

Implementation of the partial revision of the ETH PO of 1 January 2022

The changes to the Personnel Ordinance for the ETH Domain (ETH PO¹) that came into force on 1 January 2022 led to amendments being needed. These affected the **ETH Pension Plan Regulations for employees in the ETH Domain** and the **social plan**. The changes also required the creation of a **list of particularly demanding functions** that qualify for a contribution by the employer to the financing of the bridging pension.

Amendment of the social plan and the Pension Plan Regulations (VR-ETH 1)

In view of the revised **Art. 22** “Early retirement in consequence of restructurings” and the new **Art. 22a** ETH PO “Benefits in the case of early retirement due to restructurings”, it was necessary to amend section 6 of the social plan and Art. 64 of the Pension Plan Regulations (VR-ETH 1).

The most important substantive **amendments to the social plan** are:

- Age raised from 58 to 60
- Amendment to benefits: Employees aged 60 to 62 who are retiring early in consequence of restructurings receive the retirement pension to which they would be entitled if they retired on reaching the age of 63; from the age of 63 they receive a statutory retirement pension. Both age categories receive a bridging pension fully financed by the employer in accordance with Article 64 VR-ETH 1.

Further formal amendments were made in the course of the revision of the social plan in 2022/23 in collaboration with the social partners. The amended **social plan** was approved by the ETH Board at its meeting in May 2023, and came into force on 15 August 2023 after having been signed by all the parties (Appendix 1).

Early retirement in accordance with a social plan should continue to be possible only in exceptional cases, when suitable work in or outside the ETH Domain is no longer possible.

Pension Plan Regulations VR-ETH 1

In view of the changes to Art. 22 and the new Art. 22a ETH PO, it was necessary to amend Art. 64 VR-ETH 1 (SR 172.220.142.1). The amendment was decided by the Parity Commission of the ETH Domain Pension Plan and entered into force on 1 January 2023.

Bridging pension (Art. 42a para. 4)

Drawing up the functions list and defining the process

The amended **Art. 42a** ETH PO states not only that **the group of eligible persons is being restricted** (age raised from 60 to 62 and only for employees carrying out particularly demanding work), but also that the ETH Board, with the agreement of the two Federal Institutes and the research institutions, must determine which functions entitle the post holders to a review of whether they qualify for an employer’s contribution to the financing of the bridging pension.

The **ETH Domain Functions List** (Appendix 2) was drawn up in 2022/23 in collaboration with the social partners and was approved by the ETH Board at its May 2023 meeting. Together with the social partners, a criteria-based two-stage process was established to assess entitlement to an employer’s

¹ SR 172.220.113

contribution to the financing of the bridging pension. This was done in order to ensure that assessments are conducted as objectively as possible and to enable employees working in jobs not on the Functions List to apply for an assessment of their entitlement to an employer's contribution to the bridging pension. The aim is to avoid cases of hardship.

Assessing entitlement to an employer's contribution to the bridging pension

- a) The same Functions List applies to all the institutions of the ETH Domain. It is based on the job profiles revised in 2018. All functions may involve one or more stresses. The list covers functions that may regularly be associated with at least three types of stress, as listed in Art. 42a para. 3 ETH PO.
- b) **Persons** exercising functions **that appear on this list** are **entitled to an individual assessment**.
- c) **All other persons** may **apply for an assessment** (even if their function does not appear on the list), **if they can plausibly show** that they **were subjected to actual stresses within the meaning of Art. 42a para. 3 ETH PO**.
- d) A bridging pension is co-financed by the employer if assessments by the line manager and the relevant Human Resources department and, in the case of a second assessment, also by a neutral expert (in occupational health), confirm the actual stresses in accordance with the specified criteria.

This **Functions List** comes into force on 1 January 2025 on the basis of the **transitional provision** (Art. 65b ETH PO).

- The previous rules apply to employees who reach the age of 59 before 1 January 2022 and take early retirement by 1 January 2025 at the latest. As of 1 January 2025 the new rules apply to these employees as well.
- The new rules apply to employees who reach the age of 59 after 1 January 2022.

Yr. of birth	1.1.2022 / aged 59 = old rules	1.1.2023	1.1.2024	1.1.2025	1.1.2026
1962	Yes = acc. old rules (aged 60 and BP under old rules)	Yes = acc. old rules (aged 61 and BP under old rules)	Yes = acc. old rules (aged 62 and BP under old rules)	Aged 63, BP under new rules. From 1.1.2025 the new rules also apply to those born in 1962	
1963	No = new rules	New rules	New rules	Aged 62. First cases from Jan. 2025. First applications during 2024	
1964	No = new rules	New rules	New rules	New rules	First opportunity from Jan. 2026 (BP / aged 62)

Further legal adjustment

AHV age (now reference age) for women (AHV 21) raised to 65

The people and cantons voted in favour of the AHV 21 reform on 25 September 2022. On 9 December 2022, the Federal Council decided that the reform would come into force on 1 January 2024. This means that the reference age for women is being raised to 65 years on 1 January 2024 but will be implemented incrementally; the first increase of three months will take effect as of 1 January 2025, the next three-month increase as of 1 January 2026, and so on, until 2029, by which time the age will be the same as that for men, at 65 years.²

Yr. of birth	1.1.2025	1.1.2026	1.1.2027	1.1.2028	1.1.2029
1961	Age 64 (+ 3 months)				
1962		Age 64 (+ 6 months)			
1963			Age 64 (+ 9 months)		
1964				Age 64 (+12 months)	Age 65

² Examples:

Born in 1960: Reference age 64 as before

Example: A woman born on 15 December 1960 receives the non-reduced pension as of 1 January 2025.

Born in 1961: Reference age 64 years + 3 months

Example: A woman born on 7 May 1961 receives the non-reduced pension as of 1 September 2025.

Born in 1962: Reference age 64 years + 6 months

Example: A woman born on 24 March 1962 receives the non-reduced pension as of 1 October 2026.

Born in 1963: Reference age 64 years + 9 months

Example: A woman born on 12 August 1963 receives the non-reduced pension as of 1 June 2028.

Adjustments to occupational pensions

The incremental increase in the reference age also affects occupational pensions. The conversion rates in the Pension Plan Regulations will be adjusted in the changes to the regulations that take effect on 1 January 2025.

Current conversion rates VR-ETH 1 (Appendix 4)

New CR from 1.1.2025 not known yet

Age	Conversion rate
60	4.47 %
61	4.58 %
62	4.70 %
63 men	4.83 %
63 woman	4.90 %
64 men	4.96 %
64 woman	5.09 %
65	5.09 %
66	5.24 %
67	5.40 %
68	5.58 %
69	5.76 %
70	5.96 %

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63 men	4.83 %
63 woman	?%
64 men	4.96 %
64 woman	?%
65	5.09 %
66	5.24 %
67	5.40 %
68	5.58 %
69	5.76 %
70	5.96 %

The adjustment of the ETH Pension Plan Regulations for employees in the ETH Domain is a matter for the Parity Commission. Different versions are currently under consideration with a view to adjusting the Regulations in 2024. The conversion rates for 2025 onwards will therefore not be known until 2024.

- Enclosures
- social plan
 - ETH Domain Functions List