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(Acts whose publication is obligatory)

COUNCIL REGULATION (EC, EURATOM) No 2181/2003

of 8 December 2003

concerning transitional measures to be adopted for the reform of the Staff Regulations, in particular with regard to pay and pension

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 283 thereof,

Having regard to Article 13 of the Protocol on the privileges and immunities of the European Communities,

Having regard to the proposal by the Commission submitted after obtaining the opinion of the Staff Regulations Committee,

Having regard to the opinion of the European Parliament [1],

Having regard to the opinion of the Court of Justice [2],

Having regard to the opinion of the Court of Auditors [3],

Whereas:

(1) The overhaul of the current Staff Regulations of officials and Conditions of Employment of other servants of the European Communities, which were originally adopted in 1962, has led to the requirement to phase in certain reform measures: the annual adjustment of pay scales on the basis of the current method, a new special levy and a new pension contribution rate are to take effect as from 1 January 2004, by way of transitional measures, while the revised regulation amending the Staff Regulations is to enter into force on 1 May 2004.

(2) On 19 May 2003, the Council adopted guidelines and on 29 September 2003 it approved the report by the Consultation Committee established by the Council decision of 23 June 1981.

(3) The new special levy is introduced to reflect the costs of social policy, improved working conditions and the European Schools.

(4) Article 83(4) of the Staff Regulations provides that a new rate of contribution is to be set where an actuarial assessment of the pension scheme shows contributions by officials to be insufficient to finance one third of the benefits payable thereunder. Such an assessment has shown that the present contributions by officials are insufficient to finance one third of the benefits payable.

(5) Pursuant to Article 65 of the Staff Regulations, the Council is each year to review, and if appropriate adjust, the remuneration of the officials and other servants of the Communities. According to the proposal adopted by the Council, pay scales will be adjusted on the basis of the current method. For this purpose, the period of validity of Annex XI to the Staff Regulations, which ceased to apply on 30 June 2003, is accordingly to be extended,

HAS ADOPTED THIS REGULATION:

Article 1

Article 66a(1) to (5) of the Staff Regulations are replaced by the following:

'1. By way of derogation from Article 3(1) of Regulation (EEC, Euratom, ECSC) No 260/68 (*), a temporary measure regarding remuneration paid by the Communities to staff in active employment, to be known as the "special levy", shall be applied from 1 January 2004.

2. The rate of the special levy, which shall apply to the base defined in paragraph 3, shall be 2,5 %.

3. (a) The base for the special levy shall be the basic salary for the grade and step used to calculate remuneration, minus:

— social security and pension contributions and the tax, before the special levy, payable by an official in the same grade and step without dependants within the meaning of Article 2 of Annex VII, and

— an amount equal to the basic salary of an official in grade D4, step 1.

(b) The components used to determine the base for the special levy shall be expressed in euro and weighted at 100.

[1] Opinion delivered on 4 December 2003 (not yet published in the Official Journal).
[2] Opinion delivered on 5 November 2003 (not yet published in the Official Journal).
[3] Opinion delivered on 27 November 2003 (not yet published in the Official Journal).