



# Pensions Act 2008

## 2008 CHAPTER 30

### PART 1

#### PENSION SCHEME MEMBERSHIP FOR JOBHOLDERS

### CHAPTER 2

#### COMPLIANCE

##### *Compliance notices and unpaid contributions notices*

### **37 Unpaid contributions notices**

- (1) The Regulator may issue an unpaid contributions notice to an employer if it is of the opinion that relevant contributions have not been paid on or before the due date.
- (2) An unpaid contributions notice is a notice requiring an employer to pay into a pension scheme by a specified date an amount in respect of relevant contributions that have not been paid.
- (3) “Due date” has the meaning prescribed.
- (4) An unpaid contributions notice may, in particular—
  - (a) specify the scheme to which the contributions are due;
  - (b) specify the workers, or category of workers, in respect of whom the contributions are due;
  - (c) state the period in respect of which the contributions are due;
  - (d) state the due date in respect of the contributions;
  - (e) require the employer to take such other steps in relation to remedying the failure to pay the contributions as the Regulator considers appropriate;
  - (f) state that if the employer fails to comply with the notice, the Regulator may issue a fixed penalty notice under section 40.

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*Status: This is the original version (as it was originally enacted).*

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- (5) In this section, “employer” in relation to a worker means the person by whom the worker is or, if the employment has ceased, was employed.