**The Role of Government**

**Test**

1. Which organisation regulates tax reliefs on pension schemes?

1. Audit Office
2. DWP
3. HM Revenue & Customs
4. The Pensions Regulator

2. What is the maximum allowance on tax relievable employee contributions to a personal pension under the current regime (where the member has not flexibly accessed any benefits)?

1. 15% of remuneration
2. 100% of taxable earnings, subject to the Annual Allowance
3. Annual Allowance
4. There is no limit

3. What was the maximum allowance on pension benefits accrued (without a tax charge) under the regime that applied prior to 6th April 2023?

1. 2/3 of final remuneration after 20 years' service
2. 25% of fund (subject to Lifetime Allowance)
3. Value of Lifetime Allowance
4. There is no limit on the pension payable in retirement

4. What is the current Annual Allowance in 2025/26 for an individual whose only benefits are in a defined benefits occupational pension scheme?

1. £60,000
2. £255,000
3. £1,073,100
4. £1 million