

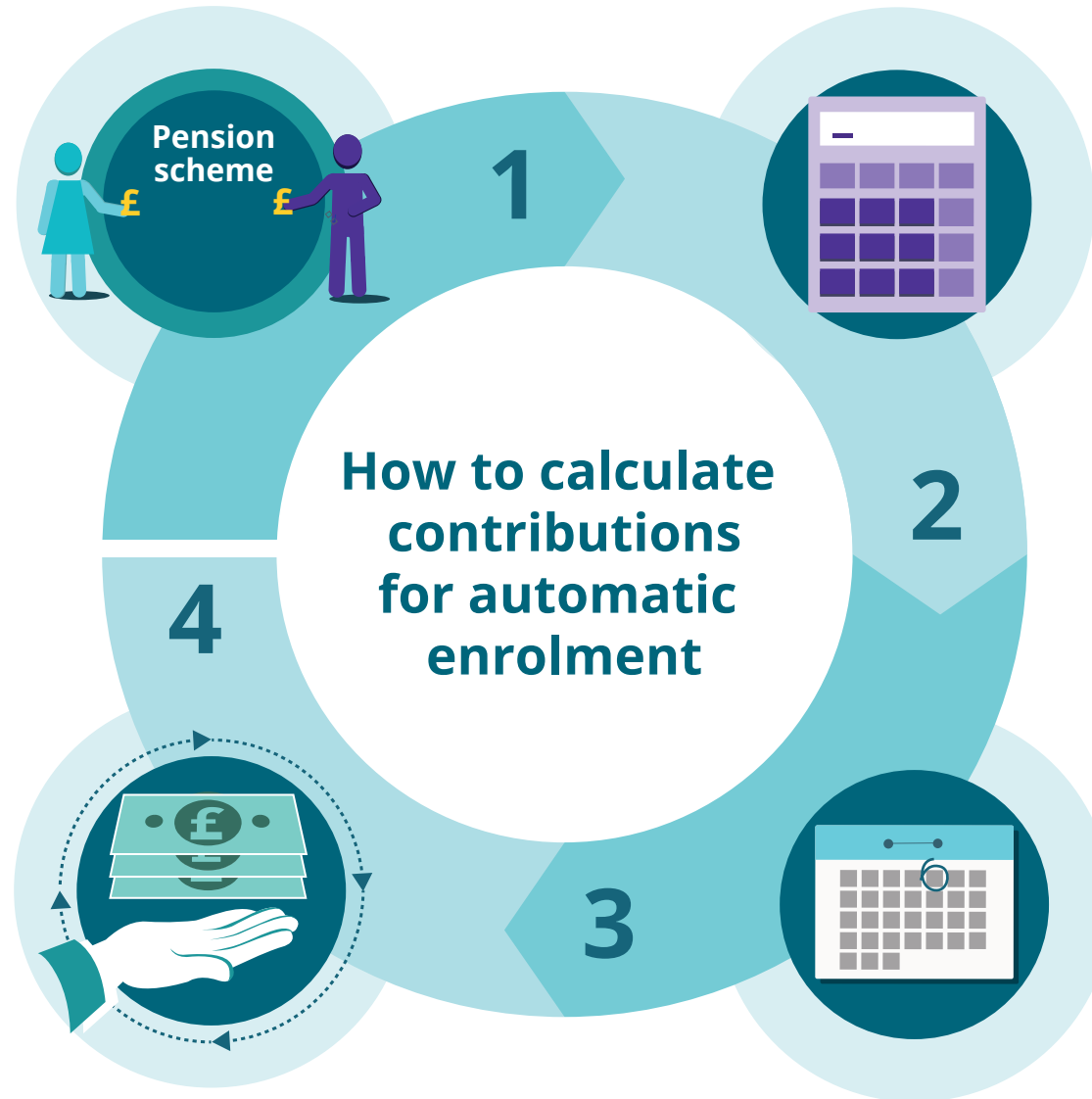
1. How much to contribute?

By law, there's a minimum amount that you must pay into the scheme, this is made up of a percentage of your staff's earnings and a percentage paid by you, the employer.

The exact amount you need to pay will depend on the scheme you choose.

4. When to work out how much to pay in?

Each time you pay your staff you must work out how much to pay into the scheme.



2. Which types of pay to include in your calculation?

You'll need to include certain types of staff pay in your calculation.

3. When to pay in?

You must pay contributions to the pension scheme on time.

To find out more about how to calculate contributions and the types of pay to include go to:

www.tpr.gov.uk/contribute