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 A145, in section 6. You’ll need the values from boxes A140, A143 and A145 for boxes 10 and 11 below. Other box numbers referred to in this Working Sheet refer to the boxes on page A4 of the Additional information pages. If any box in this Working Sheet is negative, substitute zero.

### Lifetime Allowance charge
Excess taken as lump sum
- Box 7 x 55%

Excess taken as pension
- Box 8 x 25%

### Lifetime Allowance charge due
Amount in excess of your annual allowance
- Box 10 x 55%

### Annual Allowance charge
Basic rate band
- Box A140 + Box A145

Taxable income
- Box 11

Unused basic rate band
- Box 12
- Box 11 - Box 10

Higher rate band
- £118,215
- Box 17 - Box 15

Unused higher rate band
- Box 18

### Total Annual Allowance charge
Tax paid by the pension scheme
- Box 11 - Box 10

### Annual Allowance charge due
Amount in excess of your annual allowance
- Box 10 x 55%

### Tax paid
- Box 23 x 45%

### Total Annual Allowance charge
- Box 11 - Box 10
- Box 23 - Box 25

### Tax paid by the pension scheme
- Box 24 x 45%

### Total Annual Allowance charge
- Box 11 - Box 10
- Box 23 - Box 25
- Box 24 x 45%

### Total Annual Allowance charge
- Box 11 - Box 10
- Box 23 - Box 25
- Box 24 x 45%

Foreign tax deducted
- Box 15

### Unauthorised payment charge and surcharge due
'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