

*These notes refer to the Pensions Act 2008 (c.30)  
which received Royal Assent on 26 November 2008*

# **PENSIONS ACT 2008**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 1: Pension scheme membership for jobholders**

##### *Chapter 2: Compliance*

##### *Section 38: Calculation and payment of contributions*

102. *Section 38* makes provision for the calculation of unpaid contributions. It provides that a compliance notice or an unpaid contributions notice may require the employer to calculate the amount of contributions that have not been paid into the scheme.
103. Where contributions are made within a prescribed period after a certain date, the unpaid contributions notice may require the employer to pay their own contributions with the worker having the option to pay their own but not being obliged to do so. However, where contributions are not made during that prescribed period of time, the employer will be required to pay all outstanding contributions.
104. *Section 38* also enables the Regulator to estimate the amount of unpaid contributions using information other than that provided by the employer (for example, information held by HM Revenue and Customs or the employee's scheme) and to require employers to pay interest on unpaid contributions.