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*Status: This version of this cross heading contains provisions that are prospective.  
Changes to legislation: There are currently no known outstanding effects for the  
Pensions Act (Northern Ireland) 2008, Paragraph 44. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 4

#### ABOLITION OF CONTRACTING-OUT FOR DEFINED CONTRIBUTION PENSION SCHEMES

#### PART 2

#### FURTHER AMENDMENTS

*The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)*

PROSPECTIVE

**44.**—(1) In Schedule 1 to the Contributions and Benefits Act (supplementary provisions relating to contributions of Classes 1, 1A, 1B, 2 and 3) paragraph 1 (Class 1 contributions where earner is in more than one employment) is amended as follows.

(2) In sub-paragraph (3) (determination of amount of primary Class 1 contributions where aggregate earnings include earnings from contracted-out employment)—

- (a) omit paragraphs (a) and (b);
- (b) in paragraph (c) for sub-paragraphs (i) and (ii) substitute “ to such part of the aggregated earnings attributable to COSRS service as exceeds the current primary threshold and does not exceed the current upper earnings limit ”;
- (c) in paragraph (d) for “part or parts attributable to COMPS or COSRS service” substitute “ part attributable to COSRS service ”.

(3) In sub-paragraph (6) (determination of amount of secondary Class 1 contributions where aggregate earnings include earnings from contracted-out employment) omit paragraphs (a) and (b).

(4) In sub-paragraph (9) (interpretation) omit the definition of “COMPS service”.

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**Changes to legislation:**

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