

The actual medical cost trend rate in the United States exceeds the applied medical cost trend rate which is capped at 5% according to the plan rules. Consequently, the sensitivity for a 1% change in the assumed medical cost trend rate is nil. The baseline service costs of €16 million relate to the pension plans as well as the Italian TFR.

Proportion of plan assets

in %	2006	2005
Equities	50	58
Bonds	50	42
Total	100	100

The overall expected rate of return on assets (EROA) of 5.8% in 2006 is based upon the long-term EROA per asset class. For equities, an overall long-term EROA of 7.4% is applied and for bonds 4.2%.

Wolters Kluwer estimates the contributions to be paid to the plans during 2007 at €20 million (2006: €25 million).

Provisions for Restructuring Commitments

note 21

Provisions for restructuring commitments	2006	2005
Position at January 1	13	33
Add: short-term commitments	44	51
Total at January 1	57	84
Movements		
Addition charged as exceptional restructuring expense	0	20
Addition charged to ordinary operating result	15	1
Total additions	15	21
Appropriation of restructuring provisions	(37)	(51)
Exchange differences and other movements	(1)	3
Total appropriations	(38)	(48)
Total at December 31	34	57
Less: short-term commitments	(22)	(44)
Position at December 31	12	13