

WEITBLICK

newsletter der longial GmbH



EDITORIAL

Occupational Pension in View

Dear Reader,

We are happy to present you our current newsletter for employee benefits, especially occupational pensions, in Germany.

Please note, that only the headlines are written in English. The articles behind are posted on our website www.longial.de and written in German. If you like to have further information to these topics in English, please do not hesitate to contact our representative for IBN: Michael Hoppstaedter (Head of Consulting) - michael.hoppstaedter@longial.de

We hope you enjoy reading and are looking forward to hearing from you.

NEWS

Hand-over in Longial management | [read more](#)

Supplement instead of replacement: The occupational pensions strengthens act | [read more](#)

PRACTICE

How long an employee can enforce his pension claims
| [read more](#)

LEGAL

Introduction of actuarial deductions could be an intervention in future increments which relies to the length of service
(Federal labour court (BAG) ruling dated October 13th 2016 – 3 AZR 439/15)
| [read more](#)

Not every contract of domination justifies a calculation penetration (Federal court of justice (BGH) ruling dated September 27th 2016 – II ZR 57/15) [| read more](#)

Late marriages clause in pension schemes: No age discrimination when entering into marriage after the age of 60 (European court of justice (EuGH) ruling dated November 24th 2016 – C 443/15) [| read more](#)

Warranty obligation of the pension benefit guaranty association for subsidiary requirements against an insolvent employer (state labour court Cologne (LAG Köln) ruling dated October 2nd 2015 – 10 Sa 4/15) [| read more](#)

 FINANCE | TAX

“After the game is before the game” – Pension obligations in 2017 [| read more](#)

Applicable retirement age for the actuarial valuation of direct promises (letter of german Ministry of Finance dated December 9th 2016) [| read more](#)

Shareholding managing directors: redemption payments within an assumption of debt is not a taxable salary (Fiscal court of Lower Saxony ruling dated August 8th 2016 – VI R 18/13) [| read more](#)