

SCHEDULES

SCHEDULE 4

EQUALISATION

PART II

ENTITLEMENT TO CERTAIN PENSION AND OTHER BENEFITS

Pension increases for dependent spouses

- 2 (1) For sections 83 and 84 of the Social Security Contributions and Benefits Act 1992 (pension increases for dependent wife or husband) there is substituted—

“83A Pension increase for spouse.

- (1) Subject to subsection (3) below, the weekly rate of a Category A or Category C retirement pension payable to a married pensioner shall, for any period mentioned in subsection (2) below, be increased by the amount specified in relation to the pension in Schedule 4, Part IV, column (3).
- (2) The periods referred to in subsection (1) above are—
- (a) any period during which the pensioner is residing with the spouse, and
 - (b) any period during which the pensioner is contributing to the maintenance of the spouse at a weekly rate not less than the amount so specified, and the spouse does not have weekly earnings which exceed that amount.
- (3) Regulations may provide that for any period during which the pensioner is residing with the spouse and the spouse has earnings there shall be no increase of pension under this section”.

- (2) This paragraph shall have effect on or after 6th April 2010.

Category B retirement pensions

- 3 (1) For sections 49 and 50 of the Social Security Contributions and Benefits Act 1992 (Category B retirement pensions for women) there is substituted—

“48A Category B retirement pension for married person.

- (1) A person who—
- (a) has attained pensionable age, and
 - (b) on attaining that age was a married person or marries after attaining that age,

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shall be entitled to a Category B retirement pension by virtue of the contributions of the other party to the marriage (“the spouse”) if the following requirement is met.

- (2) The requirement is that the spouse—
 - (a) has attained pensionable age and become entitled to a Category A retirement pension, and
 - (b) satisfies the conditions specified in Schedule 3, Part I, paragraph 5.
- (3) During any period when the spouse is alive, a Category B retirement pension payable by virtue of this section shall be payable at the weekly rate specified in Schedule 4, Part I, paragraph 5.
- (4) During any period after the spouse is dead, a Category B retirement pension payable by virtue of this section shall be payable at a weekly rate corresponding to—
 - (a) the weekly rate of the basic pension, plus
 - (b) half of the weekly rate of the additional pension,determined in accordance with the provisions of sections 44 to 45A above as they apply in relation to a Category A retirement pension, but subject to section 46(2) above and the modification in section 48C(4) below.
- (5) A person’s Category B retirement pension payable by virtue of this section shall not be payable for any period falling before the day on which the spouse’s entitlement is to be regarded as beginning for that purpose by virtue of section 5(1)(k) of the Administration Act.

48B Category B retirement pension for widows and widowers.

- (1) A person (“the pensioner”) whose spouse died—
 - (a) while they were married, and
 - (b) after the pensioner attained pensionable age,shall be entitled to a Category B retirement pension by virtue of the contributions of the spouse if the spouse satisfied the conditions specified in Schedule 3, Part I, paragraph 5.
- (2) A Category B retirement pension payable by virtue of subsection (1) above shall be payable at a weekly rate corresponding to—
 - (a) the weekly rate of the basic pension, plus
 - (b) half of the weekly rate of the additional pension,determined in accordance with the provisions of sections 44 to 45A above as they apply in relation to a Category A retirement pension, but subject to section 46(2) above and the modifications in subsection (3) below and section 48C(4) below.
- (3) Where the spouse died under pensionable age, references in the provisions of sections 44 to 45A above as applied by subsection (2) above to the tax year in which the pensioner attained pensionable age shall be taken as references to the tax year in which the spouse died.
- (4) A person who has attained pensionable age (“the pensioner”) whose spouse died before the pensioner attained that age shall be entitled to a Category B retirement pension by virtue of the contributions of the spouse if—

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- (a) where the pensioner is a woman, the following condition is satisfied, and
 - (b) where the pensioner is a man, the following condition would have been satisfied on the assumption mentioned in subsection (7) below.
- (5) The condition is that the pensioner—
 - (a) is entitled (or is treated by regulations as entitled) to a widow's pension by virtue of section 38 above, and
 - (b) became entitled to that pension in consequence of the spouse's death.
- (6) A Category B retirement pension payable by virtue of subsection (4) above shall be payable—
 - (a) where the pensioner is a woman, at the same weekly rate as her widow's pension, and
 - (b) where the pensioner is a man, at the same weekly rate as that of the pension to which he would have been entitled by virtue of section 38 above on the assumption mentioned in subsection (7) below.
- (7) The assumption referred to in subsections (4) and (6) above is that a man is entitled to a pension by virtue of section 38 above on the same terms and conditions, and at the same rate, as a woman.

48C Category B retirement pension: general.

- (1) Subject to the provisions of this Act, a person's entitlement to a Category B retirement pension shall begin on the day on which the conditions of entitlement become satisfied and shall continue for life.
- (2) In any case where—
 - (a) a person would, apart from section 43(1) above, be entitled both to a Category A and to a Category B retirement pension, and
 - (b) section 47(1) above would apply for the increase of the Category A retirement pension,section 47(1) above shall be taken as applying also for the increase of the Category B retirement pension, subject to reduction or extinguishment of the increase by the application of section 47(2) above or section 46(5) of the Pensions Act.
- (3) In the case of a pensioner whose spouse died on or before 5th April 2000, sections 48A(4)(b) and 48B(2)(b) above shall have effect with the omission of the words "half of".
- (4) In the application of the provisions of sections 44 to 45A above by virtue of sections 48A(4) or 48B(2) above, references in those provisions to the pensioner shall be taken as references to the spouse".
- (2) Section 48A of that Act (as inserted by this paragraph) does not confer a right to a Category B retirement pension on a man by reason of his marriage to a woman who was born before 6th April 1950.
- (3) Section 48B of that Act (as inserted by this paragraph) does not confer a right to a Category B retirement pension on a man who attains pensionable age before 6th April 2010; and section 51 of that Act does not confer a right to a Category B retirement pension on a man who attains pensionable age on or after that date.

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Home responsibilities protection

- 4 (1) In paragraph 5 of Schedule 3 to the Social Security Contributions and Benefits Act 1992 (contribution conditions for entitlement to retirement pension), in sub-paragraph (7)(a) (condition that contributor must have paid or been credited with contributions of the relevant class for not less than the requisite number of years modified in the case of those precluded from regular employment by responsibilities at home), “(or at least 20 of them, if that is less than half)” is omitted.
- (2) This paragraph shall have effect in relation to any person attaining pensionable age on or after 6th April 2010.

Additional pension

- 5 In section 46(2) of the Social Security Contributions and Benefits Act 1992 (benefits calculated by reference to Category A retirement pension), for the words following “45(4)(b) above-” there is substituted—

““N” =

- (a) the number of tax years which begin after 5th April 1978 and end before the date when the entitlement to the additional pension commences, or
- (b) the number of tax years in the period—
 - (i) beginning with the tax year in which the deceased spouse (“S”) attained the age of 16 or if later 1978-79, and
 - (ii) ending immediately before the tax year in which S would have attained pensionable age if S had not died earlier,
 whichever is the smaller number”.

Increments

- 6 (1) In section 54(1) of the Social Security Contributions and Benefits Act 1992 (election to defer right to pension), in paragraph (a), the words from “but” to “70” are omitted.
- (2) In Schedule 5 to that Act—
- (a) in paragraph 2(2), the definition of “period of enhancement” (and the preceding “and”) are omitted, and
 - (b) for “period of enhancement” (in every other place in paragraphs 2 and 3 where it appears) there is substituted “period of deferment”.
- (3) In paragraph 2(3) of that Schedule, for “1/7th per cent.” there is substituted “1/5th per cent.”
- (4) In paragraph 8 of that Schedule, sub-paragraphs (1) and (2) are omitted.
- (5) Sub-paragraph (1) above shall come into force on 6th April 2010; and sub-paragraphs (2) to (4) above shall have effect in relation to incremental periods beginning on or after that date.

Graduated retirement benefit

- 7 In section 62(1) of the Social Security Contributions and Benefits Act 1992 (graduated retirement benefit continued in force by regulations)—

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- (a) in paragraph (a), for “replacing section 36(4) of the National Insurance Act 1965” there is substituted “amending section 36(2) of the National Insurance Act 1965 (value of unit of graduated contributions) so that the value is the same for women as it is for men and for replacing section 36(4) of that Act”, and
- (b) at the end of paragraph (b) there is added “and for that section (except subsection (5)) so to apply as it applies to women and their late husbands”.

Christmas bonus for pensioners

- 8 In section 149(4) of that Act (Christmas bonus: supplementary), for “70 in the case of a man or 65 in the case of a woman” there is substituted “65”.