Changes to legislation: *Pensions Act (Northern Ireland) 2015, Cross Heading: The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 4) is up to date with all changes known to be in force on or before 26 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) View outstanding changes*

SCHEDULES

SCHEDULE 15

OPTION TO BOOST OLD RETIREMENT PENSIONS

The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 4)

1 The Contributions and Benefits Act is amended as follows.

Commencement Information

I1 Sch. 15 para. 1 in operation at 16.7.2015 for specified purposes by S.R. 2015/307, **art. 2(2)(l)**

I2 Sch. 15 para. 1 in operation at 12.10.2015 in so far as not already in operation by S.R. 2015/329, **art. 2(3)**

2 In section 43 (persons entitled to more than one retirement pension), in subsection (1) after "subsection (2) below" insert " and section 61ZC below (which deals with unusual cases involving units of additional pension) ".

Commencement Information

I3 Sch. 15 para. 2 in operation at 12.10.2015 by S.R. 2015/329, **art. 2(3)**

3 In section 44 (Category A retirement pension), in subsection (3)—

(a) in paragraph (b), at the end insert " or where the pensioner has one or more units of additional pension ";

(b) after paragraph (b) insert—

"For units of additional pension, see section 14A.".

Commencement Information

I4 Sch. 15 para. 3 in operation at 12.10.2015 by S.R. 2015/329, **art. 2(3)**

4.—(1) Section 45 (rate of additional pension in a Category A retirement pension) is amended as follows.

(2) In subsection (1)—

(a) after "shall be" insert " the sum of the following—

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(a) in relation to any surpluses in the pensioner's earnings factors,";

(b) at the end insert "; and

(b) if the pensioner has one or more units of additional pension, a specified amount for each of those units.".

(3) In subsection (2), at the end of paragraph (d) insert "; and

(e) if the pensioner has one or more units of additional pension, a specified amount for each of those units.".

(4) After subsection (2) insert—

"(2A) For the purposes of subsections (1)(b) and (2)(e) the "specified amount" is an amount to be specified by the Department in regulations.".

Commencement Information

I5 Sch. 15 para. 4 in operation at 16.7.2015 for specified purposes by S.R. 2015/307, **art. 2(2)(l)**

I6 Sch. 15 para. 4 in operation at 12.10.2015 in so far as not already in operation by S.R. 2015/329, **art. 2(3)**

5 In section 52 (special provision for surviving spouses), after subsection (3) insert—

"(3A) In subsection (3) the references to additional pension in a Category A or Category B retirement pension do not include any amount of additional pension attributable to units of additional pension.

(3B) If an amount of additional pension in the Category B retirement pension is attributable to units of additional pension, the additional pension in the Category A retirement pension is increased by that amount (in addition to any increase under subsection (3)).".

Commencement Information

I7 Sch. 15 para. 5 in operation at 12.10.2015 by S.R. 2015/329, **art. 2(3)**

6 After section 61 insert—

"**61ZA Shortfall in contributions: people with units of additional pension**

(1) This section applies to a person who has one or more units of additional pension if the person—

(a) is not entitled to a Category A retirement pension, but

(b) would be entitled to a Category A retirement pension if the relevant contribution conditions were satisfied.

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(2) The relevant contribution conditions are to be taken to be satisfied for the purposes of the person's entitlement to a Category A retirement pension.

(3) But where a person is entitled to a Category A retirement pension because of this section, the only element of that pension to which the person is so entitled is the additional pension attributable to the units of additional pension.

(4) For units of additional pension, see section 14A.

61ZB Shortfall in contributions: people whose dead spouse or civil partner had units of additional pension

(1) This section applies to a person whose spouse or civil partner died with one or more units of additional pension if the person—

(a) is not entitled to a Category B retirement pension as a result of the death, but

(b) would be entitled to a Category B retirement pension as a result of the death if the relevant contribution conditions were satisfied.

(2) The relevant contribution conditions are to be taken to be satisfied for the purposes of the person's entitlement to that Category B retirement pension.

(3) But where a person is entitled to a Category B retirement pension because of this section, the only element of that pension to which the person is so entitled is the additional pension attributable to the units of additional pension.

(4) For units of additional pension, see section 14A.

61ZC Entitlement to more than one pension: sections 61ZA and 61ZB

(1) Section 43 does not prevent a person from being entitled for the same period to both—

(a) a Category A retirement pension because of section 61ZA, and

(b) one Category B retirement pension.

(2) Section 43 does not prevent a person from being entitled for the same period to both—

(a) a Category A retirement pension, and

(b) one Category B retirement pension because of section 61ZB (or, if there is more than one such Category B retirement pension, the most favourable of them).

(3) Accordingly—

(a) in section 43(2)(a) the reference to “a Category A or a Category B retirement pension”, in a case in which subsection (1) or (2)

of this section applies, includes "a Category A and a Category B retirement pension",

(b) in sections 43(3)(a) and (aa), 51A and 52 "Category A retirement pension" does not include a pension to which a person is entitled because of section 61ZA, and

(c) in sections 43(3)(a) and 52 "Category B retirement pension" does not include a pension to which a person is entitled because of section 61ZB.".

Commencement Information

I8 Sch. 15 para. 6 in operation at 12.10.2015 by S.R. 2015/329, **art. 2(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