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**Changes to legislation:** There are currently no known outstanding effects for the Pensions Act 2014, Cross  
Heading: How to calculate the amount for pre-commencement qualifying years. (See end of Document for details)

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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 force at 6.4.2016, see s. 56(1)(4)

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