

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