

SCHEDULES

SCHEDULE 11

PENSION SHARING: AMENDMENTS

The Welfare Reform and Pensions (Northern Ireland) Order 1999 (NI 11)

12. After Article 46 insert—

“46A Creation of debits and credits: transferor in new state pension system and sharing activated on or after 6 April 2016

- (1) This Article applies if—
 - (a) the transferor is in the new state pension system, and
 - (b) the transfer day is 6 April 2016 or any later date.
- (2) Where this Article applies because of a relevant order or provision—
 - (a) the transferor is subject, for the purposes of section 14 of the Pensions Act (Northern Ireland) 2015, to a debit of the shared weekly amount, and
 - (b) the transferee is entitled, for the purposes of the relevant state pension legislation, to a credit of the shared weekly amount.
- (3) The shared weekly amount is the specified percentage of the excess amount of the transferor’s state pension under section 4 of the Pensions Act (Northern Ireland) 2015 as at the transfer day.
- (4) For the purposes of calculating the shared weekly amount—
 - (a) a transferor who is under pensionable age on the transfer day is to be treated as having reached pensionable age and to have become entitled to the state pension under section 4 of the Pensions Act (Northern Ireland) 2015 on the transfer day;
 - (b) a transferor who has reached pensionable age on the transfer day but who has not yet become entitled to the state pension under section 4 of the Pensions Act (Northern Ireland) 2015 is to be treated as having become entitled to the pension on that day.
- (5) In this Article—

“the excess amount” has the meaning given by Article 44(4);

“relevant order or provision” means the order or provision by virtue of which this Article applies (see Article 45);

“the relevant state pension legislation”—

- (a) in relation to a transferee in the old state pension system, means Part 2 of the Contributions and Benefits Act, and
- (b) in relation to a transferee in the new state pension system, means Part 1 of the Pensions Act (Northern Ireland) 2015;

“specified percentage” means the percentage specified in the relevant order or provision for the purposes of paragraph (3);

“transfer day” means the day on which the relevant order or provision takes effect;

“transferor” means the person to whose rights the relevant order or provision relates;

“transferee” means the person for whose benefit the relevant order or provision is made.”.