
Changes to legislation: Pensions Act (Northern Ireland) 2015, Cross Heading: How to calculate the amount for pre-commencement qualifying years is up to date with all changes known to be in force on or before 21 June 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 **N.I.**

TRANSITIONAL RATE OF STATE PENSION: CALCULATING THE AMOUNT

PART 2 **N.I.**

AMOUNT FOR PRE-COMMENCEMENT QUALIFYING YEARS

How to calculate the amount for pre-commencement qualifying years

2 A person's amount for pre-commencement qualifying years is calculated as follows.

Step 1 - calculate the person's pension under the old system Calculate the weekly rate based on the old state pension and graduated retirement benefit (see paragraph 3 for more about this).

Step 2 - calculate a pension based on the new system Calculate the weekly rate based on the new state pension (see paragraph 4 for more about this).

Step 3 - take whichever rate is higher (the foundation amount) Take whichever of the rates found under Steps 1 and 2 is higher.

Step 4 - revalue to date when the person reached pensionable age Revalue the amount of that rate in accordance with paragraph 6.

The amount for the person's pre-commencement qualifying years is the amount as revalued under Step 4.

Commencement Information

II Sch. 1 para. 2 in operation at 6.4.2016, see s. 53(1)(3)

Changes to legislation:

Pensions Act (Northern Ireland) 2015, Cross Heading: How to calculate the amount for pre-commencement qualifying years is up to date with all changes known to be in force on or before 21 June 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.

[View outstanding changes](#)

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