



International 1: Core Unit 1B – Foundation in International Employee Benefits

Summary

Whilst the Examiners were pleased to note a few high-quality scripts that scored good marks, it is the view of the Examiners that several candidates found this to be a challenging paper. Candidates struggled with providing the relevant information for questions 4,5 and 6. In addition to commentary on the October 2021 questions below, general guidance for candidates who didn't achieve high marks is provided at the end of this report.

Question 1

Employee benefits are an effective employment tool. Explain the 'Indirect Reasons' an employer may have for providing employee benefits

(10 marks)

- This question was well answered with most candidates achieving high marks.
- Most candidates gained marks available for identifying the key indirect reasons for benefit provision.
- Candidates who went on to provide an explanation of each of the key reasons demonstrated a good understanding of the core themes of this section of the study manual and achieved higher marks accordingly.

The relevant section of the study manual – Study Manual 1: Section: Part 1, Chapter 1.2.2 (Page 3)

Question 2

Outline the main features of jubilee or long-service awards

(5 marks)

- This was a relatively straightforward question. Candidates that had understood the relevant section of the manual scored well.
- Whilst most candidates were able to define jubilee/long service awards, generally answers lacked detail for which marks were available. For example, few candidates mentioned that these awards are quite common in several different countries and could be offered voluntarily by a company.

The relevant section of the study manual – Study Manual 1: Section: Part 4, Chapter 4.2 (Page 42)

Question 3

Draft a short paper that describes the 'Specific Tasks' for which the HR Function will be responsible, in collaboration with other functions within the organisation and/or outside advisers and vendors.

(10 marks)

- The quality of answers to this question were varied. A few candidates achieved high marks while other candidates obtained low or no marks for this question.



- Candidates who had learned this section of the manual were able to clearly set out the specific tasks along with the corresponding detail the Examiners were expecting, and therefore achieved high marks as a result.
- Candidates who scored low marks provided answers that were more general about the HR function, with few candidates outlining the role of HR in
 - Employee benefit provision, and
 - Administration of benefit programmes.
- It was disappointing to note that few candidates formatted their answers as directed by the question, and as a result were not able to take advantage of the bonus format mark available. Candidates should look out for key instructions in the questions, to obtain available bonus marks.

The relevant section of the study manual - Study Manual 1: Section: Part 7, Chapter 4.2.3 (Page 96)

Question 4

As the International Benefits Manager (IBM) for your company, you have been asked by the Finance Director to write a brief paper setting out the restrictions that are applied under German Pension Law where retirement benefits are provided under Pillar II. (10 marks)

- This question was poorly answered by most candidates.
- The Examiners were concerned to note a significant proportion of candidates obtained no marks for the answers they provided.
- Analysis of answers for which no marks could be awarded shows that rather than focusing on the German Pension Law as directed by the question, candidates provided additional material from Chapter 5 which was not relevant to the question and for which sadly no marks could be awarded.
- Candidates are reminded to read questions carefully to determine to which section of the study manual is relevant when providing answers.
- It was disappointing to note that few candidates formatted their answers as directed by the question, and as a result were not able to take advantage of the bonus format mark available. Candidates should look out for key instructions in the questions, to obtain available bonus marks.

The relevant section of the study manual - Study Manual 2: Section: Part 1, Chapter 5.2.2 (Page 38)

Question 5

Describe the general conditions set out by the 'Pensions Act' that are applicable to employer-sponsored pension funds in the Netherlands (Pillar II) (10 marks)

- This question was generally poorly answered by most candidates.
- The Examiners were concerned to note the majority of candidates obtained no marks for their answers.
- Analysis of answers for which no marks could be awarded shows that whilst a few candidates did not attempt the question, most answers provided only generic information from Chapter 8 and other areas of the study manual.
- A few candidates who focused their answers on the 'Pensions Act' as directed by the question were able to score highly.
- Candidates are reminded to read questions carefully to determine to which section of the study manual is being examined.



The relevant section of the study manual - Study Manual 2: Section: Part 1, Chapter 8.2.2 (Page 63)

Question 6

List the Member States and the date they joined, the EU after the Euro was introduced, and undertook to participate in the European Monetary Union once they met the criteria for qualification
(5 marks)

- This should have been a relatively straightforward question requiring a list of Member States and dates.
- This question was poorly answered by most candidates.
- The Examiners were concerned to note a significant proportion of candidates did not attempt the question. It was evident that they had not studied the relevant section of the study manual.
- Candidates are reminded that questions can be set on any area of the study material identified as in scope for the subject

The relevant section of the study manual - Study Manual 2: Section: Part 2, Chapter 1.2 (Page 110)

Generally, candidates are reminded to:

- Read questions carefully to determine to which area of the study manual is being examined.
- Take note of instructive words given in the question – for example “list” indicates that a list of key items is required, rather than a block of descriptive text.
- Note that of the number of marks available can be used to indicate the level of detail required in an answer.
- Remember to include any dates, limits and figures detailed in the relevant section of the study manual to add sufficient detail to your answer to score full marks.
- Take advantage of any bonus marks available for format.
- Avoid spending too much time providing information which has not been asked for, or which is not described in similar detail in the Study Manual.
- An important part of the CU1B syllabus is to test candidates’ knowledge of benefits in different countries, and much country specific information is given in the manuals. Where a particular country or jurisdiction is specified within a question, higher marks will usually be achieved by providing information from the section that is specific to that country rather than generic information on the topic from another area of the study manual.