Status: *Point in time view as at 03/01/2012. This version of this cross heading contains provisions that are prospective.*
Changes to legislation: *Pensions (No. 2) Act (Northern Ireland) 2008, Cross Heading: The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) is up to date with all changes known to be in force on or before 22 May 2024. 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 3

ADDITIONAL STATE PENSION ETC.: MINOR AND CONSEQUENTIAL AMENDMENTS

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

1 The Contributions and Benefits Act is amended as follows.

Commencement Information

I1 Sch. 3 para. 1 in operation at 3.1.2012 for specified purposes by S.R. 2011/441, **art. 2(c)(i)**

2 In section 21(5A)(c) (contribution conditions) after "5(2)(b) and (4)(a)" insert " , 5A(3)(a) ".

Commencement Information

I2 Sch. 3 para. 2 in operation at 3.1.2012 by S.R. 2011/441, **art. 2(c)(ii)**

3 In section 39(1) (rate of widowed mother's allowance and widow's pension) for "46(2)" substitute " 46 ".

Commencement Information

I3 Sch. 3 para. 3 in operation at 3.1.2012 by S.R. 2011/441, **art. 2(c)(ii)**

4.—(1) Section 39C (rate of widowed parent's allowance and bereavement allowance) is amended as follows.

(2) In subsection (1)—

(a) for "45" substitute " 45AA ";

(b) for "and Schedule 4A" substitute " and Schedules 4A to 4C ";

(c) for "46(2) and (4)" substitute " 46 ".

(3) In subsections (3) and (4)—

(a) for "45" substitute " 45AA ";

(b) for "and Schedule 4A" substitute " and Schedules 4A to 4C ".

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Commencement Information

I4 Sch. 3 para. 4(1) in operation at 3.1.2012 for specified purposes by S.R. 2011/441, **art. 2(c)(iii)**

I5 Sch. 3 para. 4(2)(a)(c) (3)(a) in operation at 3.1.2012 by S.R. 2011/441, **art. 2(c)(iv)**

I6 Sch. 3 para. 4(2)(b) (3)(b) in operation at 3.1.2012 for specified purposes by S.R. 2011/441, **art. 2(c)(iv)**

5.—(1) After section 45 (additional pension in Category A retirement pension) insert—

"**45AA Effect of working families' tax credit and disabled person's tax credit on earnings factor**

(1) For the purposes of calculating additional pension under sections 44 and 45 where, in the case of any relevant year, working families' tax credit is paid in respect of any employed earner, or disabled person's tax credit is paid to any employed earner, section 44(6)(a)(i) shall have effect as if—

(a) where that person had earnings of not less than the qualifying earnings factor for that year, being earnings upon which primary Class 1 contributions were paid or treated as paid ("qualifying earnings") in respect of that year, the amount of those qualifying earnings were increased by the aggregate amount ("AG") of working families' tax credit, or, as the case may be, disabled person's tax credit paid in respect of that year, and

(b) in any other case, that person had qualifying earnings in respect of that year and the amount of those qualifying earnings were equal to AG plus the qualifying earnings factor for that year.

(2) The reference in subsection (1) to the person in respect of whom working families' tax credit is paid—

(a) where it is paid to one of a couple, is a reference to the prescribed member of the couple, and

(b) in any other case, is a reference to the person to whom it is paid.

(3) A person's qualifying earnings in respect of any year cannot be treated by virtue of subsection (1) as exceeding the upper earnings limit for that year multiplied by 53.

(4) Subsection (1) does not apply to any woman who has made, or is treated as having made, an election under regulations under section 19(4), which has not been revoked, that her liability in respect of primary Class 1 contributions shall be at a reduced rate.

(5) In this section—

"couple" has the same meaning as in Part 7 (see section 133);

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"relevant year" has the same meaning as in section 44.".

(2) Sub-paragraph (1) together with paragraphs 4(2)(a) and (3)(a), 9(2)(a) and (3)(a) and 11 (which make amendments consequential on sub-paragraph (1)) are referred to in the following provisions of this paragraph as "the relevant provisions".

(3) Subject to sub-paragraphs (4) and (5), the relevant provisions apply to a person ("the pensioner") who attains pensionable age after 5th April 1999 and, in relation to such a person—

(a) have effect for 1995–96 and subsequent tax years, and

(b) are deemed so to have had effect (with the necessary modifications) during the period—

(i) beginning with 6th April 2003, and

(ii) ending with the coming into operation of this paragraph.

(4) Where the pensioner is a woman, the relevant provisions have effect in the case of additional pension falling to be calculated under sections 44 and 45 of the Contributions and Benefits Act by virtue of section 39 of that Act (widowed mother's allowance and widow's pension), including Category B retirement pension payable under section 48B(4), if her husband—

(a) dies after 5th April 1999, and

(b) has not attained pensionable age on or before that date.

(5) The relevant provisions have effect, where additional pension falls to be calculated under sections 44 and 45 of the Contributions and Benefits Act as applied by section 48A or 48B(2) of that Act (other Category B retirement pension) if—

(a) the pensioner attains pensionable age after 5th April 1999, and

(b) the pensioner's spouse has not attained pensionable age on or before that date.

Commencement Information

I7 Sch. 3 para. 5 in operation at 3.1.2012 by S.R. 2011/441, **art. 2(c)(v)**

6.—(1) Section 46 (modifications of section 45 for calculating the additional pension in certain benefits) is amended as follows.

(2) In subsection (2) for ", 48B(2) or 48BB(5)" substitute " or 48B(2) ".

(3) After subsection (4) add—

"(5) For the purpose of determining the additional pension falling to be calculated under section 45 above by virtue of prescribed provisions of this Act, that section has effect subject to the following modifications—

(a) the omission in subsection (2) of the words "but before 6th April 2020", and

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(b) the omission of subsection (2A).

(6) Regulations under subsection (5) may prescribe a provision in relation to—

(a) all cases, or

(b) cases of a prescribed description.”.

Commencement Information

I8 Sch. 3 para. 6(1) in operation at 3.1.2012 for specified purposes by S.R. 2011/441, **art. 2(c)(vi)**

I9 Sch. 3 para. 6(2) in operation at 3.1.2012 by S.R. 2011/441, **art. 2(c)(vii)**

7 In section 48A(4) (Category B retirement pension for married person)—

(a) for “and 4B” substitute “ to 4C ”;

(b) for “46(2)” substitute “ 46 ”.

Commencement Information

I10 Sch. 3 para. 7(b) in operation at 3.1.2012 by S.R. 2011/441, **art. 2(c)(viii)**

8 In section 48B(2) (Category B retirement pension for widows and widowers)—

(a) for “and 4B” substitute “ to 4C ”;

(b) for “46(2)” substitute “ 46 ”.

Commencement Information

I11 Sch. 3 para. 8(b) in operation at 3.1.2012 by S.R. 2011/441, **art. 2(c)(ix)**

9.—(1) Section 48BB (Category B retirement pension: entitlement by reference to benefits under section 39A or 39B) is amended as follows.

(2) In subsection (5)—

(a) for “45” substitute “ 45AA ”;

(b) after “45AA” (inserted by paragraph (a)) insert “ and 45B ”;

(c) for “and 4B” substitute “ to 4C ”;

(d) for “46(3)” substitute “ 46 ”.

(3) In subsection (6)—

(a) for “45” substitute “ 45AA ”;

(b) after “45AA” (inserted by paragraph (a)) insert “ and 45B ”.

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Commencement Information

I12 Sch. 3 para. 9(1) in operation at 3.1.2012 for specified purposes by S.R. 2011/441, **art. 2(c)(x)**

I13 Sch. 3 para. 9(2)(a)(b)(d) (3) in operation at 3.1.2012 by S.R. 2011/441, **art. 2(c)(xi)**

PROSPECTIVE

[F1]10 . . . . . .

Textual Amendments

F1 Sch. 3 para. 10 never in operation, repealed (16.7.2015) by Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), **Sch. 12 para. 81(c)**; S.R. 2015/307, art. 2(1)(k)

11 In section 51(2) and (3) (Category B retirement pension for widowers) for "45" substitute " 45AA ".

Commencement Information

I14 Sch. 3 para. 11 in operation at 3.1.2012 by S.R. 2011/441, **art. 2(c)(xii)**

12.—(1) Schedule 4B (additional pension: accrual rates for purposes of section 45(2)(d)) is amended as follows.

(2) In paragraph 2 (application of Part 2 of Schedule)—

(a) after "if" insert "—

(a)";

(b) after paragraph (a) (created by virtue of paragraph (a) above) insert "and

(b) there is a surplus in the pensioner's earnings factor for the year.".

(3) In paragraph 3 (appropriate amount for year)—

(a) in paragraph (a), for the words from "there is" to "which" substitute " the pensioner's earnings factor for the year ";

(b) in paragraph (b), for "there is such a surplus which" substitute " that earnings factor ".

(4) In paragraph 5(a) for "surplus" substitute " earnings factor ".

(5) In paragraph 6 (application of Part 3 of Schedule)—

(a) after "if" insert "—

(a)";

(b) after paragraph (a) (created by virtue of paragraph (a) above) insert "and

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(b) there would be a surplus in the pensioner's earnings factor for the year if section 44A of the Pensions Act did not apply in relation to any tax week falling in the year.”.

(6) In paragraph 8(1) (calculation of amount A: assumed surplus not exceeding LET), for the words from “there” to “which” substitute “ the pensioner's assumed earnings factor for the year ”; and, accordingly, in the heading before paragraph 8 for “*surplus*” substitute “ *earnings factor* ”.

(7) In paragraph 9 (calculation of amount A: assumed surplus exceeding LET)—

(a) in sub-paragraph (1), for the words from “there” to “which” substitute “ the pensioner's assumed earnings factor for the year ”;

(b) in sub-paragraph (2)(a), for “assumed surplus” substitute “ assumed earnings factor ”,

and, accordingly, in the heading before paragraph 9 for “*surplus*” substitute “ *earnings factor* ”.

(8) In paragraph 10(1)(a) (amount B), for “assumed surplus” substitute “ pensioner's assumed earnings factor ”.

(9) In paragraph 12 (interpretation)—

(a) omit the definition of “assumed surplus”;

(b) before the definition of “the QEF” insert—

““the pensioner's assumed earnings factor”, in relation to a year, means the earnings factor that the pensioner would have for the year if section 44A(1) of the Pensions Act did not apply in relation to any tax week falling in the year;”.

Commencement Information

I15 Sch. 3 para. 12 in operation at 3.1.2012 by S.R. 2011/441, **art. 2(c)(xii)**

PROSPECTIVE

[F2]13 . . . . . .

Textual Amendments

F2 Sch. 3 paras. 13-22 never in operation, repealed (16.7.2015) by Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), **Sch. 12 para. 81(c)**; S.R. 2015/307, art. 2(1)(k)

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