

LAW & POLICY GROUP

GRIST**GERMANY: REVISED HEUBECK MORTALITY TABLES MUST BE USED STARTING 30 JUNE**

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The new Heubeck mortality tables, 2018 G, issued in 2018 must be used on balance sheets dated on or after 30 Jun 2019, following a transition phase. The tables, which are used by German companies to determine pension liabilities, include mortality rates and data about members' disability and marital status.

The BMF (the German tax authority) has confirmed that the revised tables, published in October 2018, will be recognized for tax purposes. An earlier version, published in July 2018, was withdrawn in September due to data inconsistencies.

The German Institute of Accountants has also [announced](#) (German) that the revised tables must be used for accounting purposes under German Generally Accepted Accounting Principles and International Financial Reporting Standards. The Federal Fiscal Court [ruled](#) (German) that employers don't have to specify the tax valuation differences between the old and new tables for new pension promises agreed to in the financial year preceding the transition year.

Estimated increases to employer costs arising from the new tables will typically be between 1% and 2%.

RELATED RESOURCES

- [Press Release](#) (German) (Institute of Accountants, 23 Oct 2018)
- [German Federal Court Ruling on Use of New Heubeck Mortality Tables](#) (German) (Finance Ministry, 13 Feb 2019)

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