



# Pensions Act 2008

## 2008 CHAPTER 30

### PART 1

#### PENSION SCHEME MEMBERSHIP FOR JOBHOLDERS

### CHAPTER 2

#### COMPLIANCE

##### *Compliance notices and unpaid contributions notices*

### **39 Meaning of “relevant contributions”**

- (1) In sections 37 and 38 “relevant contributions” are—
  - (a) in relation to a jobholder, employer contributions payable to a qualifying scheme in relation to the jobholder;
  - (b) in relation to a worker to whom section 9 applies, employer contributions payable to a pension scheme which satisfies the requirements of that section.
- (2) In subsection (1), employer contributions means contributions payable by the employer—
  - (a) on the employer's own account (but in respect of the worker), or
  - (b) on behalf of the worker out of deductions from the worker's earnings.

**Changes to legislation:**

Pensions Act 2008, Section 39 is up to date with all changes known to be in force on or before 25 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.

[View outstanding changes](#)

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

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

- s. 3(1A) inserted by [2023 c. 44 s. 1\(2\)](#)
- s. 5(1C) inserted by [2023 c. 44 s. 1\(3\)](#)
- s. 13(3)(ec) inserted by [2023 c. 20 Sch. para. 56](#)
- s. 13A inserted by [2023 c. 44 s. 1\(4\)](#)
- s. 24(1)(c) inserted by [2015 c. 8 Sch. 2 para. 43\(2\)\(d\)](#)
- s. 143(6)(7) inserted by [2023 c. 44 s. 1\(5\)\(b\)](#)