

**Recent Trend of the Shift from DB Plans to DC Plans
in the Corporate Pension Plan Area**

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It is widely said, among people corporate pension concerned including sponsors and pension actuaries, that there is a very strong world-wide stream from DB plans to DC plans.

Is this view definitely true? This paper verifies this view by the statistical data available. We would also like to discuss the current features and futures of DC plans;

1. What social and economic conditions did stimulate the shift from DBs to DCs?
2. What types of corporations did introduce DC plans more?
3. Why did corporations introduce or did not introduce DC plans?
4. Which type of plan is better for employees, DB or DC?
5. Will DC plans increase more in the future?, and
6. Which points should be reformed in DC plans?