## Retirement Policy

#### INTRODUCTION

According to the Section 187(2)(b) of the Labor Relations Act 66 of 1995, a termination based on age is fair if the employee has reached fair or agreed age of retirement for the persons employed in that capacity.

[Company Name] has adopted the general retirement age of [X] years but recognizes the need to retain certain employees who performed exceptionally with high skills and productivity beyond the age of [X] Years. It accordingly allows employee extensions according to the rules of the relevant retirement funds.

#### PURPOSE

The purpose of this policy is to set out the procedures followed by [Company Name] for effecting employee's retirement upon reaching the age of superannuation and provide advice and guidelines related to the retirement.

#### SCOPE

This retirement policy is applicable to all the regular full-time and part-time employees of the company.

#### PRINCIPLES

- Retiring employees must be given at least one year's notice of whether or not they will be granted an extension beyond retirement, to allow for planning.
- The criteria and processes for providing extensions beyond retirement must be fair, consistent, and transparent.
- For all recommendations or decisions, all evaluation panels or committees must provide thorough justifications.

# **Retirement Policy**

**Hyun-Joo Kim** 

#### **Retirement Policy:**

The Pension Book Karen Ferguson, Kate Blackwell, 1996-05 Every pension plan has its fine print Using case studies from the Pension Rights Center Ferguson and Blackwell show what everyone in a private plan needs to know how and when their pension will vest how much their benefit will be and whether it is adjusted for inflation Is the plan overfunded or underfunded Will it survive should the company change hands or go bankrupt And what happens in the event of death or divorce Each chapter tackling these subjects is followed by a What to Do section in which the authors demonstrate point by point how we can take charge of our retirement future No retirement plan You re not alone Half of all Americans have no plan other than social security and this venerable system never intended to cover all retirement needs typically pays people 40 percent of what they were earning when they worked Or maybe you re in a do it yourself savings plan Increasingly employers are substituting these plans for traditional pensions Again Ferguson and Blackwell provide practical suggestions and reliable advice about the pros and cons of IRAs 401 k s and the other tax sheltered savings arrangements Policy and Politics in the Trump Era Edward Alan Miller, Pamela Nadash, Michael K. Gusmano, 2020-05-21 The surprise election of Donald J Trump to the presidency of the United States marks a singular turning point in the American republic not only because of his idiosyncratic approach to the office but also because the Republican Party now holds the presidency and both houses of Congress presenting a historic opportunity for change The role of older Americans has been critical in both shaping and reacting to this political moment Their political orientations and behaviors have shaped it through their electoral support for Republican candidates But older Americans stand as highly invested stakeholders in the policy decisions made by the very officials they elected and as beneficiaries of the programs that Republicans have targeted for cuts or elimination This comprehensive volume explores the ways in which Trump administration policies are likely to significantly undermine the social safety net for near elderly and older Americans including long term care housing health care and retirement The authors also explore how the Trump administration might shape politics and political behavior through the policy changes made The response of older voters in upcoming elections to efforts by the Trump administration and its Republican allies in Congress to draw back on the federal government s commitment to programs and policies affecting them will shape the direction of aging policy and politics for years to come This book was originally published as a special issue of the Journal of Aging Social Policy Pension Plan Complexity United States. Congress. Senate. Committee on Finance. Subcommittee on Private Retirement Plans and Oversight of the Internal Revenue Service, 1990 Present-law Tax Rules Relating to Qualified Pension Plans ,1990 Proposed Retirement Plan for New York City School Teachers New York (N.Y.). Commission on Pensions, 1916 Employee Benefits Burton T. Beam, John J. McFadden, 2001 This new edition has been updated to include the Health Insurance Portability and Accountability Act HIPAA and the Social Security and Medicare implications of the new 1997 tax and budget bills In all its editions Employee Benefits is considered to be the most

comprehensive benefits text on the market This is a great resource for small business owners and human resource professionals Retirement Savings Policy Michael P. Barry, 2018-09-10 Mike brings to this work his comprehensive experience and consummate technical talent in a beautifully readable book A treasure Frank Cummings Former Adjunct Lecturer in Law at UVA Law School Columbia Law School NYU Law School and ALI ABA Retirement Savings Policy reviews the basic policies that govern retirement savings plans and their real world application focusing on the key issues of finance taxation fiduciary conduct and employee choice The discussion is framed around the three fundamental challenges confronting employers and employees today the pension legacy the 401 k revolution and the pressure from policymakers regulators opinion leaders and individuals for changes that will put retirement security within reach of all Americans With more than 40 years experience in the field Michael P Barry provides both a wealth of practical detail best practices and concrete solutions and a broad framework for understanding the issues surrounding retirement plans and strategies The result is a comprehensive introduction to the forces that drive sponsor participant and policymaker decision making This is the perfect book for benefits and financial professionals who want a better understanding of the basic rules that govern retirement plan administration but also serves those interested in truly understanding the nuances and issues surrounding retirement plans and policies The approach is practical focusing on how US retirement plans actually work how they are taxed and not taxed how they are regulated But it is also conceptual devoting considerable attention to an understanding of why these plans work the way they do Why regulators and policymakers are so focused on a handful of issues expanding coverage reducing fees fairness And at the highest level what are the problems that we are trying to solve As such much of what we discuss will be of interest to a more general reader who wants a realistic understanding of what is really at stake in current retirement policy debates Reaching Retirement Age United States. Social Security Administration. Office of Research and Statistics, 1976 **Private Pension Plan Reform** United States. Congress. Senate. Committee on Finance. Retirement Benefits, are They Fair and are They Enough? United States. Subcommittee on Private Pension Plans, 1973 Congress. Senate. Special Committee on Aging, 1981 **Employment Problems of Older Workers** United States. Congress. House. Committee on Education and Labor. Select Subcommittee on Labor, 1966 Reports and Documents United States. Congress, Contributory Plan of Retirement of Employees in the Classified Civil Service United States. Congress. House. Select Committee on Reform in the Civil Service, 1914 Morneau Sobeco handbook of Canadian pension and benefit plans Hyun-Joo Kim, 2005 Personnel Literature United States. Office of Personnel Management. Library, 1984 Savings and Annuity Plan Proposed for Retirement of Superannuated Civil-service Employees Herbert Daniel Brown.1911 Social Security Reform in Advanced Countries Toshihiro Ihori, Toshiaki Tachibanaki, 2002-12-26 Increasingly ageing populations and a slowing rate of growth in the macroeconomy are forcing advanced countries to reconsider their social security programmes The need for detailed examination of the possible reforms and initiatives has

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