

# Retirement – Design and Accounting, Canada Exam

Spring/Fall 2017

## Important Exam Information:

### [Exam Registration](#)

Candidates may register online or with an application.

### [Order Study Notes](#)

Study notes are part of the required syllabus and are not available electronically but may be purchased through the online store.

### [Introductory Study Note](#)

The Introductory Study Note has a complete listing of all study notes as well as errata and other important information.

### [Case Study](#)

A copy of the case study will be provided with the examinations. Candidates will not be allowed to bring their copy of the case study into the examination room.

### [Past Exams](#)

Past Exams from 2000 - present are available on the SOA website.

### [Updates](#)

Candidates should be sure to check the Updates page on the exam home page periodically for additional corrections or notices.

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1.

**Learning Objectives**

The candidate will understand how to analyze different types of registered/qualified retirement plans and retiree health plans.

**Learning Outcomes**

The Candidate will be able to:

Describe the structure of the following plans:

- a) Traditional defined benefit plans
- b) Defined contribution and savings plans
- c) Hybrid plans
- d) Retiree health plans
- e) Other alternative retirement plans

Given a plan type, explain the relevance, risks and range of plan features including the following:

- a) Plan eligibility requirements
- b) Benefit eligibility requirements, accrual, vesting
- c) Benefit / contribution formula, including the methods of integration with government-provided benefits
- d) Payment options and associated adjustments to the amount of benefit
- e) Ancillary benefits
- f) Benefit subsidies and their value, vested or non-vested
- g) Participant investment options
- h) Required and optional employee contributions
- i) Phased retirement and DROP plans

**Resources**

- *Retirement Plans - 401(k)s, IRAs and Other Deferred Compensation Approaches*, Allen, 11<sup>th</sup> Edition
    - Ch. 2, Ch. 11 (excluding pp. 198-200), Ch. 17 (pp. 314-323) & Ch. 29 pp. 555-561
  - *Fundamentals of Private Pensions*, McGill, 9<sup>th</sup> Edition
    - Ch. 5 & Ch.9
  - *Morneau Shepell Handbook of Canadian Pension and Benefit Plans*, 15<sup>th</sup> Edition
    - Ch. 1, Ch. 2, Ch. 5, Ch. 10, Ch. 12, Ch. 14 (background only), Ch. 18, Ch. 22 & Ch. 29
- (Candidates may also use 16<sup>th</sup> Edition. Ch. 1, 2, 6, 11, 14, 16 (background only), 20, 24 & 30)**

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- *Towers Watson Canadian Pensions and Retirement Income Planning*, 5<sup>th</sup> Edition
  - Ch. 1 (pp. 36-55, Sections 120-145) Plan, Ch. 16 (pp. 315-318, Sections 1615-1619 and p.333, Section 1680), Ch. 17 (pp. 397-398, Section 1790), Ch. 18 (pp. 410-413, Section 1825-1840) and Ch. 23
- DA-100-13: Issues for Implementing Phased Retirement in Defined Benefit Plans
- DA-101-13: Legal and Research Summary Sheet: Phased Retirement
- DA-102-13: Evaluating the Design of Private Pension Plans: Costs and Benefits of Risk Sharing
- DA-103-13: Risk Allocation in Retirement Plans: A Better Solution
- DA-104-13: Deferred Retirement Option Plans (“DROP” Plans)
- DA-105-13: Measuring Terminable Postretirement Obligations
- DA-107-13: Green DB: Eliminate Wasteful Practices and Make Your DB Plan Sustainable
- DA-110-13: Integration With Social Security
- DA-112-13: Converting Pension Plans From a DB to a DC design – Issues to Consider in Canada
- DA-152-15: ACPM Target Benefit Plan Paper, March 30, 2012
- DA-153-15: ACPM Target Benefit Plan Supplemental Paper
- DA-159-16: The OECD Roadmap for the Good Design of Defined Contribution Pension Plans
- DA-164-17: Defined Contribution Plan Success Factors
- DA-165-17: Phased Retirement – An Important Part of the Evolving Retirement Scene
- DA-602-13: Not Just a Phase
- DA-603-13: CAPSA Guidelines Number 3: Guideline for Capital Accumulation Plans
- DA-617-16: The TFSA: A Practical Addition to Your Client’s Savings Portfolio
- DA-619-17: CAPSA Guideline No. 8: Defined Contribution Plans
- [New Retirement Plan Designs for the 21st Century](#), Pension Forum, December 2008, pp. 41-56 (including commentary and responses)
- [The Next Evolution in Defined Contribution Retirement Plan Design: A Guide for DC Plan Sponsors To Implementing Retirement Income Programs](#)
- [Analysis of Target Benefit Plan Design Options \(pp. 12-16\)](#)

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2.
<b>Learning Objectives</b>
The candidate will understand the impact of the regulatory environment on plan design.
<b>Learning Outcomes</b>
The Candidate will be able to: <ul style="list-style-type: none"><li>a) Explain and apply restrictions on plan design features to a proposed plan design</li><li>b) Explain and test for limits on plan designs and features that protect participant rights</li><li>c) Test for plan design restrictions intended to control the use of tax incentives</li><li>d) Describe the process and apply the principles and rules governing the conversion from one type of plan to another</li><li>e) Understand conflicts between regulation and design objectives and recommend alternatives</li></ul>
<b>Resources</b>
<ul style="list-style-type: none"><li>• <i>Towers Watson Canadian Pensions and Retirement Income Planning, 5<sup>th</sup> Edition</i><ul style="list-style-type: none"><li>○ Ch. 1 (pp. 36-55, Sections 120-145) Plan, Ch. 16 (pp. 315-318, Sections 1615-1619 and p.333, Section 1680), Ch. 17 (pp. 397-398, Section 1790), Ch. 18 (pp. 410-413, Section 1825-1840) and Ch. 23</li></ul></li><li>• DA-112-13: Converting Pension Plans From a DB to a DC design – Issues to Consider in Canada</li><li>• DA-152-15: ACPM Target Benefit Plan Paper, March 30, 2012</li><li>• DA-153-15: ACPM Target Benefit Plan Supplemental Paper</li><li>• DA-158-15: New Brunswick's New Shared Risk Pension Plan</li><li>• DA-160-16: OECD Pensions Outlook 2014, pp. 9-13</li><li>• DA-604-13: Canadian Pension Plan Design</li></ul>

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3.

**Learning Objectives**

The candidate will be able to analyze the risks faced by retirees and the participants of retirement plans and retiree health plans.

**Learning Outcomes**

The Candidate will be able to:

- a) Identify risks faced by retirees and the elderly
- b) Describe and contrast the risks faced by participants of
  - i. Government sponsored retirement plans
  - ii. Single employer sponsored retirement plans
  - iii. Multiemployer retirement plans, and
  - iv. Social insurance plans
- c) Evaluate benefit adequacy and measure replacement income for members of a particular plan given other sources of retirement income.
- d) Propose ways in which retirement plan and retiree health plan designs can manage the range of risks faced by plan participants and retirees

**Resources**

- *Retirement Plans - 401(k)s, IRAs and Other Deferred Compensation Approaches*, Allen, 11<sup>th</sup> Edition,
  - Ch. 11 excluding 198-200, Ch. 14 pp. 250-263, Ch. 17 pp. 317-323
- *Fundamentals of Private Pensions*, McGill, 9<sup>th</sup> Edition
  - Ch. 5 & Ch.9
- DA-102-13: OECD paper, Evaluating the Design of Private Pension Plans: Costs and Benefits of Risk Sharing
- DA-103-13: Risk Allocation in Retirement Plans: A Better Solution
- DA-114-13: Risk Management and Public Plan Retirement Systems - Appendices only (pages 1-33 background only)
- DA-115-13: Private Pensions: Alternative Approaches Could Address Retirement Risks Faced by Workers but Pose Tradeoffs, pp.1-35 , GAO
- DA-117-13: Sharing Risk: The Netherlands' New Approach to Pensions
- DA-119-13: State and Local Pensions Are Different From Private Plans
- DA-123-13: Replacement Ratio Study – A Measurement Tool for Retirement Planning
- ~~DA-151-17: The Real Deal: 2015 Retirement Income Adequacy at Large Companies Dropped from syllabus 12-9-16~~

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- DA-152-15: ACPM Target Benefit Plan Paper, March 30, 2012
- DA-153-15: ACPM Target Benefit Plan Supplemental Paper
- DA-161-16: Pension Issues in Mergers and Acquisitions
- DA-166-17: Shifting Public Sector DB Plans to DC, pages 1-22
- DA-604-13: Canadian Pension Plan Design
- [CIA Ed Note: Financial Risks Inherent in Multi-Employer Pension Plans and Target Benefit Pension Plans, CIA TF on MEPP/TBPP Funding](#), May 2011
- [2015 Risks and Process of Retirement Survey – Key Findings and Issues](#)
- [The Next Evolution in Defined Contribution Retirement Plan Design, Vernon](#)
- [Hybrid Pensions: Risk Sharing Arrangements for Pension Plan Sponsors and Participants](#)
- [Managing Post-Retirement Risks, A Guide to Retirement Planning](#)
- [Pension Risk Transfer: Evaluating Impact and Barriers for De-Risking Strategies](#) (pages 16, 17, 20-27)

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4.

**Learning Objectives**

The candidate will be able to evaluate plan design risks faced by sponsors of retirement plans and retiree health plans.

**Learning Outcomes**

The Candidate will be able to:

- a) Identify how plan features, temporary or permanent, can adversely affect the plan sponsor.
- b) Assess the risk from options offered, including:
  - i. Phased retirement
  - ii. Postponed retirement
  - iii. Early retirement
  - iv. Option factors
  - v. Embedded Options
  - vi. Portability Options
- c) Recommend ways to mitigate the risks identified with a particular plan feature
- d) Analyze the issues related to plan provisions that cannot be removed.
- e) In a given context, assess the effect that changes in plan design might have on collective bargaining agreements.
- f) Assess the impact of possible changes in plan design due to changes in legislation

**Resources**

- DA-100-13: Issues for Implementing Phased Retirement in Defined Benefit Plans
- DA-101-13: Legal and Research Summary Sheet: Phased Retirement
- DA-102-13: Evaluating the Design of Private Pension Plans: Costs and Benefits of Risk Sharing
- DA-103-13: Risk Allocation in Retirement Plans: A Better Solution
- DA-104-13: Deferred Retirement Option Plans (“DROP” Plans)
- DA-114-13: Risk Management and Public Plan Retirement Systems - Appendix only (pages 1-33 background only)
- DA-127-13: The Economics of State and Local Pensions
- DA-152-15: ACPM Target Benefit Plan Paper, March 30, 2012
- DA-153-15: ACPM Target Benefit Plan Supplemental Paper
- DA-154-15: Implementing Early Retirement Incentive Programs: A Step-by-Step Guide
- DA-166-17: Shifting Public Sector DB Plans to DC, pages 1-22

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- DA-602-13: Not Just a Phase
- DA-619-17: CAPSA Guideline No. 8: Defined Contribution Plans
- [New Retirement Plan Designs for the 21st Century](#), Pension Forum, December 2008, pp. 41-57 (include commentary and responses)
- [Embedded Options and Pension Plans](#), SOA Pension Section, pp.1-17
- [The Next Evolution in Defined Contribution Retirement Plan Design: A Guide for DC Plan Sponsors To Implementing Retirement Income Programs](#)
- [Hybrid Pensions: Risk Sharing Arrangements for Pension Plan Sponsors and Participants](#)



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5.
<b>Learning Objectives</b>
The candidate will be able to evaluate sponsor’s goals for the retirement plan, evaluate alternative plan types and features, and recommend a plan design appropriate for the sponsor’s goals.
<b>Learning Outcomes</b>
Given a context, the Candidate will be able to: <ul style="list-style-type: none"><li>a) Describe ways to identify and prioritize the sponsor’s goals related to the design of the retirement plan.</li><li>b) Assess the tradeoffs between different goals</li><li>c) Assess the feasibility of achieving the sponsor’s goals for their retirement plan</li><li>d) State relationships or recognize contradictions between a sponsor’s plan design goals and the retirement risks faced by retirees.</li><li>e) Identify the ways that regulation impacts the sponsor’s plan design goals</li><li>f) Design retirement programs that manage retirement risk and are consistent with sponsor objectives.</li><li>g) Design retirement programs that promote employee behavior consistent with sponsor objectives.</li><li>h) Evaluate the pros and cons from both a sponsor and employee perspective of introducing options that impact the labor force demographics.</li><li>i) Recommend a method to integrate government-provided benefits with retirement plan designs in order to meet the plan sponsor’s particular goals and defend the recommendation.</li><li>j) Advise a plan sponsor regarding the choice of design elements for their retiree health program</li><li>k) Evaluate and incorporate, as appropriate, different social insurance and employer sponsored plan types and features that occur internationally in providing recommendations</li><li>l) Give examples of plans that are appropriate for multinational companies and their employees including third country nationals and expatriates</li><li>m) Recommend an appropriate plan type and plan design features for providing retirement benefits and defend the recommendations.</li></ul>
<b>Resources</b>
<ul style="list-style-type: none"><li>• <i>Retirement Plans - 401(k)s, IRAs and Other Deferred Compensation Approaches</i>, Allen, 11<sup>th</sup> Edition<ul style="list-style-type: none"><li>• Ch. 2 &amp;, Ch. 29, pp. 555-561</li></ul></li><li>• <i>Fundamentals of Private Pensions</i>, McGill, 9<sup>th</sup> Edition.<ul style="list-style-type: none"><li>• Ch. 5</li></ul></li><li>• DA-100-13: Issues for Implementing Phased Retirement in Defined Benefit Plans</li></ul>

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- DA-101-13: Legal and Research Summary Sheet: Phased Retirement
- DA-102-13: Evaluating the Design of Private Pension Plans: Costs and Benefits of Risk Sharing
- DA-103-13: Risk Allocation in Retirement Plans: A Better Solution
- DA-104-13: Deferred Retirement Option Plans (“DROP” Plans)
- DA-105-13: Measuring Terminable Postretirement Obligations
- DA-107-13: Green DB Eliminate Wasteful Practices and Make Your DB Plan Sustainable
- DA-117-13: Sharing Risk: The Netherlands’ New Approach to Pensions
- DA-125-13: Should Variable Pay Count Towards Benefits Calculations?
- DA-130-13: International (offshore) Pension Plans - A Growing Trend
- DA-131-13: How to Close the Funding Gap in Dutch Pension Plans? Impact on Generations
- DA-132-13: Turner, Pension Policy: The Search for Better Solutions, 2009, Ch. 1 p. 4-11, Ch 5
- DA-133-13: Chapter 34 of *The Handbook of Employee Benefits: Health and Group Benefits*
- DA-161-16: Pension Issues in Mergers and Acquisitions
- DA-164-17: Defined Contribution Plan Success Factors
- DA-166-17: Shifting Public Sector DB Plans to DC, pages 1-22
- DA-602-13: Not Just a Phase
- DA-617-16: The TFSA: A Practical Addition to Your Client’s Savings Portfolio
- DA-618-16: The Big Chill
- DA-620-17: Benefits Legislation in Canada (page 14 only)
- DA-622-17: Canada Revenue Agency Frequently Asked Questions on Phased Retirement
- [New Retirement Plan Designs for the 21st Century](#), Pension Forum, December 2008, pp. 41-57 (include commentary and responses)

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6.
<b>Learning Objectives</b>
The candidate will be able to analyze, synthesize and evaluate plans designed for executives or the highly paid.
<b>Learning Outcomes</b>
The Candidate will be able to: a) Given a specific context, synthesize, evaluate and apply principles and features of executive deferred compensation retirement plans. b) Given a specific context, apply principles and features of supplemental retirement plans c) Integrate a plan for executives with the basic benefit plan
<b>Resources</b>
<ul style="list-style-type: none"><li>• <i>Retirement Plans - 401(k)s, IRAs and Other Deferred Compensation Approaches</i>, Allen, 11<sup>th</sup> Edition)<ul style="list-style-type: none"><li>• Ch. 14, pp. 250-263</li></ul></li><li>• <i>Morneau Shepell Handbook of Canadian Pension and Benefit Plans</i>, 15<sup>th</sup> Edition<ul style="list-style-type: none"><li>• Ch. 11</li></ul><p><b>(Candidates may also use 16<sup>th</sup> Edition, Ch. 13)</b></p></li><li>• <i>Towers Watson Canadian Pensions and Retirement Income Planning</i>, 5th Edition<ul style="list-style-type: none"><li>○ Ch. 1 (pp. 36-55, Sections 120-145) Plan, Ch. 16 (pp. 315-318, Sections 1615-1619 and p.333, Section 1680), Ch. 17 (pp. 397-398, Section 1790), Ch. 18 (pp. 410-413, Section 1825-1840) and Ch. 23</li></ul></li><li>• DA-135-13: Towers Perrin, The Handbook of Executive Benefits, Chapter 15 (Golden Parachutes) pp. 238-244 only</li><li>• DA-156-15: Moving from a DB Executive Retirement Plan to a DC Executive Retirement Plan, Aon Hewitt, October 2014. – <b>Part 4 only</b></li><li>• DA-606-13: Retirement Compensation Arrangements: Curmudgeonly Excursion</li><li>• DA-607-13: Creative Compensation Arrangements for Corporations</li><li>• DA-608-13: Funding Supplementary Pension Plans</li><li>• DA-621-17: U.S. Tax Rules Impact Canadian-Sponsored Plans</li><li>• DA-802-13: Internal Revenue Code 409A and Non-Qualified Plan Design Consideration</li></ul>

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7.
<b>Learning Objectives</b>
The candidate will be able how to analyze/synthesize the factors that go into selection of actuarial assumptions.
<b>Learning Outcomes</b>
Given a context, the Candidate will be able to: <ul style="list-style-type: none"><li>a) Evaluate appropriateness of current assumptions</li><li>b) Describe and explain the different perspectives on the selection of assumptions</li><li>c) Describe and apply the techniques used in the development of economic assumptions</li><li>d) Recommend appropriate assumptions for a particular type of valuation and defend the selection</li><li>e) Select demographic and economic assumptions appropriate for a projection valuation</li></ul>
<b>Resources</b>
<ul style="list-style-type: none"><li>• <i>Fundamentals of Retiree Group Benefits</i>, Yamamoto, Second Edition<ul style="list-style-type: none"><li>○ Ch. 9 (pp. 308-339 and pp. 350-357)</li></ul></li><li>• DA-136-17: Selection of Actuarial Assumptions, Consultant Resource Manual, SOA Version, Mercer (excluding pp. 14-25, pp. 29-32 and pp. 68-109)</li><li>• DA-137-13: Pension Projections</li><li>• DA-139-15: ASOP 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations</li><li>• DA-140-15: ASOP 27 Selection of Economic Assumptions for Measuring Pension Obligations</li><li>• DA-162-16: Selecting and Documenting Mortality Assumptions for Pensions including Appendix 2 (Appendix 1 for background only)</li><li>• DA-163-16: Financial Reporting Considerations Related to Pension and other Postretirement Benefits (Deloitte Alert 14-4) – exclude section on Health Care Reform (pages 11-12)</li><li>• DA-167-17: ASOP 25: Credibility Procedures</li><li>• DA-171-17: AAA Exposure Draft: Selecting Investment Return Assumptions Based on Anticipated Future Experience</li><li>• DA-614-17: Practice Specific Standards for Pension Plans 3100-3500, CIA Consolidated Standards of Practice</li><li>• DA-615-17: CIA Standards of Practice for Post-Employment Benefit Plans 6000-6600</li><li>• <a href="#">Getzen Model of Long-Run Medical Cost Trends – Technical Model &amp; Documentation</a></li><li>• <a href="#">Accounting Discount Rate Assumption for Pension and Post-employment Benefit Plans</a>, CIA Educational Note, September 2011 (Appendices background only)</li></ul>

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- [Can Pensions Be Valued as Marketed Securities](#), Bader, Pension Section News, June, 2009
- [What's Wrong with ASOP 27? Bad Measures, Bad Decisions](#) by Bader and Gold
- [Selection of Mortality Assumptions for Pension Plan Actuarial Valuations](#), CIA Education Note, March 2014

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8.
<b>Learning Objectives</b>
The candidate will be able to recommend and advise on the financial effects of funding policy and accounting standards in line with the sponsor's goals, given constraints.
<b>Learning Outcomes</b>
The Candidate will be able to: <ul style="list-style-type: none"><li>a) Perform valuations for special purposes, including:<ul style="list-style-type: none"><li>• Plan termination/windup</li><li>• Accounting valuations</li><li>• Open group valuations</li><li>• Plan mergers, acquisitions and spinoffs</li></ul></li><li>b) Analyze, recommend, and defend an appropriate funding method and asset valuation method in line with the sponsor's investment policy and funding goals.</li><li>c) Demonstrate how the retirement plan's cash inflows and outflows can affect the plan sponsor.</li><li>d) Advise retirement plan sponsors on funding costs including tax deductibility, required contributions and other alternatives to meet the sponsor's goals, consistent with government regulation.</li><li>e) Advise plan sponsors on accounting costs and disclosures for their retirement plans.</li><li>f) Demonstrate the sensitivity of financial measures to given changes in plan design</li><li>g) Describe how a plan's funded status can impact union negotiations and multiemployer plans.</li><li>h) Perform and interpret the results of projections for short and long range planning including the effect of proposed plan changes.</li></ul>
<b>Resources</b>
<ul style="list-style-type: none"><li>• <i>Morneau Shepell Handbook of Canadian Pension and Benefit Plans</i>, 15<sup>th</sup> Edition<ul style="list-style-type: none"><li>• Ch. 5 &amp; Ch. 11 (pp. 304-310)</li></ul><b>(Candidates may also use 16<sup>th</sup> Edition, Ch. 6 &amp; 13 (p. 407-413))</b></li><li>• <i>Fundamentals of Retiree Group Benefits</i>, Yamamoto, Second Edition<ul style="list-style-type: none"><li>• Ch. 7, Ch. 9 (pp. 308-339 and pp. 350-357)</li></ul></li><li>• DA-105-13: Measuring Terminable Postretirement Obligations</li><li>• DA-114-13: Risk Management and Public Plan Retirement Systems - Appendices only (pages 1-33 background only)</li><li>• DA-137-13: Pension Projections</li><li>• DA-142-15: ASOP 4, Measuring Pension Obligations and Determining Pension Plan Costs or</li></ul>

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- DA-145-13: Acquiring a U.S. Operation—A Primer
- DA-146-15: ASOP 6, Measuring Retiree Group Benefit Obligations and Determining Retiree Group Benefits Program Periodic Costs or Actuarially Determined Contributions
- DA-147-13: Intricately Linked: Pensions and Corporate Financial Performance
- DA-148-13: Mergers and Acquisitions: Due Diligence of Retirement Plans
- DA-157-17: PWC IFRS Manual of Accounting (paragraphs 11.1 – 11.10 (Intro), 11.53-11.63 (termination benefits), 11.63-11.260 (Post-employment benefits))
- DA-168-17: IFRS and US GAAP: Similarities and Differences, Chapter 5 only
- DA-169-17: Mergers and Acquisitions: key considerations for retirement plan conversion
- DA-170-17: Accounting for Buy-ins
- DA-611-13: Introduction (A58), IFRS1, paragraphs 1-40, Appendix A, Appendix D, D10 and D11 only, IAS19, IFRIC14
- DA-614-17: Practice Specific Standards for Pension Plans 3100-3500, CIA Consolidated Standards of Practice
- DA-616-15: CPA Handbook Sections 3462 and 3463
  
- [CIA Ed Note: Financial Risks Inherent in Multi-Employer Pension Plans and Target Benefit Pension Plans, CIA TF on MEPP/TBPP Funding, May 2011](#)
- [Embedded Options and Pension Plans](#), SOA Pension Section, pp.1-17
- [Duration and Convexity for Pension Liabilities](#)
- [Pension Risk Transfer: Evaluating Impact and Barriers for De-Risking Strategies](#) (pages 16, 17, 20-27)

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9.
<b>Learning Objectives</b>
The candidate will be able to apply the standards of practice and guides to professional conduct.
<b>Learning Outcomes</b>
<p>In general or given a context, the Candidate will be able to:</p> <ol style="list-style-type: none"><li>Apply the standards related to communications to plan sponsors and others with an interest in an actuary's results (i.e., participants, auditors, etc.).</li><li>Explain and apply the Guides to Professional Conduct.</li><li>Explain and apply relevant qualification standards</li><li>Demonstrate compliance with requirements regarding the actuary's responsibilities to the participants, plan sponsors, etc.</li><li>Explain and apply all of the applicable standards of practice related to valuing retirement obligations.</li><li>Recognize situations and actions that violate or compromise Standards or the Guides to Professional Conduct.</li><li>Recommend a course of action to repair a violation of the Standards or the Guides to Professional Conduct.</li></ol>
<b>Resources</b>
<ul style="list-style-type: none"><li>• DA-139-15: ASOP 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations</li><li>• DA-140-15: ASOP 27, Selection of Economic Assumptions for Measuring Pension Obligations</li><li>• DA-142-15: ASOP 4, Measuring Pension Obligations</li><li>• DA-146-15: ASOP 6, Measuring Retiree Group Benefit Obligations and Determining Retiree Group Benefits Program Periodic Costs or Actuarially Determined Contributions</li><li>• DA-614-17: Practice Specific Standards for Pension Plans 3100-3500, CIA Consolidated Standards of Practice</li><li>• DA-615-17: CIA Standards of Practice for Post-Employment Benefit Plans 6000-6600</li><li>• <a href="#">CIA Rules of Professional Conduct</a></li><li>• <a href="#">SOA Code of Professional Conduct</a></li><li>• <a href="#">SOA Qualification Standards</a></li><li>• <a href="#">CIA Qualification Standards</a></li></ul>