



# Institute of Actuaries of India

Statutory body established under an Act of Parliament

Unit No. F-206, 2nd Floor, F Wing, Tower II, Seawoods Grand Central,  
Plot no R-1, Sector 40, Nerul Road, Navi Mumbai - 400706  
+91 22 6243 3333 +91 22 6243 3322

## 7<sup>th</sup> TechTalk on Employee Benefits

The IAI is pleased to announce a webinar hosted by the Advisory Group on Pensions, Employee Benefits, and Social Security via web conference on July 1, 2023.

In employee benefits accounting certain significant events like M&A, large terminations, plan change require special accounting treatment. Evaluation & recognition of accounting impact may vary based on accounting standard under consideration. In this session our experts will cover theoretical and practical examples of accounting treatment of events like Past Service cost, Settlement, Curtailment etc. under IFRS (& INDAS19), and USGAAP.

Advisory Group – **Advisory Group on Pension and Employee benefits and Social Security (PEBSS)**

Date – **July 1, 2023 (Saturday)**

Time – **12.00 pm to 1.30 pm, India time**

Topic/s – **Treatment of Special Accounting events under USGAAP, IFRS, INDAS19**

**Welcome Address:** Mr. Hemanshu Jain, Secretary, AGPEBSS

### Speakers:

#### 1. Mr. Rajiv Sharma:

Rajiv is Sr. Delivery Manager (Director) at Mercer Consulting India Pvt. Ltd. and currently, leading a diverse group of 100+ actuarial professionals delivering actuarial services in employee benefits (DB schemes) and US healthcare domains. Rajiv has about 15 years of experience with Mercer in both technical and leadership roles with extensive work experience of actuarial valuations of defined benefit schemes, accounting under US GAAP, IFRS, special accounting, actuarial analytics and financial reporting. Have expertise in offshore-onshore business model, developing center of excellence, offshore transitions, change management, capability enhancement and business / process transformation to deliver competitive and value-added services. Before joining Mercer, Rajiv worked in a Public Sector Life Insurance company for 7 years in their Actuarial & Underwriting dept.

#### 2. Mr. Shailesh Gupta:

Shailesh has more than 15 years of experience in the US pension domain. He is working as a senior consultant in Mercer & responsible for the client consulting on the pension plan valuations, plan designs, experience studies, costing projections. He consults with a variety of clients including private sector and not-for-profit organizations, ranging in size from less than 100 to over 10,000 employees. He advises clients across a broad range of retirement issues including funding, accounting, and pension risk transfers. Before stepping into consulting role, he played diversified role on technical & people management front. It includes technical lead, training, business transitions, managing workflow of actuarial valuation work from Mercer Global services office based in India. He is also a subject matter expert for PPA regulation [Pension Protection Act] and develop resources/materials to further equip retirement consultants to build deeper relationships with clients and prospects. He holds a master degree in



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Mathematics from Delhi University, a student member of Institute of Actuaries.  
His interest areas are consulting, project management and numbers.

**Target Audience** - Students, Associates, Fellows & Non-members working in Employee benefit space for India & abroad.

## Registration fees (excluding GST)

IAI Students & Associates	IAI Affiliates & Fellows	Non-Members
Rs. 500	Rs. 750	Rs. 750

**Registration link** - <https://bit.ly/3R84faU>

**CPD Credit as per APS9 (Version 4):** 1.5 hours of Technical CPD (Pension, Other Employee Benefits and Social Security)

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