

IPEBLA

International Pension & Employee Benefits Lawyers Association



Workshop 23: *"The Quest for the Optimal Tax Regime for Pension Plans"*

Different models to "incentivize" retirement savings and regulate fiscal costs have been adopted around the world. With an aging population and tighter governmental fiscal constraints, there are increasing pressures in many countries to revise tax oversight regimes for pension plans. This session will consider whether any jurisdiction has found an optimal model.

This session will explore the different tax regimes for pension contributions, pension investments and benefits payments in different regions of the world. Speakers will address key tax preferences and issues that frequently arise. A group discussion will be encouraged. The participants will examine:

- Guiding principles
- Treatment of contributions and benefit payments
- Transfers of benefits between plans
- Pension investments
- Tax implications for mergers and acquisitions
- Pension tax barriers on plan sponsor pension strategies
- Unique plan designs or features that optimize local regimes
- Implications of local tax laws on foreign plans
- Cross-border implications