



## 2008 CHAPTER 1

### **PART 1**

#### STATE PENSION

##### *Additional pension: simplification of accrual rates*

##### **Additional pension: simplified accrual rates as from flat rate introduction year**

**9.—**(1) Section 45 of the Contributions and Benefits Act (the additional pension in a Category A retirement pension) is amended as follows.

(2) In subsection (2) (calculation of the weekly rate of additional pension) after paragraph (c) add “; and

(d) in relation to the flat rate introduction year and subsequent tax years, the weekly equivalent of the amount calculated in accordance with Schedule 4B to this Act.”.

(3) In subsection (3A) (tax years for which weekly rate is calculated by reference to Schedule 4A) at the end of paragraph (b) add “ before the flat rate introduction year ”.

(4) In section 121 of the Contributions and Benefits Act (interpretation of Parts 1 to 6) in subsection (1) at the appropriate place insert—  
““the flat rate introduction year” means such tax year as may be designated as such by order;”.

(5) In Schedule 2—

(a) Part 1 inserts a new Schedule 4B into the Contributions and Benefits Act;

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**Status:** Point in time view as at 11/02/2008.

**Changes to legislation:** There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, Section 9. (See end of Document for details)

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- (b) Part 2 makes provision for up-rating the flat rate accrual amount introduced by the new Schedule 4B; and
- (c) Part 3 contains consequential and related amendments.

**Status:**

Point in time view as at 11/02/2008.

**Changes to legislation:**

There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, Section 9.