

SUPPLEMENTARY TABLE - Pension schemes in social insurance (version 15 March 2007)

Relations	SNA code	Row number	Core / non-core national accounts	Core national accounts						Not in core national accounts		Counterparts <sup>2)</sup>					
			Sponsor	Non-general government			General government			Total pension schemes	Of which: Pension schemes classified in the general government sector	Of which: Resident households	Of which: Non-resident households				
			Position / transaction / other flow	Defined contribution schemes	Defined benefit schemes	Total	Defined contribution schemes	Defined benefit schemes	Defined benefit schemes					Social security pension schemes			
			Column number	A	B	C	D	E	F					G	H	I	J
			<b>Opening balance sheet</b>														
	SAF612	1	Pension entitlements														
			<b>Transactions</b>														
Sum 2.1 to 2.5	SD61	2	Social contributions relating to pension schemes														
		2.1	Employer actual social contributions														
		2.2	Employer imputed social contributions														
		2.3	Employee actual social contributions														
		2.4	Employee imputed social contributions / property income														
		2.5	Self employed and non-employed social contributions														
		3	Other (actuarial) accumulation of pension entitlements in social security schemes														
	SD62	4	Pension benefits														
2 + 3 - 4	SD8, SF612	5	Change in net pension entitlements														
		6	Changes in pension entitlements due to transfers of entitlements														
			<b>Other economic flows</b>														
		7	Revaluations <sup>1)</sup>														
		7.1	Changes in model assumptions														
		7.1.1	Changes in discount rate														
		7.1.2	Changes in real wage developments														
		7.2	Changes in pension entitlements related to revaluation of assets														
		8	Other changes in volume <sup>1)</sup>														
		8.1	Changes in scheme design (benefit rule)														
		8.1.1	of which: Statutory retirement age														
		8.1.2	of which: Compensation for indexation														
		8.2	Changes in model assumptions														
		8.2.1	Demographic assumptions														
		8.3	Other changes														
			<b>Closing balance sheet</b>														
1+5+6+7+8	SAF612	9	Pension entitlements														

(1) The full split of these positions is compulsory for columns F and G, and recommended for columns A to E.

(2) Counterpart data to be entered when pension relationships with the rest of the world are significant.