Use this Working Sheet to work out the figure to put into box 6 on the Tax calculation summary pages. If you’re liable to the Annual Allowance charge, start by calculating the tax due on all of your income. You can do this by filling in the Tax calculation summary notes up to and including box A164, in section 5. You’ll need the values from boxes A119 and A164 for boxes 10 and 11 below. Other box numbers referred to in this Working Sheet refer to the boxes on page Ai 4 of the Additional information pages. If any box in this Working Sheet is negative, substitute zero.

**Lifetime Allowance charge**
- Excess taken as lump sum: lower of box 7 and box 11
- Excess taken as pension: box 1 x 55%

**Annual Allowance charge**
- Amount in excess of your annual allowance: £32,000 + A119
- Basic rate band: from A164
- Taxable income: lower of box 9 and box 12
- Unused basic rate band: box 9 minus box 13
- Higher rate band: £118,000
- Unused higher rate band: box 17 minus box 15

**Total Annual Allowance charge**
- Tax paid: lower of box 5 and box 6
- Lifetime Allowance charge due: box 5 minus box 7
- Unused income band: box 10 minus box 11
- Higher rate band: box 16 minus box 19
- Unused higher rate band: box 17 minus box 20

**Tax paid by the pension scheme**
- Annual Allowance charge due: box 10 minus box 11
- Unused income band: box 10 minus box 11
- Higher rate band: box 16 minus box 20
- Unused higher rate band: box 17 minus box 21

**Unauthorised payments**
- ‘Not subject to surcharge’ amount: box 27 x 40%
- ‘Subject to surcharge’ amount: box 29 x 55%

**Total pension charge**
- box 8 + box 26 + box 34 + box 47

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**Foreign tax deducted**
- Lower of box 15 and box 32

**Unauthorised payment charge and surcharge due**
- Lower of box 31 and box 33

**Taxable authorised lump sum payments from overseas pension schemes**
- (Overseas) short service refund charge: Taxable lump sum payment

**Taxable short service refund of contributions**
- Lower of box 35 and box 36

**Short service refund charge**
- (Overseas) taxable lump sum charge: lower of box 37 and box 38

**Total short service refund and taxable lump sum charge due**
- box 38 + box 40

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**Foreign tax deducted**
- Lower of box 39 and box 40

**Unauthorised payment charge and surcharge**
- box 28 x 55%

**Total pension charge**
- box 8 + box 26 + box 34 + box 47

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Copy box 48 to box 6 on the Tax calculation summary pages