

*Status: Point in time view as at 23/09/2010.*

**Changes to legislation:** Social Security Contributions and Benefits (Northern Ireland) Act 1992, Paragraph 5 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

### [<sup>F1</sup>SCHEDULE 4B N.I.]

#### ADDITIONAL PENSION: ACCRUAL RATES FOR PURPOSES OF SECTION 45(2)(D)

##### Textual Amendments

**F1** Sch. 4B inserted (11.2.2008) by Pensions Act (Northern Ireland) 2008 (c. 1), Sch. 2 para. 1

### PART 2 N.I.

#### NORMAL RULES: EMPLOYMENT NOT CONTRACTED-OUT

##### *Appropriate amount for year*

- 5 The earnings-related amount for the year is calculated as follows—
- (a) take the part of the surplus for the year which exceeds the LET <sup>F2</sup>...;
  - (b) multiply that amount in accordance with the last order under section 130 of the Administration Act to come into force before the end of the final relevant year;
  - (c) multiply the amount found under sub-paragraph (b) above by 10 per cent.;
  - (d) divide the amount found under sub-paragraph (c) above by 44.]

##### Textual Amendments

**F2** Words in Sch. 4B para. 5(a) repealed (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(2), Sch. 10 Pt. 6 (with s. 73)

**Status:**

Point in time view as at 23/09/2010.

**Changes to legislation:**

Social Security Contributions and Benefits (Northern Ireland) Act 1992, Paragraph 5 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.