### STATUTORY INSTRUMENTS

# 2005 No. 3377

# The Occupational Pension Schemes (Scheme Funding) Regulations 2005

## Records

**11.**—(1) The trustees or managers of a scheme to which Part 3 of the 2004 Act applies must keep records of all contributions made to the scheme by any person, showing separately—

- (a) the aggregate amounts of contributions paid by or on behalf of active members of the scheme (whether by deductions from their earnings or otherwise) and the dates on which they are paid, distinguishing voluntary contributions from other contributions, and showing the amounts of voluntary contributions paid by each member, and
- (b) the aggregate amounts of contributions paid by or on behalf of each person who is an employer in relation to the scheme and the dates on which they are paid.
- (2) The trustees or managers must also keep records of any action taken by them to recover—
  - (a) the amount of any contributions which are not paid on the date on which they are due, and
  - (b) the amount of any debt which has arisen under section 75(2) or (4) of the 1995 Act (deficiencies in the assets).

**Changes to legislation:** There are currently no known outstanding effects for the The Occupational Pension Schemes (Scheme Funding) Regulations 2005, Section 11.