

Detailed guidance for employers

Appendix A: The phasing in of contribution levels

This document accompanies:
Detailed guidance no. 4 – Pension schemes

The contribution rate for DC pension schemes, personal pension schemes and some hybrid pension schemes is being phased in.

Table 3
Contribution rates for DC, personal pension and some hybrid pension schemes

Transitional period	Duration	Employer minimum contribution	Total minimum contribution
1	Employer's staging date to 30 September 2017	1%	2%
2	1 October 2017 to 30 September 2018	2%	5%
	1 October 2018 onwards	3%	8%

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Detailed guide for employers no. 4

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