



# General Conditions Uniform Pension Submission (UPA)

Juni 2024

## General conditions for Uniform Pension Submission (UPA)

The employer wants a salary link with ASR Levensverzekering N.V. (a.s.r.) for the implementation of its pension scheme in a.s.r.'s Employee Pension. The arrangements for this salary link are set out in these General Conditions for the Uniform Pension Submission (UPA).

### Salary link

The employer uses this salary link to link the payroll administration to a.s.r.'s pension records.

This salary link is based on the current Uniform Pension Submission (UPA) in accordance with SIVI standards ([www.sivi.org/pensioen/uniforme-pensioenaangifte](http://www.sivi.org/pensioen/uniforme-pensioenaangifte)). UPA arose from a collaboration between salary software companies and pension administrators. The basis for UPA is the payroll tax return to the Dutch Tax & Customs Administration.

### UPA process changes

Any changes to the UPA process will be implemented on 1 January and/or 1 July. These changes will be communicated in good time to the salary software companies and the pension administrators. In so far as the changes in the UPA process affect the salary link between the employer and a.s.r., these are adopted by the employer (in the payroll administration) and by a.s.r.

### Employer's payroll administration

The employer's payroll administration refers to the software package used by the employer to pay salaries. If the employer outsources the payroll administration to another company, this refers to the software package that this company uses for the employer's payroll administration.

### The employer is responsible for correct salary data

The employer remains responsible for entering the correct up-to-date salary data, even if the employer outsources the payroll administration to another company.

### Guarantees for an effective salary link

To ensure that the salary link takes place correctly:

- the employer ensures that the payroll administration remains linked to a.s.r.'s pension records;
- the employer sends the current salary data to a.s.r. monthly from the payroll administration before the 10th of the following month;
- a.s.r. submits changes, which arise from the data provided, to the employer for approval unless the employer and a.s.r. have agreed that the derived changes will be processed directly in the pension records;
- the employer can monitor the status of the processing of the salary data via a.s.r.'s UPA portal;
- a.s.r. sends the employer a notification or if the action is requested from the employer;
- the employer informs a.s.r. at least one month prior to a change in the payroll tax number and/or a change in the salary package.

### One pensionable salary per participant

The salary link allows one pensionable salary per participant to be submitted. This means it is not possible to use a different pensionable salary for the various pension entitlements of a participant.

### No on-call worker data

UPA cannot be used for the data of on-call workers. In consultation with a.s.r., the employer will agree on how the details of on-call workers can be submitted to a.s.r.

**Costs**

The costs incurred by the employer to link the payroll administration to a.s.r.'s pension records are entirely at the employer's expense. In addition, a.s.r. charges the employer for the salary link:

1. a one-off amount of €567.63 (excluding VAT, 2024) per withholding tax number for implementation costs upon completion of the salary link;
2. an amount of €1.15 (excluding VAT, 2024) per participant per calendar year for 50% of the participant base on 1 January and 50% of the participant base on 1 July.

a.s.r. is entitled to adjust the amount of the costs annually (running from 1 July to 30 June, inclusive). The costs for the salary link are increased annually according to the services price index of Statistics Netherlands. a.s.r. will inform the employer in advance.

**Payment of costs**

a.s.r. will draw up a separate invoice for the above costs. The employer transfers the amount due within the specified payment term to the a.s.r. bank account number.

**Duration of the salary link**

The salary link is entered into for an indefinite period of time. The salary link will end no later than at the time when the corresponding administration agreement ends.

Both the employer and a.s.r. may terminate the salary link unilaterally in the interim, irrespective of the duration of the administration agreement. A notice period of two months applies.

