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20_ Intermediate Accounting: Chapter 20_ Accounting for Pensions and Post Retirement Benefits. STUDY. PLAY. Terms in this set (...) Pension plan. Pension plan - is an arrangement where by the employer provides benefits (payments) to retired employees for the services they provide in their working years.

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solutions to concepts for analysis ca 20-1 (a) A private pension plan is an arrangement whereby a company undertakes to provide its retired employees with benefits that can be determined or estimated in advance from the provisions of a document or from the company's practices.

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