

Detailed guidance for employers

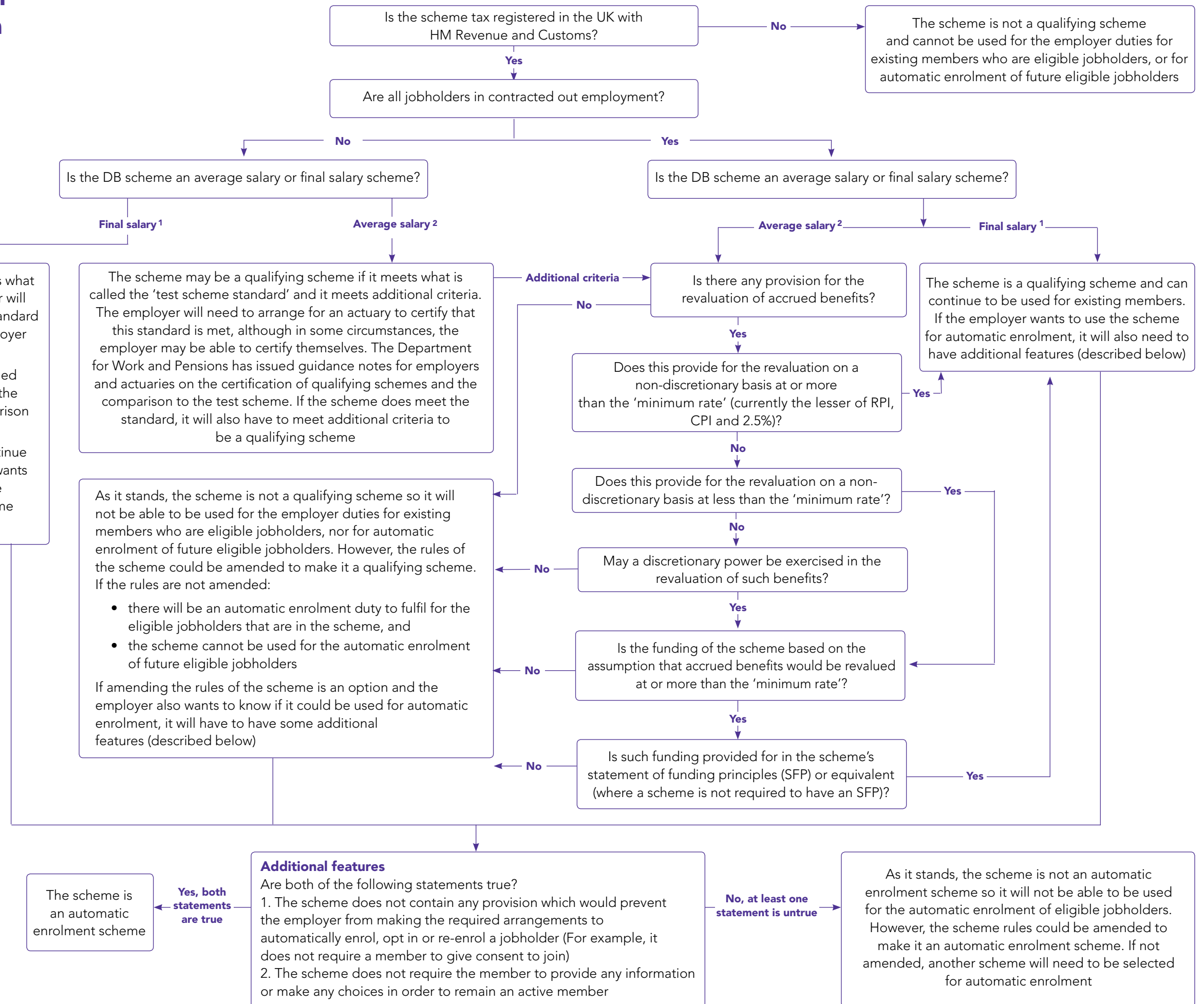
Appendix C: Steps to take to determine if your DB pension scheme is a qualifying scheme

This document accompanies:

Detailed guidance no. 4 – Pension schemes

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Steps to take to determine if your DB pension scheme is a qualifying scheme



¹ Includes final salary lump sum schemes
² Includes average salary lump sum schemes

This flowchart shows the considerations an employer must make in satisfying themselves that a DB pension scheme, with its main administration in the UK is a qualifying scheme. It will also tell you whether it can be used to fulfil any automatic enrolment duties. It is important to note that the criteria are the minimum features the scheme is required to have. There will be other things to consider before an employer makes a decision about what type of scheme to use. If the scheme is administered outside of the UK, then the employer may wish to consider if it meets the additional criteria for non-UK schemes.

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Detailed guidance for employers no. 4

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