

Status: Point in time view as at 06/04/2003.

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

SCHEDULE 5 **N.I.**

Section 55.

INCREASE OF PENSION WHERE ENTITLEMENT IS DEFERRED

Modifications etc. (not altering text)

- C1** Sch. 5 amended (12.4.1993) by S.R. 1993/150, **arts. 1(d), 4(1)(4)(b), 6**
Sch. 5 amended (11.4.1994 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 1994/74, **arts. 1(1), 4(1)(4)**
Sch. 5 amended (10.4.1995 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 1995/71, **arts. 1(1), 4(1)(4)**
Sch. 5 amended (8.4.1996 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 1996/73, **arts. 1(1), 4(1)(4)**
Sch. 5 amended (7.4.1997 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 1997/113, **arts. 1(1), 4(1)(4)**
Sch. 5 amended (6.4.1998 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 1998/59, **arts. 1(1), 4(1)(4)**
Sch. 5 amended (12.4.1999 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 1999/50, **arts. 1(1), 4(1)(4)**
Sch. 5 amended (10.4.2000 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 2000/38, **arts. 1(1), 4(1)(4)**
Sch. 5 amended (9.4.2001 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 2001/41, **arts. 1(1), 4(1)(4)** (which S.R. was revoked (11.4.2002) by S.R. 2002/99, **arts. 1(1)(g), 23**)
Sch. 5 amended (8.4.2002 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 2002/99, **arts. 1(1)(d)(2), 4(4)(b)**
- C2** Sch. 5 modified (temp. from 1.12.1999 until 5.10.2002) by S.I. 1999/3147 (N.I. 11), **arts. 1(4)(b), 49(7)(b)** (the temp. modification lapsing on the coming into operation of S.R. 2001/441)

Increase of pension where pensioner's entitlement is deferred

- 1 Where a person's entitlement to a Category A or Category B retirement pension is deferred, the rate of his Category A or Category B retirement pension shall be increased by an amount equal to the aggregate of the increments to which he is entitled under paragraph 2 below, but only if that amount is enough to increase the rate of the pension by at least 1 per cent.
- 2 (1) Subject to paragraph 3 below, a person is entitled to an increment under this paragraph for each complete incremental period in his period of enhancement.
- (2) In this Schedule—
- “incremental period” means any period of six days which are treated by regulations as days of increment for the purposes of this Schedule in relation to the person and the pension in question; and
- “the period of enhancement”, in relation to that person and that pension, means the period which—

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- (a) begins on the same day as the period of deferment in question; and
 - (b) ends on the same day as that period or, if earlier, on the day before the 5th anniversary of the beginning of that period.
- (3) Subject to paragraph 3 below, the amount of the increment for any such incremental period shall be 1/7th per cent. of the weekly rate of the Category A or Category B retirement pension to which that person would have been entitled for the period if his entitlement had not been deferred.
- (4) Where an amount is required to be calculated in accordance with the provisions of sub-paragraph (3) above—
- (a) the amount so calculated shall be rounded to the nearest penny, taking any 1/2p as nearest to the next whole penny above; and
 - (b) where the amount so calculated would, apart from this sub-paragraph, be a sum less than 1/2p, that amount shall be taken to be zero, notwithstanding any other provision of this Act, the Pensions Order or the Administration Act.
- (5) For the purposes of sub-paragraph (3) above the weekly rate of pension for any period shall be taken—
- (a) to include any increase under section 47(1) above and any increase under paragraph 4, [F1 5, 5A or 6] below, but
 - (b) not to include any increase under section F2... 83 or 85 above or any graduated retirement benefit.
- (6) The reference in sub-paragraph (5) above to any increase under subsection (1) of section 47 above shall be taken as a reference to any increase that would take place under that subsection if subsection (2) of that section and [F3 section 42(5) of the Pensions Act] were disregarded.
- (7) Where one or more orders have come into force under section 132 of the Administration Act during the period of enhancement the rate for any incremental period shall be determined as if the order or orders had come into force before the beginning of the period of enhancement.
- (8) Where a pensioner's rights premium is paid in respect of a person who is, or if his entitlement had not been deferred would be, entitled to a Category A or Category B retirement pension, then, in calculating any increment under this paragraph which falls to be paid to him in respect of such a pension after the date on which the premium is paid there shall be disregarded any guaranteed minimum pension to which the pensioner was entitled in connection with the employment to which the premium relates.

Textual Amendments

- F1** Words in Sch. 5 para. 2(5)(a) substituted (16.12.1995) by [S.I. 1995/3213 \(N.I. 22\)](#), arts. 1(3), 123, [Sch. 2 para. 18\(12\)](#)
- F2** Word in Sch. 5 para. 2(5)(b) repealed (6.4.2003) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, [Sch. 6](#); [S.I. 2003/962](#), art. 2(3)(e), [Sch. 1](#) (with savings in [S.R. 2003/212](#), art. 2)
- F3** Words in Sch. 5 para. 2(6) substituted (7.2.1994) by [1993 c. 49](#), s. 184, [Sch. 7 para. 36\(a\)](#); [S.R. 1995/17](#), art. 2

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- 3 (1) Regulations may provide that sub-paragraphs (1) to (3) of paragraph 2 above shall have effect with such additions, omissions and amendments as are prescribed in relation to a person during whose period of enhancement there has been a change, other than a change made by such an order as is mentioned in sub-paragraph (7) of that paragraph, in the rate of the Category A or Category B retirement pension to which he would have been entitled if his entitlement to the pension had commenced on attaining pensionable age.
- (2) Any regulations under this paragraph may make such consequential additions, omissions and amendments in paragraph 8(3) below as the Department considers are appropriate in consequence of any changes made by virtue of this paragraph in paragraph 2 above.

Increase of pension where pensioner's deceased spouse has deferred entitlement

- 4 [F4(1) Subject to sub-paragraph (3) below, where—
- (a) a widow or widower (call that person “W”) is entitled to a Category A or Category B retirement pension and was married to the other party to the marriage (call the person “S”) when S died, and
 - (b) either—
 - (i) was entitled to a Category A or Category B retirement pension with an increase under this Schedule, or
 - (ii) would have been so entitled if S's period of deferment had ended on the day before S's death,the rate of W's pension shall be increased by an amount equal to the increase to which S was or would have been entitled under this Schedule apart from paragraphs 5 to 6.]
- (3) If a married person dies after [F55th October 2002], the rate of the retirement pension for that person's widow or widower shall be increased by an amount equivalent to the sum of—
- (a) the increase in the basic pension to which the deceased spouse was entitled; and
 - (b) one-half of the increase in the additional pension.
- (4) In any case where—
- (a) there is a period between the death of the former spouse and the date on which the surviving spouse becomes entitled to a Category A or Category B retirement pension, and
 - (b) one or more orders have come into force under section 132 of the Administration Act during that period,
- the amount of the increase to which the surviving spouse is entitled under this paragraph shall be determined as if the order or orders had come into force before the beginning of that period.
- (5) This paragraph does not apply in any case where the deceased spouse died before 6th April 1979 and the widow or widower attained pensionable age before that date.

Textual Amendments

- F4** Sch. 5 para. 4(1) substituted (16.12.1995 with effect as mentioned in Sch. 2 para. 18(14) of the amending S.I.) for Sch. 5 para. 4(1)(2) by S.I. 1995/3213 (N.I. 22), arts. 1, 123, Sch. 2 Pt. III para. 18(13)(14)

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F5 Words in Sch. 5 para. 4(3) substituted (*retrospectively*) by virtue of 2000 c. 4 (N.I.), s. 35(1)(a)(2)(c)

Modifications etc. (not altering text)

C3 Sch. 5 paras. 4-7 modified (6.10.2002) by S.R. 2001/441, art. 2

C4 Sch. 5 para. 4(1) modified (16.12.1995) by S.I. 1995/3213 (N.I. 22), arts. 1, 123, Sch. 2 para. 18(14)

[^{F6}5 ^{F7}(1) Where—

- (a) a widow or widower (call that person “W”) is entitled to a Category A or Category B retirement pension and was married to the other party to the marriage (call that person “S”) when S dies, and
- (b) S either—
 - (i) was entitled to a guaranteed minimum pension with an increase under section 11(1) of the Pensions Act, or
 - (ii) would have been so entitled if S had retired on the date of S’s death, the rate of W’s pension shall be increased by the following amount.

(2) The amount is—

- (a) where W is a widow, an amount equal to the sum of the amounts set out in paragraph 5A(2) or (3) below (as the case may be), and
- (b) where W is a widower, an amount equal to the sum of the amounts set out in paragraph 6(2), (3) or (4) below (as the case may be).]

Textual Amendments

F6 Sch. 5, paras. 5, 5A, 6 substituted (16.12.1995) for Sch. 5 paras. 5 and 6 by S.I. 1995/3213 (N.I. 22), arts. 1, 123, Sch. 2 para. 18(15)(16)

F7 Sch. 5 para. 1 modified (13.12.1995) by S.I. 1995/3213, art. 123, Sch. 2 Pt. III para. 18(16)

Modifications etc. (not altering text)

C5 Sch. 5 paras. 4-7 modified (6.10.2002) by S.R. 2001/441, art. 2

[^{F8}5A (1) This paragraph applies where W (referred to in paragraph 5 above) is a widow.

(2) Where the husband dies before [^{F9}6th October 2002], the amounts referred to in paragraph 5(2)(a) above are the following—

- (a) an amount equal to one-half of the increase mentioned in paragraph 5(1)(b) above,
- (b) the appropriate amount, and
- (c) an amount equal to any increase to which the husband had been entitled under paragraph 5 above.

(3) Where the husband dies after [^{F9}5th October 2002], the amounts referred to in paragraph 5(2)(a) above are the following—

- (a) one-half of the appropriate amount after it has been reduced by the amount of any increases under section 105 of the Pensions Act, and
- (b) one-half of any increase to which the husband had been entitled under paragraph 5 above.]

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Textual Amendments

- F8** Sch. 5 paras. 5, 5A, 6 substituted (16.12.1995) for Sch. 5 paras. 5 and 6 by S.I. 1995/3213 (N.I. 22), arts. 1, 123, **Sch. 2 para. 18(15)(16)**
- F9** Words in Sch. 5 para. 5A(2)(3) substituted (*retrospectively*) by virtue of 2000 c. 4 (N.I.), s. 35(1)(2)(c)

Modifications etc. (not altering text)

- C6** Sch. 5 paras. 4-7 modified (6.10.2002) by S.R. 2001/441, art. 2

- [^{F10} (1) This paragraph applies where W (referred to in paragraph 5 above) is a widower.
- (2) Where the wife dies before 6th April 1989, the amounts referred to in paragraph 5(2)(b) above are the following—
- (a) an amount equal to the increase mentioned in paragraph 5(1)(b) above,
 - (b) the appropriate amount, and
 - (c) an amount equal to any increase to which the wife had been entitled under paragraph 5 above.
- (3) Where the wife dies after 5th April 1989 but before [^{F11}6th October 2002], the amounts referred to in paragraph 5(2)(b) above are the following—
- (a) the increase mentioned in paragraph 5(1)(b) above, so far as attributable to employment before 6th April 1988,
 - (b) one-half of that increase, so far as attributable to employment after 5th April 1988,
 - (c) the appropriate amount reduced by the amount of any increases under section 105 of the Pension Act, and
 - (d) any increase to which the wife had been entitled under paragraph 5 above.
- (4) Where the wife dies after [^{F11}5th October 2002], the amounts referred to in paragraph 5(2)(b) above are the following—
- (a) one-half of the increase mentioned in paragraph 5(1)(b) above, so far as attributable to employment before 6th April 1988,
 - (b) one-half of the appropriate amount after it has been reduced by the amount of any increases under section 105 of the Pensions Act, and
 - (c) one-half of any increase to which the wife had been entitled under paragraph 5 above.]

Textual Amendments

- F10** Sch. 5 paras. 5, 5A, 6 substituted (16.12.1995) for Sch. 5 paras. 5 and 6 by S.I. 1995/3213 (N.I. 22), arts. 1, 123, **Sch. 2 Pt. III paras. 18(15)(16)**
- F11** Words in Sch. 5 para. 6(3)(4) substituted (*retrospectively*) by virtue of 2000 c. 4 (N.I.), s. 35(1)(2)(c)

Modifications etc. (not altering text)

- C7** Sch. 5 paras. 4-7 modified (6.10.2002) by S.R. 2001/441, art. 2

- 7 (1) For the purposes of [^{F12}paragraphs 5 to 6] above, the “appropriate amount” means the greater of—
- (a) the amount by which the deceased person’s Category A or Category B retirement pension had been increased [^{F13}by virtue of] section 132 of the

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- Administration Act corresponding to an order [^{F13}by virtue of] section 150(1) (e) of the Great Britain Administration Act; or
- (b) the amount by which his Category A or Category B retirement pension would have been so increased had he died immediately before his surviving spouse became entitled to a Category A or Category B retirement pension.
- (2) Where an amount is required to be calculated in accordance with the provisions of [^{F14}paragraph 5, 5A or 6] or sub-paragraph (1) above—
- (a) the amount so calculated shall be rounded to the nearest penny, taking any 1/2p as nearest to the next whole penny above; and
- (b) where the amount so calculated would, apart from this sub-paragraph, be a sum less than 1/2p, that amount shall be taken to be zero, notwithstanding any other provision of this Act, the [^{F15}Pensions Act] or the Administration Act.

Textual Amendments

- F12** Words in Sch. 5 para. 7(1) substituted (16.12.1995) by S.I. 1995/3213 (N.I. 22), arts. 1(3), 123, **Sch. 2 para. 18(17)(a)**
- F13** Words in Sch. 5 para. 7(1)(a) substituted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), **Sch. 1 para. 40**; S.R. 1994/450, art. 2, **Sch. Pt. IV**
- F14** Words in Sch. 5 para. 7(2) substituted (16.12.1995) by S.I. 1995/3213 (N.I. 22), arts. 1(3), 123, **Sch. 2 para. 18(17)(b)**
- F15** Words in Sch. 5 para. 7(2)(b) substituted (7.2.1994) by 1993 c. 49, ss. 184, 186(2), **Sch. 7 para. 36(d)**; S.R. 1994/17, **art. 2**

Modifications etc. (not altering text)

- C8** Sch. 5 paras. 4-7 modified (6.10.2002) by S.R. 2001/441, **art. 2**

Married women

- 8 (1) For the purposes of paragraphs 1 to 3 above in their application to a Category B retirement pension to which a married woman is entitled by virtue of her husband's contributions, a married woman who would have become entitled to such a pension on an earlier day if her husband's entitlement to his Category A retirement pension had not been deferred shall be treated as having (in addition to any other period of enhancement) a period of enhancement which begins on that earlier day and ends on the same day as her husband's period of enhancement.
- (2) The reference in sub-paragraph (1) above to the day on which the woman's husband's period of enhancement ends shall, where the marriage is terminated before that day, be construed as a reference to the day on which the marriage is terminated.
- [^{F16}(3) In the case of the following pensions (where "P" is a married person and "S" is the other party to the marriage), that is—
- (a) a Category B retirement pension to which P is entitled by virtue of the contributions of S, or
- (b) P's Category A retirement pension with an increase under section 51A(2) above attributable to the contributions of S,
- the reference in paragraph 2(3) above to the pension to which a person would have been entitled if that person's entitlement had not been deferred shall be construed as

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a reference to the pension to which P would have been entitled if neither P's nor S's entitlement to a retirement pension had been deferred.

- (4) Paragraph 4(1)(b) above shall not apply to a Category B retirement pension to which S was or would have been entitled by virtue of W's contributions ("W" and "S" having the same meaning as in paragraph 4(1); and where the Category A retirement pension to which S was or would have been entitled includes an increase under section 51A(2) above attributable to W's contributions, the increase to which W is entitled under that paragraph shall be calculated as if there had been no increase under that section.]

Textual Amendments

F16 Sch. 5 para. 8(3)(4) substituted (16.12.1995) by S.I. 1995/3213 (N.I. 22), arts. 1, 123, Sch. 2 para. 18(18)

Uprating

- 9 The sums which are the increases in the rates of retirement pensions under this Schedule are subject to alteration by orders made by the Department under section 132 of the Administration Act.

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