

Dealt with by
Werkgeverszaken Koopvaardij

To employer wishing to apply for individual
exemption for employees

Please quote our reference in your reply

Your ref.

Your letter of

Our reference
Werkgeverszaken
Koopvaardij

Date

Subject: Individual exemption from mandatory membership under Section 97(2) of the Pensions Act

Dear Sir, Madam,

Your employee may be eligible for individual exemption from membership in the mandatory pension scheme of the Dutch Merchant Navy's Company Pension Fund (Bpf Koopvaardij) under Section 97(2) of the Dutch Pensions Act (PW). European Directives and Regulations set out a number of conditions for eligibility for such exemption. Bpf Koopvaardij also applies these conditions to exemption requests for employees of your organisation.

The relevant section permits employees from other EU Member States or states belonging to the European Economic Area (EEA) to be individually exempted, upon request, from membership in Bpf Koopvaardij's mandatory (supplementary) pension scheme. The employee must then be seconded and/or paid by a company based in the country of residence. A further condition is that the employee is already a member in a supplementary pension scheme in the country of residence and the contribution to this scheme continues to be paid during their secondment and/or their being made available. Documentary evidence of this must be provided.

In addition to the above condition, the presence of a secondment statement (A1 statement, formerly Form E101) is required.

The A1 statement certifies that the company in the country of residence has registered the employee as an insured party with the insurance institution in the country of residence. Before the employee decides to apply for exemption, we advise them to read the Pension Guide carefully. This is available at www.koopvaardij.nl/downloads. The Pension Guide explains the Bpf Koopvaardij pension scheme and enables the employee to use the examples to estimate the entitlements they can build up during membership. One aspect of the scheme that we particularly wish to bring to your attention is the entitlement to a surviving dependant's pension.

If the employee should pass away during membership in the pension scheme, their surviving dependants (partner and children) are entitled to a surviving dependant's pension based on what they would have built up until the retirement age of 67. The partner should therefore always be involved in the decision. The employee and the employer each pay half the contribution. In the event of exemption, the employee also loses their entitlement to the employer's contribution.

What your employee needs to do in order to qualify for exemption from the fund's mandatory supplementary pension scheme:

Exemption can be granted only if the following conditions are met.

1. The employee was initially working for you in a different EU Member State;
2. The employer normally performs the work in that other EU Member State;
3. The employer has seconded the employee in the Netherlands for no more than 24 months;
4. The employee has not been seconded to replace a different seconded person;
5. The employee remains subject to the social security legislation of the EU Member State of origin;
6. The employee was already a member of a different foreign supplementary pension scheme prior to secondment;
7. During secondment on a Dutch-flagged vessel, the payment of pension contributions is continued in the other EU Member State.

Article 3 of Council Directive 98/49/EC states that 'supplementary pension scheme' means any occupational pension scheme established in conformity with national legislation and practice such as a group insurance contract or pay-as-you-go scheme agreed by one or more branches or sectors, funded scheme or pension promise backed by book reserves, or any collective or other comparable arrangement intended to provide a supplementary pension for employed or self-employed persons.

Please answer the following questions

To enable us to assess whether the above conditions are met, please answer the following questions.

1. Why are you seconding the employee to the Netherlands?
2. What is the expected duration of secondment?
3. What will the employee's position/job be?
4. Which supplementary pension scheme is the employee a member of? (Please send proof that the contribution will continue to be paid during secondment).
5. Is there a second pillar pension? If so, please explain why that is the case.

Please also send us the following documents

To assess whether the employee meets the conditions, we need the following information:

1. The employment contract or other documents showing that, prior to secondment, the employee was employed by you in the country where you are established as the employer. Documents showing that the employee was working on board a vessel under the flag of the country where you are established as the employer.
2. A list of the crew prior to the employee's being made available.
3. The A1 statement showing that the employee remains subject to the social security legislation of the EU Member State of origin.
4. Documents showing that the employee is currently a member of the supplementary pension scheme.
5. A statement from the hiring company that the seconded employee is not replacing a different seconded employee.

The employee's eligibility for exemption will be assessed once we have received the information requested and the above documents. If the application is incomplete, we will be unable to process it and you will need to register the employee with Bpf Koopvaardij. If we grant exemption, you will be notified accordingly. From then on, no more contribution will be payable to Bpf Koopvaardij. The fund will periodically review whether the conditions for exemption are still met. You must notify us if the employee no longer meets the conditions; from that point on, membership and contribution payments to the fund will become mandatory.

The employee is being seconded or made available for a specified period (a maximum of two years). If the employee is seconded for a new period, you must submit a new request for that new period. A decision will then be taken as to whether there is still entitlement to exemption from mandatory membership in the pension fund. If we do not receive a new request, the member will be subject to the Bpf Koopvaardij membership obligation and contributions will need to be paid. That applies to both the employee's and the employer's portion of the contribution.

Do you have any questions?

If so, please contact us at servicedesk@koopvaardij.nl. Detailed information about the pension scheme can be found at www.koopvaardij.nl.

Kind regards,

On behalf of the Dutch Merchant Navy's Company Pension Fund (Bpf Koopvaardij)

Enclosures:

- Application form
- Address list A1 statement

Form

to apply for individual exemption from mandatory membership of Stichting
Bedrijfspensioenfonds voor de Koopvaardij under Section 97(2) of the Pensions Act

1. Personal details of applicant

First name _____

Last name _____

Address _____

Postal code and place _____

Country _____

Phone number _____

Gender _____

Date of birth _____

Citizen service number _____

Civil status _____

The undersigned declares that the contribution payable to the pension scheme in the country of residence is applicable during the secondment period or, as the case may be, during the period in which the person concerned is employed by a company established in their country of residence, and will continue to be paid.

2. Signature of employee

_____, _____, _____, _____

(name) (town/city) (date) (signature)

3. Signature of partner

_____, _____, _____, _____

(name) (town/city) (date) (signature)

Please remember to enclose the required supporting documents

Send the completed and signed form, together with the required supporting documents, to:

Stichting Bpf Koopvaardij
Postbus 97614
2509 GA Den Haag

E-mail: servicedesk@koopvaardij.nl

Waar kan ik Formulier AI aanvragen?

België	Rijksdienst voor Sociale Zekerheid (RSZ)	Victor Hortaplein 11, B-1060 BRUSSEL
Bulgaria	National Social Security Institute	62-64 Alexander Stambolijsky Bul., SOFIA 1303
(Greece) Cyprus	Department of Social Insurance Services	7 Byron Avenue, CY-1465 NICOSIA
Denmark	The National Social Security Agency "Sikringsstyrelsen"	Landemaerket 11, DK-1119 KOBENHAVN K
Germany	Deutsche Verbindungsstelle Krankenversicherung - Ausland	Pennefeldsweg 12 c, D-53177 BONN
Estonia	Estonian National Social Insurance Board	Lembitu 12, 15092 TALLINN
Finland	The Central Pension Security Institute	Fin-00065 Eläketurvakeskus
France	Centre des Liaisons Européennes et Internationales de Sécurité Sociale	11 rue de la tour des Dames, 75436 PARIS cedex 09
Greece	Ministry of Employment & Social Protection	29 Stadiou, GR-10110 ATHINA
Hungary	Országos Egészségbiztosítási Pénztár (Oep)	Váci ut 73/A, H-1139 BUDAPEST
Ireland	PRSI Special Collections Government Office	Cork Road WATERFORD
Italy	Direzione Regionale INPS	Via dei Giudicati, 33, I-09100 CAGLIARI (Sardegna)
Latvia	State Social Insurance Agency	Lācplēša iela 70 a, LV-1011, RIGA
Liechtenstein	Amt für Volkswirtschaft	Poststrasse 1, 9494 SCHAAN
Lithuania	40 State Social Insurance Fund Board of the Republic of Lithuania	Kalvariju str. 147, LT-08221 VILNIUS
Luxembourg	Ministère de la Sécurité Sociale	26 rue Sainte Zithe, L-2936 LUXEMBOURG
Malta	Dipartiment tas-Sigurta 'Sociall Tagsima ta' -Enforcement	Ministry for Social Policy, Palazzo Ferreria, 310 Republic Street, Vallette VLT 20000, MALTA
Netherlands	Sociale Verzekeringsbank	Van Heuven Goedhartlaan 1, 1181 KJ Amstelveen
Norway long detachment >1 jr	Rikstrygdeverket, NAV Utland	Pob 8138 Dep., N-0033 OSLO
Norway short detachment	Rikstrygdeverket, NAV Utland	Drammensveien 60, N-0241 OSLO
Austria	Bundesministerium für Arbeit und Soziales und Konsumentenschutz	Stubenring 1, A-1010 WENEN
Poland	Zakład Ubezpieczeń Społecznych	ul. Szamocka 3, 5, 01-748, WARSZAWA
Portugal	Departamento de Acordos Internacionais de Seguranca Social, IP	Rue de Junqueira 112, 300-344 LISBOA
Romania	Casa Nationala de Pensii si alte Drepturi de Asigurari Sociale	Str. Latina nr.8, Sector 2, BUCURESTI
Slovenia	Ministrstvo za delo, družino in socialne zadeve	Kotnikova 5, SLO-1000 LJUBLJANA
Slowakia	Social Insurance Agency	Ul. 29, Augusta c. 8-10, SK-813 63 BRATISLAVA 1
Spain	Tesorería General de la Seguridad Social	C/Astros, 5 y 7, E-28007 MADRID
Czech Republic	Česká Správa Sociálního Zabezpečení	Klířová 25, CZ-225 08 PRAHA 5
United Kingdom	HM Revenue & Customs Charity. Assets & Residence Residency	Room BP1301 Benton Park View, NEWCASTLE-UPON-TYNE NE98 1ZZ
Iceland	Ministry of Social Affairs and Social Security	Hafnarhusinu við Tryggvagotu, 150 REYKJAVIK
Sweden	Riksförsäkringsverket National Social Insurance Board	S-103 51 STOCKHOLM
Switzerland	Bundesamt für Sozialversicherung	Effingerstrasse 20, CH-3003 BERN