
Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2008, Paragraph 8. (See end of Document for details)

SCHEDULES

SCHEDULE 1

CONSEQUENTIAL AMENDMENTS

Pension Schemes Act 1993 (c. 48)

- 8 (1) Section 8 (meaning of “contracted-out employment” etc) is amended as follows.
- (2) In subsection (2), in the definition of “minimum payment”, for “the current upper earnings limit” substitute “the applicable limit”.
- (3) After that subsection insert—
- “(2A) In subsection (2) “the applicable limit” means—
- (a) in relation to a tax year before 2009-10, the upper earnings limit;
 - (b) in relation to 2009-10 or any subsequent tax year, the upper accrual point.”

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There are currently no known outstanding effects for the National Insurance Contributions Act 2008, Paragraph 8.