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*Changes to legislation: Pensions Act (Northern Ireland) 2015, Paragraph 15 is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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## SCHEDULES

### SCHEDULE 13

#### ABOLITION OF CONTRACTING- OUT FOR SALARY RELATED SCHEMES

#### PART 1

##### PENSION SCHEMES (NORTHERN IRELAND) ACT 1993: AMENDMENTS

15.—(1) Section 10 (earner's guaranteed minimum) is amended as follows.

(2) For subsection (1) substitute—

“(1) An earner has a guaranteed minimum in relation to the pension provided by a scheme that was a salary related contracted-out scheme if in any tax week in a relevant year—

- (a) earnings were paid to or for the earner's benefit in respect of employment which was contracted-out by reference to the scheme; and
- (b) those earnings were in excess of the lower earnings limit for that tax week (or the prescribed equivalent if the earner was paid otherwise than weekly).”

(3) In subsection (2), for “earnings such as are mentioned in subsection (1)” substitute “excess earnings mentioned in subsection (1)(b)”.

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#### Commencement Information

**II** Sch. 13 para. 15 in operation at 6.4.2016, see s. 53(1)(3)

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- specified provision(s) transitional provisions for effects of commencing S.I. 2017/297, art. 2 by [S.R. 2017/58](#) Order