

1. Outline the Role of Accountants & Consultants in the Provision of International Employee Benefits. (10 marks)
  
2. Write brief notes on state retirement ages and how they might vary from country to country. (10 marks)
  
3. Pan-European legislation has taken an increasingly important role in the last 20 years. List the main areas of EU involvement in relation to pensions and benefits. (5 marks)
  
4. Write short notes explaining why non tax-advantaged share plans are often used by employers to reward and retain executives, and the common types of these arrangements. (5 marks)
  
5. You are the Global Benefits Manager for your company.  
  
Write a briefing note for the Group Human Resources Director explaining why disability and invalidity benefits are key employee benefits from a global perspective (i.e. not country specific). (10 marks)
  
6. Write Brief notes on Pillar 1 of the German Social Security System. (10 marks)