series

„The Future of the Fiscal State and the Social State in the European Union“

As of 1 January 2024, the Max Planck Institute for Social Law and Social Policy and the Max Planck Institute for Tax Law and Public Finance have established the “Max Planck Hub Social and Fiscal State” which is meant to bring together perspectives from social law as well as from tax law in the context of foundational legal research.

The sequence of fiscal and social challenges for the European Union we have witnessed in the past 15 years, ranging from the financial crisis and the Euro crisis to the Covid-19-pandemic and the war in Ukraine, followed by an energy crisis, have stretched the fabric of the European Union to its outer limits. We see the necessity to take a fresh look at the overall structure – taking into account both the constitutional aspects as well as the economic and financial impact of the current and possible future systems.

In this context, the lecture series on the “Future of the Fiscal State and the Social State in the European Union” has been set up in order to address major issues of the future framework of the European Union dealing with taxation, social security, fiscal transfers, multi-level fiscal and social governance and the concept of solidarity within Europe. It is meant to address both the division of labour between the Member States and the European Union as well as the interaction between the different European Institutions and their inner workings.

Prof. Dr. Ulrich Becker, LL.M. (EUI)

Prof. Dr. Dr. h.c. Wolfgang Schön

Contact

Address

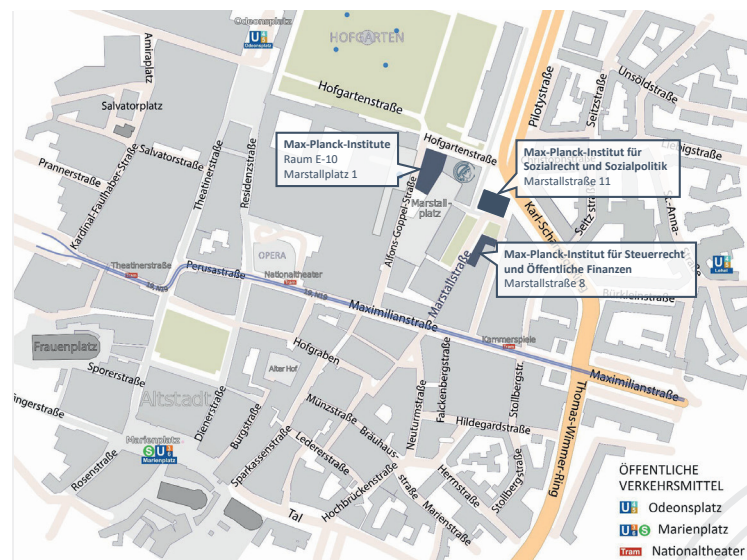
MPI for Tax Law and
Public Finance
Marshallplatz 1
80539 Munich
www.tax.mpg.de

MPI für Social Law
and Social Policy
Marshallstrasse 11
80539 Munich
www.mpisoc.mpg.de

Name of Contact

Gabriele Auer
Assistance
Phone (089) 24246-5417
Fax (089) 24246-524
gabriele.auer@tax.mpg.de

Irma Petraitytė-Lukšienė
Assistance
Phone (089) 38602-511
Fax (089) 38602-590
beckersek@mpisoc.mpg.de



We would like to point out that photographs and/or film recordings will be made during the event, which will potentially be published in various media (e.g. homepage, activity report, newsletter) for the purposes of reporting and general public relations of the Institute. If you do not agree with the publication of your picture, please inform the press accordingly (presse@tax.mpg.de).

For the purpose of hosting the event, the processing of your personal data is necessary. With your registration you agree to this. The consent can be revoked at any time by email to Datenschutz. TL@tax.mpg.de.

Max Planck Institute for Social Law and Social Policy



Max Planck Institute for Tax Law and Public Finance

Max Planck Hub Fiscal and Social State

Inaugural Event
18 January 2024, 6:15 p.m.

Prof. Dr. Koen Lenaerts
President of the Court of Justice
of the European Union

Prof. Ruth Mason
Edwin S. Cohen Distinguished Professor
of Law and Taxation
University of Virginia School of Law
Max Planck Law Fellow



Program

Welcome and Introduction

Federalism and Solidarity – a Comparative Project

Prof. Ruth Mason

Inaugural Lecture

Solidarity as a Multifunctional Principle in the EU Legal Order: Challenges and Implications for the Future of Social and Fiscal Europe

Prof. Dr. Koen Lenaerts

Discussion

Concluding Remarks

Reception

18 January 2024 at 6:15 pm

Max Planck Institute, Room E 10,

Marstallplatz 1, 80539 München

Please register until 6 January 2024
gabriele.auer@tax.mpg.de

Lecturers

The Inaugural Lecture held by **President Koen Lenaerts** will address the value of solidarity which, pursuant to Article 2 TEU, characterises the society in which the EU develops. He will explain how the Court of Justice not only took solidarity into account to nuance the impact of EU fundamental freedoms and competition rules, but also contributed to the development of an EU-wide concept of solidarity through its interpretation of EU social rules. In that context, the importance of provisions of the Charter of Fundamental Rights of the EU connected to the value of solidarity will be emphasised. However, it follows from the case-law of the Court of Justice that solidarity also has implications for mutual relations between Member States in the fiscal and social areas. President Lenaerts will refer in particular to judgments urging the Member States to fight abuses of EU secondary law instruments in those areas, in line with the principle of sincere cooperation. Those judgments illustrate the role which the Court of Justice can play in protecting the Member States' capacity to finance their own solidarity policies.



President Lenaerts holds a Ph.D. in Law (University of Leuven), a Master's in Law and a Master's in Public Administration (Harvard University). He has been a Professor of European Law at the University of Leuven since 1983. He was a Judge at the Court of First Instance of the European Communities (1989-2003). He has been a Judge at the Court of Justice of the European Union since 2003, serving as Vice-President 2012-2015 and as President (2015-until now).



In 2023, the President of the Max Planck Society appointed **Prof. Ruth Mason** to a Max Planck Law Fellowship co-sponsored by the Max Planck Institute for Social Law and Social Policy and the Max Planck Institute for Tax Law and Public Finance. In this context, she cooperates with researchers at both Max Planck Institutes to explore dimensions of solidarity in federal systems, focusing on a constitutional comparison between the United States and the European Union.

Professor Ruth Mason joined the University of Virginia School of Law faculty in 2013, having held professorships at the University of Connecticut and New York University before. Her research focuses on federalism, tax discrimination, and cross-border taxation. Mason's work on comparative fiscal federalism has been cited by the U.S. Supreme Court and in the opinion of an Advocate General of the Court of Justice of the European Union.