Articles 3(4) and 6(4)

### Appropriate age-related percentages for money purchase contracted-out schemes

Age on last day of preceding tax year	Appropriate d	age-related perce	entages for the ta	ux year	
yeur	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
15	3.0%	3.0%	3.0%	3.0%	3.0%
16	3.0%	3.0%	3.0%	3.0%	3.0%
17	3.1%	3.1%	3.1%	3.1%	3.1%
18	3.2%	3.2%	3.2%	3.2%	3.2%
19	3.3%	3.3%	3.3%	3.3%	3.3%
20	3.4%	3.4%	3.4%	3.4%	3.4%
21	3.4%	3.4%	3.4%	3.4%	3.4%
22	3.5%	3.5%	3.5%	3.5%	3.5%
23	3.6%	3.6%	3.6%	3.6%	3.6%
24	3.7%	3.7%	3.7%	3.7%	3.7%
25	3.8%	3.8%	3.8%	3.8%	3.8%
26	3.9%	3.9%	3.9%	3.9%	3.9%
27	4.0%	4.0%	4.0%	4.0%	4.0%
28	4.1%	4.1%	4.1%	4.1%	4.1%
29	4.1%	4.2%	4.2%	4.2%	4.2%
30	4.2%	4.3%	4.3%	4.3%	4.3%
31	4.3%	4.4%	4.4%	4.4%	4.4%
32	4.5%	4.5%	4.5%	4.5%	4.5%
33	4.6%	4.6%	4.6%	4.6%	4.6%
34	4.7%	4.7%	4.7%	4.7%	4.7%
35	4.8%	4.8%	4.8%	4.8%	4.8%
36	5.0%	5.0%	5.0%	5.0%	5.0%
37	5.1%	5.1%	5.1%	5.1%	5.2%
38	5.3%	5.3%	5.3%	5.3%	5.3%
39	5.5%	5.5%	5.5%	5.5%	5.5%
40	5.6%	5.6%	5.6%	5.6%	5.6%
41	5.8%	5.8%	5.8%	5.8%	5.8%
42	5.9%	5.9%	6.0%	6.0%	6.0%
43	6.1%	6.1%	6.1%	6.1%	6.1%

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Age on last day of preceding tax year	Appropriate age-related percentages for the tax year					
2	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	
44	6.3%	6.3%	6.3%	6.3%	6.3%	
45	6.6%	6.4%	6.4%	6.5%	6.5%	
46	6.9%	6.7%	6.6%	6.6%	6.6%	
47	7.2%	7.1%	6.9%	6.8%	6.8%	
48	7.4%	7.4%	7.2%	7.1%	7.0%	
49	7.4%	7.4%	7.4%	7.4%	7.3%	
50	7.4%	7.4%	7.4%	7.4%	7.4%	
51	7.4%	7.4%	7.4%	7.4%	7.4%	
52	7.4%	7.4%	7.4%	7.4%	7.4%	
53	7.4%	7.4%	7.4%	7.4%	7.4%	
54	7.4%	7.4%	7.4%	7.4%	7.4%	
55	7.4%	7.4%	7.4%	7.4%	7.4%	
56	7.4%	7.4%	7.4%	7.4%	7.4%	
57	7.4%	7.4%	7.4%	7.4%	7.4%	
58	7.4%	7.4%	7.4%	7.4%	7.4%	
59	7.4%	7.4%	7.4%	7.4%	7.4%	
60	7.4%	7.4%	7.4%	7.4%	7.4%	
61	7.4%	7.4%	7.4%	7.4%	7.4%	
62	7.4%	7.4%	7.4%	7.4 %	7.4%	
63	7.4%	7.4%	7.4%	7.4%	7.4%	

Articles 4 and 7

### Appropriate age-related percentages for appropriate personal pension schemes for the tax year 2007-2008

Column A Age on last day of preceding tax year	Column B Earnings not exceeding low earnings threshold	Column C Earnings exceeding low earnings threshold but not exceeding upper earnings threshold	Column D Earnings exceeding upper earnings threshold
15	9.4%	2.35%	4.7%
16	9.4%	2.35%	4.7%

Column A Age on last day of preceding tax year	Column B Earnings not exceeding low earnings threshold	Column C Earnings exceeding low earnings threshold but not exceeding upper earnings threshold	Column D Earnings exceeding upper earnings threshold
17	9.6%	2.4%	4.8%
18	9.8%	2.45%	4.9%
19	9.8%	2.45%	4.9%
20	10.0%	2.5%	5.0%
21	10.2%	2.55%	5.1%
22	10.4%	2.6%	5.2%
23	10.4%	2.6%	5.2%
24	10.6%	2.65%	5.3%
25	10.8%	2.7%	5.4%
26	11.0%	2.75%	5.5%
27	11.0%	2.75%	5.5%
28	11.2%	2.8%	5.6%
29	11.4%	2.85%	5.7%
30	11.6%	2.9%	5.8%
31	11.8%	2.95%	5.9%
32	12.0%	3.0%	6.0%
33	12.0%	3.0%	6.0%
34	12.2%	3.05%	6.1%
35	12.6%	3.15%	6.3%
36	12.8%	3.2%	6.4%
37	13.0%	3.25%	6.5%
38	13.4%	3.35%	6.7%
39	13.6%	3.4%	6.8%
40	14.0%	3.5%	7.0%
41	14.2%	3.55%	7.1%
12	14.4%	3.6%	7.2%
3	14.8%	3.7%	7.4%
4	14.8%	3.7%	7.4%
15	14.8%	3.7%	7.4%
16	14.8%	3.7%	7.4%
17	14.8%	3.7%	7.4%

Column A Age on last day of preceding tax year	Column B Earnings not exceeding low earnings threshold	Column C Earnings exceeding low earnings threshold but not exceeding upper earnings threshold	Column D Earnings exceeding upper earnings threshold
48	14.8%	3.7%	7.4%
49	14.8%	3.7%	7.4%
50	14.8%	3.7%	7.4%
51	14.8%	3.7%	7.4%
52	14.8%	3.7%	7.4%
53	14.8%	3.7%	7.4%
54	14.8%	3.7%	7.4%
55	14.8%	3.7%	7.4%
56	14.8%	3.7%	7.4%
57	14.8%	3.7%	7.4%
58	14.8%	3.7%	7.4%
59	14.8%	3.7%	7.4%
60	14.8%	3.7%	7.4%
61	14.8%	3.7%	7.4%
62	14.8%	3.7%	7.4%
63	14.8%	3.7%	7.4%

Articles 4 and 7

Appropriate age-related percentages for appropriate personal pension schemes for the tax year 2008-2009

Column A Age on last day of preceding tax year	Column B Earnings not exceeding low earnings threshold	Column C Earnings exceeding low earnings threshold but not exceeding upper earnings threshold	Column D Earnings exceeding upper earnings threshold
15	9.4%	2.35%	4.7%
16	9.4%	2.35%	4.7%
17	9.6%	2.4%	4.8%
18	9.8%	2.45%	4.9%
19	9.8%	2.45%	4.9%

Column A Age on last day of preceding tax year	Column B Earnings not exceeding low earnings threshold	Column C Earnings exceeding low earnings threshold but not exceeding upper earnings threshold	Column D Earnings exceeding upper earnings threshold
20	10.0%	2.5%	5.0%
21	10.2%	2.55%	5.1%
22	10.4%	2.6%	5.2%
23	10.4%	2.6%	5.2%
24	10.6%	2.65%	5.3%
25	10.8%	2.7%	5.4%
26	11.0%	2.75%	5.5%
27	11.0%	2.75%	5.5%
28	11.2%	2.8%	5.6%
29	11.4%	2.85%	5.7%
30	11.6%	2.9%	5.8%
31	11.8%	2.95%	5.9%
32	12.0%	3.0%	6.0%
33	12.0%	3.0%	6.0%
34	12.2%	3.05%	6.1%
35	12.6%	3.15%	6.3%
36	12.8%	3.2%	6.4%
37	13.2%	3.3%	6.6%
38	13.4%	3.35%	6.7%
39	13.6%	3.4%	6.8%
40	14.0%	3.5%	7.0%
41	14.2%	3.55%	7.1%
42	14.4%	3.6%	7.2%
43	14.8%	3.7%	7.4%
44	14.8%	3.7%	7.4%
45	14.8%	3.7%	7.4%
46	14.8%	3.7%	7.4%
47	14.8%	3.7%	7.4%
48	14.8%	3.7%	7.4%
49	14.8%	3.7%	7.4%
50	14.8%	3.7%	7.4%

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Column A Age on last day of preceding tax year	Column B Earnings not exceeding low earnings threshold	Column C Earnings exceeding low earnings threshold but not exceeding upper earnings threshold	Column D Earnings exceeding upper earnings threshold
51	14.8 %	3.7%	7.4%
52	14.8%	3.7%	7.4%
53	14.8%	3.7%	7.4%
54	14.8%	3.7%	7.4%
55	14.8%	3.7%	7.4%
56	14.8%	3.7%	7.4%
57	14.8%	3.7%	7.4%
58	14.8%	3.7%	7.4%
59	14.8%	3.7%	7.4%
60	14.8%	3.7%	7.4%
61	14.8%	3.7%	7.4%
62	14.8%	3.7%	7.4%
63	14.8%	3.7%	7.4%

Articles 4 and 7

# Appropriate age-related percentages for appropriate personal pension schemes for the tax year 2009-2010

Column A Age on last day of preceding tax year	Column B Earnings not exceeding low earnings threshold	Column C Earnings exceeding low earnings threshold but not exceeding upper earnings threshold	Column D Earnings exceeding upper earnings threshold
15	9.4%	2.35%	4.7%
16	9.4%	2.35%	4.7%
17	9.6%	2.4%	4.8%
18	9.8%	2.45%	4.9%
19	9.8%	2.45%	4.9%
20	10.0%	2.5%	5.0%
21	10.2%	2.55%	5.1%
22	10.4%	2.6%	5.2%

Column A Age on last day of preceding tax year	Column B Earnings not exceeding low earnings threshold	Column C Earnings exceeding low earnings threshold but not exceeding upper earnings threshold	Column D Earnings exceeding upper earnings threshold
23	10.4%	2.6%	5.2%
24	10.6%	2.65%	5.3%
25	10.8%	2.7%	5.4%
26	11.0%	2.75%	5.5%
27	11.2%	2.8%	5.6%
28	11.2%	2.8%	5.6%
29	11.4%	2.85%	5.7%
30	11.6%	2.9%	5.8%
31	11.8%	2.95%	5.9%
32	12.0%	3.0%	6.0%
33	12.0%	3.0%	6.0%
34	12.2%	3.05%	6.1%
35	12.6%	3.15%	6.3%
36	12.8%	3.2%	6.4%
37	13.2%	3.3%	6.6%
38	13.4%	3.35%	6.7%
39	13.6%	3.4%	6.8%
40	14.0%	3.5%	7.0%
41	14.2%	3.55%	7.1%
42	14.4%	3.6%	7.2%
43	14.8%	3.7%	7.4%
44	14.8%	3.7%	7.4%
45	14.8%	3.7%	7.4%
46	14.8%	3.7%	7.4%
47	14.8%	3.7%	7.4%
48	14.8%	3.7%	7.4%
49	14.8%	3.7%	7.4%
50	14.8%	3.7%	7.4%
51	14.8%	3.7%	7.4%
52	14.8%	3.7%	7.4%
53	14.8%	3.7%	7.4%

Column A Age on last day of preceding tax year	Column B Earnings not exceeding low earnings threshold	Column C Earnings exceeding low earnings threshold but not exceeding upper earnings threshold	Column D Earnings exceeding upper earnings threshold
54	14.8%	3.7%	7.4%
55	14.8%	3.7%	7.4%
56	14.8%	3.7%	7.4%
57	14.8%	3.7%	7.4%
58	14.8%	3.7%	7.4%
59	14.8%	3.7%	7.4%
60	14.8%	3.7%	7.4%
61	14.8%	3.7%	7.4%
62	14.8%	3.7%	7.4%
63	14.8%	3.7%	7.4%

Articles 4 and 7

### Appropriate age-related percentages for appropriate personal pension schemes for the tax year 2010-2011

Column A Age on last day of preceding tax year	Column B Earnings not exceeding low earnings threshold	Column C Earnings exceeding low earnings threshold but not exceeding upper earnings threshold	Column D Earnings exceeding upper earnings threshold
15	9.4%	2.35%	4.7%
16	9.4%	2.35%	4.7%
17	9.6%	2.4%	4.8%
18	9.8%	2.45%	4.9%
19	9.8%	2.45%	4.9%
20	10.0%	2.5%	5.0%
21	10.2%	2.55%	5.1%
22	10.4%	2.6%	5.2%
23	10.4%	2.6%	5.2%
24	10.6%	2.65%	5.3%
25	10.8%	2.7%	5.4%

Column A Age on last day of preceding tax year	Column B Earnings not exceeding low earnings threshold	Column C Earnings exceeding low earnings threshold but not exceeding upper earnings threshold	Column D Earnings exceeding upper earnings threshold
26	11.0%	2.75%	5.5%
27	11.2%	2.8%	5.6%
28	11.2%	2.8%	5.6%
29	11.4%	2.85%	5.7%
30	11.6%	2.9%	5.8%
31	11.8%	2.95%	5.9%
32	12.0%	3.0%	6.0%
33	12.2%	3.05%	6.1%
34	12.2%	3.05%	6.1%
35	12.6%	3.15%	6.3%
36	12.8%	3.2%	6.4%
37	13.2%	3.3%	6.6%
38	13.4%	3.35%	6.7%
39	13.6%	3.4%	6.8%
40	14.0%	3.5%	7.0%
41	14.2%	3.55%	7.1%
42	14.6%	3.65%	7.3%
43	14.8%	3.7%	7.4%
44	14.8%	3.7%	7.4%
45	14.8%	3.7%	7.4%
46	14.8%	3.7%	7.4%
17	14.8%	3.7%	7.4%
48	14.8%	3.7%	7.4%
49	14.8%	3.7%	7.4%
50	14.8%	3.7%	7.4%
51	14.8%	3.7%	7.4%
52	14.8%	3.7%	7.4%
53	14.8%	3.7%	7.4%
54	14.8%	3.7%	7.4%
55	14.8%	3.7%	7.4%
56	14.8%	3.7%	7.4%

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

Column A Age on last day of preceding tax year	Column B Earnings not exceeding low earnings threshold	Column C Earnings exceeding low earnings threshold but not exceeding upper earnings threshold	Column D Earnings exceeding upper earnings threshold
57	14.8%	3.7%	7.4%
58	14.8%	3.7%	7.4%
59	14.8%	3.7%	7.4%
60	14.8%	3.7%	7.4%
61	14.8%	3.7%	7.4%
62	14.8%	3.7%	7.4%
63	14.8%	3.7%	7.4%

### SCHEDULE 6

Articles 4 and 7

# Appropriate age-related percentages for appropriate personal pension schemes for the tax year 2011-2012

Column A Age on last day of preceding tax year	Column B Earnings not exceeding low earnings threshold	Column C Earnings exceeding low earnings threshold but not exceeding upper earnings threshold	Column D Earnings exceeding upper earnings threshold
15	9.4%	2.35%	4.7%
16	9.4%	2.35%	4.7%
17	9.6%	2.4%	4.8%
18	9.8%	2.45%	4.9%
19	10.0%	2.5%	5.0%
20	10.0%	2.5%	5.0%
21	10.2%	2.55%	5.1%
22	10.4%	2.6%	5.2%
23	10.4%	2.6%	5.2%
24	10.6%	2.65%	5.3%
25	10.8%	2.7%	5.4%
26	11.0%	2.75%	5.5%
27	11.2%	2.8%	5.6%
28	11.2%	2.8%	5.6%

Column A Age on last day of preceding tax year	Column B Earnings not exceeding low earnings threshold	Column C Earnings exceeding low earnings threshold but not exceeding upper earnings threshold	Column D Earnings exceeding upper earnings threshold
29	11.4%	2.85%	5.7%
30	11.6%	2.9%	5.8%
31	11.8%	2.95%	5.9%
32	12.0%	3.0%	6.0%
33	12.2%	3.05%	6.1%
34	12.2%	3.05%	6.1%
35	12.6%	3.15%	6.3%
36	12.8%	3.2%	6.4%
37	13.2%	3.3%	6.6%
38	13.4%	3.35%	6.7%
39	13.8%	3.45%	6.9%
40	14.0%	3.5%	7.0%
41	14.2%	3.55%	7.1%
42	14.6%	3.65%	7.3%
43	14.8%	3.7%	7.4%
44	14.8%	3.7%	7.4%
45	14.8%	3.7%	7.4%
46	14.8%	3.7%	7.4%
47	14.8%	3.7%	7.4%
48	14.8%	3.7%	7.4%
49	14.8%	3.7%	7.4%
50	14.8%	3.7%	7.4%
51	14.8%	3.7%	7.4%
52	14.8%	3.7%	7.4%
53	14.8%	3.7%	7.4%
54	14.8%	3.7%	7.4%
55	14.8%	3.7%	7.4%
56	14.8%	3.7%	7.4%
57	14.8%	3.7%	7.4%
58	14.8%	3.7%	7.4%
59	14.8%	3.7%	7.4%

Column A Age on last day of preceding tax year	Column B Earnings not exceeding low earnings threshold	Column C Earnings exceeding low earnings threshold but not exceeding upper earnings threshold	Column D Earnings exceeding upper earnings threshold
60	14.8%	3.7%	7.4%
61	14.8%	3.7%	7.4%
62	14.8%	3.7%	7.4%
63	14.8%	3.7%	7.4%