



General terms and conditions Uniform Submission of Pension Data (Uniforme Pensioen- aangifte, or UPA)

General terms and conditions for the Uniform Submission of Pension Data (UPA)

The employer wishes to effect a payroll link with ASR Levensverzekering N.V. (a.s.r.) for the administration of its pension scheme in the a.s.r. Employee Pension scheme. The agreements for this payroll link are established in these General Terms and Conditions for the Uniform Submission of Pension Data (UPA).

Payroll link

With the payroll link, the employer links its payroll administration with the a.s.r. pension administration. The starting point for this payroll link is the current Uniform Submission of Pension Data (UPA) according to the standards of SIVI (www.sivi.org/standaarden/uniformepensioenaangifte). The UPA is the result of a partnership between payroll software companies and pension administrators. The basis for the UPA is the payroll tax form filed with the Tax & Customs Administration.

Changes to UPA process

Any changes to the UPA process will be implemented with effect from 1 January and/or 1 July. These changes will be communicated to the payroll software companies and the pension administrators in good time. Insofar as the changes to the UPA process affect the payroll link between the employer and a.s.r., these will be adopted by the employer (in its payroll administration) and by a.s.r.

Employer's payroll administration

The employer's payroll administration means the software package the employer uses for its payroll administration. If the employer delegates its payroll administration to another company, this means the software package that this company uses for the employer's payroll administration.

The employer is responsible for correct payroll data

The employer remains responsible for entering the correct current payroll data, also if it has delegated its payroll administration to another company.

Safeguards for a good payroll link

To ensure that the payroll link works correctly:

- the employer will ensure that its payroll administration remains linked to the a.s.r. pension administration;
- the employer sends its current payroll data to a.s.r. from its payroll administration each month by the 10th day of the following month;
- a.s.r. submits changes resulting from the data provided to the employer for approval;
- the employer can follow the status of the processing of the payroll data at a.s.r. via the employer portal;
- a.s.r. will notify the employer when the status of the processing of the payroll data changes or when action by the employer is requested;
- the employer will inform a.s.r. of a change to its withholding tax number and/or a change to the payroll package at least one month in advance.

Only one pensionable salary per participant

Only one pensionable salary can be registered per participant by means of the payroll link. It is therefore not possible to use a different pensionable salary for a participant's different pension entitlements.

No data for on-call workers

The UPA cannot be used for the data of on-call workers. The employer will consult with a.s.r. regarding the arrangement for notifying the data for on-call employees to a.s.r.

Costs

Costs incurred by the employer for linking its payroll administration to the pension administration of a.s.r. are entirely for the account of the employer. In addition, for the payroll link, a.s.r. charges the employer:

1. a one-off charge of € 685,47 (2023) per withholding tax number for the costs of implementing the payroll link;
2. an annual charge of € 1,39 (2023) per participant over 50% of the participant population on 1 January and 50% on 1 July.

a.s.r. is entitled to adjust the amount of these charges annually (running from 1 July to 30 June). The costs for the payroll link are increased annually in accordance with the CBS Service Price Index. a.s.r. will inform the employer of this in advance.

Payment of charges

a.s.r. will prepare a separate invoice for the charges stated above. The employer transfers the amount due to a bank account number specified by a.s.r. within the allotted term.

Duration of the payroll link

The payroll link is established for an indefinite period of time. The payroll link shall end no later than the date on which the related administration agreement is terminated.

Both the employer and a.s.r. may unilaterally terminate the payroll link in the interim, regardless of the duration of the administration agreement, subject to a 2-month notice period.

ASR Levensverzekering N.V.

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