

[^{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—

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}4. 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}5. 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

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

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

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

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.]]

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)

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)**

Changes to legislation:

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