

Eaton UK Pension Plan

Useful figures 2025-26 tax year

The figures listed below will normally change on an annual basis in line with the tax year 6 April to 5 April (which is also the Plan year) or if these are reviewed and updated by Government. We have also shown the figures for 2024-25.

	2025-26 tax year	2024-25 tax year
Standard Annual Allowance	£60,000	£60,000
Money Purchase Annual Allowance	£10,000	£10,000
Lifetime Allowance	£n/a¹	£n/a ¹
Tapered Annual Allowance²	£60,000 to £10,000	£60,000 to £10,000
Payment Protection Limit	£10,500	£10,500
State Pension³	£11,973.00	£11,502.40

1. *The Lifetime Allowance was abolished from the 24-25 tax year.*
2. *If your total income is over £200,000 (£200,000 for 2024-25), your Annual Allowance tapers from £60,000 (£60,000) to £10,000 (£10,000) a year for income over £260,000 (£260,000) a year.*
3. *This is the full amount of the single-tier State pension for a single person. To qualify for the full amount you will need 35 years of National Insurance contributions. Because the Plan was contracted out, you may get less State pension than the amount shown above. To find out more go to www.gov.uk/new-state-pension. If you reached State Pension Age before April 2016, then you will receive the Basic State Pension.*

State Pension Allowance⁴

Year of leaving service	Pre April 2016 service	Post April 2016 service
6 April 2022 – 5 April 2023	£6,951.53	£9,072.27
6 April 2023 – 5 April 2024	£7,170.80	£9,359.13
6 April 2024 – 5 April 2025	£7,551.27	£9,855.73
6 April 2025 – 5 April 2026	£8,104.20	£10,576.80

4. *The State Pension Allowance is the average annual amount of the single person's basic State pension (to 5 April 2016) or the single-tier State pension (from 6 April 2016) over the three years ending on the 5 April immediately before you retire, leave the Plan or die, whichever is earlier.*