
Changes to legislation: Pensions Act (Northern Ireland) 2015, Cross Heading: Step 1: calculation of the person's pension under the old system is up to date with all changes known to be in force on or before 21 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

TRANSITIONAL RATE OF STATE PENSION: CALCULATING THE AMOUNT

PART 2

AMOUNT FOR PRE-COMMENCEMENT QUALIFYING YEARS

Step 1: calculation of the person's pension under the old system

- 3.—(1) For the purposes of Step 1 of the calculation in paragraph 2, the weekly rate based on the old state pension and graduated retirement benefit is—
- (a) the rate of any Category A retirement pension and graduated retirement benefit to which the person would have been entitled if the person had reached pensionable age on 6 April 2016, or
 - (b) the rate of any graduated retirement benefit to which the person would have been entitled under section 35(7) of the National Insurance Act (Northern Ireland) 1966 (persons not entitled to retirement pension) if the person had reached pensionable age on that date.
- (2) The following rules apply for the purposes of calculating that rate.
- (3) Calculate the rate that would have had effect on 6 April 2016 (but see subparagraph (6)).
- (4) Ignore—
- (a) the amendments made by paragraphs 45 and 47 of Schedule 12 (which limit Category A retirement pensions and graduated retirement benefit to people who reach pensionable age before 6 April 2016);
 - (b) any requirement to make a claim;
 - (c) any provision suspending payment of, or disqualifying a person from receiving, any amount;
 - (d) section 45B of the Contributions and Benefits Act (reduction of additional pension because of pension sharing);
 - (e) section 36 of the National Insurance Act (Northern Ireland) 1966 (graduated retirement benefit for widows etc.).

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(5) Read the reference in section 45(4)(b) of the Contributions and Benefits Act (additional pension) to a person's working life as a reference to the period—

- (a) beginning with the tax year in which the person reached 16, and
- (b) ending with the tax year before the one in which the person actually reached pensionable age.

(6) If an order under section 132 or 132A of the Administration Act (up-rating) is made before 6 April 2016 and it provides for an increase to come into operation after that date, it is to be treated for the purposes of calculating the rate under this paragraph as having already come into operation.

(7) Where regulations under section 22(5ZA) of the Contributions and Benefits Act have the effect that a person is credited, on or after 6 April 2016, with earnings or contributions for a tax year starting before that date, the earnings or contributions are to be treated for the purposes of calculating the rate under this paragraph as having been credited before 6 April 2016.

(8) A determination under section 44A(2) of the Pension Schemes Act (contracting-out: reinstatement in state scheme following payment of contributions equivalent premium) made on or after 6 April 2016 is to be treated for the purposes of calculating the rate under this paragraph as having been made before 6 April 2016.

Commencement Information

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

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Changes and effects yet to be applied to :

- specified provision(s) transitional provisions for effects of commencing S.I. 2017/297, art. 2 by [S.R. 2017/58](#) Order