
Changes to legislation: There are currently no known outstanding effects for the Pensions Act 2014, Paragraph 6. (See end of Document for details)

SCHEDULES

SCHEDULE 12

STATE PENSION: AMENDMENTS

PART 1

AMENDMENTS TO DO WITH NEW STATE PENSION SYSTEM

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

- 6 (1) Section 22 (earnings factors) is amended as follows.
- (2) In subsection (2)—
- (a) in paragraph (a), omit the final “and”;
 - (b) after paragraph (b) insert “; and
 - (c) establishing entitlement to a state pension under Part 1 of the Pensions Act 2014 and, where relevant, calculating the rate of a state pension under that Part.”
- (3) After subsection (5) insert—
- “(5ZA) Regulations may provide for crediting—
- (a) for 1987-88 or any subsequent tax year, earnings or Class 2 or Class 3 contributions, or
 - (b) for any earlier tax year, contributions of any class,
- for the purpose of bringing an earnings factor for that tax year to a figure which will make that year a “qualifying year”, “pre-commencement qualifying year” or “post-commencement qualifying year” of a person for the purposes of Part 1 of the Pensions Act 2014 (see sections 2(4) and 4(4) of that Act).
- (5ZB) Regulations under subsection (5ZA) must provide for crediting a person with such contributions as may be specified in respect of periods on or after 6 April 1975 during which the person was—
- (a) a spouse or civil partner of a member of Her Majesty's forces,
 - (b) accompanying the member on an assignment outside the United Kingdom, and
 - (c) not of a description specified in the regulations.”

Commencement Information

- I1** Sch. 12 para. 6 in force at 6.4.2016 so far as not brought into force earlier by an order, see s. 56(1)(4)
- I2** Sch. 12 para. 6(1) in force at 15.1.2016 for specified purposes by S.I. 2015/2058, art. 2(a)
- I3** Sch. 12 para. 6(3) in force at 15.1.2016 for specified purposes by S.I. 2015/2058, art. 2(b)

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