

AAPOCAD



ASSOCIATION DES AGENTS PENSIONNÉS DES ORGANISATIONS COORDONNÉES ET DE LEURS AYANTS DROIT
ASSOCIATION OF PENSIONED STAFF OF THE CO-ORDINATED ORGANISATIONS AND THEIR DEPENDANTS

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REMINDER ...

- If you wish to attend the **General Assembly at the ESTEC offices in Noordwijk, The Netherlands**, please fill in the form on **page 17** and return it to us by **31 March 2017**.
- If you wish to be a candidate in the **Election of the Governing Board**, please fill in the form on **the AAPOCAD web-site** and return it to us by **1 March 2017**.
- Please inform us if you have an e-mail address not previously notified to AAPOCAD or if your e-mail address has changed recently.
- Galeries Lafayette and Printemps have unfortunately discontinued their system of cards giving reductions. We will keep you informed if they propose other offers in the future.

Annual Report of the Chairman

Dear colleagues,

I would like to begin this New Year by offering you my warmest wishes for 2017, with a special thought for those of you who are affected either personally or through family or friends by health problems or by the loneliness that is so often a consequence of advancing age.

This annual bulletin is the chance for me to report on the events of the past year that concerned Co-ordination and AAPOCAD.

Co-ordination

Most of you were able to track Co-ordination developments in 2016 in the Co-ordination section of our website, practically in real time. **The revision of the salary adjustment method** was the central focus of this work over the course of the year. I will just remind you that pensions under the 1974 scheme follow the same trend as the salaries of serving staff, and are adjusted according to the principles of a method that is valid for four years with the possibility of two one-year renewals. The previous method was applied until 31 December 2016 and a new method was to be implemented from 1 January 2017.

The details of this new method, which can be found in the 244th report of the Co-ordinating Committee on Remuneration (CCR), available on our website, were analysed in Bulletin No. 57, which came out in August 2016. Broadly speaking, this method is similar to the previous method.

The CCR, however, wants to add a salary moderation clause to the method, which would be applied if, in at least two of the eight reference countries, the index reflecting the trend in pay of the national civil services were below 100. If this were the case, and if the global reference index was nevertheless higher than 100, it would be reduced to this figure. And if the global reference index were to rise by more than 2 per cent, it would automatically be capped at 102. In addition to the moderation clause, the Organisations would also be able to invoke the affordability clause, meaning that staff (and pensioners) could be penalised twice over.

Faced with the refusal of the Committee of Representatives of the Secretaries-/Directors-General (CRSG) and the Committee of Staff Representatives (CRP) to accept the proposed moderation clause in its current form, the CCR accepted the adjustment method on condition that the three Committees agree to:

- Open talks on the concerns expressed by some CCR Delegations when called upon to explain the annual salary increases resulting from the method to their home governments at a time when their civil servants are facing pay freezes or cuts;

- Respond in such a way as to ensure that the outcome of this process is incorporated into an addendum to the 244th Report which must be adopted no later than June 2017 and come into force on 1 January 2018.

During the Co-ordination meetings that have taken place since the autumn, the CRSG presented a report by the OECD's Statistics Directorate. This report shows that the parallelism between the pay curves of national civil services and those of the Co-ordinated Organisations has been maintained in the long term, and contains a proposal that extreme values, both positive and negative, of the reference index be ignored in order to take account of the concerns of the Delegations. For its part, the CRP presented the results of a study by AAPOCAD which prove that during the period from 2007 to 2017 the principle of parallelism was adhered to, hence demonstrating the uselessness of a moderation clause.¹

Based on the arguments presented by the CRSG and the CRP, it might have been hoped that the CCR would engage in a discussion. This did not happen; the Representatives of the CCR stuck to their position. Talks are scheduled to resume in March.

At this stage of the so-called negotiation, it is worth making a few comments:

- The argument put forward by the CCR to justify its position is that some Delegations struggle to explain to their home governments that the general reference index for pay in the reference countries is rising more than that of their own country. This is a disingenuous argument: within an average trend, some indices will increase faster than others and there will always be one or two countries with negative results in any given year and positive results a year or two later. But the CCR's Representatives are rejecting any suggestion of catch-up.
- Although an adjustment method should respect the basic principles of stability, objectivity and foreseeability and also be mathematical, the CCR has introduced into its argumentation the idea of an "inappropriate" trend in the general reference index. This idea is completely subjective, opening the door to arbitrary decision-making and, potentially, to the rejection of any positive adjustment.
- It has become increasingly clear in these discussions that the CCR's objective is in fact to reduce the payroll of the Co-ordinated Organi-

¹ This study was carried out by our colleague Jean Le Ber who chairs the Working Party on Remuneration at the CRP.

sations, by refusing to take account of any objective arguments based on statistics.

- The CCR justifies its proposed reforms in some fields, such as the adjustment of allowances, by claiming that it wants to ensure the parallelism between national trends and those of the Co-ordinated Organisations. But, whether they are advanced by the CRSG or the CRP, it rejects any arguments based on statistics, proving that the “moderation clause” it is proposing destroys this parallelism.

The revision of Article 42 of the Staff Rules, erroneously referred to as the “**tax adjustment**”, has also been included in the Programme of Work of the Co-ordination Committee for 2017. It is worth repeating the background to this Article, especially for our new Members. Pensions under the 1974 Pension Scheme, which are calculated on the basis of the non-taxable net salary, ought not to be taxable either. Almost all Co-ordinated countries refused to apply this principle, and in order to partially offset their decision, set up a compromise known as the *tax adjustment*. It consists of a pension supplement, itself taxable, equivalent to half of the income tax that is theoretically owed on the amount of the pension alone. This system worked for around thirty years, until the increasing number of pensioners led the Ministries for Foreign Affairs in Belgium and France, which are in charge of the budgets of the Co-ordinated Organisations, to decide that this represented an “excessive” burden and to denounce the system. But the real problem is that the taxes paid by the pensioners who live in these two countries and which amount to far more than those that would be paid on their pensions alone (since most pensioners have taxable revenues other than their pension) are levied by the tax authorities, which do not transfer to the Ministries of Foreign Affairs the sums corresponding to the payment of the *tax adjustment*.

Either unable or unwilling to obtain the amount of the tax adjustment from the Ministries of Finance, the Ministries of Foreign Affairs have opted to attack the weakest link in the chain, which happens to be the pensioners, by proposing to progressively reduce the percentage of adjustment as of 2021 until 2056 where it will be brought to 15 %.

There are two arguments which should be brought to bear against the removal of the tax adjustment. The change to the rules on the tax adjustment proposed by the Belgian and French Delegations represents a violation of vested rights and of the general principle of legitimate expectations applied under the law of the international civil service.²

The attitude of the CCR’s Representatives, however, who have in the last few years refused to acknowledge any legal arguments advanced during negotiations, leads us to

believe that acrimonious discussions and, potentially, legal action lie ahead in the months to come.

You may be assured that AAPOCAD, which represents you on the Committee of Staff Representatives, will continue to defend pensioners’ rights with tenacity. And here I would like to thank our colleagues Ivan Divoy, Michel Garrouste and Jean Le Ber who, as Deputy Delegates to the CRP, play an active role in the work carried out by and talks conducted within the Committee.

The Life of the Association

During recent years several Pensioners’ Associations of non-Co-ordinated International Organisations have contacted us to find out whether there is any way to establish links between their Members and AAPOCAD. We felt that a useful first step would be to hold a conference attended by the Chairs or Representatives of Pensioners’ Associations of the Co-ordinated Organisations, and those of non-Co-ordinated Organisations that so wished. The first conference, which will be held under the auspices of AAPOCAD on the premises of the OECD on 22 and 23 March, should be attended by the Representatives of twelve Associations.

Three main themes will be addressed: the legal status and representativeness of the Associations; pension or retirement schemes; pensioners’ legal protection. We hope that this conference will provide the opportunity for a fruitful exchange between participants at a time when our pension schemes are increasingly coming under attack.

I hope you will allow me to conclude this report on a personal note. In the spring of 2017 my fifth mandate, which includes eight years as Chairman of the Governing Board, will expire. I have decided not to stand for re-election, and will therefore be stepping down as Chairman of our Association.

The Governing Board will elect your new Chairman at its meeting of 13 October 2017. This decision reflects my belief that new blood and new ideas are what drives Associations forward. In our next summer bulletin, I will attempt to draw up an objective assessment of these years spent at the helm of AAPOCAD, but I would like to assure you here that I remain resolutely attached to our Association, and that my efforts in managing it to the best of my ability were only made possible by the enthusiasm and competence of its Governing Board and the unstinting, industrious efficiency of a handful of devoted colleagues in the “Executive Secretariat”.

Bernard Wacquez
Chairman

² See White Paper, page 53: “The tax adjustment as an essential element of the Co-ordinated Pension Scheme”, published on AAPOCAD’s website under Co-ordination.

Members of the “Executive Secretariat”

Elfi LINDNER:	Executive Secretary
Doris CACHIN:	Permanent Assistant
Michèle LOBIN:	AAPOCAD Treasurer and accounts manager
Ivan DIVOY:	Deputy Delegate of the CRP Adviser on Co-ordination issues, particularly the system’s history
Michel GARROUSTE:	Deputy Delegate of the CRP Adviser for relations with the ISRP
Jean LE BER:	Deputy Delegate of the CRP Adviser on pensions Chair of the CRP’s Working Group on Remuneration
James MOORE:	Supervisor of Summary Records
Cécile POINCLOUX:	Management of Members’ files
Nadine L’HELGOUALCH:	Co-ordination documentation
Monique LEGROUX:	IT Adviser

AAPOCAD Membership Statistics

NOMBRE D'ADHERENTS A L'AAPOCAD COMPARE AU NOMBRE DE PENSIONNES, PAR ORGANISATION (*)									
PROPORTION OF PENSIONERS AFFILIATED TO THE AAPOCAD vs NUMBER OF PENSIONERS, BY ORGANISATION (*)									
DATES	RUBRIQUES	AGENCE SPATIALE EUROPEENNE	CEPMMT	CONSEIL DE L'EUROPE	OCDE	OTAN	UEO	EUMETSAT	TOTAL
		EUROPEAN SPACE AGENCY	ECMWF	COUNCIL OF EUROPE	OECD	NATO	WEU		
30-Nov-12	Pensionnés / Pensioners <a>	1233	89	695	1469	3148	131	36	6801
	Adhérents / Affiliated 	470	47	283	672	879	100	0	2451
	% b / a	38.12%	52.81%	40.72%	45.75%	27.92%	76.34%	0.00%	36.04%
30-Nov-13	Pensionnés / Pensioners <a>	1278	97	722	1506	3243	133	41	7020
	Adhérents / Affiliated 	460	59	280	685	911	97	2	2494
	% b / a	35.99%	60.82%	38.78%	45.48%	28.09%	72.93%	4.88%	35.53%
30-Nov-14	Pensionnés / Pensioners <a>	1318	102	766	1524	3364	131	45	7250
	Adhérents / Affiliated 	499	66	307	739	1085	99	4	2799
	% b / a	37.86%	64.71%	40.08%	48.49%	32.25%	75.57%	8.89%	38.61%
30-Nov-15	Pensionnés / Pensioners <a>	1368	108	783	1548	3504	127	51	7489
	Adhérents / Affiliated 	497	67	301	726	1147	95	4	2837
	% b / a	36.33%	62.04%	38.44%	46.90%	32.73%	74.80%	7.84%	37.88%
30-Nov-16	Pensionnés / Pensioners <a>	1413	117	832	1587	3693	126	55	7823
	Adhérents / Affiliated 	489	72	306	762	1199	93	9	2930
	% b / a	34.61%	61.54%	36.78%	48.02%	32.47%	73.81%	16.36%	37.45%

(*) These figures do not take into account orphans' pensions.

Annual Adjustment of Pensions in 2017 (percentage)

AUSTRALIA	+2.3	KOREA	+1.6
AUSTRIA	+1.4	LUXEMBOURG	+3.1
BELGIUM	+3.1	MEXICO	+3.4
CANADA	+2.8	NETHERLANDS	+2.4
DENMARK	+1.4	NEW ZEALAND	+1.7
FINLAND	+1.6	NORWAY	+6.1
FRANCE	+1.6	POLAND	+0.9
GERMANY	+1.5	PORTUGAL	+2
GREECE	+1.5	SPAIN	-0.2
HUNGARY	+1.2	SWEDEN	+4
ICELAND	+4.3	SWITZERLAND	+0.5
IRELAND	+1.4	TURKEY	+8.4
ITALY	+0.8	UNITED KINGDOM	+1.8
JAPAN	+0.9	UNITED STATES	+2.3

N.B. The Councils of Organisations have adopted or are in the course of adopting these scales.

Calendar of Co-ordination Meetings for 2017

9 -10 February 2017 Council of Europe, Paris	CRP Meeting and Bilateral CRSG/CRP meeting
6 - 9 March 2017 ESA, Paris	<p>CRP Meeting for Preparation of the Co-ordination meetings on 7 - 9 March and Trilateral Co-ordination meetings</p> <ul style="list-style-type: none"> ➤ 2016 Activity report by the Chairman ➤ Addendum to the 244th Report on the remuneration adjustment method ➤ Pension (retirement age, early retirement, share of staff contribution, tax adjustment) ➤ Salary level studies
15 -16 May 2017 ESA, Paris	CRP Meeting and Bilateral CRSG/CRP meeting
12 - 15 June 2017 ESA, Frascati	<p>CRP Meeting for Preparation of the Co-ordination meetings on 13 - 15 June and Trilateral Co-ordination meetings</p> <ul style="list-style-type: none"> ➤ Meeting with the Executive Directors of the Co-ordinated Organisations ➤ Addendum to the 244th Report on the remuneration adjustment method: adoption of the Addendum ➤ Annual adjustment of remuneration at 1 January 2018 (provisional figures) ➤ New Salary Structure: status report by NATO ➤ Co-ordinated Pension Scheme balance sheet ➤ Pension (retirement age, early retirement, share of staff contribution, tax adjustment)
12-13 September 2017 OECD, Paris	CRP Meeting and Bilateral CRSG/CRP meeting
25 - 28 September 2017 OECD, Paris	<p>CRP Meeting for Preparation of the Co-ordination meetings on 26 - 28 September and Trilateral Co-ordination meetings</p> <ul style="list-style-type: none"> ➤ Remuneration adjustment at 1 January 2018 ➤ Adjustment of the allowances expressed in absolute value at 1 January 2018 ➤ Daily subsistence allowance (228th Report): assessment of the levels of the rates ➤ Installation allowance (229th Report): assessment of the ceilings ➤ ISRP 2018 budget (CCR/CRSG) ➤ Pension (retirement age, early retirement, share of staff contribution, tax adjustment) ➤ Education allowance

Draft Summary Record: 38th General Assembly 2016 Held on 13 May 2016 at OECD (Paris, France)

1. Opening of the General Assembly

1. The Chairman declared the meeting open at 10 a.m.

2. Welcome Address by Michèle Pagé

2. The Chairman extended a warm welcome to everyone attending the General Assembly and informed the meeting that Mrs Michèle Page would be replacing the Secretary General who was at a meeting in London.

3. Interventions by Persons Invited to the General Assembly and Discussion [AAPOCAD/AG(2016)1]

3. One of the main features of Mrs Page's presentation was the emphasis she placed on solidarity – solidarity between retirees and serving staff. She also talked about the correct implementation of pension schemes and the fact that the International Service for Remuneration and Pensions (ISRP) had held a workshop on pensions just three weeks earlier. Life expectancy, she said, was rising and more people could in future live to over the age of 100.

4. Might this, the Chairman wondered, increase the cost of pensions? Otherwise, he found Mrs Page's message to be a positive one.

5. The speech delivered by Mr Maddicott, the new Chairman of the Co-ordinating Committee on Remuneration (CCR), prompted quite a number of questions.

6. Mr Palmieri congratulated Mr Maddicott on the clarity and directness of his presentation. He noted, however, that no mention had been made of affordability, for which there appeared to be no objective criteria. Where wage moderation was concerned, our salaries could be said to be sandwiched between the said moderation and affordability.

7. Mr Maddicott replied that he saw moderation being applied only in exceptional circumstances; it was, in any event, still being discussed and nothing had been decided.

8. Replying to a question from Mr Thiem in this connection, Mr Maddicott referred to the "generous" raise awarded to German civil servants, which it had been difficult to have accepted in Member countries. It was this that had prompted some CCR members to propose the said moderation clause.

9. Mr Neitzel was glad to hear that, with respect to the tax adjustment proposals, any change would not affect existing Co-ordinated Organisation pensioners. He heard the message but remained sceptical, quoting the example of the health system in Germany. Did Mr Maddicott believe in the principle of non-retroactivity?

10. Mr Maddicott replied that he personally would not be worried. Two countries had wanted to lower their tax adjustment payments, but had realized that vested rights were insurmountable.

11. Following Mr Billaud-Durand's statement, Mr Neitzel observed that NATO had lowered the age limit for receipt of the dependent child allowance from 26 to 24. This was detrimental to pensioners and was in contradiction with their original contracts.

12. To this, Mr Billaud-Durand replied that other Organisations had lowered the age limit to 22, while the Committee of Representatives of the Secretaries/Directors-General (CRSG) had at least secured the CCR's agreement to a 15-year transition period. He agreed, though, that pensioners were or would be affected.

13. Replying to Mr Roden's comment that NATO in fact already had a moderation clause, which was applied via its affordability clause, Mr Billaud-Durand observed that the problem was to determine the criteria involved. Member countries were going through economic and financial crises and CCR Delegates had the impression that affordability was usually rejected by the judges. That said, any moderation clause was equally likely to be challenged.

14. Mr Palmieri said that more needed to be known about the accounting aspects of the changes in family allowances. Had calculations been done showing the differences by grade and step? To this, Mr Billaud-Durand replied that the CCR systematically demanded figures where reform measures were concerned.

15. Responding to the speech by Mr Cusse, Mr Neitzel commented that the salary increase of 5% for German civil servants, and its impact on pensioners, should not be used as an excuse to criticise the adjustment method.

16. In response to the presentation by Mr Job, the Chairman of PACCO (Pensions Administrative Committee of the Co-ordinated Organisations), Mr Wacquez wondered what he had meant when he said that PACCO would remain vigilant with regard to the application of the *Contribution sociale généralisée* (CSG) to pensions paid in France. Mr Job indicated in reply that a pensioner had, a few months earlier, been obliged to pay the CSG. This did not enhance his optimism about the future, as this was an issue that was bound to come back.

17. Mr Thiem wanted to know if pensioners could take part in the Pension Workshops. After thanking Mr Garrouste for having organised the first such workshop, Mr Job replied

that participation was, unfortunately, confined to Administrations.

18. Turning to the new NATO Pension Scheme, scheduled to come into force on 1st June 2017, Mr Roden thought that there ought not to be any impact on our pensions, but did Mr Job see any risks? The reply was that he did not and that Mr Roden should be reassured.

19. Mr Campbell observed that administering the pension schemes appeared to be costing more and more, to which Mr Job replied that the more schemes there were, the more complicated PACCO's task became. What, Mr Veldhuyzen wondered, might be the impact on future pensioners of a change in the tax adjustment, which was one of the issues under discussion in the CCR? To this, Mr Wacquez replied that the tax adjustment no longer figured in Council of Europe Pension Scheme no. 3; there was no mention of it at all.

20. Mr Hubert wanted to know if any interest was being shown in the French idea of a withholding tax for Co-ordinated Organisation pensioners. Mr Job said that nothing as yet existed, but Mr Wacquez pointed out that it did exist in Belgium and could presumably be introduced in France.

21. Responding to a question from Mr Gain concerning document back-up in the event of a computer crash, Mr Poels confirmed that everything was kept. In fact, there would in future be some sort of electronic safe for everyone. He went on to say, on the same subject, that all new pensioners would be beginning to receive only electronic versions of ISRP documents.

22. With regard to purchasing power parities and the methods of calculation used by the ISRP, Mr Poels pointed out – in response to a question concerning Italy – that the said methods were the result of negotiations between the three colleges and that it was not possible to take everything into account. Housing rental costs were not included, for example, though they would be at some stage.

23. Following lunch, the meeting resumed at 14h30.

4. Adoption of the Agenda [AAPOCAD/AG/A(2016)1]

24. The Agenda was adopted.

5. Approval of the Draft Summary Record of the 37th General Assembly [AAPOCAD/AG/M(2015)1]

25. The Summary Record was adopted without amendment.

6. Results of the Elections to the Governing Board [AAPOCAD/AG(2016)4]

26. Commenting on the election results, Mr Potter observed that over 800 votes had been cast, which was 33% up

on the previous year and reflected an increase in both paper and electronic votes.

27. There had been 13 posts to be filled, 7 candidates had been re-elected (Messrs Iaconelli, Vanston, Campbell, De Boer, De Gou, Erler and Thiem), while 6 were newly elected (Mrs Lobin and Mrs Höllt as well as Messrs Hugonnier, Jagtman, Parsons, and Schultes).

28. Five members' mandates had not been renewed; however, Mr Flood would be staying on as Regional Delegate for Spain, as would Mr Sharpe as Honorary Vice-President and Mr Woods as Chairman of the ECMWF Pensioners' Association. Messrs Hart and Potter were outgoing and had not stood for re-election.

29. The Chairman observed that the number of posts was the problem for those not elected. Mr Flood had been very active, but of course was still the Regional Delegate for Spain. He was proposing that Mr Moore be co-opted as a Bureau Member, with responsibility for Meeting Minutes and the supervision thereof.

30. He then paid tribute to Mr Potter for all the work he had accomplished over the years. In reply, Mr Potter assured the meeting that he was not resigning because of any policy differences and added that he could still be consulted on occasion if necessary.

7. Financial Situation and Approval of the Budget [AAPOCAD/AG(2016)5]

31. In presenting the revised 2016 budget, Mrs Lindner drew attention to the new budget line for non-elected Regional Delegates' travel costs when travelling to the Governing Board meetings. This now stood at 5,000 €, whereas before it was integrated in the travel costs for Members of the Governing Board. She also stressed the sharp increase in the number of new Members in late 2014, essentially from NATO. Lastly, she noted that the draft 2017 budget had anticipated an increase in the cost of the next General Assembly, scheduled to be held in the Netherlands. The Chairman observed that the above costs had previously been met by AAPOCAD, but that this was no longer possible since the OECD was requiring us to cover a larger proportion of our costs. These of course included postage and the cost of meeting rooms and OECD interpreters, although the AAPOCAD offices remained free of charge. It made sense to build up our finances a little so as to guard against any unpleasant surprises.

32. Replying to a question from an ESA pensioner, who wondered why there should be a significant drop in the number of pensioners in the future, since there would surely be large numbers of new pensioners, the Chairman said that he did not share the concerns voiced by some colleagues. Any decline in our numbers ought not to occur for at least 20 to 25 years.

33. Mrs Lindner, having found the answer to a question from Mr Vanston concerning the non-matching figures for total expenditure in Tables 1 and 2, said that Table 1 was correct except that the relevant figure should be the 132,000 € in Table 2.

8. Preparation of the 2017 General Assembly

34. Following an introduction by the Chairman, Mr Veldhuyzen described the potential site for next year's General Assembly meeting in the Netherlands. This would be the ESTEC Centre in Noordwijk, which was the technical heart of ESA. It was near The Hague and Leiden, meaning that there were plenty of places to visit, while on the Friday we could see the laboratories and test centre.

35. The General Assembly having approved the proposed venue, the Chairman said that, of the possible dates mooted, the Bureau preferred the 22nd-24th May. Once the dates were known, it would be possible to look at room availability at ESTEC.

9. Proposed Organisation of a Conference in 2017 for Pensioners Associations of International Organisations under the aegis of AAPOCAD

36. Introducing this agenda item, the Chairman explained that it was a good idea for AAPOCAD to open up to other non-Co-ordinated Organisations with the objective of acquiring more information about, for example, their pension systems. He had already attended the Conference of Staff Associations of International Organisations (CSAIO) meetings on three occasions and found them to be very useful. The opportunity was also there to gain access to other Tribunals, Secretaries-General, etc. Given the agreement of the General Assembly, the Chairman would be contacting other Organisations in the coming weeks.

10. Presentation, Discussion and Approval of the Annual Report of the Chairman [AAPOCAD/AG(2016)1]

37. The Chairman began by saying that his Annual Report covered everything that had been discussed during the last two days of meetings, with the exception of two vital points:

the defence of the 1974 Pension Scheme and the jurisdictional defence of retired and serving staff of the Co-ordinated Organisations.

38. Mr Palmieri then commented on the results of the November 2015 Round Table at La Sapienza University in Rome, which he had himself helped to organise. The Acts of the Round Table were not yet available, as the report of the representative of the Federation of International Civil Servants' Associations (FICSA) on the UN system had not yet been provided, despite constant requests.

39. Important points to emerge from the Rome meeting included the need to improve the way judges were chosen. These posts ought to be published and judges chosen by means of a simple and transparent process. Also, a second level of jurisdiction – an appeals procedure – no doubt needed to be put in place.

40. But what conclusions, wondered the Chairman, should be drawn from these studies? Heads of Administration were mainly inclined to do nothing, while what was happening at NATO was a scandal. At all events, it was safe to say that legal protection and co-ordination were the two main pillars of AAPOCAD's action.

41. The Chairman concluded by saying that there had been very little feedback on the improvements to the AAPOCAD website. There was, however, more information on co-ordination coming from the CRP and there would be more in June on the outcome of the June CCR meeting on the change – or not – in the salary adjustment method.

11. Other Business

42. There being no other business, the Chairman closed the meeting.

AAPOCAD's Regional Delegate Reports 2016

BELGIUM

Mr William RODEN

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The number of AAPOCAD members living in Belgium has now passed the 240 mark. I was not, during the past year, personally contacted by any Members other than those who also belong to NATO's four pensioner Associations. Most requests for information concerned pension taxation and medical cover. The latter is not co-ordinated but is a subject of interest nevertheless.

On the subject of pension taxation, I was invited for a second time to attend a meeting, which took place on 23 August, and was organised by the Belgian section of the European Space Agency's pensioners' Association and held in its Brussels office. The aim of the meeting was to go over the different means of challenging the taxation of pensions paid to the pensioners of the Co-ordinated Organisations in Belgium.

A representative of the European Patent Office was also present. EUROCONTROL had declined the invitation. As Regional Delegate, I presented AAPOCAD's official position and stressed that we needed to refer both to the 1974 Co-ordinated Pension Scheme and to the provisions of each Organisation's Staff Manual or equivalent text.

Unofficially, I informed the meeting that the Brussels Court of Appeal was to rule very soon—in theory before the end of 2016—on a case brought by a group of NATO pensioners to contest the legality of the Belgian government's taxation of their pensions.

On the request of the participants, I provided a copy of the plaintiffs' application and the Belgian government's response. As soon as the Court of Appeal has ruled on the case, I will inform all AAPOCAD Members in Belgium of the result.

Kind regards,

Billy Roden

FRANCE

Mr Malcolm GAIN

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In 2016, there have been no significant developments in France, which are of special interest to all AAPOCAD Members resident in this country. There have been certain developments specific to particular Organisations concerning matters outside the purview of AAPOCAD, such as potential changes in contribution rates to health insurance schemes for some of our Members who have worked for the OECD. Such matters are dealt with by the Retirees Association specific to the Organisation concerned, which in the

case of the OECD, is the AIA (Association Internationale des Anciens).

I have answered queries on Co-ordination and other matters of interest from Members inside and outside France over the past year and will be happy to continue doing so in the coming year. I would like to wish all the very best for the festive season and for the New Year.

Kind regards,

Malcolm Gain

GERMANY

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Dear "Pensioners", Dear Members of AAPOCAD,

I would like to start my report with the good news first: The number of AAPOCAD Members residing in Germany has grown to 334 (from 286 last year). There are another 204 Members who belong to local pensioner's Associations such as ANARCP (Association of NATO Retired Civilian Personnel) and some are part of both Associations.

In general, the grade of organisation among us retirees has increased considerably. That is a good sign, as the more we are, the heavier our voice is in the international committees. From my experience in Germany, I can say that the main interest of our Members is in the following three areas:

1. Pension development

The Co-ordinating Committee on Remuneration (CCR) has long discussed the "method of salary calculation" – a slightly modified procedure is now in place, which does not hurt us. The proposal to introduce a so called "moderation clause" is, however, alarming.

A comparison between the German federal pension and the NATO "pension" in Germany over the period from 2003 to 2106 revealed that the NATO "pension" is already 7% behind. Attempts to slow the increase further should be fought vehemently.

2. Taxation (Tax adjustment)

Every new "pensioner" in Germany is flabbergasted when he/she receives the first tax statement. Although we have contributed to the pension scheme exactly as most German employees in the national environment, the German Tax authorities consider it not to be a "rente" but a "pension". (In Germany "pension" means the retirement pay of civil servants who do not have to contribute to their pension scheme.) The Federal Fiscal Court decided that we had no right of disposition over the contribution, but neither have the other national employees. If the contribution would not have been withdrawn by the organisation but

retransferred by the Member in form of a standing order it would have been a different situation.

Most Members consider this verdict absolutely unjust. There is no legal peace in the matter and I receive inquiries by the dozens. There is again one case pending at court, for details please contact me.

3. Health Care

People living in Germany are supposed to have a "Pflegeversicherung" (long-term care insurance) which will cover the cost in case we need to be "taken care of".

The health insurances between the Co-ordinated Organisations differ and without going into details, I can say that none of them covers the requirements of the national "Pflegeversicherung" in full. The gap is for example in cases when somebody suffers from dementia, i.e. he/she could (in fact: should!) stay in his/her home but needs attention and supervision around the clock. This is, for example, is not covered by the NATO health insurance contract because it is not a medical treatment.

I am not sure whether the nations are aware that the gap between the German legal requirement and the protection the International Organisations owe their retirees is widening. On the national side, the conditions have just recently been improved with the aim to keep people as long as possible at their homes. Over the last year, I have witnessed two cases where our colleagues tried to keep their partner at home. Both failed after some weeks since the financial burden for ambulant support was unbearable. I find this embarrassing.

Finally, I have already written a similar letter in German to all addressees in Germany, because I see the need to stay in touch with widows, custodians or even tax advisors who do not all speak English or French and are in need of a point of contact in their mother tongue.

Of course, it is much easier for me to send e-mails and fortunately, all recent retirees seem to have an e-mail address. I have now 334 AAPOCAD Members in Germany of which some 278 have e-mail addresses. To keep these up-to-date is, however, not an easy task! Therefore, please inform me of changes in your e-mail address.

For 2017, I have the following wishes:

- Good Health to all of you!
- I hope to see many of you at the next General Assembly, which will take place from Wednesday, 17 to Friday, 19, May 2017 in Noordwijk (ESTEC).

Best regards,

Roger Neitzel

ITALY

Mr Gianfranco ALVISI

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I have been nominated this year Regional Delegate for Italy. I have acquired experience on personnel matters during my life of active staff in ESA. I was Chairman of the Staff Association Committee in ESRIN and Vice-Chairman of the Central Staff Association Committee (CSAC). I have participated to several meetings at Co-ordination level facing, as today, the attempts of national Delegates to reduce our salaries and rights.

From the discussion with my predecessor Mr. Cardi and with the Chairmen of the Association of Pensioners of ESA and NATO, two major points of concern have been identified: the taxation of pension and the purchasing parity index in Italy.

Pension Taxation

Several legal actions have been undertaken by NATO's staff against the Italian fiscal authorities for the taxation of pensions. Some of the actions are reaching the last level of judgement (in Italy there are 3 levels of judgement) and a final sentence on the subject is expected in the near future.

Any favourable decision of the Italian courts cannot be automatically extended to ESA pensioners because the sites agreements of NATO and ESA are different and the ESA convention explicitly states that the pensions shall be taxed. For this reason ARES (Association of Retired ESA Staff) and ESRIN SAC Association Committee have financed a study to verify the possibility to undertake a legal action against the level of taxation of the pensions. Based on the results of the study expected at the beginning of 2017, a decision will be taken if to proceed with legal actions.

Purchasing parity index

The index has reduced in the last years the salary of retired and active staff. There is no guarantee that the weights of the various components of the index reflect the real situation especially for the rent parity. A survey has been requested to analyse if the real situation corresponds to the data used. Unfortunately, the International Service for Remuneration and Pensions (ISRP) has undertaken only a partial (rent) survey and has refused to provide the data of the results to AAPOCAD. The request shall be addressed to the Agencies Managements. They, in accordance with the data transparency law, are obliged to provide all the details.

The progress of these activities will be reported to the AAPOCAD meetings and in the next year report. AAPOCAD Members resident in Italy are free of contact me for any matter, clarification and help they might require.

Yours sincerely,

Gianfranco Alvisi

LUXEMBOURG

Mr Fortunato IACONELLI

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iaconelli@internet.lu

The main activity in 2016, as in past years, was to provide to answers to Members resident in Luxembourg requesting information related to the sickness insurance as well as to taxation and tax adjustments.

Presentation, in English and French, for the yearly "Workshops for Future Retirees", at the NATO Support and Procurement Agency are not yet scheduled. I expect that, as usual, they will take place in the last days of November 2016. During the presentation, I shall have the chance to brief former colleagues on AAPOCAD'S activities and underline the importance for future pensioners to join our Association. The AAPOCAD leaflet with the application form will be distributed to the participants. I expect that, as in past years that the attendance to these workshops will be good and the briefings well received.

Kind regards,

Fortunato Iaconelli

NETHERLANDS

Mr Nico DE BOER

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On the issue of the taxation of the pensioners of the Co-ordinated Organisations, little progress has been made during 2016. Last year's report included an overview of what had happened since the High Court published a ruling about the way pensions of the United Nations pensioners should be taxed. Those Members interested to refresh their memory are advised to read the 2015 annual report.

During 2016 the tax authorities continued to issue tax assessments, ignoring the fact that discussions have been held between representatives of NATO, ESA, Ministry of Economic Affairs, Ministry of Foreign Affairs, Tax Office, ARES (ESA pensioners), CNRCSA (NATO pensioners) and AAPOCAD. These discussions had as primary goal to establish a uniform taxation system. Although it had been agreed that the representatives of the Tax Office would submit a draft proposal for an equal treatment, nothing has been received. The lack of response has been discussed at different levels and this has resulted in ESA and NATO writing to the Ministry of Foreign Affairs, the formal interlocutor between an International Organisation and the host country. The Organisations expressed their concern in respect to the non-uniform taxation of the pensions of former staff of the Co-ordinated Organisations and the total lack of progress to find a solution for this issue. At the time of writing of this report, the authorities have not yet responded.

Apart from the issues mentioned above, I continued to reply to day-to-day questions of (future) pensioners. As in other years, most of the questions were related to tax issues, social security issues, (re-) immigration, as well as questions related to emigration. As was the case last year, the number of general questions and the number of tax

related questions have shown an increase. This can be attributed to the continuous uncertainty related to the salary adjustment procedures, allowances and the situation in respect to the income tax to be paid.

Sincerely,

Nico de Boer

SPAIN

Mr Robin Adrian FLOOD

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As ever 2016 was a tranquil year with few AAPOCAD Members in Spain contacting me regarding problems. Certainly not with taxation: other Member States must envy the *Agencia Tributaria* for their painless implementation of Madrid's fiscal programs. Taxation is increasing but mainly in 'invisible' ways: income tax, which is easy to see, varies but little, however how many of us sit down and add up how much IVA/VAT we have paid on items over twelve months? Although not strictly part of AAPOCAD's responsibilities, medical insurance is one of the concerns raised with me by Spanish retirees, and I have the impression that CIGNA is becoming rather more impersonal than Van Breda was. Finally, I would like to wish all Members here in Spain a happy 2017 and hope all goes well for everyone.

Sincerely,

Robin A. Flood

TURKEY

Mr Yaşar KAYA

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I am happy to report that since my last report we gained 9 new Members. With their arrival, AAPOCAD Membership percentage of the pensioners resident in Turkey was raised from 27 to 36 percent.

As the Regional Delegate, my target is to further improve the AAPOCAD Membership level in Turkey to a level comparable with the AAPOCAD average (40%). To attract more resident NATO pensioners to AAPOCAD, I maintained the link with non-Member pensioners by sending short updates about AAPOCAD meetings, salary review issues and the discussions on co-ordination matters. A good many of them expressed their contentment for receiving such information and willingness to stay in touch. I believe they will decide to join AAPOCAD, as they get more knowledgeable about its role and the work done by AAPOCAD to defend pensioners best interest.

I also believe that being responsive to the Members and helping them to find solution to their problems, answer to their questions reassures their confidence in AAPOCAD and improves their bonds.

During the past year, some Members approached me with their questions. I requested AAPOCAD Bureau assistance for those that I could not help myself. I asked if the

Bureau could direct me to the experts in our community who can help better. I, as the Regional Delegate, and the pensioners concerned are very content for the swift reactions and clear responses we received and hence would like to thank to our bureau staff and contributing experts for their contributions.

In October, we had our NATO retiree dinner in Izmir, which brought a good number of NATO retirees (provident fund Members, COPS and DCPS pensioners) and families together. It was an enjoyable get together for all attending and a social event that helped to refresh the bonds between the retirees and their representatives.

As the holiday season is approaching, I wish heartfelt good wishes to all AAPOCAD Governing Board Members and the whole pensioners community.

Yours sincerely,
Yaşar Kaya

UNITED KINGDOM

Mr André DEUCHE

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This is my report concerning especially two important subjects affecting the taxes declarations.

Primo, This year the EU issued a new "European Saving Directive" and secondo, the UK government deciding to get ride on the first of July 2017 of the status of "Non Domiciled". These two points are very important especially for our pensioners who are foreigners in the UK and I would advise them if they have not already done it to read the following input of the new Directive.

This is an agreement between EU Member States to exchange information affecting individuals who earn or are

in receipt of bank deposit interest and also interest/income from certain bonds and investment funds in one EU Member state, but live in another.

Individuals must agree to their identity and detail bring provide to the tax authorities of the country where they resides, or have 20% retention tax withheld at source on bank deposit interest and interest/income from certain bonds and investments.

Ultimately, it is the responsibility of the individual's EU bank or investment provider to provide the relevant details to the local tax authority of any interest/income you may have earned or received which, in turn, is then passed to the tax authority where you are resident, so that they can compare the details provided to those declared on your annual UK tax returns.

Now, if you hold assets or investments outside the UK, you should obtain specific advice direct from the relevant EU bank or investment provider, as to how the above Directive will affect you and if they have not done it, contact the following address:

H.M. Revenue & Customs
100 Parliament Street
LONDON
SW1A 2BG

Finally, I will not at this stage discuss the effect the "BREXIT" will have on our foreign pensioners but as soon as there is any news, I will come back to them with the information or the decisions taken if there are any.

I wish you all a "Happy New Year 2017" and I assure you that if it is necessary, I will fight for you.

Best wishes,
André Deuche

Elections 2017

The mandates of 8 Governing Board Members expire at the time of the 2017 General Assembly. The available posts, by Organisation, are as follows:

NATO	3
OECD	2
ESA	2
CE	1
TOTAL	8

The names of the Board Members whose mandates are expiring are shown **in bold** in the table [opposite], which for convenience indicates also all the other existing Members of the Board.

Board Members whose term of office is ending and who would like to stand again and pensioners or their dependants who wish to be candidates for the Governing Board are all asked to complete the application form on the website.

Candidates should keep the presentation of their previous experience and of the reasons why they wish to be a Board Member short and concise, i.e., no longer than one-half typed page. This summary should be presented in English and French.

The form is available in English and French on the website under the section "Forms". If you wish to have a paper copy of the form, please contact the AAPOCAD Secretariat (+33 1 45 24 85 87).

- a) Your application form must reach the AAPOCAD Secretariat no later than the final deadline of **1st March**.
- b) The Bureau will verify through a written procedure, in accordance with the Articles of Association, that the applications are formally admissible, after which the table of the candidates and the positions to be filled will be prepared along with the ballots, which will be sent to you on **17th March**.
- c) You must then choose how you wish to vote, i.e. either by post following the traditional procedure or electronically on the AAPOCAD website.

The practical instructions for voting by post or electronically will be sent to you together with the ballots.

- d) Ballots must be received by the deadline of **2nd May**, and the votes will be counted later that week, with the results being announced at the General Assembly on **18th May 2017**.
- e) Any additional information will be sent to you together with the list of candidates and the ballot.

Thank you for respecting these deadlines.

Elfriede Lindner
Executive Secretary

MEMBRES ÉLUS DU CONSEIL D'ADMINISTRATION À FIN 2016 ELECTED MEMBERS OF THE GOVERNING BOARD AT END 2016

Les noms en gras indiquent le terme des mandats en 2017
Names in bold show mandates ending in 2017

Nom - Name	Mandats - Mandates	
	1 ^{er} 1 st	Fin-End
OTAN / NATO		
M. EMMETT	2011	2017
M. NEITZEL	2005	2017
M. RODEN	2011	2017
M. CORBELLINI	2015	2018
M. GOYENS	2015	2018
M. RUTTEN	2009	2018
M. IACONELLI	2007	2019
Mme LOBIN*	2016	2019
OCDE / OECD		
M. GARROUSTE	2008	2017
M. WACQUEZ	2002	2017
Mrs LERCH	2009	2018
Mme LINDNER	2003	2018
M. HUGONNIER	2016	2019
M. VANSTON	2007	2019
ASE / ESA		
M. LE BER	2011	2017
M. VELDHIJZEN	2011	2017
M. CAMPBELL	2007	2019
M. DE BOER	2007	2019
M. JAGTMAN	2016	2019

Nom - Name	Mandats - Mandates	
	1 ^{er} 1 st	Fin-End
CE / CoE		
M. PALMIERI	2014	2017
Mme BABOCSAY**	2015	2018
M. BOHNER	2012	2018
M. PARSONS	2016	2019
UEO / WEU		
Mme BRISSET	2012	2018
M. DE GOU	2013	2019
CEPMMT / ECMWF		
M. ERLER	1995	2019
M. SCHULTES	2016	2019
EUMETSAT		
Mme HÖLLT	2016	2019
M. THIEM	2013	2019

* Member from 2004 to 2010, re-elected in 2016

** Member from 2005 to 2014, re-elected in 2015

AUTRES MEMBRES DU CONSEIL / OTHER BOARD MEMBERS

PRÉSIDENT D'HONNEUR/ HONORARY CHAIRMAN

M. BORIUS (OCDE)

VICE-PRÉSIDENT(ES) D'HONNEUR/ HONORARY VICE-CHAIRS

M. DIVOY (OCDE)
Mme DU VILLARD (UEO)
M. SCHIMROCK (ESA)
M. SHARPE (CE)
M. SYNADINOS (OTAN)
M. VAN SCHENDEL (OTAN)

DÉLÉGUÉS RÉGIONAUX/REGIONAL DELEGATES

France : M. GAIN (OCDE)
Espagne / Spain : M. FLOOD (ESA)
Italie / Italy : M. ALVISI (ESA)
Turquie / Turkey : M. KAYA (OTAN)
RU / UK : M. DEUCHE (OTAN)

PRÉSIDENTS DES ASSOCIATIONS/ CHAIRMEN OF ASSOCIATIONS

M. COMBARIEU (UEO)
M. GUIDETTI (OTAN)
Mme LERCH (OCDE)
M. PARSONS (CE)
M. SCHAPER (ESA)
M. THIEM (EUMETSAT)
M. WOODS (CEPMMT)

General Assembly 2017

ESTEC (Keplerlaan 1, 2201 AZ Noordwijk, The Netherlands)

Departures by bus are taking place from the hotel Huis ter Duin.

The bus can make additional stops if necessary at the hotels mentioned below.

Wednesday, 17th May: Bureau and Governing Board meetings
09h15 Departure by bus to Bureau meeting
13h00 Lunch individually at ESTEC for Bureau Members
13h00 Departure by bus for Governing Board Members (reserved tables, self-service)
17h30 or 18h00 Back to hotels by bus

Thursday, 18th May: General Assembly
09h15 Departure by bus for conference centre
13h00 Lunch individually at ESTEC (self-service)
17h30 or 18h00 Back to hotels by bus

Excursion for accompanying persons:

10h00 Departure by bus to Leiden, visit of the National Museum of Antiquities, lunch at Visbrasserie De Poort, a boat and walking tour through Leiden. Return to Noordwijk around 17h30
20h00 **Dinner at Beachclub O** in Noordwijk (*to be confirmed*)

Friday, 19th May:

09h00 Departure by bus to ESTEC, Presentation ESA/ESTEC, ESTEC Facilities tour, visit Space Expo
12h35 Departure by bus to The Hague
13h00 - 14h30 Lunch at restaurant Dudok
15h00 - 16h30 Guided tour museum Mauritshuis
17h00 Return by bus to Noordwijk via The Hague Central Station

How to get to Noordwijk:

For participants travelling by train: Arrive at Schiphol Airport Train Station, The Hague Station (HS or CS) or Utrecht Station (depending on where they come from), then there are two options:

- (1) Directly by taxi to Noordwijk (only recommended for Schiphol: appr. 60 €)
- (2) By local train (runs very frequently) to Leiden Station, and from there by taxi to Noordwijk.

By air:

- (1) Schiphol Airport, then taxi direct to Noordwijk or local train to Leiden (see above)
- (2) Rotterdam-The Hague Airport, then direct taxi to Noordwijk (appr. 70 €) or taxi/bus +metro to The Hague CS Station, then local train to Leiden Station (see above).

Hotels Close to Venue

The price for a single or double room at the reduced ESA rate is between 100-120 €.

In order to benefit from the reduced rate, you will have to contact the ESTEC travel office (estec.traveloffice@atpi.com) with your valid credit card number. A reservation fee of 12.10 € will be charged to your card, but payment for the room will be at the hotel upon checkout. Cancellation is possible up to 48 hours before the arrival date.

Grand Hotel Huis ter Duin (<i>ici résident les organisateurs</i>) Kon. Astrid Boulevard 5 2202 BK Noordwijk, Pays-Bas +31 71 361 9220	Beach Hotel Kon. Wilhelmina Boulevard 31 2202 GW Noordwijk, Pays-Bas +31 71 367 6877
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Radisson Blu Palace Hotel
Pickeplein 8
2202 CL Noordwijk, Pays-Bas
+31 71 365 3000

Registration Form
GENERAL ASSEMBLY 2017
18 May 2017
at ESTEC, Noordwijk, The Netherlands
Please fill out in capital letters and return to AAPOCAD
(See bottom of Page 1) before 31st March 2017

Name:..... First name: Nationality:.....

Address:

Tel.: E-mail:

Name of accompanying person: Nationality of accompanying person:

For Members of the Bureau and the Governing Board:

I will attend the meeting of the Bureau/Governing Board on Wednesday, 17th May: YES NO

Roundtrip transfer by bus: Hotel – ESTEC on Wednesday, 17th May (for 10€): YES NO

For all Members:

I will attend the General Assembly on Thursday, 18th May: YES NO

Roundtrip transfer by bus: Hotel – ESTEC on Thursday, 18th May (for 10€): YES NO

I will attend the dinner on Thursday, 18th May (Cost: 75 € per person): YES NO

Number of participants:.....

My spouse/partner will take part in the excursion to Leiden on Thursday, 18 May: YES NO
 (Cost: 86€ per person)

I will take part in the visit to ESTEC and The Hague on Friday, 19th May: YES NO
 (Cost: 70 € per person)

Number of participants:.....

Total Amount:

We ask you to pay for the cost (according to number of participants) with your registration.
 Please note that we cannot guarantee a reimbursement of expenses in case of a cancellation.

How to pay:

- a) By cheque (only if you have a French bank account) to the order of AAPOCAD
- b) By bank transfer to the following account (mentioning “General Assembly 2017”):

Société Générale, Agence OCDE
 2 Rue André Pascal, 75115 Paris
 IBAN FR 76 30003 04994 00050260257 26
 BIC-Adresse Swift : SOGEFRPP

Date:..... Signature:

Glossary of Co-ordination & Pensions

FORMER STAFF ASSOCIATIONS

AAPOCAD: Association of Pensioned Staff of the Co-ordinated Organisations and of their Dependants.

Its purpose is to bring together all pensioned retired staffs of the six Co-ordinated Organisations, excluding retired staff receiving only a "Provident Fund".

AAUEO: Association of Former Staff of the WEU

AIA: International Association of Former OEEC & OECD Staff

AIACE: Association Internationale des Anciens du Conseil de l'Europe (in French only)

AIACE: International Association of Former European Communities Staff

ANARCP: Association of NATO/ACE (Allied Command Europe) Retired Civilian Personnel

APE: Association of pensioners of EUMETSAT

ARES: Association of Retired ESA (European Space Agency) Staff. (ASE)

ARNF: Association of Retired NATO Agents in France

ARNS: Association of Retired NATO Civilian Staff and of their Dependents

CNRCSA: Confederation of NATO Retired Civilian Staff Associations

NOBA: NSPA (formerly NAMSA) Old Boys Association

CO-ORDINATION

Purposes of the Co-ordination system:

To make recommendations to the governing bodies of the six Co-ordinated Organisations relating to:

- Basic salary scales and the method by which they are adjusted, applicable to the staff categories and all the countries where there are serving staff or pensioners,
- The Pension scheme rules,

- The purpose, amount and method of adjustment of the various allowances.

CCR: Co-ordinating Committee on Remuneration

The future of our pensions and the correct application of the 1974 Pension scheme are, therefore, the subject of on-going discussion within the so-called Co-ordination system, which brings together delegates to the CCR proper (comprising some twenty Member countries) and representatives of the staffs and heads of the Co-ordinated Organisations (see below).

CRP: Committee of Staff Representatives from the six Co-ordinated Organisations (on which AAPOCAD is represented), which takes part in all Co-ordination negotiations.

CRSG: Committee of Representatives of the Secretaries-General of the Co-ordinated Organisations, which advances the views of the Secretaries-General in the Co-ordination negotiations.

CAPOC: Committee for Administration of Co-ordinated Organisation Pensions

This body is appointed by the CRSG for more technical work on subjects such as the Pension Rules. This is an administrative body but has sometimes called on AAPOCAD for its expertise.

ISRP: International Service for Remunerations and Pensions

This service, resulting from the merger of the JPAS and IOS, is charged essentially with:

- a) The management and monitoring of all matters pertaining to the remuneration of staff of the Co-ordinated Organisations (COs) and the Pension Scheme common to the COs;
- b) Providing the Secretariat of the Co-ordinating Committee, the CAPOC, and working groups of the CCR.

PENSIONS

The paragraphs, which follow, consider, in very condensed terms, some provisions of the Co-ordinated Pension scheme adopted in 1974, which are of practical interest for pensioners. Naturally, reference will have to be made to the actual

Pension scheme rules for any details relating in particular to the establishment and calculation of rights to a pension and allowances. The Secretariat of AAPOCAD will, on request, supply a copy of any provision concerning our pensioners.

Right to a pension

Retirement pension:

Any permanent member of staff who has completed ten or more years actual service in one or more of the Co-ordinated Organisations is entitled to a retirement pension (for less than 10 years a "leaving allowance" is paid).

- Entitlement to a deferred pension: "entitlement to a pension" starts at the age of 60; if a member of staff retires before pensionable age, payment of his/her retirement pension is deferred until he/she reaches that age.
- Survivor's pension: the surviving spouse of a staff member who dies in service is entitled to a pension, provided they had been married to each other for at least one year at the time of the staff member's death (unless death results either from disablement or illness contracted in the performance of his duties or from an accident).
- Reversionary pension: there is entitlement to a reversionary pension for the surviving spouse:
 - Of a former staff member in receipt of a retirement pension provided they have been married for at least one year prior to the staff member's retirement;
 - Of a staff member in receipt of an invalidity pension provided they had been married when the invalidity was recognised;
 - Of a former staff member entitled to a deferred pension provided they had been married for at least one year when he/she retired.
- The pension payable to the surviving spouse of a member or former member of staff is 60% (i) of the retirement pension to which the member of staff would have been entitled while in service; (ii) of the retirement pension to which the former member of staff would have been entitled at the age 60 in the case of a pension deferred to that age; (iii) of the invalidity pension which was being paid to the former member of staff at the date of his/her death; (iv) of the retirement pension which was being paid to the member of staff at the date of his/her death.

Scales for the calculation of pensions

Pensions under our Scheme are calculated by reference to the basic monthly salary and the scale applicable to the country of the staff member's last posting. This is the basic rule, but if a former staff member settles subsequently either in a country of which he is a national or in a country of which his/her spouse is a national or in a country where he he/she has served for at least five years in one of the Co-ordinated Organisations, he/she may opt for the scale applicable to that country.

On the death of his/her spouse, a former staff member may, if he/she settles in the country concerned, opt for the scale applicable to that country or for the scale applicable to the country of which the deceased spouse was a national.

Once exercised, these options are irrevocable.

The salary scales for Co-ordinated Organisations staffs are on calculated in euros for the European Union countries, which have adopted the euro as their common currency.

Annual adjustment of pension benefits

AAPOCAD has consistently opposed the separation of the annual adjustment of pensions, as the Co-ordinating Committee had suggested, from the adjustment of serving staff remuneration. The Association has been listened to on this point and the CCR has confirmed that the link between adjustment of pensions and adjustment of remuneration is to be maintained, except for the new entrants.

The present adjustment method is set by the 171st Report of the CCR, effective 1st January 2007 and expires on 31 December 2012. A new method, fixed by the 211th Report of the CCR, will apply from 1st January 2016, with the possibility of extension to 31 December 2018.

On 1st January of each year, the adjustment of remuneration and, therefore, of pensions is, in accordance with this method, the product of the reference index and the national consumer price index for each country. With the reference index, which reflects changes, in real terms, in net remunerations in the eight national civil services chosen as reference, it is possible to measure changes in purchasing power. The annual adjustment therefore combines a purchasing power adjustment with an adjustment correcting for inflation (as measured by the national consumer price index). To this is added an allowance, albeit partial, for changes in purchasing power parities among the countries concerned, thereby making, if incompletely, for equal purchasing power between the different scales.

"Affordability"

The "affordability" clause was brought into the Co-ordination system for the first time in 1993 and was in effect invoked as early as 1994 by all the Organisations and has since been invoked five times by the OECD - with the consequent effects on the effective co-ordination of remuneration and pensions.

This clause, the definition of which is the responsibility of each individual Organisation, can be invoked by the Councils. It allows the adjustment due on 1 January to be postponed to another date in the year or even to be cancelled for the whole year.

"Tax adjustment" applying to pensions

The "tax adjustment" established by Article 42 of the Pension scheme rules is one of the provisions of the scheme which has been most fiercely defended by AAPOCAD over the last few years because some Member countries would purely and simply have liked to put an end to this system.

If this had happened, the real level of pensions would have been significantly and in some cases considerably lowered depending on each pensioner's tax position.

The Co-ordinating Committee has just recognised that the provisions of Article 42 cannot be touched and the

fiscal adjustment procedure has even been retained in pension schemes for new entrants.

The principle underlying the fiscal adjustment is as follows: as pensions are taxable (whereas they were originally calculated by reference to a non-taxable salary) an adjustment is allowed at the rate of 50% of the amount by which the pension of the individual concerned would have to be increased so that, after deduction of any national taxes on the whole sum, the balance is the same as the pension paid. The figure of 50% is due to a compromise reached between Member countries when the 1974 scheme was started because the theoretical adjustment should logically have been 100%.

In calculating the theoretical figure named above account is taken only of the statutory tax regulations affecting the tax base or amount of tax for all pensioned taxpayers in the country concerned; obviously no account is taken either of the individual tax position or the assets of the pensioner; or of income other than that paid under the Pension scheme, or of the incomes of spouses or dependants.

The ISRP works out for each Member state correspondence tables, which specify for each pension paid a figure for the adjustment to be added. These tables determine the recipients' entitlements.



In Memoriam

On behalf of all the AAPOCAD Members, I would like to express my deepest sympathy and sincere condolences to the families and relatives of those who have left us this last year. These colleagues and friends will always be present in our memory.

The Chairman

ASE / ESA

Mr. Peter AYLES	25-Jul-16
Mr. Raffaele COLLIVA	25-Oct-16
Mr. Hans DE ZEEUW	04-Mar-16
Mr. Emile DELLAC	19-Feb-16
Ms Juliette DURAND	28-Feb-16
Mr. Ekkard FREUNDT	25-Feb-16
Mr. Cornelis Johannes KOOTER	10-Apr-16
Mr. Dieter LENNERTZ DR. ING.	23-Jun-16
Mr. Pierre LUQUET	14-Mar-16
Mrs Phyllis MEADOWS	03-Jul-16
Mr. Heinrich SCHROETER	07-Jul-16
Mr. Heinz SCHULLZE	05-Jan-16
Mr. Frank W. STAINER	20-Jul-16
Mr. John Buckley WALKER	18-Aug-16
Mrs Deidre WILKINS	29-Sep-16
Mr. Leo WILLEMSTEIJN	15-Nov-16
Mr. Alan WOODE	02-Oct-16
Mrs Margaretha WOSTEN - VINK	11-Jun-16

CE / CoE

Mrs Micheline BIRGHOFFER	01-Nov-16
Mr. Roger Charles BROSENS	03-Dec-16
Mrs Edith EISSEN	11-Feb-16
Ms Jeanne HAWECKER	12-Dec-16
Mr. Roland HERRMANN	12-Oct-16
Mr. Felix KAPPLER	02-Dec-16
Mrs Fern SAMMAN	09-Oct-16
Mrs Michèle STREISGUTH	15-Mar-16

OCDE / OECD

Mr. André BLANC	26-May-16
Mrs Marie CRETET	31-Oct-16
Mrs Albertina H. DE VROOM	09-Jan-16
Mrs Adrinee DENUIT	30-May-16
Mrs Marie-France DESFORGES	21-May-16
Mrs Violet DOOLEY	08-Dec-16
Ms Michelle DUFOUR	12-Dec-16
Mrs Jean FIVEZ	08-Apr-16
Mrs Françoise FRANCESCHI	21-Nov-16
Mrs May HEATON	01-Apr-16
Mr. Andrew KEHOE	11-Jan-16
Mr. Antoine KHER	06-Sep-16
Mrs Margrit KUSTER	19-Mar-16
Mrs Madeleine MARÇAIS	15-Dec-16

Mr. Edgar MEYER	19-Nov-16
Mr. William MORE	24-Aug-16
Ms Dorothy O'SULLIVAN	11-Jun-16
Mr. Norman SHOTTON	05-Jan-16
Mr. Jose SOROMENHO-RAMOS	21-Jul-16
Mr. Michael TRACY	26-May-16
Mrs Lydia VASSILOPOULOS	15-Mar-16

OTAN / NATO

Mrs Micheline AZEAU	15-Sep-16
Mrs Madeleine BLANCHARD	20-Jan-16
Mrs Nelly BRONDEEL	22-Mar-16
Mrs. Angela DE BLASIO	25-Feb-16
Mrs Rose-Marie DIERICKX-WAUTHY	06-Jan-16
Mr. Giovannino FAEDDA	04-Feb-16
Mrs. Ingrid GERSTNER	19-Feb-16
Mr. Helmut GRUNDMANN	24-Oct-16
Mr. Bernard HELIOT	24-Jul-16
Mrs Stella HUBBLE	20-Jul-16
Ms Angela IRVING	28-May-16
Mr. Ian Peter JONES	04-Jun-16
Mr. Gilbert LANDRY	07-Jan-16
Mr. Robert LAVAL	13-Oct-16
Mrs Lorna MILLS	18-Aug-16
Mr. Derek NICHOLSON	28-May-16
Mrs Esther PUER	23-Jan-16
Mr. J.A. RIJSWIJK	09-May-16
Mrs Th. ROUSSEL-LARSEN	04-Feb-16
Mrs Régine RUEDI FILIPPOZZI	19-Jan-16
Mr. Gerhard RUTZ	16-Mar-16
Ms Betty SMALLEY	03-Jan-16
Mrs Suzanne STEUNOU-LOOSLI	18-Feb-16
Mrs Joan R. UNSWORTH	27-Mar-16
Mr. Camille VIGNON	05-Feb-16
Mr. Luigi VIRGILI	29-Mar-16
Mr. Victor VISETTI	26-Jan-16
Mr. Claus VON FRANKENBERG UND PRESCHLITZ	02-Jun-16

UEO / WEU

Mrs Giselle PHILIBERT	05-Jan-16
Ms. Phyllis THOROGOOD	06-Aug-16
Mr. Gérard VAINEAU	27-Jun-16

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Proposals for Future Trips

Dear Friends,

I am pleased to inform you of the schedule of **trips for 2017**:

Charms and mysteries of Naples and Campania – 8 days/7 nights – April or September 2017

Dubai & Abu Dhabi – The opening of the Louvre – 9 days/7 nights – November 2017

If these destinations interest you, please fill in the form below and return it to us **as swiftly as possible** in order for us to send you the programme(s) & rates corresponding to your selection promptly.

I send you my regards.

RINO LO PRESTI - Tel: 06 25 63 75 42

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FORM TO RETURN

SOL LATINO – 27 rue du Texel – 75014 PARIS - TEL : 06 80 37 11 41

or sandra.bonechi@hotmail.fr

NAME: **FIRST NAME:**

ACCOMPANYING PERSON:

NAME: **FIRST NAME:**

PERSONAL ADDRESS:

TEL:

E-MAIL:

I am interested in the following trip(s):

Naples & Campania **Dubai & Abu Dhabi**