

Marian Schmidt

Das Umlageverfahren in Deutschland - Doch kein Auslaufmodell?

Bestandsaufnahme und Perspektiven der Deutschen
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Das Umlageverfahren in Deutschland - Doch kein Auslaufmodell? Marian Schmidt, 2011 Diplomarbeit aus dem Jahr 2009 im Fachbereich BWL Bank und Versicherung Note 1,2 Berufsakademie Sachsen in Leipzig Berufsakademie Sachsen Veranstaltung Interdisziplinäres Vermögensmanagement Sprache Deutsch Abstract Als Teil der Sozialen Marktwirtschaft leistet das System der sozialen Sicherung einen wesentlichen Beitrag zum allgemeinen Wohlstand. Dieses positive Ergebnis sozialstaatlichen Wirkens hat allerdings auch eine Kehrseite: Die Kosten sind außerordentlich hoch. Als Teil dieses Systems steht die Gesetzliche Rentenversicherung GRV in Deutschland derzeit vor einer tiefgreifenden Krise. Aktuell sind die Lasten für die Beitragszahler hoch, weil sich aufgrund gesellschaftlicher Veränderungen die Beitragslast auf immer weniger Erwerbstätige verteilt. Hohe Arbeitslosenzahlen und eine demographische Entwicklung, die die Altersstruktur der Gesellschaft gravierend verändert werden, die Beitragssätze in die Höhe treiben, wenn das bisherige Rentenniveau erhalten bleiben soll. Zu diesen Problemen gibt es in der Wissenschaft und Politik eine weitgehende Übereinstimmung. In welcher Weise das System jedoch reformiert werden muss, gilt als strittig. Die heutigen Schwierigkeiten betreffen vor allem das Finanzierungsverfahren der Gesetzlichen Rentenversicherung. Ursprünglich sollte die Finanzierung der Rentenversicherung über ein Kapitaldeckungsverfahren erfolgen. Es gelang aber zu keinem Zeitpunkt, einen Kapitalstock aufzubauen, der eine problemlose Leistungserbringung gewährleistet hätte. Erst 1969 wurde schließlich auf das heute noch praktizierte Umlageverfahren umgestellt. Und genau dieses führt 40 Jahre später zu massiven Finanzierungsschwierigkeiten aus den seit langem bekannten Problemen durch den demographischen Wandel. Verschiedene Experten sehen die Lösung der meisten Probleme der gesetzlichen Rentenversicherung in der Reform des Finanzierungsverfahrens und der Teilkapitalisierung des bestehenden Systems. Ergänzende kapitalgedeckte Altersvorsorgen

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