

April 2016 Examination - J05 Pension income options

Syllabus learning outcomes being examined

1.	1. Understand the rules that apply to pension benefits at the date that they are crystallised.
2.	1. Understand the rules that apply to pension benefits at the date that they are crystallised. 3. Understand the features, tax treatment and risks of drawdown pension options including the short-term annuity option and Uncrystallised Funds Pension Lump Sum.
3.	1. Understand the rules that apply to pension benefits at the date that they are crystallised. 2. Understand in detail the features, tax treatment and risks of lifetime annuities and scheme pensions. 3. Understand the features, tax treatment and risks of drawdown pension options including the short-term annuity option and Uncrystallised Funds Pension Lump Sum.
4.	1. Understand the rules that apply to pension benefits at the date that they are crystallised.
5.	2. Understand in detail the features, tax treatment and risks of lifetime annuities and scheme pensions.
6.	3. Understand the features, tax treatment and risks of drawdown pension options including the short-term annuity option and Uncrystallised Funds Pension Lump Sum. 7. Understand the issues in giving initial and ongoing advice on taking pension benefits to clients.
7.	3. Understand the features, tax treatment and risks of drawdown pension options including the short-term annuity option and Uncrystallised Funds Pension Lump Sum.
8.	5. Understand the compliance requirements of advising on taking pension benefits.
9.	4. Understand the features, tax treatment and risks of phased retirement.
10.	5. Understand the compliance requirements of advising on taking pension benefits.
11.	6. Understand the State retirement benefits available.
12.	1. Understand the rules that apply to pension benefits at the date that they are crystallised. 7. Understand the issues in giving initial and ongoing advice on taking pension benefits to clients.
13.	2. Understand in detail the features, tax treatment and risks of lifetime annuities and scheme pensions.
14.	7. Understand the issues in giving initial and ongoing advice on taking pension benefits to clients.
15.	4. Understand the features, tax treatment and risks of phased retirement. 7. Understand the issues in giving initial and ongoing advice on taking pension benefits to clients.