

[^{F1}SCHEDULE

Regulations 6(1) and 7(1)

AMOUNT OF THE GENERAL LEVY

Textual Amendments

F1 Sch. inserted (1.4.2021) by [The Occupational and Personal Pension Schemes \(General Levy\) \(Amendment\) Regulations 2021 \(S.I. 2021/214\)](#), regs. 1(1), **2(4)**

PART 1

OCCUPATIONAL PENSION SCHEMES

1.—(1) In this Part—

“defined benefits scheme”, “hybrid scheme” and “money purchase scheme” have the meanings given in section 99 of the Pensions Act 2008;

“Master Trust scheme” has the meaning given in section 1 of the Pension Schemes Act 2017.

(2) Where an occupational pension scheme—

(a) is both a Master Trust scheme and a money purchase scheme; or

(b) is both a Master Trust scheme and a hybrid scheme,

the scheme shall be treated for the purposes of this Part as a Master Trust scheme.

[^{F2}2. This table relates to defined benefits schemes and hybrid schemes for the financial year beginning with 1st April 2024—

<i>Number of members on the reference day</i>	<i>Amount of levy calculated by reference to the number of members (M)</i>	<i>Minimum amount of levy</i>
2 to 11		£68
12 to 99	£6.75 multiplied by M	Not applicable
100 to 999	£4.88 multiplied by M	£669
1,000 to 4,999	£3.79 multiplied by M	£4,876
5,000 to 9,999	£2.89 multiplied by M	£18,947
10,000 to 499,999	£2.01 multiplied by M	£28,898
500,000 or more	£1.52 multiplied by M	£1,004,998.]

Textual Amendments

F2 Sch. para. 2 substituted (1.4.2024) by [The Occupational and Personal Pension Schemes \(General Levy\) \(Amendment\) Regulations 2024 \(S.I. 2024/274\)](#), regs. 1(2), **2(2)**

[^{F3}3. This table relates to defined benefits schemes and hybrid schemes for the financial year beginning with 1st April 2025—

Status: Point in time view as at 01/04/2024.

Changes to legislation: There are currently no known outstanding effects for the The Occupational and Personal Pension Schemes (General Levy) Regulations 2005, SCHEDULE. (See end of Document for details)

<i>Number of members on the reference day</i>	<i>Amount of levy calculated by reference to the number of members (M)</i>	<i>Minimum amount of levy</i>
2 to 11		£73
12 to 99	£7.19 multiplied by M	Not applicable
100 to 999	£5.19 multiplied by M	£712
1,000 to 4,999	£4.04 multiplied by M	£5,185
5,000 to 9,999	£3.07 multiplied by M	£20,196
10,000 to 499,999	£2.14 multiplied by M	£30,697
500,000 or more	£1.62 multiplied by M	£1,069,998.]

Textual Amendments

F3 Sch. para. 3 substituted (1.4.2024) by The Occupational and Personal Pension Schemes (General Levy) (Amendment) Regulations 2024 (S.I. 2024/274), regs. 1(2), 2(3)

^{F4}. This table relates to defined benefits schemes and hybrid schemes for the financial year beginning with 1st April 2026—

<i>Number of members on the reference day</i>	<i>Amount of levy calculated by reference to the number of members (M)</i>	<i>Minimum amount of levy</i>
2 to 11		£77
12 to 99	£7.66 multiplied by M	Not applicable
100 to 999	£5.53 multiplied by M	£759
1,000 to 4,999	£4.30 multiplied by M	£5,525
5,000 to 9,999	£3.27 multiplied by M	£21,496
10,000 to 499,999	£2.28 multiplied by M	£32,697
500,000 or more	£1.73 multiplied by M	£1,139,998.]

Textual Amendments

F4 Sch. para. 4 substituted (1.4.2024) by The Occupational and Personal Pension Schemes (General Levy) (Amendment) Regulations 2024 (S.I. 2024/274), regs. 1(2), 2(4)

^{F5}. This table relates to money purchase schemes for the financial year beginning with 1st April 2024—

<i>Number of members on the reference day</i>	<i>Amount of levy calculated by reference to the number of members (M)</i>	<i>Minimum amount of levy</i>
2 to 11		£47
12 to 99	£4.60 multiplied by M	Not applicable

Status: Point in time view as at 01/04/2024.**Changes to legislation:** There are currently no known outstanding effects for the The Occupational and Personal Pension Schemes (General Levy) Regulations 2005, SCHEDULE. (See end of Document for details)

<i>Number of members on the reference day</i>	<i>Amount of levy calculated by reference to the number of members (M)</i>	<i>Minimum amount of levy</i>
100 to 999	£3.32 multiplied by M	£456
1,000 to 4,999	£2.59 multiplied by M	£3,317
5,000 to 9,999	£1.97 multiplied by M	£12,948
10,000 to 499,999	£1.37 multiplied by M	£19,699
500,000 or more	£1.04 multiplied by M	£684,999.]

Textual Amendments

F5 Sch. para. 5 substituted (1.4.2024) by The Occupational and Personal Pension Schemes (General Levy) (Amendment) Regulations 2024 (S.I. 2024/274), regs. 1(2), 2(5)

^{F6}. This table relates to money purchase schemes for the financial year beginning with 1st April 2025—

<i>Number of members on the reference day</i>	<i>Amount of levy calculated by reference to the number of members (M)</i>	<i>Minimum amount of levy</i>
2 to 11		£50
12 to 99	£4.90 multiplied by M	Not applicable
100 to 999	£3.54 multiplied by M	£486
1,000 to 4,999	£2.76 multiplied by M	£3,537
5,000 to 9,999	£2.10 multiplied by M	£13,798
10,000 to 499,999	£1.46 multiplied by M	£20,998
500,000 or more	£1.11 multiplied by M	£729,999.]

Textual Amendments

F6 Sch. para. 6 substituted (1.4.2024) by The Occupational and Personal Pension Schemes (General Levy) (Amendment) Regulations 2024 (S.I. 2024/274), regs. 1(2), 2(6)

^{F7}. This table relates to money purchase schemes for the financial year beginning with 1st April 2026—

<i>Number of members on the reference day</i>	<i>Amount of levy calculated by reference to the number of members (M)</i>	<i>Minimum amount of levy</i>
2 to 11		£53
12 to 99	£5.22 multiplied by M	Not applicable
100 to 999	£3.77 multiplied by M	£517
1,000 to 4,999	£2.94 multiplied by M	£3,767

Status: Point in time view as at 01/04/2024.

Changes to legislation: There are currently no known outstanding effects for the The Occupational and Personal Pension Schemes (General Levy) Regulations 2005, SCHEDULE. (See end of Document for details)

<i>Number of members on the reference day</i>	<i>Amount of levy calculated by reference to the number of members (M)</i>	<i>Minimum amount of levy</i>
5,000 to 9,999	£2.23 multiplied by M	£14,698
10,000 to 499,999	£1.56 multiplied by M	£22,298
500,000 or more	£1.18 multiplied by M	£779,999.]

Textual Amendments

F7 Sch. para. 7 substituted (1.4.2024) by [The Occupational and Personal Pension Schemes \(General Levy\) \(Amendment\) Regulations 2024 \(S.I. 2024/274\)](#), regs. 1(2), 2(7)

[^{F8} This table relates to Master Trust schemes for the financial year beginning with 1st April 2024—

<i>Number of members on the reference day</i>	<i>Amount of levy calculated by reference to the number of members (M)</i>	<i>Minimum amount of levy</i>
2 to 11		£34
12 to 99	£3.34 multiplied by M	Not applicable
100 to 999	£2.42 multiplied by M	£331
1,000 to 4,999	£1.89 multiplied by M	£2,418
5,000 to 9,999	£1.43 multiplied by M	£9,449
10,000 to 499,999	£1.00 multiplied by M	£14,299
500,000 or more	£0.76 multiplied by M	£499,999.]

Textual Amendments

F8 Sch. para. 8 substituted (1.4.2024) by [The Occupational and Personal Pension Schemes \(General Levy\) \(Amendment\) Regulations 2024 \(S.I. 2024/274\)](#), regs. 1(2), 2(8)

[^{F9} This table relates to Master Trust schemes for the financial year beginning with 1st April 2025—

<i>Number of members on the reference day</i>	<i>Amount of levy calculated by reference to the number of members (M)</i>	<i>Minimum amount of levy</i>
2 to 11		£36
12 to 99	£3.56 multiplied by M	Not applicable
100 to 999	£2.57 multiplied by M	£353
1,000 to 4,999	£2.01 multiplied by M	£2,568
5,000 to 9,999	£1.52 multiplied by M	£10,048
10,000 to 499,999	£1.07 multiplied by M	£15,199

Status: Point in time view as at 01/04/2024.**Changes to legislation:** There are currently no known outstanding effects for the The Occupational and Personal Pension Schemes (General Levy) Regulations 2005, SCHEDULE. (See end of Document for details)

<i>Number of members on the reference day</i>	<i>Amount of levy calculated by reference to the number of members (M)</i>	<i>Minimum amount of levy</i>
500,000 or more	£0.81 multiplied by M	£534,999.]

Textual Amendments

F9 Sch. para. 9 substituted (1.4.2024) by [The Occupational and Personal Pension Schemes \(General Levy\) \(Amendment\) Regulations 2024 \(S.I. 2024/274\)](#), regs. 1(2), **2(9)**

[^{F10}**10.** This table relates to Master Trust schemes for the financial year beginning with 1st April 2026—

<i>Number of members on the reference day</i>	<i>Amount of levy calculated by reference to the number of members (M)</i>	<i>Minimum amount of levy</i>
2 to 11		£39
12 to 99	£3.79 multiplied by M	Not applicable
100 to 999	£2.74 multiplied by M	£376
1,000 to 4,999	£2.14 multiplied by M	£2,738
5,000 to 9,999	£1.62 multiplied by M	£10,698
10,000 to 499,999	£1.14 multiplied by M	£16,199
500,000 or more	£0.86 multiplied by M	£569,999.]

Textual Amendments

F10 Sch. para. 10 substituted (1.4.2024) by [The Occupational and Personal Pension Schemes \(General Levy\) \(Amendment\) Regulations 2024 \(S.I. 2024/274\)](#), regs. 1(2), **2(10)**

PART 2**PERSONAL PENSION SCHEMES**

[^{F11}**11.** This table relates to the financial year beginning with 1st April 2024—

<i>Number of members on the reference day</i>	<i>Amount of levy calculated by reference to the number of members (M)</i>	<i>Minimum amount of levy</i>
2 to 11		£15
12 to 99	£1.33 multiplied by M	Not applicable
100 to 999	£0.94 multiplied by M	£132
1,000 to 4,999	£0.80 multiplied by M	£940
5,000 to 9,999	£0.53 multiplied by M	£4,000

Status: Point in time view as at 01/04/2024.

Changes to legislation: There are currently no known outstanding effects for the The Occupational and Personal Pension Schemes (General Levy) Regulations 2005, SCHEDULE. (See end of Document for details)

<i>Number of members on the reference day</i>	<i>Amount of levy calculated by reference to the number of members (M)</i>	<i>Minimum amount of levy</i>
10,000 to 499,999	£0.40 multiplied by M	£5,300
500,000 or more	£0.30 multiplied by M	£200,000.]

Textual Amendments

F11 Sch. para. 11 substituted (1.4.2024) by [The Occupational and Personal Pension Schemes \(General Levy\) \(Amendment\) Regulations 2024 \(S.I. 2024/274\)](#), regs. 1(2), **2(11)**

[^{F12}**12.** This table relates to the financial year beginning with 1st April 2025—

<i>Number of members on the reference day</i>	<i>Amount of levy calculated by reference to the number of members (M)</i>	<i>Minimum amount of levy</i>
2 to 11		£16
12 to 99	£1.42 multiplied by M	Not applicable
100 to 999	£1.00 multiplied by M	£141
1,000 to 4,999	£0.85 multiplied by M	£999
5,000 to 9,999	£0.57 multiplied by M	£4,250
10,000 to 499,999	£0.43 multiplied by M	£5,700
500,000 or more	£0.32 multiplied by M	£215,000.]

Textual Amendments

F12 Sch. para. 12 substituted (1.4.2024) by [The Occupational and Personal Pension Schemes \(General Levy\) \(Amendment\) Regulations 2024 \(S.I. 2024/274\)](#), regs. 1(2), **2(12)**

[^{F13}**13.** This table relates to the financial year beginning with 1st April 2026—

<i>Number of members on the reference day</i>	<i>Amount of levy calculated by reference to the number of members (M)</i>	<i>Minimum amount of levy</i>
2 to 11		£17
12 to 99	£1.51 multiplied by M	Not applicable
100 to 999	£1.06 multiplied by M	£150
1,000 to 4,999	£0.91 multiplied by M	£1,059
5,000 to 9,999	£0.60 multiplied by M	£4,550
10,000 to 499,999	£0.46 multiplied by M	£6,000
500,000 or more	£0.34 multiplied by M	£230,000.]]

Textual Amendments

F13 Sch. para. 13 substituted (1.4.2024) by The Occupational and Personal Pension Schemes (General Levy) (Amendment) Regulations 2024 (S.I. 2024/274), regs. 1(2), **2(13)**

Status:

Point in time view as at 01/04/2024.

Changes to legislation:

There are currently no known outstanding effects for the The Occupational and Personal Pension Schemes (General Levy) Regulations 2005, SCHEDULE.