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STATUTORY INSTRUMENTS

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**2010 No. 772**

The Occupational and Personal Pension Schemes  
(Automatic Enrolment) Regulations 2010

PART 12

Hybrid schemes

**Modification of test scheme standard: final salary lump sum accruals**

- 42.**—(1) Paragraph (2) applies where a relevant rule—
- (a) specifies a description of hybrid schemes; and
  - (b) provides that the paragraph (b) quality requirements are to apply to any scheme of that description subject to the modification made by this regulation.
- (2) In determining whether any such scheme satisfies the paragraph (b) quality requirements in relation to a jobholder, section 23 of the Act has effect as if for subsection (4) there were substituted—
- “(4) The amount available for the provision of a pension to a member must accrue at an annual rate of at least 16% of average qualifying earnings in the last three tax years preceding the end of pensionable service.”.