

Request for a preliminary ruling from the Conseil d'État (France) lodged on 21 July 2014 — Minister delegate for the budget v Marlène Pazdziej

(Case C-349/14)

(2014/C 339/12)

Language of the case: French

Referring court

Conseil d'État

Parties to the main proceedings

Applicant: Minister delegate for the budget

Defendant: Marlène Pazdziej

Question referred

Do the provisions of the second paragraph of Article [13] of the Protocol on the Privileges and Immunities of the European Union preclude any account being taken, for the purposes of calculating a tax household's notional income, of the remuneration received by an official or other servant of the European Union who is a member of that tax household, where such taking into account is capable of influencing the amount of taxation payable by that tax household? Alternatively, is it necessary to apply the judgment in Case C-229/98 *Vander Zwalmen and Massart*⁽¹⁾ by analogy, when the purpose of taking such remuneration into account, with a view to the possibility of applying a social measure designed to (a) exempt payment from tax, (b) grant a reduction in the basis of its assessment or, more generally, (c) grant a tax reduction, is only to ascertain whether or not the notional income of the tax household is less than the threshold laid down by national tax law for the grant of the benefit — possibly adjusted by reference to the notional income — of that social measure?

⁽¹⁾ EU:C:1999:501.

Request for a preliminary ruling from the Juzgado de lo Social No 33 de Barcelona (Spain) lodged on 22 July 2014 — Estrella Rodríguez Sanchez v Consum Sociedad Cooperativa Valenciana

(Case C-351/14)

(2014/C 339/13)

Language of the case: Spanish

Referring court

Juzgado de lo Social No 33 de Barcelona

Parties to the main proceedings

Applicant: Estrella Rodríguez Sanchez

Defendant: Consum Sociedad Cooperativa Valenciana

Questions referred

1. Does the relationship of worker member in a cooperative (*cooperativa de trabajo asociado*) such as that regulated in Article 80 of (Spanish) Law 27/99 on Cooperatives and Article 89 of Law 8/2003 on Cooperatives of the Autonomous Community of Valencia — a relationship which, although characterised by the national legislation and case-law as 'associative' (one of membership), could be considered to amount to an 'employment contract' under Community law — come within the scope of Directive 2010/18⁽¹⁾ relating to the 'revised Framework Agreement on parental leave' as defined in Clause 1(2) of [the Agreement]?

If that first question is answered in the negative, a second, subsidiary question arises.