

Betriebliche Altersvorsorge

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Betriebliche Altersversorgung Von Claudia Veh

S Ashworth



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Praxishandbuch Betriebliche Altersversorgung und Zeitwertkonten Mathias Ulbrich, 2024-11-04 Das Praxishandbuch behandelt sämtliche relevanten Gebiete der betrieblichen Altersversorgung bAV und der Zeitwertkonten In der 2. Auflage wurde es aktualisiert und bearbeitet sowie um ein Kapitel zur personalwirtschaftlichen Bedeutung der bAV ergänzt Das Werk bietet einen umfassenden Leitfaden zum professionellen Management mit konkreten Lösungssansätzen zu wichtigen Detailfragen und benennt weiterführende Quellen aus Rechtsprechung und Literatur Erfahrene Praktiker mit ausgewiesener Expertise stellen die komplexe Thematik prägnant und verständlich dar ohne auf die erforderliche fachliche Tiefe zu verzichten

Neue Finanzierungswege für den Mittelstand Jochen Kienbaum, Christoph J. Börner, 2013-03-13 Das Buch bietet einen Überblick über häufige Strukturen und Wege der Fremdfinanzierung des Forderungsverkaufs und der Verbriefung sowie der Eigenkapitalfinanzierung der betrieblichen Altersversorgung

Steuer- und sozialversicherungsrechtliche Behandlung der betrieblichen Altersvorsorge nach geltendem Recht und unter Berücksichtigung des Entwurfs zum Alterseinkünftegesetz Carsten Ebert, 2004-12-07 Inhaltsangabe Zusammenfassung Die betriebliche Altersvorsorge bildet zusammen mit der gesetzlichen Rentenversicherung und der privaten Vorsorge das sogenannte Drei-Säulen-Modell des Alterssicherungssystems Deutschlands Da die gesetzliche Rentenversicherung insbesondere aufgrund der demographischen Entwicklung nicht in der Lage sein wird das gegenwärtige Rentenniveau aufrecht zu erhalten erscheint eine Stärkung der beiden anderen Säulen unumgänglich Mit dem zum 1.1.2002 eingeführten Altersvermögensgesetz AVmG hat der Gesetzgeber einen ersten Schritt zur Förderung der betrieblichen Altersvorsorge getan Weitere Veränderungen werden sich durch das am 11.6.2004 im Bundesrat verabschiedete Alterseinkünftegesetz AltEinkG ergeben welches ab dem 1.1.2005 die einkommensteuerrechtliche Behandlung von Altersvorsorgeaufwendungen und Altersbezügen grundlegend neu gestaltet Der Gesetzgeber setzt damit ein Urteil des Bundesverfassungsgerichts um das die unterschiedliche Besteuerung von Beamtenpensionen und Sozialversicherungsrenten für verfassungswidrig erklärt Neben der Neuordnung der gesetzlichen Altersvorsorge beinhaltet das Alterseinkünftegesetz zusätzlich neue Regelungen für die betriebliche Altersvorsorge Ausgehend von einer umfassenden Darstellung der aktuellen steuerrechtlichen Bestimmungen werden die zu erwartenden Neuregelungen und deren Auswirkungen auf die betriebliche Altersvorsorge im Rahmen dieser Diplomarbeit veranschaulicht

Gang der Untersuchung Als Einleitung in dieses komplexe Themengebiet werden in Kapitel 2 die Entstehung und die wesentlichen Inhalte des Alterseinkünftegesetzes geschildert In Kapitel 3 erfolgt die bereits angesprochene steuerrechtliche Behandlung der betrieblichen Altersvorsorge Diese umfasst die Besteuerung der Altersvorsorgebeiträge mitsamt der einzelnen Fördermöglichkeiten Pauschalbesteuerung Steuerfreistellung Riester-Förderung der Altersbezüge sowie der erwirtschafteten Erträge aus Arbeitgeber und Arbeitnehmersicht Darauf aufbauend werden in Kapitel 5 Handlungsempfehlungen insbesondere für den Arbeitnehmer gegeben Da dieser bei der optimalen Gestaltung

seiner betrieblichen Altersvorsorge neben den steuerrechtlichen Vorschriften auch das Sozialversicherungsrecht berücksichtigen muss erfolgt zuvor in Kapitel 4 ein Überblick über die relevanten sozialversicherungsrechtlichen Bestimmungen. Im 6. Kapitel findet eine ausführliche Untersuchung der wirtschaftlichen Konsequenzen des **Die Durchführung des Anspruchs auf Entgeltumwandlung in betriebliche Altersversorgung im Arbeits-, Versicherungs- und Zivilrecht** Esther Herrnstadt, 2023-06-14. Der Anspruch auf Entgeltumwandlung wurde vor mehr als 20 Jahren geschaffen, wirft aber seit jeher Fragen auf, die sich im anhaltenden Niedrigzinsumfeld zuspitzen. Zu welcher Zusage auf betriebliche Altersversorgung kann der Arbeitgeber durch den Arbeitnehmer gezwungen werden? Wo sind dem Arbeitgeber Gestaltungsspielräume zur Reduzierung von Haftungsrisiken und Erreichung einer verwaltungsarmen Ausgestaltung eröffnet? Diese Arbeit setzt sich intensiv mit der Durchführung des Anspruchs auf Entgeltumwandlung auseinander und beleuchtet dabei nicht nur die arbeits- und betriebsrentenrechtlichen Vorgaben im Grundverhältnis, sondern auch die im Deckungsverhältnis wirkenden versicherungsrechtlichen Regelungen. Sie stellt zudem die allgemeinen zivilrechtlichen Grenzen dar, die durch die Fortentwicklung der Rechtsprechung insbesondere im Bereich der AGB-Kontrolle von immer größerer praktischer Relevanz werden. Die Arbeit ist damit auch ein wertvoller Leitfaden für die Praxis, wenn es um die Ausgestaltung von Entgeltumwandlungssystemen geht. **Kompass 1/2025** Claudia Veh, Susanne Marian, Matthias Sandrock, Jochen Prost, Per Protoschill, Afrodite Hartorian, E., 2025. Dr. Susanne Marian: Die Insolvenzversicherung im Durchführungsweg rückgedeckte Unterstützungskasse. Matthias Sandrock: Kundennutzen. Vertriebsrechtliche Aspekte aus den Anforderungen des BaFin Merkblatts 01/23. Alexander Schrehardt: Das Arbeitsunfähigkeitsrisiko von Freiberuflern und Selbstständigen. Jochen Prost: Querdenken ist mehr denken. Die Auslagerung von Pensionszusagen. Per Protoschill: Der Statuswechsel vom Arbeitnehmer zum beherrschenden Gesellschafter. Geschftsformer bGGF Afrodite Hartorian und Elisabeth Lapp: Wegfall der Hinzuverdienstgrenze und deren Auswirkungen auf die betriebliche Altersversorgung. Dr. Claudia Veh: Auslagerung einer Pensionszusage auf einen Pensionsfonds und verdeckte Gewinnausschüttung. Frank Wörner: Private Fortführung einer Direktversicherung: Was ist die richtige Bemessungsgrundlage für die Verbeitragung. **Neue Aufsätze in der Bibliothek**, 2004. *Arbeit und Arbeitsrecht*, 2003. Betriebliche Altersversorgung von A - Z Claudia Veh, 2015-06-05. Praxishandbuch Betriebliche Altersversorgung Volker Ars, Kay Uwe Erdmann, Benjamin Heider, Andreas Hofelich, Thomas Bader, Mario Brungs, Matthias H. Ginkel, Bianca Hövelmann, Sebastian Kroll, Luca Rawe, Michael Rein, Jens Thau, Gregor Thüsing, Claudia Veh, Michael Weth, 2025. **Leitfaden bAV: die GGF-Versorgung** Henriette Meissner, Claudia Veh, 2013.

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