

## SCHEDULES

### SCHEDULE 12

#### STATE PENSION: AMENDMENTS

##### PART 1

##### AMENDMENTS TO DO WITH NEW STATE PENSION SYSTEM

##### *The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)*

- 6.—(1) Section 22 (earnings factors) is amended as follows.
- (2) In subsection (2)—
- (a) in paragraph (a), omit the final “and”;
  - (b) after paragraph (b) insert “; and
  - (c) establishing entitlement to a state pension under Part 1 of the Pensions Act (Northern Ireland) 2015 and, where relevant, calculating the rate of a state pension under that Part.”.
- (3) After subsection (5) insert—
- “(5ZA) Regulations may provide for crediting—
- (a) for 1987-88 or any subsequent tax year, earnings or Class 2 or Class 3 contributions, or
  - (b) for any earlier tax year, contributions of any class,
- for the purposes of bringing an earnings factor for that tax year to a figure which will make that year a “qualifying year”, “pre-commencement qualifying year” or “post-commencement qualifying year” of a person for the purposes of Part 1 of the Pensions Act (Northern Ireland) 2015 (see sections 2(4) and 4(4) of that Act).
- (5ZB) Regulations under subsection (5ZA) must provide for crediting a person with such contributions as may be specified in respect of periods on or after 6 April 1975 during which the person was—
- (a) a spouse or civil partner of a member of Her Majesty’s forces,
  - (b) accompanying the member on an assignment outside the United Kingdom, and
  - (c) not of a description specified in the regulations.”.