

The Trinational Economy: Cross-Border Workers and the EuroAirport — overview and summary

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Basel lies at a point where three national legal orders meet within a single urban area. A tram that leaves the Barfüsserplatz reaches German territory at Weil am Rhein within twenty minutes, while another line ends at the railway station of Saint-Louis in Alsace. The airport that serves the city stands on French soil, while the German railways operate a station in Kleinbasel. Each morning tens of thousands of employees cross one of these borders to work in Basel. On Saturdays a large number of Basel residents cross the same borders in the opposite direction to shop in Lörrach, Weil or Saint-Louis. Part A has shown that this pattern of exchange is old, reaching back to the Roman frontier and the medieval network of the Upper Rhine cities.¹ This chapter examines its modern form: the institutions of cross-border cooperation, the legal position of the cross-border commuters, the taxation of their salaries, the price and wage differences that drive daily flows of people and money, the EuroAirport as a treaty-based airport and the transport links that tie the region together.

The subject belongs in a book on a financial centre for a simple reason. A city whose employers draw a large part of their workforce from two neighbouring countries depends on legal arrangements that allocate taxing rights, social security contributions and insurance obligations among three states. These arrangements determine where salaries are taxed, which public budgets receive the revenue, which pension and health systems carry the risks and how employers organise payroll. Part E has already noted that the cross-border commuters form a distinct client group of the Basel banks.² The present chapter treats the legal and institutional framework in more detail, while avoiding a repetition of what was said there about banking relationships.

1 Notes

1. See Part A, Chapter I, on the Rhine knee and the medieval Upper Rhine, and Part D, Chapter I, on the railways and the customs station of the nineteenth century. ↩
2. See Part E, Chapter I, section "Cross-border clients and the trinational workforce", on banking services for cross-border commuters and the limits of cross-border mortgage lending. ↩

2 Conclusion

The trinational economy of Basel rests on a dense web of agreements that allocate taxing rights, social security obligations and regulatory competences among three states. The cross-border commuters, whose number has grown steadily since the free movement of persons, are its most visible expression. The rules on their taxation, social security and health insurance differ between Germany and France, as do the arrangements for home working adopted in 2023. The EuroAirport, a treaty airport on French soil with a Swiss sector, shows both the possibilities of binational cooperation and the legal disputes that arise when two legal systems meet on one territory. Trams and trains that cross the border again, together with planning initiatives such as the IBA Basel, demonstrate that the region increasingly functions as a single urban area.

The border nevertheless remains a legal reality. It separates customs territories and tax systems. At the border, moreover, the state controls the movement of goods. Chapter III turns to this function: the customs, export control and sanctions regimes that apply to goods leaving and entering Switzerland at Basel, the modern counterpart of the customs officers who once watched over the trade of the city.

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