

Detailed guidance for employers

Appendix B: The phasing in of contribution for certification

This document accompanies:
Detailed guidance no. 4 – Pension schemes

The contribution rate for schemes using certification is also being phased in. The rate will depend on which set of certification is being used. The rates for all three sets are set out below.

Set 1 phasing

Transitional period	Duration	Employer minimum contribution	Total minimum contribution
1	Before 5 April 2018	2%	3%
2	6 April 2018 to 5 April 2019	3%	6%
6 April 2019 onwards		4%	9%

Set 2 phasing

Transitional period	Duration	Employer minimum contribution	Total minimum contribution
1	Before 5 April 2018	1%	2%
2	6 April 2018 to 5 April 2019	2%	5%
6 April 2019 onwards		3%	8%

Set 3 phasing

Transitional period	Duration	Employer minimum contribution	Total minimum contribution
1	Before 5 April 2018	1%	2%
2	6 April 2018 to 5 April 2019	2%	5%
6 April 2019 onwards		3%	7%

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Detailed guide for employers no. 4

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