

25. Mary transferred the proceeds of her group personal pension to a flexible annuity which commenced payment in May 2016. She is still employed and her employer wants to contribute to a personal pension plan for her. Her salary is £60,000. What is the **maximum** her employer can contribute without incurring a tax charge for Mary?
- A. Nil.
 - B. £10,000
 - C. £40,000
 - D. £60,000

Key Option: B

Learning Outcome: 4.1