

Status: Point in time view as at 06/04/2014.

Changes to legislation: Social Security Contributions and Benefits Act 1992, Cross Heading: Application is up to date with all changes known to be in force on or before 06 August 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

[^{F1}SCHEDULE 4B

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

Textual Amendments

F1 Sch. 4B inserted (26.9.2007) by [Pensions Act 2007 \(c. 22\)](#), s. 30(3), [Sch. 2 para. 1](#)

PART 2

NORMAL RULES: EMPLOYMENT NOT CONTRACTED-OUT

Application

- 2 This Part applies to a relevant year if^{F2}—
- (a)] the contracted-out condition is not satisfied in respect of any tax week in the year;
[^{F3}and
- (b) there is a surplus in the pensioner's earnings factor for the year.]]

Textual Amendments

F2 Words in Sch. 4B para. 2 inserted (3.1.2012) by [Pensions Act 2008 \(c. 30\)](#), s. 149(1), [Sch. 4 para. 12\(2\)\(a\)](#); S.I. 2011/3033, art. 2(c)(xii)

F3 Sch. 4B para. 2(b) and preceding word inserted (3.1.2012) by [Pensions Act 2008 \(c. 30\)](#), s. 149(1), [Sch. 4 para. 12\(2\)\(b\)](#); S.I. 2011/3033, art. 2(c)(xii)

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