

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

Reform projects around occupational pensions [| read more](#)

Flexible Retirement Act: What impact does this have on occupational pensions? [| read more](#)

PRACTICE

Outsourcing and Funding of pension obligations as consequence on the low-interest-phase: counteract the interest effect in German Commercial Code (HGB) [| read more](#)

Pension rights adjustment: seven-year-average of interest is relevant (Federal court of justice (BGH) ruling dated August 24th 2016 - XII ZB 84/13) [| read more](#)

Information requirements at start or retirement: How much care should it be? [| read more](#)

Instalments for company pensions: What employers should not
(Federal labour court (BAG) ruling dated August 30th 2016 – 3 AZR 272/15) [| read more](#)

LEGAL

Termination of employment: What employers should note at the so called „insurance-oriented solution“ (Federal labour court (BAG) ruling dated May 19th 2016 – 3 AZR 794/14) [| read more](#)

Settlement agreements: termination of an endowment insurance is ineffective with inadmissible settlement agreement (Federal court of justice (BGH) ruling dated June 8th 2016 – IV ZR 346/15) [| read more](#)

If the group support fund refuses to pay back assets to the sponsoring undertaking (Federal labour court (BAG) ruling dated May 19th 2016 – 3 AZR 766/14) [| read more](#)

FINANCE | TAX

Comment to the statement of institute of public auditors (IDW) „German accounting provisions for pension obligations“ [| read more](#)

Notes to financial statements 2016 [| read more](#)

Shareholding managing directors: assignment of rights on a reinsurance contract is taxable salary (Fiscal court of Lower Saxony ruling dated March 10th 2016 – 12 K 70/14) [| read more](#)

CROSS BORDER

Brexit and the forthcoming consequences for occupational pensions [| read more](#)