



Draft pensions note – for employers participating in neither BPS nor BUSPS (January 2018)

Where contributions are paid to a defined contribution scheme, the note should state:

- a) Pension contributions are paid to a defined contribution pension scheme on behalf of the minister.
- b) The total pension cost for the employer was £xxxx (2016 £xxxx).
- c) No contributions were outstanding at the Balance Sheet date.
OR Contributions of £xxx were outstanding at the Balance Sheet date.