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STATUTORY RULES OF NORTHERN IRELAND

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**2001 No. 440**

The Additional Pension and Social Security  
Pensions (Home Responsibilities) (Amendment)  
Regulations (Northern Ireland) 2001

**Calculation of additional pension: earnings partly from employment with contracted-out scheme membership**

**3.—(1)** This regulation applies in relation to any year where earnings are paid to or for the benefit of an earner—

- (a) partly in respect of non-contracted-out employment, and
- (b) partly in respect of employment qualifying him for a pension provided by a salary related contracted-out scheme or a money purchase contracted-out scheme, or both.

(2) For any year in relation to which this regulation applies, the amount referred to in paragraph 1(1)(a) of Schedule 4A to the Contributions and Benefits Act shall be amount C where—

- (a) amount C is equal to amount A minus amount B, and
- (b) amounts A and B are calculated in accordance with paragraphs (3) and (4).

(3) Amount A is to be calculated in accordance with paragraph 5 of Schedule 4A to the Contributions and Benefits Act.

(4) Amount B is to be calculated as follows—

- (a) find the earnings factor derived from the aggregate of the amounts of weekly earnings paid in that year in respect of the employment referred to in paragraph (1)(b);
- (b) deduct from that earnings factor an amount equal to the weekly lower earnings limit for the year multiplied by the number of tax weeks in which earnings were paid in respect of that employment;
- (c) multiply the amount found under sub-paragraph (b) in accordance with the last order under section 130(1) of the Administration Act (revaluation of earnings factors) to come into operation before the end of the final relevant year;
- (d) multiply the amount found under sub-paragraph (c) by the percentage specified in paragraph 6(3) of Schedule 4A to the Contributions and Benefits Act which is applicable in the case of the earner.

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(1) Section 130 was amended by paragraph 40 of Schedule 7 to the Pension Schemes (Northern Ireland) Act 1993 and by Article 125(3) of the Pensions (Northern Ireland) Order 1995 subject to paragraphs (4) to (6) of that Article