

## SCHEDULE 2

### Pension schemes

#### Part 3

#### Excepted rules, practices, actions and decisions relating to contributions by employers to personal pension schemes

##### **Contributions by employers**

**31.** Different rates of contributions by an employer according to the age of the workers in respect of whom the contributions are made where the aim in setting the different rates is—

- (a) to equalise the amount of benefit to which workers of different ages who are otherwise in a comparable situation will become entitled under their personal pension schemes, or
- (b) to make the amount of benefit to which such workers will become entitled under their personal pension schemes more nearly equal.

**32.** Any difference in the rate of contributions by an employer in respect of different workers to the extent that this is attributable to any differences in remuneration payable to those workers.