



Pensions Act 1995

1995 CHAPTER 26

PART III

CERTIFICATION OF PENSION SCHEMES AND EFFECTS ON MEMBERS' STATE SCHEME RIGHTS AND DUTIES

Reduction in State scheme contributions, payment of rebates and reduction in State scheme benefits

138 Minimum contributions towards appropriate personal pension schemes.

(1) Section 45 of the ^{M1}Pension Schemes Act 1993 (minimum contributions to personal pension schemes) is amended as follows.

(2) For subsection (1) there is substituted—

“(1) In relation to any tax week falling within a period for which the Secretary of State is required to pay minimum contributions in respect of an earner, the amount of those contributions shall be an amount equal to the appropriate age-related percentage of so much of the earnings paid in that week (other than earnings in respect of contracted-out employment) as exceeds the current lower earnings limit but not the current upper earnings limit for that week (or the prescribed equivalents if he is paid otherwise than weekly)”.

(3) Subsection (2) is omitted.

(4) In subsection (3)(e), the words following “ prescribed period ” are omitted.

^{F1}(5)

Textual Amendments

F1 S. 138(5) repealed (6.4.2012 being "the abolition date" for the purposes of s. 15(1) of the amending Act) by [Pensions Act 2007 \(c. 22\)](#), s. 27(6), [Sch. 7 Pt. 6](#) (with [Sch. 4 Pt. 3](#)); [S.I. 2011/1267](#), art. 2(a)

Changes to legislation: Pensions Act 1995, Section 138 is up to date with all changes known to be in force on or before 23 April 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](#)

Commencement Information

- I1** S. 138 in force at 6.4.1997 in so far as not already in force by [S.I. 1997/664, art. 2\(3\)](#), **Sch. Pt. 3**
I2 S. 138(5) in force at 13.3.1996 for specified purposes by [S.I. 1996/778, art. 2\(1\)](#), **Sch. Pt. I**

Marginal Citations

- M1** 1993 c. 48.

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Changes and effects yet to be applied to :

- s. 138(1)-(4) repealed by [2007 c. 22 Sch. 7 Pt. 7](#)

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 36](#)

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

- s. 37(1A)(b) inserted by [2015 c. 8 Sch. 2 para. 7\(b\)](#)
- s. 51(5A)-(5C) inserted by [2015 c. 8 s. 43\(1\)](#)
- s. 51(7A) inserted by [2015 c. 8 s. 41\(1\)\(b\)](#)
- s. 51(9)(10) inserted by [2015 c. 8 s. 42\(3\)](#)
- s. 67A(3)(aa)-(ac) inserted by [2015 c. 8 s. 45\(3\)](#)
- s. 67A(9)(a)(viii)-(x) inserted by [2015 c. 8 s. 45\(6\)\(a\)](#)
- s. 67A(9)(b)(vi)-(viii) inserted by [2015 c. 8 s. 45\(6\)\(b\)](#)
- s. 73(2)(2A) substituted for s. 73(2) by [2015 c. 8 Sch. 2 para. 11](#)
- s. 75(1)-(1B) substituted for s. 75(1) by [2015 c. 8 Sch. 2 para. 12](#)
- s. 175(2)(ca) inserted by [2004 c. 35 s. 240\(2\)](#)
- s. 175(2)(za) inserted by [2015 c. 8 s. 43\(2\)](#)