

SCHEDULES

SCHEDULE 6

Statements of benefits: money purchase benefits [^{F1}and cash balance benefits]

Textual Amendments

- F1** Words in Sch. 6 heading inserted (24.7.2014) by [The Pensions Act 2011 \(Transitional, Consequential and Supplementary Provisions\) Regulations 2014 \(S.I. 2014/1711\)](#), regs. 1(1), **79(7)** (with regs. 6, 41, 44(1), 47(1), 69(2), 72(1), 76(1)); coming into force immediately after s. 29 of 2011 c 19 - see S.I. 2014/1683, art. 2

PART 1

Information for all money purchase members

1. The amount of contributions (before any deductions are made) credited to the member under the scheme during—

- (a) in the case of an occupational pension scheme—
 - (i) the immediately preceding scheme year, and
 - (ii) the scheme year mentioned in regulation 17(9)(a) if—
 - (aa) contributions have been credited during that year, and
 - (bb) the information relating to that year has not been given, and
- (b) in the case of a personal pension scheme, the 12 months immediately preceding a date specified by the managers of the scheme.

^{F1}2. Where an occupational pension scheme was a contracted-out scheme at any time before the abolition date—

- (a) the date of birth used in determining the appropriate age-related percentage for the purposes of section 42A of the 1993 Act (reduced rate of Class 1 contributions, and rebates),
- (b) the name and postal or electronic address of a person who can be contacted if the date of birth is incorrect, and
- (c) the amount of the contributions referred to in paragraph 1 paid to the scheme in respect of the member during the scheme years referred to in that paragraph which is attributable to—
 - (i) the minimum payments made by the member's employer,
 - (ii) any payments made by the Secretary of State in accordance with section 7(1) of the Social Security Act 1986 (schemes becoming contracted-out between 1986 and 1993),
 - (iii) any age-related payments made by the Secretary of State in accordance with section 42A(3) of the 1993 Act.

Textual Amendments

F1 Sch. 6 paras. 2, 3 ceased to have effect (6.4.2014) by virtue of [The Occupational and Personal Pension Schemes \(Disclosure of Information\) Regulations 2013 \(S.I. 2013/2734\)](#), reg. 1(1)(2)(a)

F13.—(1) Where a personal pension scheme was an appropriate scheme at any time before the abolition date—

- (a) the date of birth used in determining the appropriate age-related percentage for the purposes of section 45(1) of the 1993 Act (amount of minimum contributions),
- (b) the name and postal or electronic address of any person who can be contacted if the date of birth is incorrect, and
- (c) the amount of the minimum contributions paid by the Secretary of State in respect of the member during the 12 months preceding a specified date that are attributable to section 45(1) of the 1993 Act identifying separately that part of the contributions that is attributable to tax relief on the employee's share of minimum contributions, being the difference between that share and the grossed-up equivalent of that share.

(2) In sub-paragraph (1)(c), the expressions “employee's share” and “grossed-up equivalent” have the meanings given to them by section 202(3) and (4) of the Finance Act 2004 (minimum contributions under pensions legislation).

Textual Amendments

F1 Sch. 6 paras. 2, 3 ceased to have effect (6.4.2014) by virtue of [The Occupational and Personal Pension Schemes \(Disclosure of Information\) Regulations 2013 \(S.I. 2013/2734\)](#), reg. 1(1)(2)(a)

4. The value of the member's accrued rights under the scheme at a date specified by the trustees or managers of the scheme.

5. Any cash equivalent in respect of the transfer of the member's rights mentioned in paragraph 4 that would be different from the values to be specified, at the date specified, under that paragraph, calculated in accordance with—

- (a) sections 97 and 101I of the 1993 Act (calculation of cash equivalents), in the case of an occupational pension scheme, or
- (b) regulations 3 and 4 of the Personal Pension Schemes (Transfer Values) Regulations 1987^{M1} (calculation, verification and increases of cash equivalents), in the case of a personal pension scheme.

Marginal Citations

M1 [S.I. 1987/1112](#). Regulations 3 and 4 were substituted by [S.I. 2008/1050](#).

[F25A. Where the scheme is a relevant scheme within the meaning of the Occupational Pension Schemes (Scheme Administration) Regulations 1996, details of how the member may obtain on request the information specified in paragraph 35 of Schedule 3 (information to be given about pooled funds).

Textual Amendments

F2 Sch. 6 para. 5A inserted (6.4.2019) by [The Occupational Pension Schemes \(Administration and Disclosure\) \(Amendment\) Regulations 2018 \(S.I. 2018/233\)](#), regs. 1(2), **3(8)**

5B. In relation to the information that must be published on a website in accordance with regulation 29A(2) [^{F3}and (2A) (publishing charges and transaction costs and other relevant information)]—

- (a) the information specified in sub-paragraphs (a) to (d) of regulation 27(2) (provision of information on a website); and
- (b) a statement explaining the circumstances in which the information will be provided on request in hard copy form.]

Textual Amendments

F2 Sch. 6 para. 5A inserted (6.4.2019) by [The Occupational Pension Schemes \(Administration and Disclosure\) \(Amendment\) Regulations 2018 \(S.I. 2018/233\)](#), regs. 1(2), **3(8)**

F3 Words in Sch. 6 para. 5B substituted (1.10.2019) by [The Pension Protection Fund \(Pensionable Service\) and Occupational Pension Schemes \(Investment and Disclosure\) \(Amendment and Modification\) Regulations 2018 \(S.I. 2018/988\)](#), regs. 1(1), **5(6)**

[^{F4}**5C.** Where the trustees are required to publish a report on a website in accordance with regulation 6(1)(b) of the Occupational Pension Schemes (Climate Change Governance and Reporting) Regulations 2021 (climate change reporting and publication requirements), in relation to the most recent report published—

- (a) the information specified in sub-paragraphs (a) to (d) of regulation 27(2) of these Regulations (provision of information on a website); and
- (b) a statement explaining any circumstances in which the report will be provided on request in hard copy form.]

Textual Amendments

F4 Sch. 6 para. 5C inserted (1.10.2021) by [The Occupational Pension Schemes \(Climate Change Governance and Reporting\) \(Miscellaneous Provisions and Amendments\) Regulations 2021 \(S.I. 2021/857\)](#), regs. 1(1), **4(5)**

Changes to legislation:

There are currently no known outstanding effects for the The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013, PART 1.