



Pensions Act 2008

2008 CHAPTER 30

PART 1

PENSION SCHEME MEMBERSHIP FOR JOBHOLDERS

CHAPTER 1

EMPLOYERS' DUTIES

Quality requirements

[^{F1}23A Alternative quality requirements for UK defined benefits schemes

- (1) The Secretary of State may by regulations provide that a defined benefits scheme that has its main administration in the United Kingdom satisfies the quality requirement in relation to a jobholder if any one or more of the following is satisfied—
- (a) the scheme is of a prescribed description and satisfies the quality requirement under section 20 in relation to that jobholder;
 - (b) the cost of providing the benefits accruing for or in respect of the relevant members over a relevant period would require contributions to be made of a total amount equal to at least a prescribed percentage of the members' total relevant earnings over that period;
 - (c) in the case of each of at least 90% of the relevant members, the cost of providing the benefits accruing for or in respect of the member over a relevant period would require contributions to be made of a total amount equal to at least a prescribed percentage of the member's total relevant earnings over that period.
- (2) For this purpose—
- “contributions” means contributions to the scheme by, or on behalf or in respect of, a relevant member;
 - “relevant earnings” means earnings of a prescribed description;

Changes to legislation: *Pensions Act 2008, Section 23A is up to date with all changes known to be in force on or before 05 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

“relevant members” means members of the scheme of a prescribed description;

“relevant period” means a period specified in or determined in accordance with the regulations.

- (3) A percentage prescribed under subsection (1)(b) or (c) must be at least 8%.
- (4) Regulations under subsection (1)(b) or (c) may make provision—
 - (a) about how to calculate whether the requirement is satisfied, including provision requiring the calculation to be made in accordance with prescribed methods or assumptions;
 - (b) requiring benefits of a prescribed description to be disregarded in determining whether the requirement is satisfied;
 - (c) that a scheme only satisfies the requirement if the scheme actuary certifies that it does; and for this purpose “scheme actuary” has the prescribed meaning.
- (5) Section 13(3) (meaning of “earnings”) applies for the purposes of this section as it applies for the purposes of that section.
- (6) The Secretary of State must from time to time review any regulations in force under subsection (1).
- (7) A review must be carried out—
 - (a) during 2017, and
 - (b) after that, no more than three years after the completion of the previous review.]

Textual Amendments

F1 S. 23A inserted (12.9.2014) by *Pensions Act 2014 (c. 19)*, ss. 39(2), 56(1); S.I. 2014/2377, art. 2(1)(b)

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Changes and effects yet to be applied to :

- s. 23A(1) words substituted by [2015 c. 8 Sch. 2 para. 42](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 3(1A) inserted by [2023 c. 44 s. 1\(2\)](#)
- s. 5(1C) inserted by [2023 c. 44 s. 1\(3\)](#)
- s. 13(3)(ec) inserted by [2023 c. 20 Sch. para. 56](#)
- s. 13A inserted by [2023 c. 44 s. 1\(4\)](#)
- s. 24(1)(c) inserted by [2015 c. 8 Sch. 2 para. 43\(2\)\(d\)](#)
- s. 143(6)(7) inserted by [2023 c. 44 s. 1\(5\)\(b\)](#)