

Detailed guidance for employers

Appendix B: The phasing in of contribution for certification

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

The contribution rate for schemes using certification is also being phased in. The rate will depend on which set of certification is being used. The rates for all three sets are set out below.

Set 1 phasing

Transitional period	Duration	Employer minimum contribution	Total minimum contribution
1	Employer's staging date to 30 September 2017	2%	3%
2	1 October 2017 to 30 September 2018	3%	6%
1 October 2018 onwards		4%	9%

Set 2 phasing

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%

Set 3 phasing

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%	7%

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Detailed guide for employers no. 4

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