

October 2011 Examination - J05 Pension Income Options

Syllabus learning outcomes being examined

1.	2	Understand in detail the features, tax treatment and risks of the secured pension option.
2.	1	Understand the rules that apply to retirement benefits at the date that they are crystallised.
3.	3	Understand in detail the features, risks and tax treatment of the drawdown pension including the short-term annuity option.
4.	2 3 4	Understand in detail the features, tax treatment and risks of the secured pension option. Understand in detail the features, risks and tax treatment of the drawdown pension including the short-term annuity option. Understand in detail the features, risks and tax treatment of phased retirement.
5.	2	Understand in detail the features, tax treatment and risks of the secured pension option.
6.	3 4	Understand in detail the features, risks and tax treatment of the drawdown pension including the short-term annuity option. Understand in detail the features, risks and tax treatment of phased retirement.
7.	1	Understand the rules that apply to retirement benefits at the date that they are crystallised.
8.	1	Understand the rules that apply to retirement benefits at the date that they are crystallised.
9.	5	Understand the use of the critical yield in advising on drawdown pension and its implications for investment.
10.	5	Understand the use of the critical yield in advising on drawdown pension and its implications for investment.
11.	6	Understand the State retirement benefits available.
12.	6	Understand the State retirement benefits available.
13.	7	Understand the issues in giving initial and ongoing advice on taking pension benefits to clients.
14.	2	Understand in detail the features, tax treatment and risks of the secured pension option.
15.	7	Understand the issues in giving initial and ongoing advice on taking pension benefits to clients.