

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 (Northern Ireland) 2008, Cross Heading: The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7). (See end of Document for details)

SCHEDULES

SCHEDULE 4

ABOLITION OF CONTRACTING-OUT FOR DEFINED CONTRIBUTION PENSION SCHEMES

PART 2

FURTHER AMENDMENTS

The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)

41.—(1) Section 4C of the Contributions and Benefits Act (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 37(1D) or 38A(2C) of the Pension Schemes Act) omit “or 38A(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 38A(3) of that Act or minimum contributions).

Commencement Information

- I1** Sch. 4 para. 41(1) in operation at 6.4.2015 for specified purposes by S.R. 2012/115, art. 2(2)(a)(i)
- I2** Sch. 4 para. 41(2)(3)(b) in operation at 6.4.2015 by S.R. 2012/115, art. 2(2)(a)(ii)

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PROSPECTIVE

42 In section 8 of the Contributions and Benefits Act (calculation of primary Class 1 contributions) in subsection (3) (provisions to which calculation is subject) in paragraph (c) for “sections 37 and 38A” substitute “ section 37 ”.

PROSPECTIVE

43 In section 9 of the Contributions and Benefits Act (calculation of secondary Class 1 contributions) in subsection (3) (provisions to which calculation is subject) in paragraph (c) for “sections 37 and 38A” substitute “ section 37 ”.

PROSPECTIVE

44.—(1) In Schedule 1 to the Contributions and Benefits Act (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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