

Comments Template on CP-12-003 – Draft Technical Specifications QIS IORP II		Deadline 31 July 2012 18:00 CET
Name of Company:	Evonik Industries AG Konzern	
Disclosure of comments:	Please indicate if your comments should be treated as confidential:	Public
<p>Please follow the following instructions for filling in the template:</p> <ul style="list-style-type: none"> ⇒ Do not change the numbering in the column "reference"; if you change numbering, your comment cannot be processed by our IT tool ⇒ Leave the last column <u>empty</u>. ⇒ Please fill in your comment in the relevant row. If you have <u>no comment</u> on a paragraph or a cell, keep the row <u>empty</u>. ⇒ Our IT tool does not allow processing of comments which do not refer to the specific numbers below. <p>Please send the completed template, in Word Format, to CP-12-003@eiopa.europa.eu. Our IT tool does not allow processing of any other formats.</p> <p>The numbering of the paragraphs refers to Consultation Paper 12-003.</p>		
Reference	Comment	
General Comment	<p>Evonik is one of the world's leading specialty chemicals companies. Evonik has roughly 33,000 employees worldwide including nearly 22,000 employees in Germany. Subject to certain conditions, Evonik offers retirement benefits to current and former employees and their dependants. The pension scheme for Evonik's current and former employees and their dependants in Germany is based on various pension plans (including direct pension commitments as well as funding vehicles such as Pensionskasse Degussa VVaG – PKD (Pension Fund Degussa) and rückgedeckte Unterstützungskasse Degussa e.V. – RUK (Support Fund Degussa).</p> <p>We would like to thank EIOPA for its thorough consultation exercise. However, rather than going into the details of how the QIS should be operated, we would like to make some general comments:</p>	

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	<ul style="list-style-type: none"> • First of all, the proposed technical specifications are heavily inspired from Solvency II – a legislative framework designed for insurance companies. In our view this approach is totally inadequate for IORPs which follow a completely different logic (see below). • Second, the level of detail in the consultation is well beyond the capabilities of most companies sponsoring IORPs and associations representing such companies. This will lead to the fact that many interested parties, although they would be highly affected by any legislation in this area, will not be able to comment properly. • Finally, we question whether any additional solvency rules for IORPs are necessary and thus whether the QIS will serve any purpose at all. We will focus our comments in this area. <p><u>1) A level-playing field?</u> Occupational pension systems are social schemes used by the employers and do not involve financial market products traded on the free market. Occupational pension schemes are specifically offered by employers to their employees whose representatives are frequently involved in the organisation of these schemes at occupational level. The German occupational pension system does not contain any extensive options for the beneficiaries or short-term investment strategies. Rather, it is characterised by long-term benefit. Unlike financial market products, it is the employers who are liable by law for the pension commitment and other forms of occupational pension towards their employees. There is no level-playing field for the products of the financial services industry on the hand and occupational pension systems on the other.</p> <p><u>2) Safety</u> A special feature of the German occupational pension system is the secondary liability of the employer who is liable by law for the satisfaction of every commitment given to an employee with respect to an occupational pension. Furthermore, laws are in place in Germany to protect occupational pension schemes: depending on the method, either the Federal Financial Supervisory Authority is the supervisory body or insolvency insurance is provided by the Pensionssicherungsverein aG (PSVaG). The global financial and economic crisis was not triggered by occupational schemes. On the contrary: the occupational pension schemes – at least in Germany – survived the crisis with comparatively few scratches in view of their unique structure, the statutory requirements and precautionary measures. The stability of the schemes proved itself precisely in these times of crisis; the socio-political objectives have been and continue to be achieved.</p>	

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	<p>Since occupational pension schemes do not offer financial market products (see above), the application of Solvency II – also in the form of a Holistic Balance Sheet (HBS) as proposed by EIOPA – to occupational pension schemes would be neither necessary nor wise. The European solvency provisions that already apply to occupational pension schemes have led to considerable financial burdens (4-fold increase in equity). Further regulations, such as incorporating occupational pension schemes into Solvency II, would increase the financial burden out of all proportion and jeopardize the objective pursued by them. The additional capital to be formed for protection purposes would be tied up and would not be available for investments and innovation which improve the competitiveness of companies and therefore secure jobs.</p> <p><u>3) Disproportionate administrative burden</u></p> <p>The HBS would be no remedy at all: on the one hand, it is far from clear how significant the financial burden for IORPs would be in the case of applying this concept; on the other hand, the administrative burden especially for smaller occupational pension schemes would be enormous: compared to the application of Solvency II, which is already a highly complex set of rules designed specifically for the insurance sector, the additional administrative steps required by the HBS (valuation of security mechanisms such as sponsor support and pension protection schemes) would lead to even more bureaucracy and put IORPs at a clear disadvantage.</p>	
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