

TOPIC: THE TREATMENT OF [EMPLOYER] PENSION SCHEMES AND OTHER [DEFINED] BENEFIT PENSION SCHEMES

[Paper SNA/M1.06/03.1]

- (a) **Comment by the SCN:** The SCN agrees with the position of the AEG, and requests examples of how records should be treated.
- (b) **Comment by the SCN:** No opinion.
- (c) **Comment by the SCN:** The SCN agrees with the AEG.
- (d) **Comment by the SCN:** The SCN agrees with the AEG, and recommends that further discussion take place on the treatment of the calculation of the service charge for holding gains.

[Paper SNA/M1.06/03.2]

- (a) **Comment by the SCN:** The SCN agrees with the AEG.
- (b) **Comment by the SCN:** No opinion. The Salvadoran economy has no provision for multi-employer schemes.
- (c) **Comment by the SCN:** No opinion.
- (d) **Comment by the SCN:** The SCN agrees with the AEG.
- (e) **Comment by the SCN:** The SCN agrees with the AEG. The limits of the social security scheme and other sorts of schemes should be defined.