

IPEBLA

International Pension & Employee Benefits Lawyers Association



Workshop 2: *“Pension Fund Reorganization”*

As corporate groups and industries grow, contract or restructure, the pension funds that they sponsor may also need to change. This session will consider common legal issues and recent trends in pension fund reorganizations, including:

- Pension fund mergers and de-mergers;
- Segregation into subfunds;
- The use of common investment funds and captive or pooled investment funds;
- Fund reorganization aspects of conversion from defined benefit to defined contribution, including cross-subsidy issues;
- Internal restructuring of defined contribution schemes and defined benefit schemes, including forced restructurings.