# Core Unit 3

PMI

Floor 20, Tower 42 25 Old Broad Street London EC2N 1HQ T: 020 7247 1452

F: 020 7375 0603

W: [www.pensions-pmi.org.uk](http://www.pensions-pmi.org.uk/)

Running a Workplace Pension Scheme

Assignment 4

*(Part 5 – Treasury Management)*

*Recommended Time: 1 Hour*

1. List the various tax code letters and explain what each letter means.

## 10 marks

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

## 10 marks

1. Explain the general accounting principles and how they apply for pension fund accounts.

## 10 marks

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

## 5 marks

1. Outline the various pension arrangements that SORP covers.

## 5 marks

1. List the various lump sum death benefits and how they are taxed (if applicable) if the member died

a) Before age 75.

b) On or after age 75.

## 10 marks

Core Unit 3 Assignment 4 2020 Edition

© The Pensions Management Institute 2020