

*These notes refer to the Pensions Act (Northern Ireland)  
2008 (c.1) which received Royal Assent on 11 February 2008*

# Pensions Act (Northern Ireland) 2008

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### **PART 1: State pension**

#### **Entitlement to Category A and B retirement pensions**

#### ***Section 6: Preservation of link with prices in case of other benefits***

*Section 6(1) and (2)* amends sections 39 and 39C of the Contributions and Benefits Act, respectively. The effect of the amendments is to empower the Department to prescribe by regulations the rate of widowed mother's allowance, widow's pension and widowed parent's allowance. The weekly amount of bereavement allowance will equal the prescribed rate of widowed parent's allowance. *Subsection (3)* provides that these amendments will have effect in relation to the tax year designated by the Secretary of State for Work and Pensions under section 5(4) of the 2007 Act and subsequent tax years.

*Subsection (4)* will ensure that those regulation-making powers are used to provide that the rate of widowed mother's allowance, widow's pension, widowed parent's allowance and bereavement allowance will equal the amount of the basic state pension up to the point at which the basic state pension is uprated in line with earnings.

Additional pension: deemed earnings factors