The Dutch society is ageing, as are most of the developed countries. Whereas the ratio between the elderly, the group of 65 and older, and the working-age population, aged between 20 and 65, was 14% in 1950, it has grown to 22% now and it is expected that this ratio will continue to rise to 44% in 2040. Ageing has many effects on both society and economy. One of the major issues in ageing is the pension system, as it has a major influence on public finance and financial markets and determines the future incomes of the elderly to a large extent. The Dutch pension system consists of three pillars. The public pension scheme comprises the first pillar, consisting of a PAYG-financed lump-sum benefit linked to the minimum wage. The second pillar consists of the work-related pensions, organized mutually by employers and employees on the firm- or sectoral level. The third pillar is comprised of strictly individual retirement provisions. Both the second and third pillars are funded.

In the Netherlands, policy discussions focus on the sustainability of the current pension system and the consequences of ageing on public expenditures on the first pension pillar. Public debate addresses the issues of the future income position of the elderly and current and desired solidarity of the pension system. These issues call for insight in the premiums paid and the accumulated rights on pensions of persons of all ages, on both micro and macro level. Therefore, Statistics Netherlands is developing a set of new statistics on pension-rights and using this information for a National Accounts satellite framework containing information on pensions and ageing. These sets of statistics contain a complete view on the current accumulated components of capital, including the three pension pillars, financial reserves and ownership. In this paper we will address the concepts, variables, and methodological issues of these statistics that are currently being developed. Also, the results will be analysed related to demographical and other personal properties, like age, gender and income. Questions addressed in the analysis are: How high are the accumulated pension rights of different people and how are these related to background features like age, gender and education level? What is the relationship between income and accumulated pension rights? Which roles play the different pension pillars in the total accumulated rights of people? On a macro-level, the historical development of public expenditure on public pensions is analysed, the currently accumulated rights on the pension pillars is studied from the perspective of the national debt and the macro economic development of the private sector regarding accumulated pension rights are examined.