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OUTCOME OF PROCEEDINGS

From: General Secretariat of the Council
To: Delegations

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Subject: The 2024 update of the 2016 Eurostat study on the long-term budgetary implications of pension costs
- Council conclusions (27 November 2025)

Delegations will find in annex the Council conclusions on the 2024 update of the 2016 Eurostat study on the long-term budgetary implications of pension costs, as approved at the 4136th meeting of the Council on 27 November 2025.

COUNCIL CONCLUSIONS
ON THE 2024 UPDATE OF THE 2016 EUROSTAT STUDY ON THE LONG-TERM
BUDGETARY IMPLICATIONS OF PENSION COSTS

THE COUNCIL

RECALLING its conclusions of 19 December 2016 on the Eurostat study on the long-term budgetary implications of EU pension costs ¹, the 2023 Commission report to the European Parliament and the Council on the actuarial balance of the Pension Scheme for EU Officials (PSEO) and the budgetary implications of Annex XII to the Staff Regulations ², the European Court of Auditors' Special report 15/2019;

TAKES NOTE of the 2024 update ³ of the 2016 Eurostat study on the long-term budgetary implications of pension costs ⁴, as requested by the Council in 2023, after concluding that the 2016 study needed to be updated given that the central assumption of zero percent growth of the active population over the reference period (2014-2064) did not hold true as this number rose in every single year from 2014 until 2022, and has continued to rise;

TAKES NOTE of the development in the number of beneficiaries of the pension scheme over the 2023-2073 period with a significant forecasted increase until 2048;

TAKES NOTE of the Report from the Commission to the European Parliament and the Council of 24 July 2025 pursuant to Article 77 of the Staff Regulations of Officials ⁵ comparing the current pensionable age for staff in the civil services of the Member States with the pensionable age for staff in EU institutions hired after 2014 and examining the evolution of life expectancy of officials of the EU institutions;

¹ 14834/16.

² 8319/23; COM(2023) 188 final.

³ 12302/25; SWD(2025) 249 final.

⁴ 11715/16; SWD(2016) 268 final.

⁵ 11950/25.

TAKES NOTE of the updated study's methodology, such as the reference period of 50 years (2024 - 2073), its scope (impact of the 2013 amendments to the Staff Regulations (SR) on the long-term expenditure for pensions), and of the actuarial components; in particular TAKES NOTE with concern of the fact that the updated study again uses the assumption of zero percent growth of the active population over the reference period;

NOTES that based on the underlying assumptions, the overall forecasted yearly pension costs will decrease in 2073 compared to 2023. However, EXPRESSES serious concerns about the development in pension costs which is forecasted to grow until 2044 and with annual costs at a significantly higher level until 2060 compared to 2023;

UNDERLINES the importance of maintaining the long-term sustainability of the EU pension system, limiting pension expenditure and seeking a long-term balance between the adequacy of pensions and the sustainability of public finances, which includes constant, annual monitoring of its performance based on real-time data;

STRESSES the relevance of tracking regularly any changes of the pensionable age for staff in the civil services of Member States and life expectancy of officials of the EU Institutions over the next years with a view to reduce the impact of the pension costs in the medium and long term; linking the statutory pension age to life expectancy is a good way to reconcile pension system sustainability and adequacy in the context of ageing populations;

NOTES that increased use of supplementary pensions is deemed critical by the Commission in order to provide financial security for citizens in the context of demographic trends, while helping to develop capital markets and deploy investments to finance EU growth and innovation ⁶;

INVITES the appointing authorities of EU institutions and agencies to use, where appropriate, the provision of Article 52 of the SR with a view to authorising officials to remain in service beyond their pensionable age and up to the statutory upper limits; knowing that living longer implies working longer in order to finance the pension system provides strong incentives for adjusting the actual retirement age, so as to ensure that it follows closely increases in life expectancy;

⁶ 7670/25; COM(2025) 124 final.

INVITES the Commission to task Eurostat to supplement the 2024 update with a sensitivity analysis of pension cost outcomes given different growth rates of the active population over the reference period which would enable the budget authority to assess the impact of variations in this key parameter on the long-term budgetary implications of pension costs; and report back to the Council as soon as possible;

CALLS UPON the Commission to analyse the study's findings and take into consideration in particular:

- the assessment of the pensionable age;
- the general outlook in the EU;
- an evaluation of the pension accumulation rate, the staff contribution rate of one-third to the pension system, including for existing staff, respecting general principles of law,

and propose all necessary policy adjustments that will enable potential cost savings compared to the current prognosis and ensure long term sustainability of the pension system, taking into account the effects of the pension reforms; complementary retirement savings could play a greater role in maintaining the future adequacy and sustainability of the EU pension system. Any future proposals should be planned in a balanced manner.
