

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)



Pensions Act (Northern Ireland) 2015

2015 CHAPTER 5

An Act to make provision about pensions and about benefits payable to people in connection with bereavement; and for connected purposes. [23rd June 2015]

BE IT ENACTED by being passed by the Northern Ireland Assembly and assented to by Her Majesty as follows:

VALID FROM 16/07/2015

PART 1

STATE PENSION

VALID FROM 06/04/2016

Introduction

State pension

1.—(1) This Part creates a benefit called state pension.

(2) A person who reaches pensionable age before 6 April 2016 is not entitled to benefits under this Part (but may be entitled to similar benefits under Part 2 of the Social Security Contributions and Benefits (Northern

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Ireland) Act 1992 (in this Act referred to as “the Contributions and Benefits Act”)).

Commencement Information

I1 S. 1 in operation at 6.4.2016, see s. 53(1)(3)

State pension at the full or reduced rate

Entitlement to state pension at full or reduced rate

2.—(1) A person is entitled to a state pension payable at the full rate if—

- (a) the person has reached pensionable age, and
- (b) the person has 35 or more qualifying years.

(2) A person is entitled to a state pension payable at the reduced rate if—

- (a) the person has reached pensionable age, and
- (b) the person has at least the minimum number of qualifying years but fewer than 35 qualifying years.

(3) The minimum number of qualifying years for a state pension payable at the reduced rate is to be specified in regulations and may not be more than 10.

(4) In this Part “qualifying year” means a tax year, during a person's working life, in which the person's earnings factor (or the sum of the person's earnings factors) is equal to or greater than the qualifying earnings factor for the year.

(5) “Earnings factor” is to be construed in accordance with sections 22 and 23 of the Contributions and Benefits Act.

(6) For transitional cases in which a person may be entitled to a different state pension (instead of a state pension under this section), see sections 4 and 12.

(7) There are provisions elsewhere that affect a person's entitlement to a state pension under this section or the rate at which it is payable.

Commencement Information

I2 S. 2(3) in operation at 16.7.2015 for specified purposes by S.R. 2015/307, art. 2(2)(a)

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VALID FROM 25/02/2016

Full and reduced rates of state pension

3.—(1) The full rate of the state pension is the weekly rate for the time being specified in regulations.

(2) The reduced rate of the state pension for a person is the following proportion of the full rate—

$$\frac{1}{35} \times \text{the person's number of qualifying years}$$

(3) Once the full rate has been specified, the power to make regulations under subsection (1) may not be re-exercised so as to reduce the rate.

Commencement Information

I3 S. 3(1) in operation at 25.2.2016 for specified purposes by [S.R. 2016/68](#), [art. 2\(a\)](#)

State pension at the transitional rate

Entitlement to state pension at transitional rate

4.—(1) A person is entitled to a state pension payable at the transitional rate if—

- (a) the person has reached pensionable age,
- (b) the person has at least the minimum number of qualifying years, and
- (c) the person has at least one pre-commencement qualifying year.

(2) The minimum number of qualifying years for a state pension payable at the transitional rate is to be specified in regulations and may not be more than 10.

(3) A person entitled to a state pension payable at the transitional rate is not entitled to a state pension under section 2.

(4) In this Part—

“post-commencement qualifying year” means a qualifying year beginning on or after 6 April 2016;

“pre-commencement qualifying year” means—

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- (a) a qualifying year beginning on or after 6 April 1978 and ending before 6 April 2016, or
- (b) a reckonable year that would have been treated under regulation 13(1) of the Social Security (Widow's Benefit, Retirement Pensions and Other Benefits) (Transitional) Regulations (Northern Ireland) 1979 as a qualifying year for the purposes of determining the person's entitlement to an old state pension that is a Category A retirement pension.

(5) A reckonable year mentioned in paragraph (b) of the definition of “pre-commencement qualifying year” in subsection (4) counts towards the minimum number of qualifying years required by subsection (1)(b) (even though it does not come within the definition of “qualifying year” for the purposes of this Part).

(6) “Earnings factor” is to be construed in accordance with sections 22 and 23 of the Contributions and Benefits Act.

(7) There are provisions elsewhere that affect a person's entitlement to a state pension under this section or the rate at which it is payable.

Commencement Information

14 S. 4(2) in operation at 16.7.2015 for specified purposes by [S.R. 2015/307](#), [art. 2\(2\)\(b\)](#)

VALID FROM 06/04/2016

Transitional rate of state pension

5.—(1) The transitional rate of the state pension for a person is a weekly rate equal to—

- (a) the sum of the amounts calculated under Schedule 1 for the person's pre-commencement and post-commencement qualifying years capped at the full rate of the state pension on the day on which the person reaches pensionable age, or
- (b) if higher, the amount for the person's pre-commencement qualifying years alone.

(2) The transitional rate of the state pension for a person is to be increased from time to time in accordance with the applicable paragraph of Schedule 2.

(3) Section 6 requires the transitional rate of the state pension for a person to be recalculated in certain circumstances.

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(4) There are special rules about the transitional rate for certain women: see section 11 (reduced rate elections).

Commencement Information

I5 S. 5 in operation at 6.4.2016, see s. 53(1)(3)

VALID FROM 06/04/2016

Recalculation and backdating of transitional rate in special cases

6.—(1) This section modifies the transitional rate of the state pension for a person if, after the person has reached pensionable age, a determination is made under section 44A(2) of the Pension Schemes (Northern Ireland) Act 1993 (in this Act referred to as “the Pension Schemes Act”) (contracting-out: reinstatement in state scheme following payment of contributions equivalent premium).

(2) The person's transitional rate is to be recalculated (taking the determination into account under paragraph 3(8) of Schedule 1).

(3) The recalculated rate has effect as from the day on which the person reached pensionable age (and the other provisions of this Part apply accordingly).

Commencement Information

I6 S. 6 in operation at 6.4.2016, see s. 53(1)(3)

Transitional entitlement based on contributions of others

VALID FROM 06/04/2016

Survivor's pension based on inheritance of additional old state pension

7.—(1) A person is entitled to a state pension under this section if—

- (a) the person has reached pensionable age,
- (b) the person's spouse died while they were married or the person's civil partner died while they were civil partners of each other, and
- (c) the person is entitled to an inherited amount under Schedule 3.

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(2) A state pension under this section is payable at a weekly rate equal to the inherited amount.

(3) The rate of the state pension for a person under this section is to be increased from time to time in accordance with the applicable paragraph of Schedule 4.

(4) Regulations may provide that if at any time the sum of the relevant state pensions for a person exceeds an amount provided for by regulations, the rate of any state pension payable to the person under this section is to be reduced by the amount of the excess.

(5) The “sum of the relevant state pensions” for a person is the sum of—

- (a) the rate of any state pension payable to the person under this section (ignoring any reduction under subsection (4)), and
- (b) the rate of any state pension payable to the person under section 2, 4 or 12.

(6) In subsections (4) and (5) a reference to the rate of a person's state pension is to the rate—

- (a) taking into account any reduction under section 14 (in the case of a state pension under section 4), but
- (b) ignoring any increase under section 17.

(7) There are provisions elsewhere that affect a person's entitlement to a state pension under this section or the rate at which it is payable.

Commencement Information

I7 S. 7 in operation at 6.4.2016, see s. 53(1)(3)

Choice of lump sum or survivor's pension under section 9 in certain cases

8.—(1) A person is entitled to a choice under this section if—

- (a) the person has reached pensionable age,
- (b) the person's spouse died while they were married or the person's civil partner died while they were civil partners of each other,
- (c) the spouse's or civil partner's entitlement to an old state pension was deferred at the time of death and throughout the period of 12 months ending with the day before the death,
- (d) either—
 - (i) the person was under pensionable age when the spouse or civil partner died and did not marry or form a civil partnership after the death and before reaching pensionable age, or

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- (ii) the person was over pensionable age when the spouse or civil partner died, and
- (e) the person would, on reaching pensionable age or on the death of the spouse or civil partner, have been entitled to an old state pension if in the relevant provisions of the Contributions and Benefits Act—
 - (i) the words “before 6 April 2016” were omitted, and
 - (ii) any reference to a bereavement allowance included a reference to bereavement support payment under section 29 of this Act.
- (2) The person may choose—
 - (a) to be paid a lump sum under this section, or
 - (b) to be paid a state pension under section 9.
- (3) Regulations are to set out the manner in which, and the period within which, that choice is to be made.
- (4) A person who chooses to be paid a lump sum under this section, or who fails to choose within that period, is entitled to a “widowed person's or surviving civil partner's lump sum” calculated under paragraph 7B of Schedule 5 to the Contributions and Benefits Act.
- (5) In that paragraph as it applies for the purposes of this section—
 - (a) read the references to “W” as references to the person,
 - (b) read sub-paragraph (5) as if it required increases under paragraph 4 of the Schedule to be excluded, and
 - (c) read the reference in sub-paragraph (7)(a) to the date on which W becomes entitled to a Category A or Category B retirement pension as a reference to the date on which the person becomes entitled to make a choice under this section.
- (6) There are provisions elsewhere that affect a person's entitlement to a lump sum under this section.
- (7) Regulations may allow a person, in specified circumstances—
 - (a) to alter his or her choice under this section;
 - (b) to make a late choice.
- (8) Regulations under subsection (7) may, for the purpose of avoiding the duplication of payment—
 - (a) enable recovery of an amount paid to the person, or
 - (b) reduce the amount of a lump sum to be paid to the person.
- (9) For the purposes of this section—
 - (a) “deferred” has the meaning given by section 55(3) of the Contributions and Benefits Act,

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- (b) “the relevant provisions” of the Contributions and Benefits Act are—
- section 44(1)(a);
 - section 48(1);
 - section 48A(1) and (3);
 - section 48B(1), (1A), (4) and (4A);
 - section 48BB(1) and (3), and
- (c) in determining whether a person would have been entitled to an old state pension as mentioned in subsection (1)(e) ignore any requirement to make a claim.

Commencement Information

- 18** S. 8(3)(7)(8) in operation at 16.7.2015 for specified purposes by [S.R. 2015/307, art. 2\(2\)\(c\)](#)

Survivor's pension based on inheritance of deferred old state pension

- 9.—(1)** A person is entitled to a state pension under this section if—
- (a) the person has reached pensionable age,
 - (b) the person's spouse died while they were married or the person's civil partner died while they were civil partners of each other,
 - (c) either—
 - (i) the person was under pensionable age when the spouse or civil partner died and did not marry or form a civil partnership after the death and before reaching pensionable age, or
 - (ii) the person was over pensionable age when the spouse or civil partner died,
 - (d) the person is entitled to an inherited deferral amount under Schedule 5, and
 - (e) in the case of a person entitled to a choice under section 8, the person has chosen to be paid a state pension under this section.
- (2) A state pension under this section is payable at a weekly rate equal to the inherited deferral amount.
- (3) But if at any time an order under section 132B of the Social Security Administration (Northern Ireland) Act 1992 (in this Act referred to as “the Administration Act”) comes into operation, the rate of the person's state pension under this section is increased (at that time) by the percentage specified in the order.

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(4) A person may be entitled to more than one state pension under this section.

(5) There are provisions elsewhere that affect a person's entitlement to a state pension under this section or the rate at which it is payable.

VALID FROM 25/02/2016

Inheritance of graduated retirement benefit

10.—(1) Regulations may make provision corresponding or similar to any provision of sections 7 to 9 and Schedules 3 to 5 for the purpose of conferring benefits on a person whose dead spouse or civil partner paid graduated contributions as an insured person.

(2) The regulations may—

- (a) include provision corresponding or similar to any provision that may be made by regulations under section 7 or 8;
- (b) amend or otherwise modify this Act or any other statutory provision (whenever passed or made).

(3) In this section “graduated contributions” and “insured person” have the meanings given by section 35(8) of the National Insurance Act (Northern Ireland) 1966.

Commencement Information

I10 S. 10 in operation at 25.2.2016 for specified purposes by [S.R. 2016/68](#), [art. 2\(b\)](#)

VALID FROM 06/04/2016

Transition: women who have had a reduced rate election

Reduced rate elections: effect on section 4 pensions

11.—(1) Section 4(1)(b) (minimum number of qualifying years for state pension at the transitional rate) does not apply to a woman if a reduced rate election was in force in respect of her at the beginning of the relevant 35-year period.

(2) Schedule 6 modifies the rules about the transitional rate of the state pension for a woman if a reduced rate election was in force in respect of her at the beginning of the relevant 35-year period.

(3) In this section—

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“reduced rate election” means an election made, or treated as having been made, under regulations under section 19(4) of the Contributions and Benefits Act;

“relevant 35-year period” means the 35-year period ending with the tax year before the one in which the woman reached pensionable age.

Commencement Information

111 S. 11 in operation at 6.4.2016, see s. 53(1)(3)

Reduced rate elections: pension for women with no section 4 pension

12.—(1) A woman is entitled to a state pension under this section if—

- (a) she has reached pensionable age,
- (b) a reduced rate election was in force in respect of her at the beginning of the relevant 35-year period,
- (c) she does not have any pre-commencement qualifying years, and
- (d) she is entitled to a basic amount under Schedule 7.

(2) A state pension under this section is payable at a weekly rate equal to the basic amount.

(3) But if at any time the full rate of the state pension is increased, the rate of the woman's state pension under this section is increased (at that time) by the same percentage as the increase in the full rate.

(4) In subsection (3) the reference to the rate of the woman's state pension is to the rate ignoring any increase under section 17.

(5) A woman is not entitled to a state pension under this section and section 2 at the same time: she is only entitled to the one with the higher rate.

(6) There are provisions elsewhere that affect a woman's entitlement to a state pension under this section or the rate at which it is payable.

(7) In this section—

“reduced rate election” means an election made, or treated as having been made, under regulations under section 19(4) of the Contributions and Benefits Act;

“relevant 35-year period” means the 35-year period ending with the tax year before the one in which the woman reached pensionable age.

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Commencement Information

I12 S. 12 in operation at 6.4.2016, see [s. 53\(1\)\(3\)](#)

Transition: pension sharing on divorce etc.

Shared state pension on divorce etc.

13.—(1) A person is entitled to a state pension under this section if—

- (a) the person has reached pensionable age, and
- (b) the person is entitled to a state scheme pension credit.

(2) A state pension under this section is payable at the appropriate weekly rate set out in Schedule 8.

(3) The rate of the state pension for a person under this section is to be increased from time to time in accordance with the applicable paragraph of Schedule 9.

(4) A person may be entitled to more than one state pension under this section.

(5) There are provisions elsewhere that affect a person's entitlement to a state pension under this section or the rate at which it is payable.

(6) In this Part—

“state scheme pension credit” means—

- (a) a new state scheme pension credit, or
- (b) an old state scheme pension credit;

“new state scheme pension credit” means a credit under Article 46A(2)(b) of the Welfare Reform and Pensions (Northern Ireland) Order 1999;

“old state scheme pension credit” means a credit under Article 46(1)(b) of that Order.

Commencement Information

I13 S. 13(2) in operation at 16.7.2015 for specified purposes by [S.R. 2015/307](#), [art. 2\(2\)\(i\)](#)

Pension sharing: reduction in the sharer's section 4 pension

14.—(1) The rate of a person's state pension under section 4 is reduced under this section if the person is subject to a state scheme pension debit.

(2) The amount by which the rate is reduced is the amount of the appropriate weekly reduction set out in Schedule 10.

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(3) A person's state pension may be reduced more than once under this section.

(4) In this Part—

“state scheme pension debit” means—

(a) a new state scheme pension debit, or

(b) an old state scheme pension debit;

“new state scheme pension debit” means a debit under Article 46A(2)(a) of the Welfare Reform and Pensions (Northern Ireland) Order 1999;

“old state scheme pension debit” means a debit under Article 46(1)(a) of that Order.

Commencement Information

I14 S. 14(2) in operation at 16.7.2015 for specified purposes by [S.R. 2015/307](#), [art. 2\(2\)\(j\)](#)

Pension sharing: amendments

15 Schedule 11 contains amendments to do with pension sharing.

Commencement Information

I15 S. 15 in operation at 16.7.2015 for specified purposes by [S.R. 2015/307](#), [art. 2\(2\)\(k\)](#)

Postponing or suspending state pension

Pensioner's option to suspend state pension

16.—(1) A person who has become entitled to a state pension under this Part may opt to suspend his or her entitlement in accordance with regulations.

(2) A person is not entitled to any state pension under this Part for the period for which the person has opted to suspend his or her entitlement.

(3) For other effects of a person exercising the option, see section 17.

(4) A person may not opt to suspend his or her entitlement to a state pension under this Part on more than one occasion.

(5) Regulations may specify other circumstances in which a person may not opt to suspend his or her entitlement to a state pension under this Part.

(6) Regulations may allow a person who has opted to suspend his or her entitlement to a state pension under this Part to cancel the exercise of that option (in whole or in part) in relation to a past period.

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Commencement Information

I16 S. 16(1)(6) in operation at 16.7.2015 for specified purposes by [S.R. 2015/307](#), [art. 2\(2\)\(d\)](#)

Effect of pensioner postponing or suspending state pension

17.—(1) If a person's entitlement to a state pension under this Part has been deferred for a period, the weekly rate of the person's state pension is increased by an amount equal to the sum of the increments to which the person is entitled.

(2) But the weekly rate is not to be increased under subsection (1) if the increase would be less than 1% of the person's weekly rate ignoring that subsection.

(3) A person is entitled to one increment for each whole week in the period during which the person's entitlement to a state pension was deferred.

(4) The amount of an increment is equal to a specified percentage of the weekly rate of the state pension to which the person would have been entitled immediately before the end of that period if the person's entitlement had not been deferred.

(5) In subsection (4) “specified” means specified in regulations.

(6) The amount of an increase under this section is itself to be increased from time to time in accordance with any order made under section 132 of the Administration Act (annual up-rating of benefits).

(7) For the purposes of this section and section 18 a person's entitlement to a state pension under this Part is deferred for a period if the person has opted under section 16 to suspend his or her entitlement for that period.

(8) For the purposes of this section and section 18 a person's entitlement to a state pension under this Part is also deferred for a period if the person is not entitled to it for that period by reason only of—

(a) not satisfying the conditions in section 1 of the Administration Act (entitlement dependent on claim etc.), or

(b) subsection (9).

(9) A person is not entitled to a state pension under this Part for any period during which his or her entitlement to any other state pension under this Part is deferred.

Section 17 supplementary: calculating weeks, overseas residents, etc.

18.—(1) Regulations may—

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- (a) provide for circumstances in which a part of a week is to be treated for the purposes of section 17(3) as a whole week, and
- (b) provide for circumstances in which a day does not count in determining a number of whole weeks for the purposes of section 17(3) (for example if the person is receiving other benefits).

(2) Regulations may modify section 17(4) in cases where, at any time in the period during which a person's entitlement to a state pension is deferred, the rate for the person would have changed otherwise than because of an up-rating increase.

(3) Regulations may modify section 17(4) in relation to a person who has been an overseas resident during any part of the period for which the person's entitlement to a state pension has been deferred.

(4) In subsection (3) “overseas resident” means a person who is not ordinarily resident in Northern Ireland or any other territory specified in the regulations.

(5) Regulations may amend the percentage specified in section 17(2).

Commencement Information

I18 S. 18(1) in operation at 16.7.2015 for specified purposes by [S.R. 2015/307](#), [art. 2\(2\)\(f\)](#)

Prisoners and overseas residents

Prisoners

19.—(1) Regulations may provide that a person is not to be paid a state pension under this Part for any period during which the person is a prisoner.

- (2) “Prisoner” means a person (in Northern Ireland or elsewhere) who is—
- (a) imprisoned or detained in legal custody, or
 - (b) unlawfully at large.

(3) In the case of a person remanded in custody for an offence, regulations under subsection (1) may be made so as to apply only if a sentence of a specified description is later imposed on the person for the offence.

Commencement Information

I19 S. 19 in operation at 16.7.2015 for specified purposes by [S.R. 2015/307](#), [art. 2\(2\)\(g\)](#)

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VALID FROM 25/02/2016

Overseas residents

20.—(1) Regulations may provide that an overseas resident who is entitled to a state pension under this Part is not entitled to up-rating increases.

(2) In this section “overseas resident” means a person who is not ordinarily resident in Northern Ireland or any other territory specified in the regulations.

(3) Regulations under this section do not affect the rate of an overseas resident's state pension for any period during which he or she is in Northern Ireland or a territory specified in the regulations (but once the overseas resident ceases to be in Northern Ireland or a specified territory the rate reverts to what it would have been had he or she not been in Northern Ireland or a specified territory).

(4) Regulations under this section do not affect the rate of a person's state pension once the person stops being an overseas resident.

Commencement Information

I20 S. 20 in operation at 25.2.2016 for specified purposes by [S.R. 2016/68](#), [art. 2\(d\)](#)

Definitions

VALID FROM 06/04/2016

“Old state pension”

21.—(1) In this Part “old state pension” means a Category A retirement pension or a Category B retirement pension.

(2) A reference in this Part to the rate of an old state pension (however expressed) does not include—

- (a) graduated retirement benefit under the National Insurance Act (Northern Ireland) 1966, or
- (b) any increase in the rate because of Schedule 5 to the Contributions and Benefits Act (deferral increases).

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Commencement Information

I21 S. 21 in operation at 6.4.2016, see s. 53(1)(3)

General definitions etc.

22.—(1) In this Part—

“Category A retirement pension” means a Category A retirement pension under Part 2 of the Contributions and Benefits Act;

“Category B retirement pension” means a Category B retirement pension under Part 2 of the Contributions and Benefits Act;

“full rate” means the rate mentioned in section 3(1);

“old state pension” has the meaning given by section 21 (and references to the rate of an old state pension are to be read in accordance with that section);

“pensionable age” has the meaning given by section 121(1) of the Contributions and Benefits Act; and a person is “over” pensionable age if the person has reached that age (and is otherwise “under” that age);

“post-commencement qualifying year” has the meaning given by section 4(4);

“pre-commencement qualifying year” is to be read in accordance with section 4(4) and (5);

“qualifying earnings factor” has the meaning given by section 121(1) of the Contributions and Benefits Act;

“qualifying year” has the meaning given by section 2(4);

“reduced rate” means the rate mentioned in section 3(2);

“regulations” means regulations made by the Department;

“state scheme pension credit”, and related expressions, have the meanings given by section 13;

“state scheme pension debit”, and related expressions, have the meanings given by section 14;

“tax year” has the meaning given by section 121(1) of the Contributions and Benefits Act;

“transitional rate” means the rate mentioned in section 5;

“up-rating increase”, in relation to a state pension under this Part, means—

- (a) an increase in the rate of the state pension because of an increase in the amount specified in regulations under section 3(1), or

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

- (b) an increase in the rate of the state pension because of section 9(3), 12(3) or 17(6) or Schedule 2, 4 or 9;

“working life” has the meaning given by section 121(1) of the Contributions and Benefits Act.

- (2) For the purposes of any other provision of this Part two people are to be treated as if they are not married to each other in relation to times when either of them is married to a third person.

Commencement Information

I22 S. 22(1) in operation at 16.7.2015 for specified purposes by [S.R. 2015/307](#), [art. 2\(2\)\(h\)](#)

Consequential and other amendments

Amendments

23 In Schedule 12—

- Part 1 contains amendments to do with state pensions under this Part;
- Part 2 contains key amendments to do with the old state pension system;
- Part 3 contains amendments to do with state pension credit;
- Part 4 contains other amendments to do with this Part.

Commencement Information

I23 S. 23 in operation at 16.7.2015 for specified purposes by [S.R. 2015/307](#), [art. 2\(1\)\(k\)](#)

Abolition of contracting-out for salary related schemes etc.

24.—(1) Schedule 13 contains amendments to abolish contracting-out for salary related schemes.

(2) An employer may amend an occupational pension scheme in relation to some or all of its members to take account of increases in the employer's national insurance contributions in respect of some or all of the members to whom the amendments apply because of the repeal of section 37 of the Pension Schemes Act (by Schedule 13).

(3) The power may be used to make amendments that will apply in relation to future members and correspond to the amendments being made in relation to current members.

(4) The power may not be used—

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

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- (a) to make amendments that apply to a member who is a protected person in relation to a scheme, or
- (b) to amend a public service pension scheme or a scheme of a description specified in regulations under this paragraph.

(5) Regulations must define what is meant by a protected person in relation to a scheme for the purposes of subsection (4)(a).

(6) Schedule 14 contains more detail about the power.

(7) In this section and Schedule 14—

“current member”, in relation to a scheme, means a person who is a member of the scheme at the time that the power is used (and “future member” is to be read accordingly);

“employer”, in relation to a scheme, means the employer of persons in the description of employment to which the scheme relates;

“member” has the meaning given by Article 121(1) of the Pensions (Northern Ireland) Order 1995 (in this Act referred to as “the 1995 Order”);

“national insurance contributions”, in relation to an employer, means secondary Class 1 national insurance contributions payable by the employer;

“occupational pension scheme” has the meaning given by section 1 of the Pension Schemes Act;

“public service pension scheme” has the meaning given by that section.

(8) Subsections (2) to (7) and Schedule 14 are repealed at the end of the period of 5 years beginning with 6 April 2016.

(9) The Department may by order amend subsection (8) to extend the period for the time being mentioned there.

Commencement Information

I24 S. 24(2)-(9) in operation at 16.7.2015 by [S.R. 2015/307](#), [art. 2\(1\)\(a\)](#)

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

VALID FROM 16/07/2015

PART 2

OPTION TO BOOST OLD RETIREMENT PENSIONS

Option to boost old retirement pensions

25 Schedule 15 (option to boost old retirement pensions) contains amendments to make provision in relation to people who have paid additional contributions to boost their retirement pensions.

Commencement Information

I25 S. 25 in operation at 16.7.2015 for specified purposes by S.R. 2015/307, art. 2(2)(l)

PART 3

PENSIONABLE AGE

Increase in pensionable age to 67

26.—(1) Paragraph 1 of Schedule 2 to the 1995 Order is amended as follows.

(2) In sub-paragraph (7) for “6th April 1968” substitute “ 6th April 1960 ”.

(3) For sub-paragraph (8) and table 3 substitute—

“(8) A person born on any day in a period mentioned in column 1 of table 3 attains pensionable age when the person attains the age shown against that period in column 2.

TABLE 3

<i>(1)</i> <i>Period within which birthday falls</i>	<i>(2)</i> <i>Age pensionable age attained</i>
6th April 1960 to 5th May 1960	66 years and 1 month
6th May 1960 to 5th June 1960	66 years and 2 months
6th June 1960 to 5th July 1960	66 years and 3 months
6th July 1960 to 5th August 1960	66 years and 4 months
6th August 1960 to 5th September 1960	66 years and 5 months
6th September 1960 to 5th October 1960	66 years and 6 months

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

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6th October 1960 to 5th November 1960	66 years and 7 months
6th November 1960 to 5th December 1960	66 years and 8 months
6th December 1960 to 5th January 1961	66 years and 9 months
6th January 1961 to 5th February 1961	66 years and 10 months
6th February 1961 to 5th March 1961	66 years and 11 months

(8A) For the purposes of table 3—

- (a) a person born on 31st July 1960 is to be taken to attain the age of 66 years and 4 months at the commencement of 30th November 2026;
- (b) a person born on 31st December 1960 is to be taken to attain the age of 66 years and 9 months at the commencement of 30th September 2027;
- (c) a person born on 31st January 1961 is to be taken to attain the age of 66 years and 10 months at the commencement of 30th November 2027”.

(4) In sub-paragraph (9) for “5th April 1969” substitute “ 5th March 1961 ”.

PART 4

STATE PENSION CREDIT

VALID FROM 14/09/2015

State pension credit: phasing out assessed income periods

27.—(1) In section 6 of the State Pension Credit Act (Northern Ireland) 2002 (duty to specify assessed income period), in subsection (1), after “subsection (3) or (4)” insert “ where the relevant decision takes effect before 6 April 2016 ”.

(2) At the end of the heading to that section insert “ for pre-6 April 2016 awards ”.

(3) Regulations under section 9(5) of the State Pension Credit Act (Northern Ireland) 2002 may in particular be made for the purpose of phasing out, on or after 6 April 2016, any remaining assessed income period that is 5 years or shorter than 5 years.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

Commencement Information

I26 S. 27(3) in operation at 14.9.2015 by S.R. 2015/329, art. 2(2)(b)

Preserving indefinite status of certain existing assessed income periods

28.—(1) Section 84(6) of the Pensions (No. 2) Act (Northern Ireland) 2008 (in this Act referred to as “the Pensions (No. 2) Act”) (which provides that section 9(6) of the State Pension Credit Act (Northern Ireland) 2002 ceases to have effect on 6th April 2014) is repealed and is to be treated as never having had effect.

(2) In section 9(6)(a) of the State Pension Credit Act (Northern Ireland) 2002 (duration of assessed income period for certain transitional cases to be treated as indefinite) as restored by this section, after “brought to an end” insert “, on or after 6 April 2009 but before 6 April 2014, ”.

PART 5

BEREAVEMENT SUPPORT PAYMENT

Bereavement support payment

29.—(1) A person is entitled to a benefit called bereavement support payment if—

- (a) the person's spouse or civil partner dies,
- (b) the person is under pensionable age when the spouse or civil partner dies,
- (c) the person is ordinarily resident in Northern Ireland, or a specified territory, when the spouse or civil partner dies, and
- (d) the contribution condition is met (see section 30).

(2) The Department must by regulations specify—

- (a) the rate of the benefit, and
- (b) the period for which it is payable.

(3) The regulations may specify different rates for different periods.

(4) In the case of a person who is pregnant or entitled to child benefit in specified circumstances, the regulations may—

- (a) specify a higher rate;
- (b) provide for the allowance to be payable for a longer period.

(5) A person is not entitled to bereavement support payment for periods after the person has reached pensionable age.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

(6) A person is not entitled to bereavement support payment if the death occurred before this section came fully into operation.

(7) In this section—

“pensionable age” has the meaning given by the rules in paragraph 1 of Schedule 2 to the 1995 Order;

“specified territory” means a territory specified in regulations made by the Department.

VALID FROM 09/02/2017

Bereavement support payment: contribution condition and amendments

30.—(1) For the purposes of section 29(1)(d) the contribution condition is that, for at least one tax year during the deceased's working life—

- (a) he or she actually paid Class 1 or Class 2 national insurance contributions, and
- (b) those contributions give rise to an earnings factor (or total earnings factors) equal to or greater than 25 times the lower earnings limit for the tax year.

(2) “Earnings factor” is to be construed in accordance with sections 22 and 23 of the Contributions and Benefits Act.

(3) For the purposes of section 29(1)(d) the contribution condition is to be treated as met if the deceased was an employed earner and died as a result of—

- (a) a personal injury of the kind mentioned in section 94(1) of the Contributions and Benefits Act, or
- (b) a disease or personal injury of the kind mentioned in section 108(1) of that Act.

(4) In this section the following expressions have the meanings given by section 121(1) of the Contributions and Benefits Act—

- “employed earner”,
- “lower earnings limit”,
- “tax year”, and
- “working life”.

(5) Schedule 16 contains amendments to do with bereavement support payment.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

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VALID FROM 10/03/2017

Bereavement support payment: prisoners

31.—(1) The Department may by regulations provide that a person is not to be paid bereavement support payment for any period during which the person is a prisoner.

- (2) “Prisoner” means a person (in Northern Ireland or elsewhere) who is—
- (a) imprisoned or detained in legal custody, or
 - (b) unlawfully at large.

(3) In the case of a person remanded in custody for an offence, regulations under subsection (1) may be made so as to apply only if a sentence of a specified description is later imposed on the person for the offence.

PART 6

PRIVATE PENSIONS

Transfer of pension benefits

VALID FROM 16/07/2015

Automatic transfer of pension benefits etc.

32 Schedule 17—

- (a) requires the Department to make regulations under which, in certain circumstances, the cash equivalent of a person's accrued rights to benefits under a pension scheme must be transferred to another scheme of which the person is an active member;
- (b) permits the Department to make regulations requiring accounts relating to a person's accrued rights to benefits under a pension scheme to be merged in certain circumstances.

Commencement Information

I27 S. 32 in operation at 16.7.2015 for specified purposes by S.R. 2015/307, art. 2(1)(m)

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

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Power to prohibit offer of incentives to transfer pension rights

33.—(1) The Department may by regulations make provision prohibiting a person from offering an incentive to another person with the intention of inducing a member of a salary related occupational pension scheme to—

- (a) exercise a right to require a pensions transfer, or
- (b) agree to a pensions transfer.

(2) “Pensions transfer” means a transfer of sums or assets representing any of the member's pension rights to be used for one or more of the following—

- (a) acquiring rights (whether to present or future benefit) for the member under the rules of another occupational pension scheme or a personal pension scheme;
- (b) purchasing one or more annuities for the member;
- (c) subscribing to other pension arrangements for the member.

(3) “Pension right” means, at any time—

- (a) any right which at that time has accrued to or in respect of the member to future benefits under the scheme rules, or
- (b) any entitlement to the present payment of a pension or other benefit which the member has at that time, under the scheme rules;

and for this purpose “right” includes a pension credit right.

(4) Regulations under this section may in particular—

- (a) provide for the prohibition to apply whether the incentive offered is to be provided by the person making the offer or another person;
- (b) create exceptions to the prohibition;
- (c) provide for Article 10 of the 1995 Order (civil penalties) to apply to a person who contravenes the regulations.

(5) Regulations made by virtue of subsection (4)(c) may in particular provide that for the purposes of Article 10 of the 1995 Order the offer of an incentive is to be regarded as a separate act in relation to each member of a scheme to whom the incentive relates.

(6) Nothing in any regulations made under this section affects the validity of a pensions transfer (or of the exercise of a right to require a transfer or of an agreement to a transfer).

(7) In this section—

- “incentive” means a financial or other advantage;
- “member” has the meaning given by Article 121(1) of the 1995 Order;
- “occupational pension scheme” and “personal pension scheme” have the meanings given by section 1 of the Pension Schemes Act;

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“pension credit right” has the meaning given by Article 121(1) of the 1995 Order;

“salary related occupational pension scheme” has the meaning given by section 96D of the Pension Schemes Act;

“scheme rules” has the meaning given by Article 67A(8) of the 1995 Order.

(8) This section binds the Crown.

Expiry of power in section 33

34 If no regulations have been made under section 33 by the end of the period of 7 years beginning with the day on which it comes into operation, that section is repealed at the end of that period.

VALID FROM 01/10/2015

Short service benefit for scheme member with money purchase benefits

35.—(1) Section 67 of the Pension Schemes Act (basic principle as to short service benefit) is amended as follows.

(2) In subsection (1)(a), after “service,” insert—

“(aa) he has at least 30 days' qualifying service and, if he were entitled to benefit because of this paragraph, all of it would necessarily be money purchase benefit.”

(3) After subsection (9) insert—

“(10) Subsections (7) to (9) apply, with the substitution for references to 2 years of references to 30 days, for determining whether a person has at least 30 days' qualifying service for the purposes of subsection (1).

(11) Subsection (1)(aa) does not apply in relation to a person's membership of a scheme if any period of relevant service began before the day on which section 35 of the Pensions Act (Northern Ireland) 2015 came into operation (whether or not it also ended before that date).

“Relevant service” means service that counts towards the 30 days' qualifying service for the purposes of subsection (1).”

(4) In section 97AA of the Pension Schemes Act (early leavers: cash transfer sums and contribution refunds), in subsection (4)(b), after “(a)” insert “, (aa)”.

Commencement Information

I28 S. 35 in operation at 1.10.2015 by S.R. 2015/307, art. 2(3)

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

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Automatic enrolment

VALID FROM 16/07/2015

Automatic re-enrolment: exceptions where automatic enrolment deferred

36.—(1) The Pensions (No. 2) Act is amended as follows.

(2) In section 5 (automatic re-enrolment), after subsection (3) insert—

“(3A) Subsection (2) does not apply if the jobholder's automatic enrolment date is deferred under section 4 from a date before the automatic re-enrolment date to a date after the automatic re-enrolment date.”.

(3) In section 30(7) (transitional period for defined benefits and hybrid schemes), at the end insert—

“(c) section 5(2) does not apply in relation to an automatic re-enrolment date that falls before the day with effect from which arrangements would by virtue of this section fall to be made in respect of the jobholder.”.

Commencement Information

I29 S. 36 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(b)

VALID FROM 16/07/2015

Automatic enrolment: powers to create general exceptions

37.—(1) In section 10 of the Pensions (No. 2) Act (information to be given to workers)—

(a) in subsection (1)—

(i) for “must” substitute “ may ”;

(ii) in paragraphs (a) and (b), omit “all”;

(b) in subsection (2) for “must state” substitute “ may in particular make provision about ”.

(2) In Chapter 7 of Part 1 of the Pensions (No. 2) Act, before section 70 (and the heading “Workers” above it) insert—

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“Exceptions

Power to create exceptions from the employer duties etc.

69A.—(1) The Department may by regulations provide for exceptions to the employer duties; and an exception may in particular—

- (a) turn an employer duty into a power;
- (b) be framed by reference to a description of worker, particular circumstances or in some other way.

(2) But the regulations may not provide for an exception for employers of a particular size.

(3) Regulations which make provision under subsection (1)(a) may make provision modifying this Part or regulations made under it in connection with that provision.

(4) The regulations may make provision in connection with the coming to an end of the state of affairs that caused an exception to apply, including provision—

- (a) modifying this Part or regulations made under it in relation to a person;
- (b) for the purpose of putting a person, wholly or partly, in the position he or she would have been in if the exception had never applied.

(5) In this section “employer duties” means any duty of an employer under any provision of sections 2 to 11 and 54 or of regulations made under those sections.”

(3) In consequence of subsection (2), the following are repealed—

- (a) Article 268A of the Pensions (Northern Ireland) Order 2005 (in this Act referred to as “the 2005 Order”);
- (b) section 5(4) of the Pensions (No. 2) Act;
- (c) section 19 of the Pensions Act (Northern Ireland) 2012.

Commencement Information

I30 S. 37 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(c)

VALID FROM 16/07/2015

Alternative quality requirements for UK defined benefits scheme

38.—(1) The Pensions (No. 2) Act is amended as follows.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

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(2) After section 23 insert—

“23A Alternative quality requirements for UK defined benefits schemes

(1) The Department may by regulations provide that a defined benefits scheme that has its main administration in the United Kingdom satisfies the quality requirement in relation to a jobholder if any one or more of the following is satisfied—

- (a) the scheme is of a prescribed description and satisfies the quality requirement under section 20 in relation to that jobholder;
- (b) the cost of providing the benefits accruing for or in respect of the relevant members over a relevant period would require contributions to be made of a total amount equal to at least a prescribed percentage of the members' total relevant earnings over that period;
- (c) in the case of each of at least 90% of the relevant members, the cost of providing the benefits accruing for or in respect of the member over a relevant period would require contributions to be made of a total amount equal to at least a prescribed percentage of the member's total relevant earnings over that period.

(2) For this purpose—

“contributions” means contributions to the scheme by, or on behalf or in respect of, a relevant member;

“relevant earnings” means earnings of a prescribed description;

“relevant members” means members of the scheme of a prescribed description;

“relevant period” means a period specified in or determined in accordance with the regulations.

(3) A percentage prescribed under subsection (1)(b) or (c) must be at least 8%.

(4) Regulations under subsection (1)(b) or (c) may make provision—

- (a) about how to calculate whether the requirement is satisfied, including provision requiring the calculation to be made in accordance with prescribed methods or assumptions;
- (b) requiring benefits of a prescribed description to be disregarded in determining whether the requirement is satisfied;
- (c) that a scheme only satisfies the requirement if the scheme actuary certifies that it does; and for this purpose “scheme actuary” has the prescribed meaning.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

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(5) Section 13(3) (meaning of “earnings”) applies for the purposes of this section as it applies for the purposes of that section.”.

(3) In section 24 (quality requirement: UK hybrid schemes), in subsection (1)(b), for “23” substitute “ 23A ”.

(4) In section 28 (certification that quality requirement or alternative requirement is satisfied)—

(a) after subsection (3A) insert—

“(3B) This section also applies to a defined benefits scheme that has its main administration in the United Kingdom and is of a description prescribed under section 23A(1)(a).”;

(b) in subsection (4), after paragraph (d) insert—

“(e) for a scheme within subsection (3B), means the quality requirement under section 23A(1)(a).”.

(5) In section 29 (transitional periods for money purchase and personal pension schemes), in subsections (1) and (3) omit “for money purchase and personal pension schemes”.

(6) Section 30 (transitional period for defined benefits and hybrid schemes) is amended as follows.

(7) In subsection (3), at the end of the substituted subsection (2) insert—

“A reference in this subsection to a scheme does not include a scheme to which section 30(11)(a) or (b) applies.”.

(8) In subsection (5), in the substituted subsection (2)—

(a) in paragraph (a), after “defined benefits scheme” insert “ other than a scheme to which section 30(11)(a) applies ”;

(b) in paragraph (aa) (inserted by section 39), after “a hybrid scheme” insert “ other than a scheme to which section 30(11)(b) applies ”;

(c) after paragraph (c) (inserted by section 39), insert—

“(d) becomes an active member, with effect from the automatic enrolment date, of an automatic enrolment scheme which is a defined benefits scheme to which section 30(11)(b) applies, or

(e) becomes a defined benefits member, with effect from the automatic enrolment date, of an automatic enrolment scheme which is a hybrid scheme to which section 30(11)(b) applies.”.

(9) After subsection (10) (added by section 39) add—

“(11) In subsection (2) references to a scheme do not include—

(a) a defined benefits scheme that satisfies the quality requirement in relation to the jobholder by reason only of section 23A(1)(a), or

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Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

(b) a hybrid scheme if—

- (i) the appropriate paragraph of section 24(1) for any provisions of the scheme is paragraph (b) (those provisions are referred to below as “the defined benefits section”),
- (ii) the defined benefits section satisfies section 23A(1)(a) as applied by section 24(1)(b), and
- (iii) the defined benefits section does not satisfy any of the other requirements mentioned in section 24(1)(b).”.

Commencement Information

I31 S. 38 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(d)

VALID FROM 16/07/2015

Automatic enrolment: transitional period for hybrid schemes

39.—(1) Section 30 of the Pensions (No. 2) Act (transitional period for defined benefits and hybrid schemes) is amended as follows.

(2) In subsection (2)(b) and (c), for “a hybrid scheme” substitute “ a defined benefits member of a hybrid scheme ”.

(3) In subsection (3), in the substituted subsection (2)—

- (a) after “becomes” insert “ (a) ”;
- (b) for “or a hybrid scheme” substitute “, or
(b) a defined benefits member, with effect from the end of that period, of an automatic enrolment scheme which is a hybrid scheme.”.

(4) In subsection (5), in the substituted subsection (2)—

- (a) in paragraph (a), for “a hybrid scheme, or” substitute—
“(aa) becomes a defined benefits member, with effect from the closure date of an automatic enrolment scheme which is a hybrid scheme;”;
- (b) after paragraph (b) insert—
“(c) becomes a money purchase member, with effect from the automatic enrolment date, of an automatic enrolment scheme which is a hybrid scheme.”.

(5) After subsection (9) add—

“(10) For the purposes of this section—

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- (a) a person is a “money purchase member” of a hybrid scheme if—
 - (i) the person is an active member of the scheme, and
 - (ii) all the benefits accruing in respect of his or her membership are money purchase benefits, and
 - (b) a person is a “defined benefits member” of a hybrid scheme if the person is an active member of the scheme other than a money purchase member.”.
- (6) Subsection (7) applies if—
- (a) an employer whose first enrolment date is before the date on which the amendments made by this section come into operation (“the commencement date”) has given a jobholder notice under section 30(3) of the Pensions (No. 2) Act,
 - (b) the conditions in section 30(2) of that Act have continued to be satisfied during the period beginning with the employer's first enrolment date and ending with the day before the commencement date, and
 - (c) had the amendments made by this section come into operation on 19 December 2012, the condition in section 30(2)(c) of that Act would not have been satisfied at a time during that period.
- (7) Section 30(5) to (7) of the Pensions (No. 2) Act (as amended by this section) applies in relation to the jobholder with the following modifications—
- (a) references in section 30(5) and (6) of that Act to the closure date are to be read as references to the commencement date, and
 - (b) references in section 30(5) and (6) of that Act to the automatic enrolment date are to be read as references to—
 - (i) 19 December 2012, or
 - (ii) if later, the employer's first enrolment date;
 and section 30(3) and (4) of that Act does not apply.
- (8) Expressions used in this section and in section 30 of the Pensions (No. 2) Act have the same meaning in this section as in that section.

Commencement Information

I32 S. 39 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(e)

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

Penalty notices under sections 40 and 41 of the Pensions (No. 2) Act etc.

40.—(1) In sections 40(1)(d) and 41(1)(d) of the Pensions (No. 2) Act (fixed and escalating penalty notices), at the end insert “ , so far as relevant to the exercise of any of its functions under or by virtue of this Part ”.

(2) In Article 67 of the 2005 Order (powers to require information), in paragraph (1A), for “Chapter 2 of Part 1 of the Pensions (No. 2) Act (Northern Ireland) 2008 or section 51 of that Act” substitute “ or by virtue of Part 1 of the Pensions (No. 2) Act (Northern Ireland) 2008 ”.

VALID FROM 16/07/2015

Unpaid scheme contributions

41.—(1) The Pension Schemes Act is amended as follows.

(2) In section 119 (payment by Department for Employment and Learning of unpaid scheme contributions on employer insolvency: interpretation)—

(a) in subsection (2), for the definition of “contract of employment” and related expressions substitute—

““employer”, “employment”, “worker” and “worker's contract” and other expressions which are defined in the Employment Rights (Northern Ireland) Order 1996 have the same meaning as in that Order (see further subsections (2A) and (2B));”;

(b) in subsection (2), in paragraph (b) of the definition of “holiday pay”, for “the employee's contract of employment” substitute “ the worker's contract ”;

(c) after subsection (2) insert—

“(2A) Section 71 of the Pensions (No. 2) Act (Northern Ireland) 2008 (agency workers) applies for the purposes of this Chapter as it applies for the purposes of Part 1 of that Act.

(2B) References in this Chapter to a worker include references to an individual to whom Part 1 of the Pensions (No. 2) Act (Northern Ireland) 2008 applies as if the individual were a worker because of regulations made under section 77 of that Act; and related expressions are to be read accordingly.”.

(3) In section 120 (Department for Employment and Learning's duty to pay unpaid contributions)—

(a) for “an employee”, in each place, substitute “ a worker ”;

(b) for “the employee”, in each place, substitute “ the worker ”;

(c) for “the employee's” substitute “the worker's”;

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(d) for “employees”, in each place, substitute “ workers ”.

(4) In section 157, for “contract of employment” substitute “ worker's contract ”.

(5) In section 161(6)—

(a) in paragraph (a), for “contract of employment the employee” substitute “ worker's contract the worker ”;

(b) in paragraph (b), for “employee” substitute “ worker ”.

Commencement Information

I33 S. 41 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(f)

Other

VALID FROM 16/07/2015

Power to restrict charges or impose requirements in relation to schemes

42 Schedule 18 permits the Department to make regulations—

(a) restricting the charges that may be imposed on members of certain pension schemes;

(b) imposing requirements relating to administration or governance that must be satisfied in relation to certain pension schemes.

Commencement Information

I34 S. 42 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(g)

VALID FROM 09/03/2018

Disclosure of information about transaction costs to members etc.

43 In section 109 of the Pension Schemes Act (disclosure of information about schemes to members etc.), after subsection (4) insert—

“(5) The Department must make regulations under subsection (1) requiring information about some or all of the transaction costs of a relevant scheme to be given to some or all of the persons mentioned in subsection (2).

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(6) The Department must by regulations make provision requiring the publication of information about—

- (a) some or all of the transaction costs of a relevant scheme, and
- (b) some or all of the administration charges imposed on members of a relevant scheme.

(7) Regulations under subsection (6) may require other relevant information to be published along with information about transaction costs or administration charges in relation to a scheme.

(8) “Other relevant information” means other information which would or may assist in making comparisons between those costs or charges and costs or charges in relation to other schemes.

(9) In this section—

“administration charge” has the meaning given by paragraph 1(5) of Schedule 18 to the Pensions Act (Northern Ireland) 2015;

“relevant scheme” means a money purchase scheme that is an occupational pension scheme.”.

VALID FROM 16/07/2015

Power to require pension levies to be paid in respect of past periods

44.—(1) The Department may by regulations provide for the 2005 Order, and regulations made under it, to have effect, so far as relating to the requirement to pay pension levy, as if the amendments made by the 2010 regulations had always had effect.

(2) Regulations under this section may in particular—

- (a) modify the application of the 2005 Order, or regulations made under it, in relation to amounts of pension levy required to be paid because of regulations under this section;
- (b) provide for interest to be charged at a specified rate on such amounts (including in respect of periods before the coming into operation of regulations under this section).

(3) In this section—

“the 2010 regulations” means—

- (a) regulations 2, 3 and 8 of the Pension Protection Fund and Occupational Pension Schemes (Miscellaneous Amendments) Regulations (Northern Ireland) 2010, and
- (b) regulation 2 of the Occupational Pension Schemes (Levies) (Amendment) Regulations (Northern Ireland) 2010;

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“pension levy” means—

- (a) a levy under regulations made under Article 103 of the 2005 Order (administration levy),
- (b) a levy under regulations made under Article 157 of that Order (initial levy), or
- (c) a levy under Article 158 of that Order (pension protection levies).

Commencement Information

I35 S. 44 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(h)

VALID FROM 16/07/2015

Prohibition and suspension orders: directors of corporate trustees

45.—(1) The 1995 Order is amended as follows.

(2) After Article 3 insert—

“Prohibition orders: directors of corporate trustees etc.

3A.—(1) A company is prohibited from being a trustee of a trust scheme at any time when an individual who is a director of the company is prohibited from being a trustee of the scheme by an order under Article 3.

(2) Where a company which is a trustee of a trust scheme becomes prohibited under paragraph (1) in relation to the scheme, that paragraph has the effect of removing the company as a trustee.

(3) The Authority may, on the application of a company, give notice in writing to the applicant waiving the prohibition under paragraph (1)—

- (a) in relation to an individual against whom an order under Article 3 has been made, and
- (b) either generally or in relation to a particular scheme or particular description of schemes.

(4) A notice may be given under paragraph (3) only if the Authority is satisfied that the applicant would be a fit and proper person to be a trustee of the scheme or schemes to which the notice relates despite the individual being, or even if the individual were to become, a director of the applicant.

(5) A notice given at any time under paragraph (3) cannot affect anything done before that time.

(6) An application under paragraph (3) may not be made—

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(a) during the period within which the determination to exercise the power to make the order against the individual may be referred to the Tribunal under Article 91(3) or 94(7) of the Pensions (Northern Ireland) Order 2005 (whether by a company which became prohibited under paragraph (1) on the making of the order or by another person), and

(b) if the determination is so referred, until the reference, and any appeal against the Tribunal's determination, has been finally disposed of.

(7) The Authority must prepare and publish a statement of the policies they intend to adopt in relation to the exercise of their powers under this Article.

(8) The Authority may revise any statement published under paragraph (7) and must publish any revised statement.

(9) References in this Article to an order under Article 3 are to an order under that Article made on or after the date on which section 45(2) of the Pensions Act (Northern Ireland) 2015 comes fully into operation.”

(3) Article 4 (Pensions Regulator's power to suspend trustee of occupational pension scheme) is amended as follows.

(4) In paragraph (1)(f), after “sub-paragraph” insert “ (aa), ”.

(5) In paragraph (2)(a), after “or (aa)” insert “ or, in a case where the Authority would have power to suspend a director under sub-paragraph (aa), by virtue of sub-paragraph (f) ”.

(6) Schedule 19 contains consequential amendments.

Commencement Information

I36 S. 45 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(i)

Pensions Regulator's objectives

46 In Article 4(1) of the 2005 Order, after sub-paragraph (c) insert—

“(cza) in relation to the exercise of its functions under Part 4 only, to minimise any adverse impact on the sustainable growth of an employer.”.

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VALID FROM 16/07/2015

Maximum period between scheme returns to be 5 years for micro schemes

47.—(1) Article 58 of the 2005 Order (duty of the Regulator to issue scheme return notices) is amended as follows.

(2) After paragraph (3) insert—

“(3A) But paragraph (3)(a) has effect as if the reference to three years were a reference to five years if—

- (a) the trustees or managers have complied with sub-paragraph (b) of Article 57(2),
- (b) the information they provided under that sub-paragraph included the number of members of the scheme, and
- (c) that number was no more than 4.”.

(3) After paragraph (4) insert—

“(4A) But paragraph (4)(a) has effect as if the reference to three years were a reference to five years if—

- (a) on the date on which the previous scheme return notice was issued, the number of members of the scheme was recorded in the register, and
- (b) that number was no more than 4.”.

Commencement Information

I37 S. 47 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(j)

VALID FROM 10/03/2017

Pension Protection Fund: increased compensation cap for long service

48 See Schedule 20 for amendments increasing the Pension Protection Fund compensation cap for persons with long pensionable service.

Pension Protection Fund: compensation cap to apply separately to certain benefits

49.—(1) Paragraph 26 of Schedule 6 to the 2005 Order (Pension Protection Fund: compensation cap) is amended as follows.

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(2) In sub-paragraph (1)(b), for “sub-paragraph (2)(a) or (b)” substitute “ sub-paragraph (2)(a), (b) or (c) ”.

(3) In sub-paragraph (2)(a)(ii), for “paragraph (b)(i) does not apply” substitute “ neither of paragraphs (b) and (c) applies ”.

(4) In sub-paragraph (2)(b)—

(a) before paragraph (i) insert—

“(zi) benefit A is attributable to the person's pensionable service.”;

(b) in paragraph (i), after “one or more other benefits” insert “ that are attributable to his pensionable service ”.

(5) In sub-paragraph (2), after paragraph (b) insert “, and

(c) this paragraph applies if—

(i) benefit A is attributable to a pension credit from a transferor,

(ii) at the same time as the person becomes entitled to relevant compensation in respect of benefit A he also becomes entitled to relevant compensation in respect of one or more other benefits that are—

(ia) under the scheme or a connected occupational pension scheme, and

(iib) attributable to a pension credit from the same transferor, (“benefit or benefits B”), and

(iii) the aggregate of the annual values of benefit A and benefit or benefits B exceeds the compensation cap.”.

(6) In sub-paragraph (5), after “sub-paragraph (2)(b)” insert “ or (c) ”.

(7) The amendments made by this section are to be treated as always having had effect.

(8) Regulations under paragraph 26(9) of Schedule 6 to the 2005 Order (modifications for cases where compensation becomes payable on different occasions) made in consequence of this section may be made with retrospective effect.

PART 7

FINAL PROVISIONS

Power to make consequential amendments etc.

50.—(1) The Department or the Department of Finance and Personnel may by order make consequential, incidental or supplementary provision in connection with any provision made by this Act.

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(2) An order under this section may amend, repeal, revoke or otherwise modify any statutory provision (whenever passed or made).

Regulations and orders

51.—(1) Subject to the following provisions of this section, any orders or regulations made by the Department or the Department of Finance and Personnel under this Act are subject to negative resolution.

(2) Subsection (1) does not apply to an order under section 53(1) or (5).

(3) Orders or regulations (whether alone or with other provisions) to which this subsection applies—

- (a) must be laid before the Assembly after being made; and
- (b) take effect on such date as may be specified in the order or regulations, but (without prejudice to the validity of anything done thereunder or to the making of a new order or regulations) cease to have effect upon the expiration of a period of six months from that date unless at some time before the expiration of that period the order or regulations are approved by a resolution of the Assembly.

(4) Subsection (3) applies to—

- (a) regulations under section 3, 17, 18(3) or (5), 19, 20, 29, 31 or 33,
- (b) the first regulations under section 10,
- (c) an order under section 50 that amends or repeals any relevant statutory provision,
- (d) regulations under Schedule 17,
- (e) regulations under paragraph 2 of Schedule 18 or regulations under paragraph 7 of that Schedule that amend any relevant statutory provision, or
- (f) the first regulations under paragraph 1 or 3 of that Schedule.

(5) In this section “relevant statutory provision” means a statutory provision contained in—

- (a) an Act of the Parliament of Northern Ireland;
- (b) an Order in Council under Schedule 1 to the Northern Ireland Act 1974 or the Schedule to the Northern Ireland Act 2000;
- (c) an Act of the Assembly; or
- (d) an Act of the Parliament of the United Kingdom.

(6) Regulations or orders under this Act may include incidental, supplementary, consequential, transitional, transitory or saving provision.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

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Interpretation

52.—(1) In this Act—

“the 1995 Order” means the Pensions (Northern Ireland) Order 1995;

“the 2005 Order” means the Pensions (Northern Ireland) Order 2005;

“the Administration Act” means the Social Security Administration (Northern Ireland) Act 1992;

“the Contributions and Benefits Act” means the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

“the Department” means the Department for Social Development;

“the Pension Schemes Act” means the Pension Schemes (Northern Ireland) Act 1993;

“the Pensions (No. 2) Act” means the Pensions (No. 2) Act (Northern Ireland) 2008;

“statutory provision” has the meaning assigned to it by section 1(f) of the Interpretation Act (Northern Ireland) 1954.

(2) In the application, for the purposes of this Act, of—

(a) section 24(1) of the Interpretation Act (Northern Ireland) 1954 (service of documents by post), omit the word “registering”;

(b) section 39(2) of that Act (time beginning on a particular day), omit the word “not”.

Commencement

53.—(1) Subject to the following provisions of this section, this Act comes into operation on such day or days as the Department may by order appoint.

(2) The following come into operation on the day after this Act receives Royal Assent—

(a) Part 3;

(b) section 28;

(c) sections 33 and 34;

(d) section 40;

(e) section 46;

(f) section 49; and

(g) this Part.

(3) Part 1 comes into operation on 6 April 2016, so far as not brought into operation earlier by an order under subsection (1).

(4) The Department may by order—

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- (a) amend subsection (3) so as to replace the reference to 6 April 2016 with a later date, and
 - (b) make corresponding amendments in Part 1 or any statutory provision amended by it.
- (5) The Department may by order make transitional, transitory or saving provision in connection with the coming into operation of any provision of this Act.

Short title

54 This Act may be cited as the Pensions Act (Northern Ireland) 2015.

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VALID FROM 16/07/2015

SCHEDULES

VALID FROM 06/04/2016

SCHEDULE 1

Section 5.

TRANSITIONAL RATE OF STATE PENSION: CALCULATING THE AMOUNT

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.....
.....

VALID FROM 06/04/2016

SCHEDULE 2

Section 5.

TRANSITIONAL RATE OF STATE PENSION: UP-RATING

.....

VALID FROM 06/04/2016

SCHEDULE 3

Section 7.

SURVIVOR'S PENSION UNDER SECTION 7: INHERITED AMOUNT

Introduction

1 This Schedule—

- (a) sets out the circumstances in which a person (the “pensioner”) is entitled to an inherited amount for the purpose of section 7, and
- (b) determines that amount.

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Commencement Information

149 Sch. 3 para. 1 in operation at 6.4.2016, see s. 53(1)(3)

Dead spouse or civil partner in old state pension system etc.

2.—(1) A pensioner whose spouse or civil partner has died is entitled to an inherited amount under this paragraph if—

- (a) the marriage took place or the civil partnership was formed before 6 April 2016,
- (b) the spouse or civil partner died before 6 April 2016,
- (c) the pensioner was under pensionable age when the spouse or civil partner died, and
- (d) the pensioner would, on reaching pensionable age, have been entitled to a Category B retirement pension under section 48B(4) or (4A) or 48BB of the Contributions and Benefits Act if the words “before 6 April 2016” were omitted.

(2) The inherited amount is equal to the weekly rate at which that Category B retirement pension would have been payable on the day on which the pensioner reached pensionable age if any element of the rate attributable to the basic pension were ignored.

Commencement Information

150 Sch. 3 para. 2 in operation at 6.4.2016, see s. 53(1)(3)

3.—(1) A pensioner whose spouse or civil partner has died is entitled to an inherited amount under this paragraph if—

- (a) the marriage took place or the civil partnership was formed before 6 April 2016,
- (b) the spouse or civil partner reached pensionable age before 6 April 2016 but died on or after that date,
- (c) the pensioner was under pensionable age when the spouse or civil partner died, and
- (d) the pensioner would, on reaching pensionable age, have been entitled to a Category B retirement pension under section 48BB of the Contributions and Benefits Act if in subsection (3) of that section—
 - (i) the words “before 6 April 2016” were omitted, and

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(ii) the reference to a bereavement allowance were a reference to bereavement support payment under section 29 of this Act.

(2) The inherited amount is equal to the weekly rate at which that Category B retirement pension would have been payable on the day on which the pensioner reached pensionable age if section 48BB(8) and (9) of the Contributions and Benefits Act were ignored.

Commencement Information

I51 Sch. 3 para. 3 in operation at 6.4.2016, see s. 53(1)(3)

4.—(1) A pensioner whose spouse or civil partner has died is entitled to an inherited amount under this paragraph if—

- (a) the marriage took place or the civil partnership was formed before 6 April 2016,
- (b) the spouse or civil partner reached pensionable age before 6 April 2016 but died on or after that date,
- (c) the pensioner was over pensionable age when the spouse or civil partner died, and
- (d) the pensioner would, when the spouse or civil partner died, have been entitled to a Category B retirement pension under section 48B(1) or (1A) of the Contributions and Benefits Act if the words “before 6 April 2016” were omitted.

(2) The inherited amount is equal to the weekly rate at which that Category B retirement pension would have been payable on the day on which the spouse or civil partner died if any element of the rate attributable to the basic pension were ignored.

Commencement Information

I52 Sch. 3 para. 4 in operation at 6.4.2016, see s. 53(1)(3)

Dead spouse or civil partner in new state pension system

5.—(1) A pensioner whose spouse or civil partner has died is entitled to an inherited amount under this paragraph if—

- (a) the marriage took place or the civil partnership was formed before 6 April 2016,
- (b) the pensioner was over pensionable age when the spouse or civil partner died,

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(c) the spouse or civil partner was, immediately before his or her death, entitled to a state pension payable at the transitional rate, and

(d) that transitional rate exceeded the full rate of the state pension.

(2) The inherited amount is half of the amount by which the transitional rate of the state pension for the spouse or civil partner exceeded the full rate of the state pension immediately before the death.

Commencement Information

I53 Sch. 3 para. 5 in operation at 6.4.2016, see s. 53(1)(3)

6.—(1) A pensioner whose spouse or civil partner has died is entitled to an inherited amount under this paragraph if—

(a) the marriage took place or the civil partnership was formed before 6 April 2016,

(b) the pensioner was under pensionable age when the spouse or civil partner died,

(c) the spouse or civil partner was, immediately before his or her death, entitled to a state pension payable at the transitional rate,

(d) that transitional rate exceeded the full rate of the state pension, and

(e) the pensioner did not marry or form a civil partnership after the death and before reaching pensionable age.

(2) The inherited amount is half of the amount by which the transitional rate of the state pension for the spouse or civil partner would have exceeded the full rate of the state pension if he or she had been alive on the day on which the pensioner reached pensionable age.

Commencement Information

I54 Sch. 3 para. 6 in operation at 6.4.2016, see s. 53(1)(3)

7.—(1) A pensioner whose spouse or civil partner has died is entitled to an inherited amount under this paragraph if—

(a) the marriage took place or the civil partnership was formed before 6 April 2016,

(b) the pensioner was over pensionable age when the spouse or civil partner died,

(c) the spouse or civil partner was under pensionable age when he or she died but would have been entitled to a state pension payable at

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the transitional rate if he or she had reached pensionable age on the day of the death, and

(d) that transitional rate would have exceeded the full rate of the state pension.

(2) The inherited amount is half of the amount by which the transitional rate of the state pension for the spouse or civil partner would have exceeded the full rate of the state pension if he or she had reached pensionable age on the day of the death.

Commencement Information

155 Sch. 3 para. 7 in operation at 6.4.2016, see s. 53(1)(3)

8.—(1) A pensioner whose spouse or civil partner has died is entitled to an inherited amount under this paragraph if—

- (a) the marriage took place or the civil partnership was formed before 6 April 2016,
- (b) the pensioner was under pensionable age when the spouse or civil partner died,
- (c) the spouse or civil partner died on or after 6 April 2016,
- (d) the spouse or civil partner was under pensionable age when he or she died,
- (e) the spouse or civil partner would have been entitled to a state pension payable at the transitional rate if he or she had reached pensionable age on the same day as the pensioner,
- (f) that transitional rate would have exceeded the full rate of the state pension, and
- (g) the pensioner did not marry or form a civil partnership after the death and before reaching pensionable age.

(2) The inherited amount is half of the amount by which the transitional rate of the state pension for the spouse or civil partner would have exceeded the full rate of the state pension if he or she had reached pensionable age on the same day as the pensioner.

Commencement Information

156 Sch. 3 para. 8 in operation at 6.4.2016, see s. 53(1)(3)

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

Supplementary

9 When determining entitlement to, or calculating, an inherited amount under this Schedule based on entitlement to an old state pension or a state pension under this Part ignore—

- (a) any requirement to make a claim for that pension;
- (b) any provision suspending payment of, or disqualifying a person from receiving, any amount of that pension.

Commencement Information

I57 Sch. 3 para. 9 in operation at 6.4.2016, see s. 53(1)(3)

VALID FROM 06/04/2016

SCHEDULE 4

Section 7.

SURVIVOR'S PENSION UNDER SECTION 7: UP-RATING

VALID FROM 06/04/2016

SCHEDULE 5

Section 9.

SURVIVOR'S PENSION UNDER SECTION 9: INHERITED DEFERRAL AMOUNT

Introduction

1 This Schedule—

- (a) sets out the circumstances in which a person (the “pensioner”) is entitled to an inherited deferral amount for the purpose of section 9, and
- (b) determines that amount.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

Commencement Information

164 Sch. 5 para. 1 in operation at 6.4.2016, see s. 53(1)(3)

Dead spouse or civil partner entitled to old state pension with deferral increase

2.—(1) A pensioner whose spouse or civil partner has died is entitled to an inherited deferral amount under this paragraph if—

- (a) the spouse or civil partner was entitled to an old state pension with an increase under paragraph 1 or 2A of Schedule 5 to the Contributions and Benefits Act, and
- (b) the pensioner would, on reaching pensionable age or on the death of the spouse or civil partner, have been entitled to an old state pension if in the relevant provisions of the Contributions and Benefits Act—
 - (i) the words “before 6 April 2016” were omitted, and
 - (ii) any reference to a bereavement allowance included a reference to bereavement support payment under section 29 of this Act.

(2) The inherited deferral amount is equal to the amount by which the weekly rate of the old state pension for the pensioner would have been increased under paragraph 4 of Schedule 5 to the Contributions and Benefits Act on the day on which the pensioner became entitled to the inherited deferral amount.

(3) For the purposes of calculating the amount of that increase, paragraph 4(1A) of Schedule 5 to the Contributions and Benefits Act has effect as if after the words “apart from” (in each place) there were inserted “ this paragraph and ”.

Commencement Information

165 Sch. 5 para. 2 in operation at 6.4.2016, see s. 53(1)(3)

Dead spouse's or civil partner's entitlement to old state pension deferred at time of death

3.—(1) A pensioner whose spouse or civil partner has died is entitled to an inherited deferral amount under this paragraph if—

- (a) the spouse's or civil partner's entitlement to an old state pension was deferred when he or she died, and

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Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

(b) the pensioner would, on reaching pensionable age or on the death of the spouse or civil partner, have been entitled to an old state pension if in the relevant provisions of the Contributions and Benefits Act—

(i) the words “before 6 April 2016” were omitted, and

(ii) any reference to a bereavement allowance included a reference to bereavement support payment under section 29 of this Act.

(2) The inherited deferral amount is equal to the amount by which the weekly rate of the old state pension for the pensioner would have been increased under paragraph 4 of Schedule 5 to the Contributions and Benefits Act on the day on which the pensioner became entitled to the inherited deferral amount.

(3) For the purposes of calculating the amount of that increase—

(a) a pensioner who is not entitled to a choice under section 8 is to be treated as having met the condition in paragraph 4(1)(c) of Schedule 5 to the Contributions and Benefits Act,

(b) a pensioner who has chosen under section 8 to be paid a state pension under section 9 is to be treated as having met the condition in paragraph 4(1)(b) of Schedule 5 to the Contributions and Benefits Act, and

(c) paragraph 4(1A) of Schedule 5 to the Contributions and Benefits Act has effect as if after the words “apart from” (in each place) there were inserted “ this paragraph and ”.

(4) In this paragraph “deferred” has the meaning given by section 55(3) of the Contributions and Benefits Act.

Commencement Information

166 Sch. 5 para. 3 in operation at 6.4.2016, see s. 53(1)(3)

“The relevant provisions” of the Contributions and Benefits Act

4 For the purposes of this Schedule “the relevant provisions” of the Contributions and Benefits Act are those mentioned in section 8(9)(b).

Commencement Information

167 Sch. 5 para. 4 in operation at 6.4.2016, see s. 53(1)(3)

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

Supplementary

5 When determining entitlement to, or calculating, an inherited deferral amount under this Schedule based on entitlement to an old state pension ignore—

- (a) any requirement to make a claim for that pension;
- (b) any provision suspending payment of, or disqualifying a person from receiving, any amount of that pension.

Commencement Information

168 Sch. 5 para. 5 in operation at 6.4.2016, see s. 53(1)(3)

VALID FROM 06/04/2016

SCHEDULE 6

Section 11.

REDUCED RATE ELECTIONS: EFFECT ON RATE OF SECTION 4 PENSION

VALID FROM 06/04/2016

SCHEDULE 7

Section 12.

REDUCED RATE ELECTIONS: BASIC AMOUNT OF STATE PENSION UNDER SECTION 12

1 This Schedule—

- (a) sets out the circumstances in which a woman is entitled to a basic amount for the purpose of section 12, and
- (b) determines that basic amount.

Commencement Information

175 Sch. 7 para. 1 in operation at 6.4.2016, see s. 53(1)(3)

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

2.—(1) A woman is entitled to a basic amount under this paragraph if she has reached pensionable age, and—

- (a) she is married to a person who has reached pensionable age, or
- (b) she is in a civil partnership with a person who has reached that age.

(2) The basic amount is the amount specified in paragraph 5 of Part 1 of Schedule 4 to the Contributions and Benefits Act on the day on which the woman became entitled under this paragraph.

Commencement Information

I76 [Sch. 7 para. 2](#) in operation at 6.4.2016, see [s. 53\(1\)\(3\)](#)

3.—(1) A woman is entitled to a basic amount under this paragraph if—

- (a) on reaching pensionable age she is not married or in a civil partnership but she has been married or in a civil partnership before, or
- (b) on reaching pensionable age she was married or in a civil partnership and the marriage or civil partnership has come to an end (because of the death of her spouse or civil partner or otherwise).

(2) The basic amount is the amount of the basic pension specified in section 44(4) of the Contributions and Benefits Act on the day on which the woman became entitled under this paragraph.

Commencement Information

I77 [Sch. 7 para. 3](#) in operation at 6.4.2016, see [s. 53\(1\)\(3\)](#)

4 A woman who is entitled to a basic amount under paragraph 3 is not entitled to a basic amount under paragraph 2.

Commencement Information

I78 [Sch. 7 para. 4](#) in operation at 6.4.2016, see [s. 53\(1\)\(3\)](#)

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

SCHEDULE 8

Section 13.

PENSION SHARING: APPROPRIATE
WEEKLY RATE UNDER SECTION 13

VALID FROM 06/04/2016

Introduction

1 This Schedule sets out the appropriate weekly rate of a person's state pension under section 13.

Commencement Information

179 Sch. 8 para. 1 in operation at 6.4.2016, see s. 53(1)(3)

VALID FROM 06/04/2016

Appropriate weekly rate for pensioner with old state scheme pension credit

2.—(1) This paragraph sets out the appropriate weekly rate if the person is entitled to a state pension under section 13 because of an old state scheme pension credit.

(2) If the person became entitled to the old state scheme pension credit in or after the final relevant year, the appropriate weekly rate is a weekly rate equal to the person's notional rate.

(3) If the person became entitled to the old state scheme pension credit before the final relevant year, the appropriate weekly rate is a weekly rate equal to the person's notional rate multiplied by the appropriate revaluation percentage.

(4) For the purposes of sub-paragraphs (2) and (3), a person's "notional rate" is the weekly rate of a notional pension under section 13 the cash equivalent of which would, on the valuation day, have been equal to the amount of the old state scheme pension credit.

(5) For the purposes of sub-paragraph (4) assume that the notional pension becomes payable on the later of—

- (a) the day on which the person reaches pensionable age, and
- (b) the valuation day.

(6) The "appropriate revaluation percentage" is the percentage specified, in relation to earnings factors for the tax year in which the person became entitled

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to the old state scheme pension credit, by the last order under section 130 of the Administration Act to come into operation before the end of the final relevant year.

(7) In this paragraph—

“final relevant year” means the tax year immediately before that in which the person reaches pensionable age;

“valuation day” means the day on which the person became entitled to the old state scheme pension credit.

Commencement Information

180 Sch. 8 para. 2 in operation at 6.4.2016, see s. 53(1)(3)

VALID FROM 06/04/2016

Appropriate weekly rate for pensioner with new state scheme pension credit

3.—(1) This paragraph sets out the appropriate weekly rate if the person is entitled to a state pension under section 13 because of a new state scheme pension credit.

(2) If the person was over pensionable age when he or she became entitled to the new state scheme pension credit, the appropriate weekly rate is a weekly rate equal to the amount of the credit.

(3) If the person was under pensionable age when he or she became entitled to the new state scheme pension credit, the appropriate weekly rate is a weekly rate equal to the amount of the credit multiplied by the appropriate revaluation percentage.

(4) The “appropriate revaluation percentage” is the percentage specified, in relation to the tax year in which the person became entitled to the new state scheme pension credit, by the last order under section 130AD of the Administration Act to come into operation before the person reached pensionable age.

Commencement Information

181 Sch. 8 para. 3 in operation at 6.4.2016, see s. 53(1)(3)

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

Supplementary

4.—(1) Regulations may make provision about the calculation and verification of notional rates under paragraph 2.

(2) The regulations may, in particular, provide—

- (a) for calculation or verification in such manner as may be approved by or on behalf of the Government Actuary, or
- (b) for things done under the regulations to be required to be done in accordance with guidance from time to time prepared by a person specified in the regulations.

Commencement Information

182 Sch. 8 para. 4 in operation at 16.7.2015 for specified purposes by S.R. 2015/307, art. 2(2)(i)

VALID FROM 06/04/2016

SCHEDULE 9

Section 13.

PENSION SHARING: UP-RATING
STATE PENSION UNDER SECTION 13

SCHEDULE 10

Section 14.

PENSION SHARING: APPROPRIATE
WEEKLY REDUCTION UNDER SECTION 14

VALID FROM 06/04/2016

Introduction

1 This Schedule sets out the appropriate weekly reduction in the rate of a person's state pension for the purposes of section 14.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

Commencement Information

189 Sch. 10 para. 1 in operation at 6.4.2016, see s. 53(1)(3)

VALID FROM 06/04/2016

Appropriate weekly reduction for person subject to old state scheme pension debit

2.—(1) This paragraph sets out the appropriate weekly reduction if the person is subject to an old state scheme pension debit.

(2) If the person became subject to the old state scheme pension debit in or after the final relevant year, the appropriate weekly reduction is an amount equal to the person's notional rate.

(3) If the person became subject to the old state scheme pension debit before the final relevant year, the appropriate weekly reduction is an amount equal to the person's notional rate multiplied by the appropriate revaluation percentage.

(4) For the purposes of sub-paragraphs (2) and (3), a person's "notional rate" is the weekly rate of a notional pension under section 4 the cash equivalent of which would, on the valuation day, have been equal to the amount of the old state scheme pension debit.

(5) For the purposes of sub-paragraph (4) assume that the notional pension becomes payable on the later of—

- (a) the day on which the person reaches pensionable age, and
- (b) the valuation day.

(6) The "appropriate revaluation percentage" is the percentage specified, in relation to earnings factors for the tax year in which the person became subject to the old state scheme pension debit, by the last order under section 130 of the Administration Act to come into operation before the end of the final relevant year.

(7) In this paragraph—

"final relevant year" means the tax year immediately before that in which the person reaches pensionable age;

"valuation day" means the day on which the person became subject to the old state scheme pension debit.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

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Commencement Information

190 Sch. 10 para. 2 in operation at 6.4.2016, see s. 53(1)(3)

VALID FROM 06/04/2016

Appropriate weekly reduction for person subject to new state scheme pension debit

3.—(1) This paragraph sets out the appropriate weekly reduction if the person is subject to a new state scheme pension debit.

(2) If the person was over pensionable age when he or she became subject to the new state scheme pension debit, the appropriate weekly reduction is an amount equal to the amount of the debit.

(3) If the person was under pensionable age when he or she became subject to the new state scheme pension debit, the appropriate weekly reduction is an amount equal to the amount of the debit multiplied by the appropriate revaluation percentage.

(4) The “appropriate revaluation percentage” is the percentage specified, in relation to the tax year in which the person became subject to the new state scheme pension debit, by the last order under section 130AD of the Administration Act to come into operation before the person reached pensionable age.

Commencement Information

191 Sch. 10 para. 3 in operation at 6.4.2016, see s. 53(1)(3)

Supplementary

4.—(1) Regulations may make provision about the calculation and verification of notional rates under paragraph 2.

(2) The regulations may, in particular, provide—

(a) for calculation or verification in such manner as may be approved by or on behalf of the Government Actuary, or

(b) for things done under the regulations to be required to be done in accordance with guidance from time to time prepared by a person specified in the regulations.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

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Commencement Information

192 Sch. 10 para. 4 in operation at 16.7.2015 for specified purposes by S.R. 2015/307, art. 2(2)(j)

SCHEDULE 11

Section 15.

PENSION SHARING: AMENDMENTS

VALID FROM 06/04/2016

The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)

1 The Contributions and Benefits Act is amended as follows.

Commencement Information

193 Sch. 11 para. 1 in operation at 6.4.2016, see s. 53(1)(3)

2 In section 21 (contribution conditions), in subsection (1), after “section 55A” insert “ or 55AA ”.

Commencement Information

194 Sch. 11 para. 2 in operation at 6.4.2016, see s. 53(1)(3)

3 In section 43 (persons entitled to more than one retirement pension), in subsection (6), after “section 55A” insert “ or 55AA ”.

Commencement Information

195 Sch. 11 para. 3 in operation at 6.4.2016, see s. 53(1)(3)

4.—(1) Section 55A (shared additional pension) is amended as follows.

(2) For subsection (1) substitute—

“(1) A person is entitled to a shared additional pension under this section if—

- (a) the person attained pensionable age before 6 April 2016, and
- (b) the person is entitled to an old state scheme pension credit.”.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

(3) In subsections (2) and (3), after “shared additional pension” insert “ under this section ”.

(4) In subsections (3), (4), (5) and (7) before “state scheme pension credit” (in each place) insert “ old ”.

(5) At the end of the heading insert “ because of an old state scheme pension credit ”.

Commencement Information

196 [Sch. 11 para. 4](#) in operation at 6.4.2016, see [s. 53\(1\)\(3\)](#)

5 After section 55A insert—

“55AA Shared additional pension because of a new state scheme pension credit

(1) A person is entitled to a shared additional pension under this section if—

- (a) the person attained pensionable age before 6 April 2016, and
- (b) the person is entitled to a new state scheme pension credit.

(2) A person's entitlement to a shared additional pension under this section continues throughout his or her life.

(3) The weekly rate of a shared additional pension under this section is equal to the amount of the new state scheme pension credit.

(4) In this section “new state scheme pension credit” means a credit under Article 46A(2)(b) of the Welfare Reform and Pensions (Northern Ireland) Order 1999.”.

Commencement Information

197 [Sch. 11 para. 5](#) in operation at 6.4.2016, see [s. 53\(1\)\(3\)](#)

6.—(1) Section 55B (reduction of shared additional pension in Category A retirement pension: pension sharing) is amended as follows.

(2) In subsection (1)(a), for “a” substitute “ an old ”.

(3) In subsection (5), for “55A above” substitute “ 55A or 55AA above (as the case may be) ”.

(4) In subsection (8), in the definition of “state scheme pension debit”, before “state” insert “ old ”.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

Commencement Information

198 Sch. 11 para. 6 in operation at 6.4.2016, see s. 53(1)(3)

VALID FROM 06/04/2016

The Social Security Administration (Northern Ireland) Act 1992 (c. 8)

7 In the Administration Act, after section 130AC (inserted by Schedule 12) insert—

“130AD Revaluation of new state scheme pension debits and credits

130AD Whenever the Secretary of State makes an order under section 148AD of the Great Britain Administration Act, the Department may make a corresponding order for Northern Ireland.”.

Commencement Information

199 Sch. 11 para. 7 in operation at 6.4.2016, see s. 53(1)(3)

The Welfare Reform and Pensions (Northern Ireland) Order 1999 (NI 11)

8 The Welfare Reform and Pensions (Northern Ireland) Order 1999 is amended as follows.

Commencement Information

1100 Sch. 11 para. 8 in operation at 16.7.2015 for specified purposes by S.R. 2015/307, art. 2(2)(k)

VALID FROM 06/04/2016

9.—(1) Article 44 (shareable state scheme rights) is amended as follows.

(2) After paragraph (1) insert—

“(1A) For the purposes of this Chapter, a person's shareable state scheme rights are—

(a) the person's shareable old state scheme rights;

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Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

(b) the person's shareable new state scheme rights.”.

(3) In paragraph (2)—

(a) after “shareable” insert “ old ”;

(b) in sub-paragraph (b), after “55A” insert “ or 55AA ”.

(4) After paragraph (2) add—

“(3) For the purposes of this Chapter, a person's shareable new state scheme rights are the person's entitlement, or prospective entitlement, to the excess amount in a state pension under section4 of the Pensions Act (Northern Ireland) 2015.

(4) “The excess amount”, in relation to a state pension under section4 of the Pensions Act (Northern Ireland) 2015, means any amount by which the rate of the pension exceeds the full rate of the state pension (see section 3 of that Act).

(5) In determining the rate of a state pension under section4 of the Pensions Act (Northern Ireland) 2015 for the purposes of this Chapter, ignore Schedule 6 to that Act (reduced rate elections: effect on rate of section 4 pension).”.

Commencement Information

I101 Sch. 11 para. 9 in operation at 6.4.2016, see s. 53(1)(3)

10 In Article 45 (activation of benefit sharing), in paragraph (1), for the words from the beginning to “shareable state scheme rights” substitute “ Article 46 or 46A applies where any of the following has taken effect in relation to a person's shareable state scheme rights ”.

Commencement Information

I102 Sch. 11 para. 10 in operation at 16.7.2015 for specified purposes by S.R. 2015/307, art. 2(2)(k)

VALID FROM 06/04/2016

11.—(1) Article 46 (creation of state scheme pension debits and credits) is amended as follows.

(2) For paragraph (1) substitute—

“(A1) This Article applies if—

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

- (a) the transferor is in the old state pension system, or
- (b) the transferor is in the new state pension system but the transfer day was before 6 April 2016.

(1) Where this Article applies because of a relevant order or provision—

- (a) the transferor is subject, for the purposes of the relevant state pension legislation, to a debit of the appropriate amount, and
- (b) the transferee is entitled, for the purposes of the relevant state pension legislation, to a credit of that amount.”.

(3) In paragraph (2), after “shareable” insert “ old ”.

(4) In paragraph (3)(b), for “relevant” substitute “ shareable old ”.

(5) After paragraph (5) insert—

“(5A) The fact that a person who reaches pensionable age on or after 6 April 2016 is not entitled to a pension of the kind mentioned in Article 44(2)(a) or (b) does not affect the calculation under this Article of the appropriate amount by reference to the transferor's prospective entitlement, immediately before the transfer day, to a pension of that kind.”.

(6) In paragraph (6), at the appropriate place insert—

““the relevant state pension legislation”—

- (a) in relation to a transferor or transferee in the old state pension system, means Part 2 of the Contributions and Benefits Act, and
- (b) in relation to a transferor or transferee in the new state pension system, means Part 1 of the Pensions Act (Northern Ireland) 2015;”.

(7) At the end of the heading insert “ : transferor in old state pension system or pension sharing activated before 6 April 2016 ”.

Commencement Information

I103 [Sch. 11 para. 11](#) in operation at 6.4.2016, see [s. 53\(1\)\(3\)](#)

VALID FROM 06/04/2016

12 After Article 46 insert—

“Creation of debits and credits: transferor in new state pension system and sharing activated on or after 6 April 2016

46A.—(1) This Article applies if—

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

- (a) the transferor is in the new state pension system, and
 - (b) the transfer day is 6 April 2016 or any later date.
- (2) Where this Article applies because of a relevant order or provision—
- (a) the transferor is subject, for the purposes of section 14 of the Pensions Act (Northern Ireland) 2015, to a debit of the shared weekly amount, and
 - (b) the transferee is entitled, for the purposes of the relevant state pension legislation, to a credit of the shared weekly amount.
- (3) The shared weekly amount is the specified percentage of the excess amount of the transferor's state pension under section 4 of the Pensions Act (Northern Ireland) 2015 as at the transfer day.
- (4) For the purposes of calculating the shared weekly amount—
- (a) a transferor who is under pensionable age on the transfer day is to be treated as having reached pensionable age and to have become entitled to the state pension under section 4 of the Pensions Act (Northern Ireland) 2015 on the transfer day;
 - (b) a transferor who has reached pensionable age on the transfer day but who has not yet become entitled to the state pension under section 4 of the Pensions Act (Northern Ireland) 2015 is to be treated as having become entitled to the pension on that day.
- (5) In this Article—
- “the excess amount” has the meaning given by Article 44(4);
 - “relevant order or provision” means the order or provision by virtue of which this Article applies (see Article 45);
 - “the relevant state pension legislation”—
- (a) in relation to a transferee in the old state pension system, means Part 2 of the Contributions and Benefits Act, and
 - (b) in relation to a transferee in the new state pension system, means Part 1 of the Pensions Act (Northern Ireland) 2015;
- “specified percentage” means the percentage specified in the relevant order or provision for the purposes of paragraph (3);
- “transfer day” means the day on which the relevant order or provision takes effect;
- “transferor” means the person to whose rights the relevant order or provision relates;

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“transferee” means the person for whose benefit the relevant order or provision is made.”.

Commencement Information

I104 Sch. 11 para. 12 in operation at 6.4.2016, see s. 53(1)(3)

VALID FROM 06/04/2016

13.—(1) Article 48 (interpretation) is amended as follows.

(2) The current text becomes paragraph (1).

(3) In that paragraph for the definition of “shareable state scheme rights” substitute—

“shareable state scheme rights”, and related expressions, have the meaning given by Article 44;”.

(4) After that paragraph add—

“(2) For the purposes of this Chapter—

(a) a person is in the old state pension system if the person reached pensionable age before 6 April 2016 (or would have done so if the person had lived until pensionable age), and

(b) a person is in the new state pension system if the person reached pensionable age on or after 6 April 2016 (or will do so if the person lives until pensionable age).”.

Commencement Information

I105 Sch. 11 para. 13 in operation at 6.4.2016, see s. 53(1)(3)

VALID FROM 06/04/2016

The State Pension Credit Act (Northern Ireland) 2002 (c.14)

14 In section 16 of the State Pension Credit Act (Northern Ireland) 2002 (meaning of “retirement pension income”), in subsection (1), for paragraph (b) substitute—

“(b) a shared additional pension payable under—

(i) section 55A of either of those Acts, or

(ii) section 55AA of either of those Acts;”.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

Commencement Information

I106 Sch. 11 para. 14 in operation at 6.4.2016, see s. 53(1)(3)

SCHEDULE 12

Section 23.

STATE PENSION: AMENDMENTS

VALID FROM 14/09/2015

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VALID FROM 06/04/2016

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VALID FROM 14/09/2015

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VALID FROM 14/09/2015

SCHEDULE 13

Section 24.

ABOLITION OF CONTRACTING-
OUT FOR SALARY RELATED SCHEMES

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VALID FROM 06/04/2016

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Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

SCHEDULE 14

Section 24.

POWER TO AMEND SCHEMES TO REFLECT
ABOLITION OF CONTRACTING-OUT

.....

SCHEDULE 15

Section 25.

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

I285 Sch. 15 para. 1 in operation at 16.7.2015 for specified purposes by S.R. 2015/307, art. 2(2)(I)

VALID FROM 12/10/2015

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

I286 Sch. 15 para. 2 in operation at 12.10.2015 by S.R. 2015/329, art. 2(3)

VALID FROM 12/10/2015

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.”.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

Commencement Information

I287 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—

(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

I288 Sch. 15 para. 4 in operation at 16.7.2015 for specified purposes by S.R. 2015/307, art. 2(2)(I)

VALID FROM 12/10/2015

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)).”.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

Commencement Information

I289 Sch. 15 para. 5 in operation at 12.10.2015 by S.R. 2015/329, art. 2(3)

VALID FROM 12/10/2015

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.

(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

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

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

I290 Sch. 15 para. 6 in operation at 12.10.2015 by S.R. 2015/329, art. 2(3)

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

VALID FROM 12/10/2015

The Welfare Reform and Pensions (Northern Ireland) Order 1999 (NI 11)

7 In Article 44 of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (shareable state scheme rights), in paragraph (2)(a) omit “earnings-related”.

Commencement Information

1291 Sch. 15 para. 7 in operation at 12.10.2015 by S.R. 2015/329, art. 2(3)

VALID FROM 09/02/2017

SCHEDULE 16

Section 30.

BEREAVEMENT SUPPORT PAYMENT: AMENDMENTS

VALID FROM 06/04/2017

The Forfeiture (Northern Ireland) Order 1982 (NI 14)

1 In Article 6 of the Forfeiture (Northern Ireland) Order 1982 (Commissioner to decide whether forfeiture rule applies to social security benefits), in the definition of “relevant enactment” in paragraph (5), after the entry relating to Part 1 of this Act (inserted by Schedule 12) insert— “ section 29 of that Act, ”.

VALID FROM 06/04/2017

The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)

2 The Contributions and Benefits Act is amended as follows.

3.—(1) Section 20 (descriptions of contributory benefits) is amended as follows.

(2) In subsection (1), for paragraph (ea) substitute—

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

“(ea) widowed parent's allowance;”.

(3) In subsection (2), in the definition of “long-term benefit” omit paragraph (bb).

4.—(1) Section 21 (contribution conditions) is amended as follows.

(2) In the table in subsection (2) omit the entries for bereavement payment and bereavement allowance.

(3) Omit subsection (4).

5 In section 22 (earnings factors), in subsection (2), after paragraph (c) (inserted by Schedule 12) insert “and

(d) establishing entitlement to bereavement support payment under section 29 of the Pensions Act (Northern Ireland) 2015.”.

6.—(1) Section 23A (contributions credits for relevant parents and carers) is amended as follows.

(2) In subsection (1) omit paragraph (e).

(3) In subsection (6)(b) omit “or (e)”.

7 For the italic heading above section 36 substitute “ Bereavement benefits: deaths before the day on which section 29 of the Pensions Act (Northern Ireland) 2015 comes into operation ”.

8 Section 36 (bereavement payment) is repealed.

9 Section 36A (cases in which sections 37 to 41 apply) is repealed.

10.—(1) Section 37 (widowed mother's allowance) is amended as follows.

(2) Before subsection (1) insert—

“(A1) This section applies only in cases where a woman's husband has died before 9 April 2001.”.

(3) At the end of the heading insert “ : deaths before 9 April 2001 ”.

11.—(1) Section 38 (widow's pension) is amended as follows.

(2) Before subsection (1) insert—

“(A1) This section applies only in cases where a woman's husband has died before 9 April 2001.”.

(3) At the end of the heading insert “ : deaths before 9 April 2001 ”.

12 In section 39A (widowed parent's allowance), for subsection (1) substitute—

“(1) This section applies where—

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Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

- (a) a person's spouse or civil partner has died before the day on which section 29 of the Pensions Act (Northern Ireland) 2015 comes into operation (but see subsection (1A)),
- (b) the person has not married or formed a civil partnership after the death but before that day, and
- (c) the person is under pensionable age on that day.

(1A) This section does not apply in cases where a woman's husband has died before 9 April 2001.”.

13 Section 39B (bereavement allowance where no dependent children) is repealed.

14.—(1) Section 39C (rate of widowed parent's allowance and bereavement allowance) is amended as follows.

- (2) Omit subsection (2).
- (3) Omit subsection (5).
- (4) In the heading omit “and bereavement allowance”.

15 In section 48B (Category B retirement pension for widows and widowers), in subsection (8), for “the appointed day (as defined by section 36A(3))” substitute “ 9 April 2001 ”.

16 In section 48BB (Category B retirement pension: entitlement by reference to benefits under section 39A or 39B), in subsection (3)(a)(i), after “bereavement allowance” insert “ under section 39B (before that section was repealed) ”.

17.—(1) Section 60 (complete or partial failure to satisfy contribution condition) is amended as follows.

- (2) In subsection (1) omit paragraph (ab).
- (3) In subsection (3) omit paragraphs (a) and (bb).

18.—(1) Schedule 3 (contribution conditions for entitlement to benefit) is amended as follows.

- (2) Omit paragraph 4 and the italic heading above it.
- (3) Omit paragraphs 7 and 9.

19 In Schedule 4 (rates of benefits etc.) omit Part 2.

The Social Security Administration (Northern Ireland) Act 1992 (c. 8)

20 The Administration Act is amended as follows.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

VALID FROM 06/04/2017

21.—(1) Section 1 (entitlement to benefit dependent on claim) is amended as follows.

(2) For subsection (2) substitute—

“(2) Where under subsection (1) a person is required to make a claim or to be treated as making a claim for a benefit in order to be entitled to it, the person is not entitled to it in respect of any period more than 12 months before the date on which the claim is made or treated as made.

(2A) But subsection (2) does not apply—

- (a) to disablement benefit or reduced earnings allowance, or
- (b) in a case where a claim for the benefit is made or treated as made by virtue of section 3(2).”.

(3) In subsection (4), after paragraph (zb) (inserted by Schedule 12) insert—

“(zc) bereavement support payment under section 29 of the Pensions Act (Northern Ireland) 2015;”.

VALID FROM 06/04/2017

22 In section 2A (claim or full entitlement to certain benefits conditional on work-focused interview), in subsection (2)(c), omit “(other than a bereavement payment)”.

VALID FROM 06/04/2017

23.—(1) Section 3 (late claims for bereavement benefit where death is difficult to establish) is amended as follows.

(2) Subsection (3) is repealed.

(3) After subsection (4) add—

“(5) In subsection (2) “bereavement benefit” means—

- (a) bereavement support payment, or
- (b) widowed parent's allowance.”.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

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VALID FROM 06/04/2017

24 In section 5 (regulations about claims for and payments of benefits), in subsection (2), after paragraph (zb) (inserted by Schedule 12) insert—
“(zc) bereavement support payment under section 29 of the Pensions Act (Northern Ireland) 2015;”.

VALID FROM 06/04/2017

25 In section 69 (overpayments - general), in subsection (11), before paragraph (b) insert—
“(ae) bereavement support payment under section 29 of the Pensions Act (Northern Ireland) 2015;”.

VALID FROM 06/04/2017

26 In section 115CA (interpretation of Part 6), in subsection (1), after paragraph (hl) (inserted by Schedule 12) insert—
“(hm) Part 5 of the Pensions Act (Northern Ireland) 2015;”.

VALID FROM 06/04/2017

27 In section 116B (supply of other government information for fraud prevention and verification), in subsection (3)(b), after “, Part 1 of the Pensions Act (Northern Ireland) 2015” (inserted by Schedule 12) insert “, section 29 of that Act”.

VALID FROM 06/04/2017

28 In section 118 (regulations as to notification of deaths), in subsection (1), after “, Part 1 of the Pensions Act (Northern Ireland) 2015” (inserted by Schedule 12) insert “, section 29 of that Act”.

VALID FROM 06/04/2017

29.—(1) Section 143 (general financial arrangements) is amended as follows.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

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(2) In subsection (1), after paragraph (za) (inserted by Schedule 12) insert—

“(zb) bereavement support payment under section 29 of the Pensions Act (Northern Ireland) 2015;”.

(3) In subsection (2)(a), after “, Part 1 of the Pensions Act (Northern Ireland) 2015” (inserted by Schedule 12) insert “, section 29 of that Act”.

(4) In subsection (3)(b), after “or Part 1 of the Pensions Act (Northern Ireland) 2015” (inserted by Schedule 12) insert “or section 29 of that Act”.

VALID FROM 06/04/2017

30 In section 149 (Social Security Advisory Committee), in subsection (5) in the definition of “the relevant enactments”, after paragraph (am) (inserted by Schedule 12) insert—

“(an) section 29 of the Pensions Act (Northern Ireland) 2015;”.

31.—(1) Section 155 (reciprocal agreements) is amended as follows.

(2) In subsection (3)(a), after “Pensions Act (Northern Ireland) 2015” (inserted by Schedule 12) insert “, Part 5 of that Act”.

(3) In subsection (4), after paragraph (ag) (inserted by Schedule 12) insert—

“(ah) to Part 5 of the Pensions Act (Northern Ireland) 2015;”.

(4) In subsection (5)—

(a) after “Pensions Act (Northern Ireland) 2015” (inserted by Schedule 12) insert “or section 29 of that Act”;

(b) after paragraph (ad) (inserted by Schedule 12) insert—

“(ae) bereavement support payment;”.

VALID FROM 06/04/2017

32 In section 163 (inalienability), in subsection (1), before paragraph (b) insert—

“(ae) bereavement support payment under section 29 of the Pensions Act (Northern Ireland) 2015;”.

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VALID FROM 06/04/2017

33 In section 167(1) (interpretation), in the definition of “benefit”, at the end add “ and bereavement support payment under section 29 of the Pensions Act (Northern Ireland) 2015 ”.

VALID FROM 06/04/2017

The Social Security (Northern Ireland) Order 1993 (NI 2)

34 In Article 4 of the Social Security (Northern Ireland) Order 1993 (payments into National Insurance Fund out of appropriated money) in paragraph (1) in the definition of “estimated benefits expenditure”, after “(za),” (inserted by Schedule 12) insert “ (zb), ”.

VALID FROM 06/04/2017

The Social Security (Northern Ireland) Order 1998 (NI 10)

35 The Social Security (Northern Ireland) Order 1998 is amended as follows.

36 In Article 4 (use of computers), in paragraph (2), after sub-paragraph (m) (inserted by Schedule 12) insert “or

(n) section 29 of the Pensions Act (Northern Ireland) 2015;”.

37.—(1) Article 9 (decisions by Department) is amended as follows.

(2) In paragraph (3), after sub-paragraph (ab) (inserted by Schedule 12) insert—

“(ac) bereavement support payment under section 29 of the Pensions Act (Northern Ireland) 2015;”.

(3) In paragraph (4), after “Part 1 of the Pensions Act (Northern Ireland) 2015” (inserted by Schedule 12) insert “ or section 29 of that Act ”.

38 In Article 12 (regulations with respect to decisions), in paragraph (3), in the definition of “the current legislation”, after “Part 1 of the Pensions Act (Northern Ireland) 2015” (inserted by Schedule 12) insert “ and section 29 of that Act ”.

39 In Article 27 (restrictions on entitlement in cases of error), in paragraph (7), in the definition of “benefit”—

(a) before paragraph (e) insert—

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“(dg) bereavement support payment under section 29 of the Pensions Act (Northern Ireland) 2015;”;

(b) for paragraph (e) substitute—

“(e) any benefit corresponding to a benefit mentioned in any of the foregoing paragraphs of this definition; and”.

40 In Article 28 (correction of errors in decisions etc.), in paragraph (3) (j), after “Part 1 of the Pensions Act (Northern Ireland) 2015” (inserted by Schedule 12) insert “ or section 29 of that Act ”.

VALID FROM 06/04/2017

The Social Security Fraud Act (Northern Ireland) 2001 (c. 17)

41 The Social Security Fraud Act (Northern Ireland) 2001 is amended as follows.

42 In section 5A (definitions), in the definition of “disqualifying benefit”, before paragraph (d) insert—

“(cb) bereavement support payment under section 29 of the Pensions Act (Northern Ireland) 2015 or under section 30 of the Pensions Act 2014;”.

43 In section 5A (definitions), in the definition of “sanctionable benefit”—

(a) at the end of paragraph (c), omit “or”;

(b) after paragraph (c) insert—

“(ca) bereavement support payment under section 29 of the Pensions Act (Northern Ireland) 2015; or”.

44 In section 9 (power to supplement and mitigate loss of benefit provisions), in subsection (3), after paragraph (bf) (inserted by Schedule 12) insert—

“(bg) bereavement support payment under section 29 of the Pensions Act (Northern Ireland) 2015 or under section 30 of the Pensions Act 2014;”.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

VALID FROM 06/04/2017

The Income Tax (Earnings and Pensions) Act 2003 (c. 1)

45 The Income Tax (Earnings and Pensions) Act 2003 is amended as follows.

46 In section 660 (taxable benefits: UK benefits - Table A), in the table in subsection (1), in the entry relating to bereavement allowance, omit the words “SSCB(NI)A 1992 Section 39B” (in the second column).

47 In section 677 (UK social security benefits wholly exempt from tax), in Part 1 of Table B in subsection (1), in the entry relating to bereavement payments, omit the words “SSCB(NI)A 1992 Section 36” (in the second column).

SCHEDULE 17

Section 32.

AUTOMATIC TRANSFER OF PENSION BENEFITS ETC.

PROSPECTIVE

PROSPECTIVE

SCHEDULE 18

Section 42.

POWER TO RESTRICT CHARGES OR IMPOSE
REQUIREMENTS IN RELATION TO SCHEMES

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

SCHEDULE 19

Section 45.

PROHIBITION ORDERS: CONSEQUENTIAL AMENDMENTS

The Pensions (Northern Ireland) Order 1995 (NI 22)

1 The 1995 Order is amended as follows.

Commencement Information

I307 Sch. 19 para. 1 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(o)

2 In Article 6 (removal or suspension of trustees: consequences)—

(a) in paragraphs (1) and (3), after “Article 3” insert “ or 3A ”;

(b) in paragraph (4), after “Article 3” insert “ , 3A ”.

Commencement Information

I308 Sch. 19 para. 2 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(o)

3 In Article 7 (appointment of trustees), in paragraph (1), after “Article 3,” insert “ by Article 3A ”.

Commencement Information

I309 Sch. 19 para. 3 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(o)

4 In Article 9 (removal and appointment of trustees: property), after “a trustee” insert “ or a trustee is removed under Article 3A ”.

Commencement Information

I310 Sch. 19 para. 4 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(o)

The Pensions (Northern Ireland) Order 2005 (NI 1)

5 The 2005 Order is amended as follows.

Commencement Information

I311 Sch. 19 para. 5 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(o)

6 In Article 7 (functions exercisable by the Determinations Panel), in paragraph (6), after sub-paragraph (e) insert—

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

“(ea) Article 3A(3) of that Order (application for waiver of prohibition);”.

Commencement Information

I312 Sch. 19 para. 6 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(o)

7 In Article 61 (register of prohibited trustees), in paragraph (1), for the words from “of all” to the end substitute “(“the prohibition register”) of—

- (a) all persons who are prohibited under Article 3 of the 1995 Order, and
- (b) all persons appearing to the Regulator to be prohibited under Article 3A of that Order.”.

Commencement Information

I313 Sch. 19 para. 7 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(o)

8 In Article 91 (Pensions Regulator's regulatory functions: standard procedure), in paragraph (6), after sub-paragraph (i) insert—

- “(ia) the power under Article 3A(3) of that Order to give a notice waiving a prohibition;”.

Commencement Information

I314 Sch. 19 para. 8 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(o)

9 In Article 92 (Pensions Regulator's regulatory functions: special procedure), in paragraph (5), after sub-paragraph (j) insert—

- “(ja) the power under Article 3A(3) of that Order to give a notice waiving a prohibition;”.

Commencement Information

I315 Sch. 19 para. 9 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(o)

10.—(1) Schedule 2 (Pensions Regulator's reserved regulatory functions) is amended as follows.

(2) After paragraph 5 insert—

“**5A** The power under Article 3A(3) to give a notice waiving a prohibition.”.

(3) In paragraph 9(a), after “orders)” insert “ or by Article 3A ”.

Status: Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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)

Commencement Information

I316 Sch. 19 para. 10 in operation at 16.7.2015 by S.R. 2015/307, art. 2(1)(o)

VALID FROM 10/03/2017

SCHEDULE 20

Section 48.

PENSION PROTECTION FUND: INCREASED
COMPENSATION CAP FOR LONG SERVICE

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Status:

Point in time view as at 24/06/2015. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation:

Pensions Act (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 21 June 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.