



**Pensions
Management
Institute**

Moving pensions forward

Registered Office:
Devonshire House
60 Goswell Road
London
EC1M 7AD

T: +44 (0) 20 7247 1452

W: www.pensions-pmi.org.uk

1. You are the International Benefits Manager for an organisation acquiring a company in France. Your Mergers and Acquisitions team has asked you to write a briefing note summarising medical benefits in France.
(10 marks)

2. Write notes on Pillar II Defined Contribution "401(k)" pension benefits offered by employers in the United States of America.
(10 marks)

3. List the key role/tasks of a lawyer involved in helping to deliver international employee benefits.
(5 marks)

4. List the stated objectives of the Directive on Institutions for Occupational Retirement Provision (IORPS) and the exceptions to its application.
(10 marks)

5. You are the International Benefits Manager for a global company and have been asked to summarise the key phases of financing your pension plan.
(10 marks)

6. Set out in bullet point form the main features of the Section 423 Plans (Employee Share Purchase Plan or ESPP) that are used in the United States.
(5 marks)