

Status: Point in time view as at 11/02/2008.

Changes to legislation: Pensions Act (Northern Ireland) 2008, SCHEDULE 1 is up to date with all changes known to be in force on or before 01 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 1 **N.I.**

Sections 1 to 5, 7, 10 and 11.

STATE PENSION: CONSEQUENTIAL AND RELATED AMENDMENTS

PART 1 **N.I.**

CATEGORY A AND B RETIREMENT PENSIONS: SINGLE CONTRIBUTION CONDITION

1.—(1) Section 44 of the Contributions and Benefits Act (Category A retirement pension) is amended as follows.

(2) In subsection (1) for paragraph (b) substitute—

“(b) he satisfies the relevant conditions or condition;”.

(3) After subsection (1) insert—

“(1A) In subsection (1)(b) above “the relevant conditions or condition” means—

(a) in a case where the person attains pensionable age before 6th April 2010, the conditions specified in Schedule 3, Part 1, paragraph 5;

(b) in a case where the person attains pensionable age on or after that date, the condition specified in Schedule 3, Part 1, paragraph 5A.”.

2.—(1) Section 48A of the Contributions and Benefits Act (Category B retirement pension for married person or civil partner) is amended as follows.

(2) In subsection (2) for paragraph (b) substitute—

“(b) satisfies the relevant conditions or condition.”.

(3) After subsection (2) insert—

“(2ZA) In subsection (2)(b) above “the relevant conditions or condition” means—

(a) in a case where the spouse is a married man who attains pensionable age before 6th April 2010, the conditions specified in Schedule 3, Part 1, paragraph 5;

(b) in a case where the spouse attains pensionable age on or after that date, the condition specified in Schedule 3, Part 1, paragraph 5A.”.

(4) In subsection (2B) for paragraph (b) substitute—

Status: Point in time view as at 11/02/2008.

Changes to legislation: Pensions Act (Northern Ireland) 2008, SCHEDULE 1 is up to date with all changes known to be in force on or before 01 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

“(b) satisfies the condition specified in Schedule 3, Part 1, paragraph 5A.”.

3.—(1) Section 48B of the Contributions and Benefits Act (Category B retirement pension for surviving spouse or civil partner) is amended as follows.

(2) In subsection (1) for “the conditions specified in Schedule 3, Part 1, paragraph 5” substitute “ the relevant conditions or condition ”.

(3) After subsection (1) insert—

“(1ZA) In subsection (1) above “the relevant conditions or condition” means—

(a) in a case where the spouse—

(i) died before 6th April 2010, or

(ii) died on or after that date having attained pensionable age before that date,

the conditions specified in Schedule 3, Part 1, paragraph 5;

(b) in a case where the spouse died on or after that date without having attained pensionable age before that date, the condition specified in Schedule 3, Part 1, paragraph 5A.”.

(4) In subsection (1A) for “the conditions specified in Schedule 3, Part 1, paragraph 5” substitute “ the condition specified in Schedule 3, Part 1, paragraph 5A ”.

4 In section 60 of the Contributions and Benefits Act (complete or partial failure to satisfy contribution conditions) after subsection (8) add—

“(9) References in this section to a Category A or Category B retirement pension do not include one to which Schedule 3, Part 1, paragraph 5A applies.”.

5 After section 60 of the Contributions and Benefits Act insert—

“60A Failure to satisfy contribution condition in paragraph 5A of Schedule 3

(1) Subsection (2) below applies if the contribution condition in Schedule 3, Part 1, paragraph 5A is not satisfied in relation to a benefit to which that paragraph applies.

(2) A person who would have been entitled to the benefit had the condition been satisfied shall nevertheless be entitled to a prescribed proportion of that benefit in respect of each of the years of the contributor's working life that falls within subsection (3) below.

(3) A year of the contributor's working life falls within this subsection if it is a year in relation to which the requirements in paragraph 5A(2)(a) and (b) of Part 1 of Schedule 3 are satisfied.

Status: Point in time view as at 11/02/2008.

Changes to legislation: Pensions Act (Northern Ireland) 2008, SCHEDULE 1 is up to date with all changes known to be in force on or before 01 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(4) “The contributor” means the person by whom the condition is to be satisfied.

(5) In any case where—

(a) an employed earner who is married or a civil partner dies on or after 6th April 2010 as a result of—

(i) a personal injury of a kind mentioned in section 94(1) below, or

(ii) a disease or injury such as is mentioned in section 108(1) below, and

(b) the contribution condition specified in Schedule 3, Part 1, paragraph 5A is not satisfied in respect of the employed earner,

that condition shall be taken to be satisfied for the purposes of the entitlement of the employed earner's widow, widower or surviving civil partner to a Category B retirement pension payable by virtue of section 48B above.

(6) In subsections (1) to (3) above, any reference—

(a) to the contribution condition in Schedule 3, Part 1, paragraph 5A, or

(b) to the requirements of paragraph 5A(2)(a) and (b),

includes a reference to that condition or those requirements as modified by virtue of paragraph 5A(4).”.

PART 2 **N.I.**

CATEGORY B RETIREMENT PENSION: REMOVAL OF RESTRICTION ON ENTITLEMENT

6 In section 54 of the Contributions and Benefits Act (Category A and B retirement pensions: supplemental provisions) omit subsection (3) (election to defer pension entitlement requires consent of other party to marriage etc.).

7 In section 55 of the Contributions and Benefits Act (pension increase or lump sum where entitlement to retirement pension is deferred) in subsection (3) for paragraph (a) substitute—

“(a) does not become entitled to that pension by reason only of not satisfying the conditions of section 1 of the Administration Act (entitlement to benefit dependent on claim), or”.

8 In Schedule 5 to the Contributions and Benefits Act (pension increase or lump sum where entitlement to retirement pension is deferred) in paragraph 8, omit sub-paragraph (3) (construction of references where person's pension linked to contributions of other party to marriage or civil partnership).

Status: Point in time view as at 11/02/2008.

Changes to legislation: Pensions Act (Northern Ireland) 2008, SCHEDULE 1 is up to date with all changes known to be in force on or before 01 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

PART 3 **N.I.**

CONTRIBUTIONS CREDITS FOR RELEVANT PARENTS AND CARERS

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

9 In section 22 of the Contributions and Benefits Act (earnings factors) after subsection (5) (regulations may provide for crediting of contributions) insert—

“(5A) Section 23A below makes provision for the crediting of Class 3 contributions for the purpose of determining entitlement to the benefits to which that section applies.”.

10 In section 172 of the Contributions and Benefits Act (Assembly, etc. control of regulations and orders) in subsection (2) (regulations and orders subject to confirmatory procedure) after paragraph (a) insert—

“(aa) the first regulations made by virtue of section 23A(3)(c) above;”.

The Welfare Reform Act (Northern Ireland) 2007 (c. 2)

11 In Part 1 of Schedule 1 to the Welfare Reform Act (Northern Ireland) 2007 (employment and support allowance: additional conditions) in paragraph 1 (conditions relating to national insurance) in sub-paragraph (5) (meaning of “benefit”) after paragraph (c) insert—

“(ca) credits under section 23A of that Act.”.

PART 4 **N.I.**

CATEGORY A AND C RETIREMENT PENSIONS: ABOLITION OF ADULT DEPENDENCY INCREASES

12 In section 30B of the Contributions and Benefits Act (incapacity benefit: rate) in subsection (3) omit paragraph (b) (increase under section 83 or 85 to be disregarded in determining rate of incapacity benefit).

13 In section 78 of the Contributions and Benefits Act (Categories C and D retirement pensions and other benefits for the aged) in subsection (4) omit paragraph (d) (increase under section 83 or 85 to be disregarded in determining appropriate weekly rate of Category D retirement pension).

14 In section 88 of the Contributions and Benefits Act (increases to be in respect of only one adult dependant) for “under or by virtue of sections 83 to 86A” substitute “by virtue of section 86A”.

15 In section 89 of the Contributions and Benefits Act (meaning of earnings for purposes of provisions relating to increases in benefits) in each of subsections (1) and (1A) for “sections 82 to 86A” substitute “sections 82 and 86A”.

Status: Point in time view as at 11/02/2008.

Changes to legislation: Pensions Act (Northern Ireland) 2008, SCHEDULE 1 is up to date with all changes known to be in force on or before 01 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

16 In section 114 of the Contributions and Benefits Act (persons maintaining dependants, etc.) in subsection (4) (amounts paid by way of maintenance etc. to be treated as contributions for the purposes of specified provisions) omit “to 84”.

17 In section 145 of the Contributions and Benefits Act (pensioners' entitlement to Christmas bonus: supplementary) in subsection (3) (circumstances in which persons to be treated as entitled to increase in payment of a qualifying benefit) in paragraph (b) omit “section 83(2) or (3) above or”.

18 In Part 4 of Schedule 4 to the Contributions and Benefits Act (rates of increases for dependants)—

- (a) in paragraph 5 (Category A or B retirement pension) for the figure in column (3) (increase for adult dependant) substitute “ — ”;
- (b) in paragraph 6 (Category C retirement pension) for the figure in column (3) (increase for adult dependant) substitute “ — ”.

PART 5 N.I.

UP-RATING OF BASIC PENSION ETC. AND STANDARD MINIMUM GUARANTEE BY REFERENCE TO EARNINGS

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

19 In Schedule 5 to the Contributions and Benefits Act (pension increase or lump sum where entitlement to retirement pension is deferred) in paragraph 2 (pension increase where entitlement deferred) in sub-paragraph (7) (increase to take account of up-rating of pensions) after “132” insert “ or 132A ”.

20 In each of paragraphs 5A(3)(a), 6(4)(b) and 6A(2)(b) of that Schedule (calculation of increase to survivor's pension where member's guaranteed minimum pension deferred) omit the words “after it has been reduced by the amount of any increases under section 105 of the Pensions Act”.

The Social Security Administration (Northern Ireland) Act 1992 (c. 8)

21 In section 135 of the Administration Act (effect of alteration of rates of benefit under Parts 2 to 5 of the Contributions and Benefits Act) in subsection (1) (when section has effect) in paragraph (b) after “132” insert “ , 132A ”.

22 In section 135A of that Act (power to anticipate pensions up-rating order) in subsection (1) (power arises where statement made to Commons of amounts of proposed increase in order under section 150 of the Great Britain Administration Act) in paragraph (a), for “150” substitute “ 150 or 150A (as the case may be) ”.

23 In section 139 of that Act (effect of alteration in the component rates of income support) in subsection (5)—

Status: Point in time view as at 11/02/2008.

Changes to legislation: Pensions Act (Northern Ireland) 2008, SCHEDULE 1 is up to date with all changes known to be in force on or before 01 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(a) in paragraph (b)(ii) of the definition of “alteration” after “132” insert “ , 132A ”;

(b) for the definition of “applicable sums” substitute—

““applicable sums” means sums to which an order made under section 132 or 132A above corresponding to an order made under section 150 or 150A (as the case may be) of the Great Britain Administration Act may apply;”.

24 In section 139A of that Act (effect of alteration of rates of a jobseeker's allowance) in subsection (5) in paragraph (b) of the definition of “alteration” after “132” insert “ or 132A ”.

25 In section 139B of that Act (effect of alterations affecting state pension credit)

(a) in subsection (4) (power to anticipate up-rating of state pension credit) in paragraph (a) after “section 150” insert “ , 150A ”;

(b) in subsection (6), in paragraph (b) of the definition of “alteration” after “132” insert “ , 132A ”.

26 In section 139C of that Act as inserted by the Welfare Reform Act (Northern Ireland) 2007 (c. 2) (effect of alteration of rates of an employment and support allowance) in subsection (6) in paragraph (b) of the definition of “alteration” after “132” insert “ , 132A ”.

27 In section 166 of that Act (Assembly, etc. control of orders and regulations) in subsection (2)(b) (orders subject to the confirmatory procedure) after “132” insert “ , 132A ”.

28 In Schedule 5 to that Act (regulations not requiring prior submission to the Social Security Advisory Committee) in paragraph 3 (up-rating, etc.) for “or 132” substitute “ , 132 or 132A ”.

29 In Schedule 5A to that Act (regulations not requiring prior submission to the Industrial Injuries Advisory Council) in paragraph 2 for “or 132” substitute “ , 132 or 132A ”.

PART 6 **N.I.**

DEEMED EARNINGS FACTORS FOR PURPOSES OF ADDITIONAL PENSION

30 In section 22 of the Contributions and Benefits Act (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 below (deemed earnings factors). ”.

Status: Point in time view as at 11/02/2008.

Changes to legislation: Pensions Act (Northern Ireland) 2008, SCHEDULE 1 is up to date with all changes known to be in force on or before 01 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

31.—(1) Section 44A of the Contributions and Benefits Act (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.”.

PART 7 N.I.

ADDITIONAL PENSION: SIMPLIFIED ACCRUAL RATES

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

N.I.

32 In section 172 of the Contributions and Benefits Act (Assembly, etc. control of regulations and orders)—

- (a) in subsection (2)(c) (orders subject to confirmatory procedure) after “35A(7),” insert “121(8),”;
- (b) in subsection (4A) (certain orders not subject to Assembly procedure) after “second appointed year” insert “or designating the flat rate introduction year”.

The Pension Schemes (Northern Ireland) Act 1993 (c. 49)

33 In section 8B of the Pension Schemes Act (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;

Status: Point in time view as at 11/02/2008.

Changes to legislation: Pensions Act (Northern Ireland) 2008, SCHEDULE 1 is up to date with all changes known to be in force on or before 01 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(b) in relation to the flat rate introduction year or any subsequent tax year, the upper accrual point;”.

N.I.

34 In section 37 of that Act (reduced rates of Class 1 contributions)—

- (a) in subsection (1) (earnings relevant for subsections (1A) and (1B) limited by upper earnings limit) for “the current upper earnings limit” substitute “the applicable limit”;
- (b) after that subsection insert—
 - “(1ZA) In subsection (1)—
 - (a) “the applicable limit”—
 - (i) in relation to a tax week falling in a tax year before the flat rate introduction year, means the upper earnings limit for the week in question;
 - (ii) in relation to a tax week falling in the flat rate introduction year or any subsequent tax year, means the upper accrual point divided by 52; and
 - (b) “prescribed”—
 - (i) in relation to the lower or upper earnings limit, means (in accordance with section 5(4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992) prescribed under that provision;
 - (ii) in relation to the amount mentioned in paragraph (a)(ii) above, means (in accordance with section 176) prescribed by regulations under this Act.”.

35 In section 176(1) of that Act (general interpretation) insert in the appropriate places—

““the flat rate introduction year” has the meaning given by section 121 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;”,

““the upper accrual point” has the meaning given by section 121 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;”.

N.I.

36 In Schedule 3 to that Act (priority in bankruptcy, etc.) in paragraph 2 (employer's contributions to occupational pension scheme)—

- (a) in sub-paragraph (5) in paragraph (b) of the definition of “reckonable earnings”, for “the current upper earnings limit” substitute “the applicable limit”; and

Status: Point in time view as at 11/02/2008.

Changes to legislation: Pensions Act (Northern Ireland) 2008, SCHEDULE 1 is up to date with all changes known to be in force on or before 01 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(b) after that sub-paragraph add—

“(6) “The applicable limit” means—

- (a) in relation to a payment made in a tax week falling in a tax year before the flat rate introduction year, the upper earnings limit for the week in question;
- (b) in relation to a payment made in a tax week falling in the flat rate introduction year or any subsequent tax year, the upper accrual point divided by 52.”.

PART 8 **N.I.**

INCREASE IN PENSIONABLE AGE FOR MEN AND WOMEN

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

37 In section 38 of the Contributions and Benefits Act (widow's pension) in subsection (2) (entitlement to continue until age of 65) for “the age of 65” substitute “pensionable age”.

38 In section 64 of the Contributions and Benefits Act (entitlement to attendance allowance) in subsection (1) (conditions to be satisfied for entitlement to the allowance) for “is aged 65 or over” substitute “has attained pensionable age”.

39.—(1) Section 75 of the Contributions and Benefits Act (disability living allowance: persons aged 65 or over) is amended as follows.

(2) In subsection (1) (no entitlement to the allowance for persons aged 65 or over) for “the age of 65” substitute “pensionable age”.

(3) For the sidenote substitute “Persons who have attained pensionable age.”.

40 In section 145 of the Contributions and Benefits Act (supplementary provisions relating to Christmas bonus) in subsection (4) (for purposes of section 144 persons not to be taken to be entitled to payment of war disablement pension unless they have attained the age of 65) for “the age of 65” substitute “pensionable age”.

The State Pension Credit Act (Northern Ireland) 2002 (c. 14)

41 In section 3 of the State Pension Credit Act (Northern Ireland) 2002 (savings credit) in subsection (1) (first condition for savings credit) in paragraph (a) for “the age of 65” substitute “pensionable age”.

Status:

Point in time view as at 11/02/2008.

Changes to legislation:

Pensions Act (Northern Ireland) 2008, SCHEDULE 1 is up to date with all changes known to be in force on or before 01 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.