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**Changes to legislation:** Pensions Act (Northern Ireland) 2015, Paragraph 2 is up to date with all changes known to be in force on or before 01 April 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) View outstanding changes

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## SCHEDULES

### SCHEDULE 1

#### TRANSITIONAL RATE OF STATE PENSION: CALCULATING THE AMOUNT

### PART 2

#### AMOUNT FOR PRE-COMMENCEMENT QUALIFYING YEARS

*How to calculate the amount for pre-commencement qualifying years*

**2** A person's amount for pre-commencement qualifying years is calculated as follows.

*Step 1 - calculate the person's pension under the old system* Calculate the weekly rate based on the old state pension and graduated retirement benefit (see paragraph 3 for more about this).

*Step 2 - calculate a pension based on the new system* Calculate the weekly rate based on the new state pension (see paragraph 4 for more about this).

*Step 3 - take whichever rate is higher (the foundation amount)* Take whichever of the rates found under Steps 1 and 2 is higher.

*Step 4 - revalue to date when the person reached pensionable age* Revalue the amount of that rate in accordance with paragraph 6.

The amount for the person's pre-commencement qualifying years is the amount as revalued under Step 4.

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#### Commencement Information

**II** Sch. 1 para. 2 in operation at 6.4.2016, see s. 53(1)(3)

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**Changes and effects yet to be applied to :**

- specified provision(s) transitional provisions for effects of commencing S.I. 2017/297, art. 2 by [S.R. 2017/58](#) Order