

---

**Changes to legislation:** There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, Cross Heading: The Pension Schemes (Northern Ireland) Act 1993 (c. 49). (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 1

#### STATE PENSION: CONSEQUENTIAL AND RELATED AMENDMENTS

### PART 7

#### ADDITIONAL PENSION: SIMPLIFIED ACCRUAL RATES

*The Pension Schemes (Northern Ireland) Act 1993 (c. 49)*

**33** In section 8B of the Pension Schemes Act (reference scheme)—

- (a) in subsection (5) (definition of earner's qualifying earnings) in paragraph (b), for “the upper earnings limit for that year multiplied by fifty-three” substitute “the applicable limit”;
- (b) in subsection (7), before the definition of “normal pension age” insert—
  - ““the applicable limit” means—
  - (a) in relation to a tax year before the flat rate introduction year, the upper earnings limit for the year multiplied by 53;
  - (b) in relation to the flat rate introduction year or any subsequent tax year, the upper accrual point;”.

**34** <sup>F1</sup> .....

#### Textual Amendments

**F1** Sch. 1 para. 34 repealed (15.12.2008) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), ss. 116, 118(2)(c), [Sch. 10 Pt. 6](#) (with Sch. 10 Pt. 6 note 1(c))

**35** In section 176(1) of that Act (general interpretation) insert in the appropriate places—

““the flat rate introduction year” has the meaning given by section 121 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;”,  
 ““the upper accrual point” has the meaning given by section 121 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;”.

**36** <sup>F2</sup> .....

---

**Changes to legislation:** There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, Cross Heading: The Pension Schemes (Northern Ireland) Act 1993 (c. 49). (See end of Document for details)

---

---

#### Textual Amendments

- F2** Sch. 1 para. 36 repealed (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), ss. 116, 118(2)(c), **Sch. 10 Pt. 6** (with Sch. 10 Pt. 6 note 2(b))

**Changes to legislation:**

There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, Cross Heading: The Pension Schemes (Northern Ireland) Act 1993 (c. 49).