

SCHEDULES

SCHEDULE 1

STATE PENSION: CONSEQUENTIAL AND RELATED AMENDMENTS

PART 6

DEEMED EARNINGS FACTORS FOR PURPOSES OF ADDITIONAL PENSION

- 33 In section 22 of the SSCBA (earnings factors) at the end of subsection (2A) (derivation of earnings factors for purposes of calculating additional pension) insert—
- “This subsection does not affect the operation of sections 44A and 44B (deemed earnings factors).”
- 34 (1) Section 44A of the SSCBA (deemed earnings factors) is amended as follows.
- (2) Before subsection (1) insert—
- “(A1) Subsections (1) to (4) below apply to the first appointed year or any subsequent tax year before 2010-11.”
- (3) In subsection (1) (amount of deemed earnings factor for purposes of section 44(6) (za)) after “a relevant year” insert “to which this subsection applies”.
- (4) After subsection (4) insert—
- “(4A) The following do not apply to a pensioner attaining pensionable age on or after 6th April 2010—
- (a) the requirement referred to in subsection (2)(d) above, and
- (b) subsections (3) and (4) above.”