

SCHEDULES

SCHEDULE 1

STATE PENSION: CONSEQUENTIAL AND RELATED AMENDMENTS

PART 6

DEEMED EARNINGS FACTORS FOR PURPOSES OF ADDITIONAL PENSION

31.—(1) Section 44A of the Contributions and Benefits Act (deemed earnings factors) is amended as follows.

(2) Before subsection (1) insert—

“(A1) Subsections (1) to (4) below apply to the first appointed year or any subsequent tax year before 2010–11.”.

(3) In subsection (1) (amount of deemed earnings factor for purposes of section 44(6)(za)) after “a relevant year” insert “to which this subsection applies”.

(4) After subsection (4) insert—

“(4A) The following do not apply to a pensioner attaining pensionable age on or after 6th April 2010—

- (a) the requirement referred to in subsection (2)(d) above, and
- (b) subsections (3) and (4) above.”.

Changes to legislation:

There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, Paragraph 31.