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*Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, Paragraph 33. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### STATE PENSION: CONSEQUENTIAL AND RELATED AMENDMENTS

#### **PART 7**

#### ADDITIONAL PENSION: SIMPLIFIED ACCRUAL RATES

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

**Changes to legislation:**

There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, Paragraph 33.