Supplementary pension rights: safeguard for employed and self-employed persons moving within the Union

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The Committee has unanimously adopted a report by Harald ETTL (PES, A) on supplementary pensions. The proposal seeks to promote the free movement of persons by ensuring that the pension rights of members of supplementary pension schemes are protected when they move to another Member State. The directive applies to both employees and the self-employed. The rapporteur stressed that the proposal should be seen merely as a first step towards Community regulation of supplementary pension schemes. If necessary the Council could in future adopt legislation on waiting periods and the cross-border transferability of vested pension rights. The committee adopted a number of amendments clarifying the basic concepts of the proposal. It emphasized the need to seek solutions at Community level to the taxation of supplementary pension contributions and benefits as well as the need to avoid double taxation. In addition, it called for the Commission to draw up a report on the application of the directive within four years of its entry into force.