

October 2009 Examination - J04 Pension Funding Options

Syllabus learning outcome(s) being examined

1.	1. Understand the HM Revenue and Customs (HMRC) tax regime for pensions with particular reference to the accumulation of retirement funds.
2.	1. Understand the HM Revenue and Customs (HMRC) tax regime for pensions with particular reference to the accumulation of retirement funds.
3.	1. Understand the HM Revenue and Customs (HMRC) tax regime for pensions with particular reference to the accumulation of retirement funds.
4.	2. Understand the State retirement benefits available, including the risks and suitability of contracting out of the State Second Pension.
5.	2. Understand the State retirement benefits available, including the risks and suitability of contracting out of the State Second Pension.
6.	4. Understand the features of defined contribution pension schemes.
7.	3. Understand the legal framework for pensions.
8.	3. Understand the legal framework for pensions.
9.	5. Understand the features of defined benefit pension schemes.
10.	4. Understand the features of defined contribution pension schemes.
11.	5. Understand the features of defined benefit pension schemes.
12.	6. Understand the choices faced by early leavers and the use of transfer value analysis.
13.	6. Understand the choices faced by early leavers and the use of transfer value analysis.
14.	7. Understand key issues in pension accumulation.
15.	7. Understand key issues in pension accumulation.