



2008 CHAPTER 1

PART 1

STATE PENSION

Additional pension: simplification of accrual rates

Additional pension: upper accrual point

10.—(1) In section 22 of the Contributions and Benefits Act (earnings factors)—

- (a) in subsection (2A) (person's earnings factors to be treated as derived only from so much of his earnings as did not exceed the upper earnings limit etc.) for “the upper earnings limit” substitute “ the applicable limit ”; and
- (b) after that subsection insert—

“(2B) “The applicable limit” means—

- (a) in relation to a tax year before the flat rate introduction year, the upper earnings limit;
- (b) in relation to the flat rate introduction year or any subsequent tax year, the upper accrual point.”

(2) In section 44 of the Contributions and Benefits Act (Category A retirement pension)—

- (a) in subsection (6) (meaning of references to earnings factors) in paragraph (za) for “the upper earnings limit” substitute “ the applicable limit ”;
- (b) in subsection (7) at the end add—

“(c) “the applicable limit” means—

Changes to legislation: There are currently no known outstanding effects for the Pensions Act (Northern Ireland) 2008, Section 10. (See end of Document for details)

- (i) in relation to a tax year before the flat rate introduction year, the upper earnings limit;
- (ii) in relation to the flat rate introduction year or any subsequent tax year, the upper accrual point.”.

(3) ^{F1}.....

(4) Part 7 of Schedule 1 contains consequential amendments.

(5) Whenever the Secretary of State makes an order under section 12 of the Pensions Act 2007 (c. 22), the Department may make a corresponding order for Northern Ireland.

(6) An order under subsection (5) is subject to negative resolution.

Textual Amendments

F1 S. 10(3) repealed (15.12.2008) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), ss. 116, 118(2)(c), [Sch. 10 Pt. 6](#)

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