

Status: Point in time view as at 07/12/2020.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Interpretation is up to date with all changes known to be in force on or before 15 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)

SCHEDULES

[^{F1}SCHEDULE 4A

[^{F1}ADDITIONAL PENSION: ACCRUAL RATES FOR PURPOSES OF SECTION 45(2)(C)]

Textual Amendments

- F1** Sch. 4A inserted (8.1.2001, 1.2.2001 for specified purposes and 6.4.2002 otherwise) by 2000 c. 4 (N.I.), s. 30(3), **Sch. 4**; S.R. 2000/358, art. 2(e), **Sch. Pt. IV** (as amended by S.R. 2000/374, **art. 3**); S.R. 2001/34, **art. 2(a)**
- F1** Sch. 4A heading substituted (11.2.2008) by Pensions Act (Northern Ireland) 2008 (c. 1), s. 8(6)

PART III

CONTRACTED-OUT EMPLOYMENT, ETC.

Interpretation

- 8 (1) In this Part of this Schedule “salary related contracted-out scheme”, “money purchase contracted-out scheme” and “appropriate personal pension scheme” have the same meanings as in the Pensions Act.
- (2) For the purposes of this Part of this Schedule the assumed surplus in the pensioner’s earnings factor for the year is the surplus there would be in that factor for the year if section 44A(1) of the Pensions Act (no primary Class 1 contributions deemed to be paid) did not apply in relation to any tax week falling in the year.
- (3) Section 44A above shall be ignored in applying section 44(6) above for the purposes of calculating amount B.
- (4) For the purposes of this Part of this Schedule—
- (a) the value of N is 0.5 for each tax year by which the tax year in which the pensioner attained pensionable age precedes 2009-10;
 - (b) “LET” means the low earnings threshold for that year as specified in section 44A above;
 - (c) “QEF” is the qualifying earnings factor for the tax year concerned;
 - ^{F2}(d)
- (5) In the calculation of “2QEF” the amount produced by doubling QEF shall be rounded to the nearest whole £100 (taking any amount of £50 as nearest to the previous whole £100).
- (6) In this Part of this Schedule “final relevant year” has the same meaning as in section 44 above.]

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Textual Amendments

- F2** Sch. 4A para. 8(4)(d) repealed (15.12.2008) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), s. 118(2), [Sch. 10 Pt. 6](#) (with s. 73)

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