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Earnings test, non-actuarial adjustments and flexible retirement

Axel Börsch-Supan, Klaus Härtl, Duarte N. Leite

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*Highlights (for review)

- Flexibility reforms abolish earnings tests and may create more labor supply
- However, claiming age drops for less than actuarial neutral adjustment rates
- The labor supply effect does not compensate for the claiming age effect
- Flexibility reforms can improve the sustainability of pension systems
- This only holds if adjustment rates are actuarially neutral

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