

# Occupational Pension Schemes In Germany

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In the past, it was customary for both national and international companies to provide different kinds of occupational pension schemes for employees as an additional incentive. Unlike US and Swiss companies, German corporations retained the money collected from occupational pension schemes in their companies (Direktzusage) in order to benefit from these low-cost internal funds instead of investing them in external funds. Rating aspects, the increasing internationalisation of the capital markets and Basel II are forcing INFICON GmbH to reduce its balance sheet by outsourcing pension reserves. Anglo-Saxon dominated rating agencies, in particular, are still extremely critical about pension reserves and treat them as "real" debt capital. In addition, the EU Regulation 1606/2002 stipulates that as of 2005 all capital market-orientated corporations with registered offices in EU Member States will have to draw up their group statements in accordance with International Accounting Standards. Furthermore, these long-term contracts are increasingly imposing a burden on German companies as human life expectancy has constantly been rising, and business growth rates have been decreasing. Moreover, companies were forced to change their policy because of the pressure resulting from the globalisation of fiscal laws for multinational corporations. A management recommendation will be given in this master thesis, which will be based on different means of outsourcing pension liabilities. Furthermore, the possibilities of concluding a contractual trust arrangement (CTA) will be discussed in depth. The last chapter introduces a survey conducted with several well-known and influential German companies in order to detect the best practice already established in German economy. EAN/ISBN : 9783836605236 Publisher(s): Diplomica Discussed keywords: Outsourcing, Pensionsverpflichtung Format: ePub/PDF Author(s): Schulz, Peter

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