

Changes to legislation: There are currently no known outstanding effects for the Pensions Act 2007, Cross Heading: Pension Schemes Act 1993 (c. 48). (See end of Document for details)

SCHEDULES

SCHEDULE 1

STATE PENSION: CONSEQUENTIAL AND RELATED AMENDMENTS

PART 7

ADDITIONAL PENSION: SIMPLIFIED ACCRUAL RATES

Pension Schemes Act 1993 (c. 48)

- 36 In section 12B of the Pension Schemes Act 1993 (reference scheme)—
- (a) in subsection (5) (definition of earner's qualifying earnings) in paragraph (b), for “the upper earnings limit for that year multiplied by fifty-three” substitute “the applicable limit”;
 - (b) in subsection (7), before the definition of “normal pension age” insert—
 - ““the applicable limit” means—
 - (a) in relation to a tax year before the flat rate introduction year, the upper earnings limit for the year multiplied by 53;
 - (b) in relation to the flat rate introduction year or any subsequent tax year, the upper accrual point;”.

37 F1

Textual Amendments

- F1 Sch. 1 para. 37 repealed (21.9.2008 with effect as mentioned in Sch. 2 Note 2(c)) by [National Insurance Contributions Act 2008 \(c. 16\)](#), ss. 4, 6(1), [Sch. 2](#)

- 38 In section 181(1) of that Act (general interpretation) insert at the appropriate places—

““the flat rate introduction year” has the meaning given by section 122 of the Social Security Contributions and Benefits Act 1992;”;

““the upper accrual point” has the meaning given by section 122 of the Social Security Contributions and Benefits Act 1992;”.

39 F2

Textual Amendments

- F2 Sch 1 para. 39 repealed (21.9.2008 with effect as mentioned in Sch. 2 Note 3(b)) by [National Insurance Contributions Act 2008 \(c. 16\)](#), ss. 4, 6(1), [Sch. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Pensions Act 2007, Cross Heading: Pension Schemes Act 1993 (c. 48).