

PMI

Floor 20, Tower 42

25 Old Broad Street

London

T: 020 7247 1452

F: 020 7375 0603

W: www.pensions-pmi.org.uk

Core Unit 3 – Running a Workplace Pension Scheme

Assignment 4

# (Part 5 – Treasury Management)

*Recommended Time: 1 Hour*

1. List the information that is included in the trustees’ report and accounts.

**10 marks**

1. Summarise the key tax charges that need to be reported on the accounting for tax (AFT) return.

**10 marks**

1. List the various lump sum death benefits and explain the amount of tax payable.

**10 marks**

1. List the various records that must be retained by pension schemes.

**5 marks**

1. Outline the tasks that must be covered when setting up a pensioner payroll.

**5 marks**

1. Write a short note explaining on the timing of contributions paid into a pension scheme

**10 marks**