

Updating of the SNA-93,
issue 2: EMPLOYER RETIREMENT PENSION SCHEMES
- compromise proposal -

The main elements of the so called compromise proposal, which is available on the UN Statistical Division website since 01 November 2006, are :

- a) Include in the System of National Accounts 1993, Revision 1, a new standard (supplementary) table that shows the flows and stocks of pension entitlements of all pension schemes;
- b) A degree of flexibility would be allowed in determining whether some schemes shown in the supplementary table might not be included in the core accounts;
- c) When schemes were not carried forward to the core accounts, countries would be expected to elaborate the reasons for not doing so.

German opinion:

Germany is generally in favour of the so called compromise proposal, particularly since it improves the basis for comparisons across countries and over time.

We would be grateful if the flexibility of the compromise proposal, which enables to take account of national differences, will also apply when clarifying specific questions of implementation.