

*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 39: Meaning of relevant contributions*

105. [Section 39](#) provides that the definition of relevant contributions includes both contributions payable directly by an employer into a scheme and contributions payable by an employer on behalf of a worker out of deductions from the worker's earnings. The section also provides that the meaning of relevant contributions is applicable for both jobholders and for workers without qualifying earnings under section 9.