The tax treatment of occupational pension schemes under the proposed council directive on a C(C)CTB in the EU

Proposal on a C(C)CTB 2016

Goal
One single set of rules for calculating the taxable profits of companies in all 27 EU member states

Pensions
Article 24: Member States may provide for the deduction of pension provisions

Inconsistent tax treatment across the EU?

Key research questions

• What types of occupational pension commitments exist in the EU from both a legal and an economic point of view?
• How are these pension commitments accounted for under the Directive 2013/34/EU and the IFRS?
• How are these pension commitments accounted for in the commercial and tax accounts of the companies in the Member States? What are their common features or fundamental differences?
• How are these pension commitments accounted for under the basic principles and rules of the proposal on a C(C)CTB? Could the Directive 2013/34/EU or the IAS Regulation 1606/2002 serve as appropriate starting points in respect of pension commitments?

Fundamental aim of the thesis
Development of a regulatory proposal for the tax treatment of occupational pension commitments in the C(C)CTB

Identification of economic and legal characteristics of pension commitments in the EU

Analysis of the relevant accounting practice under the Directive 2013/34/EU and the IFRS

Legal comparison of ten member states regarding their current accounting and tax treatment of pension commitments

Evaluation of the current proposal on a C(C)CTB in respect of the allocation and valuation of pension commitments

Poster Program
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