

Do you have a change to your **annual allowance** tax charge?

↓			
Yes an Increase	No	Yes a Decrease	
↓	↓	↓	↓
Do you want to pay the tax charge yourself or use Scheme Pays?	No further action required	If the decrease in the charge was between 6/04/2019 and 5/04/2023	If the decrease in the charge was between 6 April 2015 and 5 April 2019

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Pay myself	Use Scheme Pays		
HMRC will issue you with an assessment which will set out how you can pay.	HMRC will ask for details of the scheme and when you will be asking them to pay. This should be done no later than <ul style="list-style-type: none"> - 6 July 2025 if you were an active or deferred member on 1 October 2023 - 6 July 2027 if you were a pensioner on 1 October 2023 	If you paid the charge HMRC will refund you directly If you used Scheme Pays, your employer will contact HMRC for the refund HMRC will also work out any interest due to you on this amount. If there is a decrease in one year and an increase in another year, HMRC will work out the interest on the refund before offsetting the differences	If you paid the charge, your employer will contact you to arrange a refund If you used Scheme Pays, your employer will usually use compensation to increase your pension benefits

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Report changes to your annual allowance tax charges by 31st January 2025 (if you were not yet receiving your benefits on 1 October 2023)			
Report changes to your annual allowance tax charges by 31st January 2027 (if you are a pensioner)			
If you are an active/deferred member in one role and pensioner in another, the later of these dates applies.			
This should be done using the Calculate your public service pension scheme adjustment service			

Disclaimer – This information is a summary of the information available at [How the public service pensions remedy affects your pension - GOV.UK \(www.gov.uk\)](#) at the time of writing. The Service is not not qualified to provide tax advice, therefore please ensure you read this summary in conjunction with this website and refer to specialist tax advise where appropriate.

Do you have a change to your Lifetime Allowance tax charge?				
Yes an Increase		No	Yes a Decrease	
If you retired between 6 April 2015 and 5 April 2019	If you retired between 6/04/2019 and 5/04/2022	No further action required	If the decrease in the charge was between 6/04/2019 and 5/04/2023	If the decrease in the charge was between 6 April 2015 and 5 April 2019
In most cases neither you nor the scheme will have to pay any additional tax due to the remedy	You will be jointly liable for this with your employer. XPS pensions will let you know how much the charge is		HMRC will refund the difference directly to you if you paid the charge yourself, or to your employer if they originally paid the charge. Your employer will request the refund and adjust your benefits accordingly HMRC will also work out any interest due to you.	You can claim compensation for the difference via the route listed below
Where you have an increase to your Lifetime Allowance tax charge between 6 April 2019 and 5 April 2023, you must report changes using the Calculate your public service pension scheme adjustment service .			Where you have an decrease to your Lifetime Allowance tax charge resulting in a refund between 6 April 2015 and 5 April 2023 you must report the changes using the Calculate your public service pension scheme adjustment service .	
<p>Deadlines Active / Deferred members on 1 October 2023 – 31st January 2025</p> <p>Pensioner members on 1 October 2023 – 31st January 2027</p> <p>If you are more than one type of member, such as active in one scheme and pensioner in another, you have until the later of the dates to report charges, or changes to previous charges, to HMRC</p>			<p>Deadlines Active / deferred members on 1 October 2023 – 31st January 2029</p> <p>Pensioner members on 1 October 2023 – 31st January 2031</p>	
<p>Disclaimer – This information is a summary of the information available at How the public service pensions remedy affects your pension - GOV.UK (www.gov.uk) at the time of writing. The Service is not not qualified to provide tax advice, therefore please ensure you read this summary in conjunction with this website and refer to specialist tax advise where appropriate.</p>				