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Changes affecting the cash disbursement of vested pension benefits

When an employment relationship is terminated, the pension capital that has "accrued" in the employee's favour must in general be transferred to the pension scheme of the new employer in Switzerland in the form of vested benefits. Pension funds will only pay out these accumulated vested benefits on request and only under certain conditions, for instance if the person becomes self-employed or leaves Switzerland for good.

The agreement on the free movement of labour between Switzerland and EU/EFTA Member States, which came into effect on 1 June 2002, grants Swiss nationals living in EU and EFTA countries the same residence, employment and labour rights as the citizens of EU and EFTA Member States. To this end, the divergent national social security systems in the EU and EFTA have been brought into line with each other.

Mandatory contributions

Transitional provisions have been laid down for occupational pension schemes. Pension scheme participants who take up residence in an EU/EFTA state (except Romania and Bulgaria) where they are subject to mandatory welfare contributions to cover retirement, death or disability may have their vested pension benefits paid out in cash if they leave Switzerland before 1 June 2007. According to the Swiss Federal Law on Occupational Retirement, Survivors' and Disability Pension Plans (BVG), the vested benefits from statutory minimum pension insurance will no longer be paid out in cash after this date. The vested pension benefits that remain in Switzerland are credited to a vested benefits account or insurance policy and are paid out as a pension or lump sum no earlier than five years before reaching retirement age. Any pension scheme participants who can prove that they are not required to make pension contributions in their new EU/EFTA country of residence may still have their mandatory pension capital paid out in cash after 1 June 2007.

People who leave Switzerland to work on a self-employed basis in an EU/EFTA Member State will not be eligible for cash disbursement of their mandatory vested benefits if they are subject to mandatory pension contributions in their new country of residence. They are therefore subject to the same regulations as the non self-employed.

Non-mandatory pension insurance (Pillar 3a)

Non-mandatory pension insurance is that share of occupational pension contributions that goes beyond the minimum pension insurance laid down by the BVG. This applies to annual incomes of more than CHF 79,560 (from 2007). Non-mandatory pension insurance is not limited, and the accumulated benefits will continue to be paid out in cash.

This regulation also does not apply to accrued Pillar 3a pension capital, which may continue to be paid out in cash when leaving Switzerland for good.

Special regulation for Liechtenstein

People who leave their jobs in Switzerland to take up residence and employment in Liechtenstein will no longer be able to have their

vested mandatory and non-mandatory benefits paid out in cash. Instead, these will be transferred to a local pension fund. This regulation has been in force since 14 August 2002. Further information (in German) can be found at: www.sozialversicherungen.admin.ch/storage/documents/2873/2873_1_de.pdf

No evacuation without valid travel documents

As the war in Lebanon showed, crises can break out completely unexpectedly. If you wait until an emergency arises before renewing your passport, you could lose precious time. At worst, invalid ID papers could even prevent you from being evacuated altogether.

The Israeli attack on Lebanon in July 2006 came completely out of the blue for the Swiss citizens living there, and the Swiss embassy in Beirut found itself swamped with requests for assistance. In the largest such operation since the Second World War, Switzerland evacuated more than 900 people overland to Syria and then by sea to Cyprus in just three weeks. From there they were able to return to Switzerland.

Although the Swiss embassy in Beirut issued temporary passports to people without valid travel documents, not all the Swiss nationals were in the Lebanese capital when the hostilities broke out. Those whose passport had expired had to make their way to Beirut along difficult and sometimes treacherous routes in order to renew their passport and leave the country.

In future crises, the path to the nearest Swiss mission may be cut off completely. We therefore advise all foreign-resident Swiss citizens whose papers will soon or have already run out to apply for a new passport or ID card right away.

Remember that new ID papers may take several weeks to issue. Depending on the country in question and the extent of clarification required, it could take up to 40 working days or more. If a person's marital status also has to be checked, the procedure may take months in some cases. We therefore recommend that you enquire about the application procedure at the relevant Swiss mission as soon as possible.

Further information on Swiss ID papers can be found in issues 2/06 and 4/06 of the Swiss Review and at www.schweizerpass.ch.

Addresses of foreign missions: www.eda.admin.ch/eda/en/home/rep.html

Swiss Animal Protection (SAP) active at home and abroad

Just like people, animals are also injured and killed in natural disasters and wars. Swiss Animal Protection works closely together with the World Society for the Protection of Animals (WSPA) to provide immediate aid wherever it is required. SAP is the most important animal protection organisation in Switzerland, dealing with all aspects of animal welfare.

Last summer's Middle East conflict is still a painful subject for all those who were caught up in it. The Israeli bombardment of Lebanon forced many foreign nationals – including numerous Swiss citizens – to flee headlong back to their

home countries. Aside from all the human suffering, the departing foreign nationals also feared for the safety of their pets, which they were initially told they had to abandon. However, thanks to the efforts of the DFA, some pets were also evacuated.

Concrete assistance directly on site

Unfortunately, the war in Lebanon is not unique. All around the world, disputes are constantly escalating into violent conflicts, causing chaos and much suffering for people and animals alike. Natural disasters also bring immeasurable misery.

Swiss Animal Protection has therefore set up a disaster fund in order to prepare for such emergencies. By agreement with the DFA and the relevant embassies, it should in future

horses and sheep of nomadic tribesmen from starvation.

Largest Swiss animal-welfare organisation

Founded in 1861, Swiss Animal Protection is the oldest and largest nationwide animal-welfare organisation in Switzerland, with 63 sections and more than a quarter of a million benefactors. Whereas the sections and their animal refuges provide mainly local assistance, the umbrella organisation operates at the national and international level to provide better protection for pets, farm and wild animals. For instance, SAP tries to prevent stressful and unnecessary EU transit transports of live animals from passing through Switzerland.

SAP is currently collecting signatures for its initiative on

comes primarily from private donations and bequests.

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Against a two-tier society in Switzerland

In February 2006, the initiative committee "For a Solidarity Tax" launched a national popular initiative "for a solidarity tax (against a two-tier society, see also Swiss Review 3/06). The initiative seeks to oblige cantons and local authorities to support poor groups in society.

The initiative wants to amend the Swiss Federal Constitution. A new article (128a) is planned requiring cantons and local authorities to protect financially weak sections of society, for instance large families. This they are to achieve by combating the risks and consequences of unemployment and poverty while at the same time subsidising health insurance premiums or waiving them entirely.

In order to fund these measures, the initiative wants the Confederation to levy a progressive solidarity tax based on the annual income of private individuals and the annual net profits of companies. The revenues from this tax would then be divided among the cantons using a formula to be defined by the Confederation. The cantons would be obliged to use this money in a targeted manner to combat and prevent unemployment and poverty, improve education levels among society's poorest citizens and cut health insurance premiums. The initiative is available to be signed until 28 September 2007.

POPULAR INITIATIVES

The following initiative has been launched since the last issue:

■ "Prevention rather than milking the public – For a rethink of the tobacco tax (the tobacco initiative)"; until 12 June 2008.

Signature forms for current initiatives can be downloaded in German, French or Italian from the Federal Chancellery site: www.admin.ch/ch/d/pore/vi/vis_1_3_1_1.html.

FORTHCOMING VOTES

Federal referendum: 17 June 2007

National Council elections: 21 October 2007

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be possible, for example, to rescue pets from crisis areas and, if necessary, evacuate them to Switzerland.

To do so, SAP wants to work together with local animal welfare organisations and the WSPA to provide uncomplicated direct aid and, where required, house pets at the section's own quarantine stations in Switzerland. For instance, following a number of extremely harsh winters in Mongolia, SAP provided veterinary aid and sent feed that saved the

the use of cantonal animal welfare lawyers with the aim of extending legal representation to animals.

One of SAP's key tasks is to raise public awareness about animal protection issues. In addition, it runs centres that provide owners with expert advice about their animals, produces leaflets and brochures, and publishes Tierreport magazine.

Although SAP also takes on many duties in the public domain, it receives no state funding whatsoever. Its money