MAIN TOPICS

PENSIONS

Old-Age Provision in a Low Interest Environment
• Asset-backed vs. pay-as-you-go systems in a low interest environment and decreasing populations
• Possibilities to generate revenues in a continuing low interest period
• Protection for long-term saving: inflation, real and nominal interest rates

Intergenerational Fairness in Occupational Pension Schemes
• Guarantees and inter-generational fairness in connection with pension promises, looking for solutions for both old and new pension deals

New Approaches for Occupational Pension Schemes
• Development of pension solutions in a dynamic scenario/dynamic models
• Flexible design of capital market guarantees that are appropriate and adequate for beneficiaries
• New forms of guarantee similar to defined ambition or collective DC. What experience have you had in your country?
• Development of successful/alternative concepts for the decumulation phase; how can benefits be made more attractive?

Aspects of Occupational Pension Schemes with regard to Staffing Policy and Social Policy
• What are employers’ motives for setting up an occupational pension scheme?
• How far is the sponsoring employer liable for his defined-benefit occupational pension promises? – An international comparison

The Solvency Question for IORPs
• Own funds for IORPs with respect to the specific characteristics of occupational pensions. Do we need a Common Framework or HBS? What can better suited solutions look like?
• Protection mechanisms in occupational pensions. How much security do we need in occupational pensions? An international comparison

Pension Systems for International Organizations
• United Nations Joint Staff Pension Fund and similar institutions

Management Control
• Econometric modelling of capital markets applied to long-term management control in IORPs

Life Model
• Investigation of different approaches to calculate a sufficient income over a life-span ("life model"), especially to avoid poverty in old age and to finance education and academic training

Retirement Choices
• Early retirement
• Flexible retirement
• Late retirement
• Partial retirement

Employer Accounting for Pensions
• Current developments on IAS19 and US GAAP – Comparison with other local standards
• Insurance accounting vs. employer accounting under IFRS

Pension Benefit Statements and Pension Tracking Services
• TTYPE – National and international pension tracking services for all pension providers
• Pension benefit statements – How can different types of pension scheme be made comparable?

Please also note the topics for joint sessions of the program tracks LIFE/PENSION