
Status: This version of this cross heading contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the Pensions Act 2007, Cross
Heading: Social Security Contributions and Benefits Act 1992 (c. 4). (See end of Document for details)

SCHEDULES

SCHEDULE 4

ABOLITION OF CONTRACTING-OUT FOR DEFINED CONTRIBUTION PENSION SCHEMES

PART 2

FURTHER AMENDMENTS

Social Security Contributions and Benefits Act 1992 (c. 4)

- 42 (1) Section 4C of the SSCBA (power to make provision in consequence of provision made by or by virtue of section 4B(2) etc.) is amended as follows.
- (2) In subsection (2) (purposes for which regulations may be made) omit paragraph (d) (purposes relating to minimum payments).
- (3) In subsection (5) (matters in respect of which regulations may have retrospective effect)—
- (a) in paragraph (b) (amount of rebate under section 41(1D) or 42A(2C) of the Pension Schemes Act 1993 (c. 48)) omit “or 42A(2C)”;
 - (b) omit paragraphs (g) and (h) (liability to make, and amount of, minimum payments);
 - (c) omit paragraphs (i) and (j) (liability to make, and amount of, payments under section 42A(3) of that Act or minimum contributions).

Commencement Information

- I1** Sch. 4 para. 42 partly in force at 6.4.2015; Sch. 4 para. 42 not in force at Royal Assent see s. 30(2)(b); Sch. 4 para. 42(1) in force for specified purposes and Sch. 4 para. 42(2)(3)(b) fully in force at 6.4.2015 by S.I. 2011/1267, art. 3(i)(ii)
- I2** Sch. 4 para. 42(1) in force at 6.4.2015 for specified purposes by S.I. 2011/1267, art. 3(a)(i)
- I3** Sch. 4 para. 42(2)(3)(b) in force at 6.4.2015 by S.I. 2011/1267, art. 3(a)(ii)

PROSPECTIVE

- 43 In section 8 of the SSCBA (calculation of primary Class 1 contributions) in subsection (3) (provisions to which calculation is subject) in paragraph (c), for “sections 41 and 42A” substitute “ section 41 ”.

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PROSPECTIVE

- 44 In section 9 of the SSCBA (calculation of secondary Class 1 contributions) in subsection (3) (provisions to which calculation is subject) in paragraph (c), for “sections 41 and 42A” substitute “ section 41 ”.

PROSPECTIVE

- 45 (1) In Schedule 1 to the SSCBA (supplementary provisions relating to contributions of Classes 1, 1A, 1B, 2 and 3) paragraph 1 (Class 1 contributions where earner is in more than one employment) is amended as follows.
- (2) In sub-paragraph (3) (determination of amount of primary Class 1 contributions where aggregate earnings include earnings from contracted-out employment)—
- (a) omit paragraphs (a) and (b);
 - (b) in paragraph (c), for sub-paragraphs (i) and (ii) substitute “ to such part of the aggregated earnings attributable to COSRS service as exceeds the current primary threshold and does not exceed the current upper earnings limit ”;
 - (c) in paragraph (d), for “part or parts attributable to COMPS or COSRS service” substitute “ part attributable to COSRS service ”.
- (3) In sub-paragraph (6) (determination of amount of secondary Class 1 contributions where aggregate earnings include earnings from contracted-out employment) omit paragraphs (a) and (b).
- (4) In sub-paragraph (9) (interpretation) omit the definition of “COMPS service”.

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