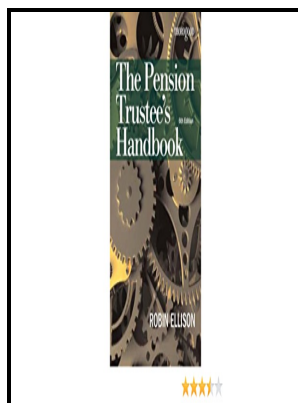


The pension trustees handbook - the definitive guide to the trustees role and obligations

Thorogood - The Pensions Authority



Description: -

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Science fiction.

Teenagers -- Fiction.

Cloning -- Fiction.

Pension trusts -- Law and legislation -- Great BritainThe pension trustees handbook - the definitive guide to the trustees role and obligations

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Notes: Includes bibliographical references (p. 211-222).

This edition was published in 2008



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Tags: #FDIC: #Trust #Examination #Manual

Employment Law and Pensions: David Pollard: Bloomsbury Professional

A Brief Overview of a Trustee's Duties

Issued: June 2009 Relevant for: Employers - Professionals - Trustees These scheme funding case studies original versions published in 'scheme funding: an analysis of recovery plans' in December 2008 demonstrate how the regulator, employers and trustees have worked together to resolve funding issues. The premium may be taken from either capital or income.

The continuing evolution of the 'best interests' duty for superannuation trustees from Cowan v Scargill to the current regulatory framework

Sections 11-15, Trustee Act 2000 empower trustees to delegate certain of their functions. The Pensions Authority is a statutory body set up under the Pensions Act 1990. There is no equivalent provision in relation to superannuation trustees.

Trustee guidance

Examples of mitigation may include obtaining additional cash or contingent security for the scheme. Understanding context has utility if, and in so far as, it assists in fixing the meaning of the statutory text. In many cases, the trust will act as a pass through with the income being taxed to the beneficiary.

Regulatory guidance

Under the investment agreements used for money market or mutual fund accounts, the investment manager does not trigger any of the duties, responsibilities or liabilities of a trustee. The Commission recently settled enforcement proceedings where IRA accounts invested in publicly offered common trust funds operated without registration of the funds or the interests therein. Under the requirements each scheme must meet the 'statutory

funding objective' to have sufficient and appropriate assets to cover its technical provisions.

PENSION FUND TRUSTEE HANDBOOK NINTH EDITION

Reporting breaches of the law Trustees must report certain breaches of the law to The Pensions Regulator. When such assets All have been transferred and delivered to the other trustee and the relevant accounts of the Trustee have been settled as provided in Section 10.

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