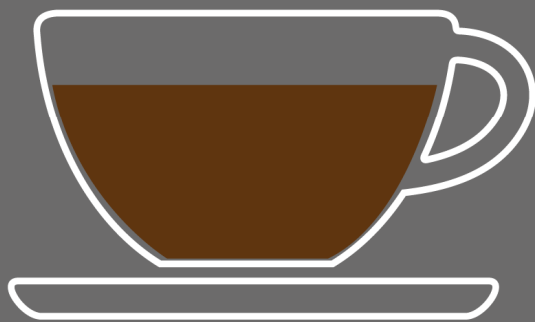
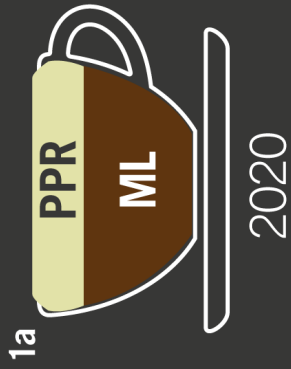


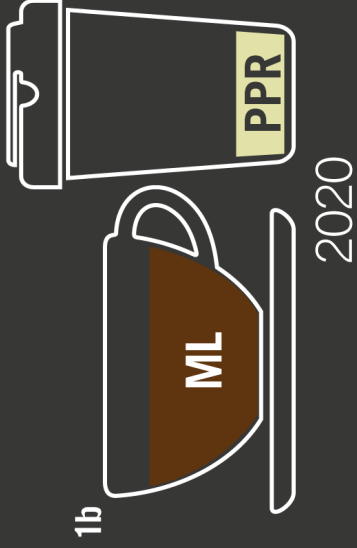
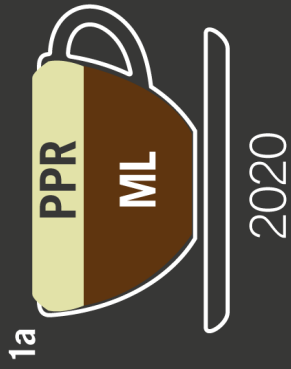
# Van middelloonregeling naar Persoonlijk Pensioen met Risicodeling

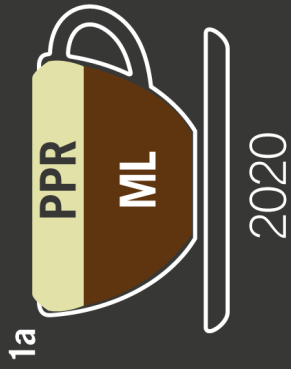
Mark Heemskerk & René Maatman

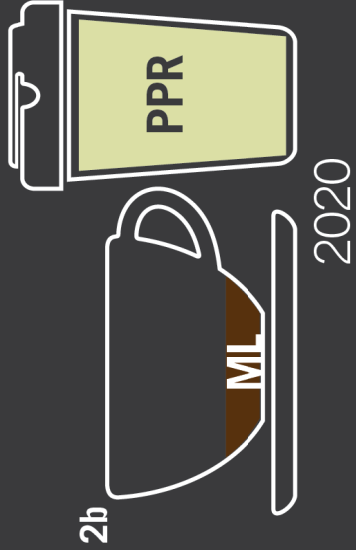
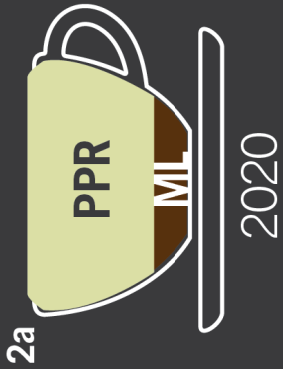
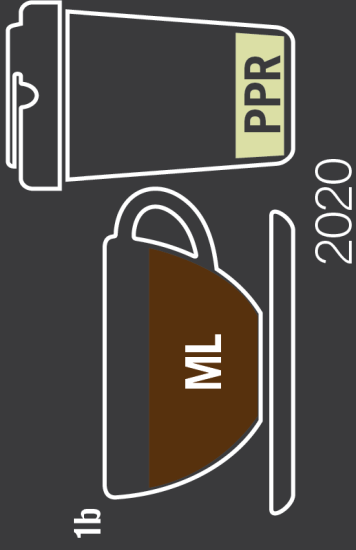
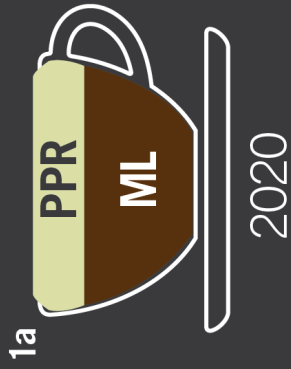












## Samenvatting



Verplichtstelling

- Solidariteit
- Exit | Entree



Eerlijke berekening

- Herverdeling
- Onderfinanciering
- FTK?



Ringfencing

- Faciliteren



Vloeiende overgang

- 83 | 84 Pw
- Pw & BW