

Table 29 Accrued-to-date pension entitlements in social insurance (7) (8) (discount rate 5%)

Relations	Code	Row No	Recording	Core national accounts						Not in the core national accounts		Total pension schemes	Counter-parts: Pension entitlements of non-resident households (4)	
			Pension manager	Non-general government			General government							
			Defined contribution schemes	Defined benefit schemes and other (1) non-defined contribution schemes	Total	Defined contribution schemes	Defined benefit schemes for general government employees (2)		Classified in general government	Social security pension schemes				
							Classified in financial corporations	Classified in general government (3)						
			Code	XPC1W	XPB1W	XPCB1W	XPCG	XPBG12	XPBG13	XPBOUT13	XP1314			XPTOT
Column number	A	B	C	D	E	F	G	H	I	J				
Opening balance sheet														
	XAF63LS	1	Pension entitlements	159 315,0	NaN	159 315,0	NaN	NaN	NaN	85 406,8	4 335 359,0	4 580 080,8	0,0	
Changes in pension entitlements due to transactions														
Σ 2.1 do 2.4 - 2.5	XD61p	2	Increase in pension entitlements due to social contributions	8 893,0	NaN	8 893,0	NaN	NaN	NaN	16 017,0	344 844,0	369 754,0	0,0	
	XD6111	2.1	Employer actual social contributions	2 523,0	NaN	2 523,0	NaN	NaN	NaN	NaN	75 362,0	77 885,0	0,0	
	XD6121	2.2	Employer imputed social contributions		NaN	NaN		NaN	NaN	11 746,7		11 746,7	0,0	
	XD6131	2.3	Household actual social contributions	2 417,0	NaN	2 417,0	NaN	NaN	NaN	NaN	52 714,0	55 131,0	0,0	
	XD6141	2.4	Household social contribution supplements (5)	4 038,0	NaN	4 038,0	NaN	NaN	NaN	4 270,3	216 768,0	225 076,3	0,0	
	XD61SC	2.5	Less: Pension scheme service charges	85,0	NaN	85,0	NaN	NaN	NaN	NaN	NaN	85,0	0,0	
	XD619	3	Other (actuarial) change of pension entitlements in social security pension schemes								-74 228,0	-74 228,0	0,0	
	XD62p	4	Reduction in pension entitlements due to payment of pension benefits	493,0	NaN	493,0	NaN	NaN	NaN	15 864,0	187 706,5	204 063,5	0,0	
2 + 3 - 4	XD8	5	Changes in pension entitlements due to social contributions and pension benefits	8 400,0	NaN	8 400,0	NaN	NaN	NaN	153,0	82 909,5	91 462,5	0,0	
	XD81	6	Transfers of pension entitlements between schemes	-4 056,0	NaN	-4 056,0	NaN	NaN	NaN	NaN	4 056,0	0,0	0,0	
	XD82	7	Change in entitlements due to negotiated changes in scheme structure	0,0	NaN	0,0	NaN	NaN	NaN	0,0	0,0	0,0	0,0	
Changes in pension entitlements due to other flows														
	XK7	8	Changes in entitlements due to revaluations (6)	-12 540,0	NaN	-12 540,0	NaN	NaN	NaN	0,0	-40 391,1	-52 931,1	0,0	
	XK5	9	Changes in entitlements due to other changes in volume (6)	0,0	NaN	0,0	NaN	NaN	NaN	340 531,8	0,0	340 531,8	0,0	
Closing balance sheet														
1+ Σ 5 to 9	XAF63LE	10	Pension entitlements	151 119,0	NaN	151 119,0	NaN	NaN	NaN	426 091,6	4 381 933,4	4 959 144,0	0,0	

(1) Such other non-defined contribution schemes, often described as hybrid schemes, have both a defined benefit and a defined contribution element.

(2) Schemes organised by general government for its current and former employees.

(3) These are non-autonomous defined benefit schemes whose pension entitlements are recorded in the core national accounts.

(4) Counterpart data for non-resident households will only be shown separately when pension relationships with the rest of the world are significant.

(5) These supplements represent the return on members' claims on pension schemes, both through investment income on defined contribution schemes' assets and for defined benefit schemes through the unwinding of the discount rate applied.

(6) A more detailed split of these positions has to be provided for columns G and H based on the model calculations carried out for these schemes. The cells shown as ■ are not applicable; the cells in ■ will contain data which is not in the core national accounts.

(7) The data for columns G and H should comprise three datasets based on the actuarial calculations carried out for those pension schemes. The datasets should reflect the outcomes of a sensitivity analysis with respect to the most important parameters of the calculations, as agreed by statisticians on the one hand and experts in ageing populations working under the auspices of the Economic Policy Committee on the other. The parameters to be used shall be clarified in accordance with Article 2(3) of this Regulation.

(8) Data for reference year 2012 are to be transmitted on a voluntary basis. Transmission of data for reference years from 2015 onwards is compulsory.