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A pension fund is a portfolio of assets in which your pension contributions are invested. These assets are usually made up of equities (stocks & shares) with perhaps some bonds included, and sometimes a small amount of cash. Pension funds can even include commercial property.

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A pension is a tax-efficient way to save for your retirement. It aims to provide you with a source of income in later life. The Government will pay you a secure regular income when you reach the State Pension age. This age is determined by when you were born.

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A pension is a form of investment or savings plan designed to provide you with an income to live on when you retire. There are many different types of pension arrangements available, from state pension schemes offering limited financial support in old age to private pension plans giving you the freedom to build a larger fund for your retirement.

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A pension is a way of saving for your retirement. You put money into your pension each month and, in return, you get a regular income once you've retired. You don't have to pay tax on pension contributions, which is one of the reasons saving into a pension can be more effective than saving for your retirement in other ways.

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## ~~How pensions work – Which?~~

A pension plan is fundamentally a simple product: It is just a pot of cash that you, and your employer, can pay into - and which you get tax relief on - as a way of saving up for your retirement.

## ~~Pensions: Everything you need to know for retirement~~

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Contributions to a company pension scheme receive tax relief at your marginal rate of income tax, so a basic rate tax payer will receive 20% tax relief, higher rate 40% and top rate 45%. There are two main types of company pension scheme – defined contribution and defined benefit (also known as ‘final salary’).

## ~~Pension basics: The different types of UK pensions explained~~

Your pension is 1/60th of your reckonable pay for each year of membership in the scheme. The pension is calculated as follows: Reckonable pay x pensionable membership in days x  $(1/60 \times 1/365) = \text{pension}$ . Calculating your 2008 NHS pension: an example. Jack has been part of the 2008 pension for eight years (2,920 days) when he decided to retire.

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The defined benefit pension plan (DBPP) is a pension plan where your employer pays you a specific monthly income when you are retired. The pension amount you qualify for is calculated using different methods, but the formula is usually based on your average highest earnings and the number of years of service. One of the more popular formulas used is:

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