

*Status:* This version of this schedule contains provisions that are prospective.

**Changes to legislation:** Pensions Act 2008, SCHEDULE 3 is up to date with all changes known to be in force on or before 18 March 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

PROSPECTIVE

### SCHEDULE 3

F1

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#### CONSOLIDATION OF ADDITIONAL PENSION

##### Textual Amendments

- F1** Sch. 3 repealed (1.10.2014) by Pensions Act 2014 (c. 19), s. 56(4), Sch. 12 para. 96(b); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c)

After Schedule 4B to the Social Security Contributions and Benefits Act 1992 (c. 4) insert—

#### “SCHEDULE 4C

Section 45

##### ADDITIONAL PENSION: CALCULATION OF REVALUED CONSOLIDATED AMOUNT

- 1 For the purposes of this Schedule, the “consolidation date” means the first day of the flat rate introduction year.
- 2 The Secretary of State must, in accordance with the following provisions of this Schedule, calculate an amount representing the weekly rate of the additional pension in a pensioner's Category A retirement pension in relation to tax years before the flat rate introduction year.
- 3 The Secretary of State must comply with paragraph 2 before the pensioner attains pensionable age.
- 4 The calculation under paragraph 2 shall be treated for the purposes of Chapter 2 of Part 1 of the Social Security Act 1998 (c. 14) (social security decisions and appeals) as a decision under section 8 of that Act.
- 5 The amount to be calculated under paragraph 2 is the sum of—
  - (a) the GRB amount, and
  - (b) the section 45(2)(a), (b) and (c) amounts.
- 6 The GRB amount is the amount that would, on the pensioner attaining pensionable age, be the increase in the weekly rate of retirement benefit calculated under section 36(1) of the National Insurance Act 1965 (c. 51) (graduated retirement benefit) if that provision applied in the case of a pensioner attaining pensionable age on or after 6th April 2020.
- 7 (1) The section 45(2)(a), (b) and (c) amounts are the amounts that would, on the pensioner attaining pensionable age, be the weekly equivalents calculated under section 45(2) (a), (b) and (c) of this Act if section 45(2) applied in the case of a pensioner attaining

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pensionable age on or after 6th April 2020, but applying the provisions of this Act with the following modifications.

- (2) The following provisions apply as if a reference to the end of the final relevant year were a reference to the consolidation date—
    - (a) section 44(5A)(c);
    - (b) in Schedule 4A, paragraphs 2(2)(b), 6(2)(a) and 7(2)(b).
- 8
- (1) This paragraph applies to any calculation under paragraph 2 above.
  - (2) The calculation is to be made in accordance with all relevant provisions as they have effect on the consolidation date.
  - (3) For the purposes of the calculation, it is to be assumed that any entitlement of the pensioner to graduated retirement benefit or to a retirement pension is not deferred.
- 9
- The revalued consolidated amount for the purposes of section 45(2A)(a) is the sum of the following amounts—
- (a) the amount calculated under paragraph 2;
  - (b) that amount multiplied by the revaluing percentage specified in the last order under section 148AB of the Administration Act to come into force before the beginning of the tax year in which the pensioner attains pensionable age.”

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 3(1A) inserted by [2023 c. 44 s. 1\(2\)](#)
- s. 5(1C) inserted by [2023 c. 44 s. 1\(3\)](#)
- s. 13(3)(ec) inserted by [2023 c. 20 Sch. para. 56](#)
- s. 13A inserted by [2023 c. 44 s. 1\(4\)](#)
- s. 24(1)(c) inserted by [2015 c. 8 Sch. 2 para. 43\(2\)\(d\)](#)
- s. 143(6)(7) inserted by [2023 c. 44 s. 1\(5\)\(b\)](#)