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

1997/0265(CNS) - 27/05/1998 - Modified legislative proposal

In its proposal for a Directive on safeguarding supplementary pension rights, the Commission has incorporated most of the amendments adopted by Parliament (11 out of 18). The main amendments include those seeking to: - place the proposal in the context of the free movement of employed and self-employed workers within the Union, - cover the situation of temporary and part-time employment, - stress that the proposal is a first step towards removing obstacles to free movement and that there is a need for further legal acts by the Council to achieve this, - seek Community solutions as regards tax-deductibility of supplementary pension contributions and taxation of the pensions actually paid, - require a report to be drawn up on the application of the Directive within 4 years (rather than 6) of its entry into force. The Commission also incorporates the technical adjustments and changes of wording proposed by Parliament concerning the words 'persons entitled' to supplementary pension schemes, 'pension rights' and 'other entitled persons under such schemes'. The term 'supplementary pension' covers invalidity, retirement and survivors' benefits.