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portfolio of assets
in which your
pension

contributions are

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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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the State Pension
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of investment or
savings plan
designed to
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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

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need 35 qualifying years to get the full amount of new State...

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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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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.

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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 –

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defined contribution and defined benefit (also known as 'final salary').

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membership in the scheme. The pension is calculated as follows:

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the 2008 pension
for eight years
(2,920 days) when
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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.

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One of the more popular formulas used is:

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