Status: Point in time view as at 13/03/2014.

Changes to legislation: Social Security Contributions and Benefits Act 1992, Cross Heading: Increase of pension where pensioner's deceased spouse or civil partner has deferred entitlement is up to date with all changes known to be in force on or before 20 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)

# SCHEDULES

# SCHEDULE 5 E+W+S

# [FIPENSION INCREASE OR LUMP SUM WHERE ENTITLEMENT TO RETIREMENT PENSION IS DEFERRED]

#### **Textual Amendments**

F1 Sch. 5 heading substituted (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by Pensions Act 2004 (c. 35), s. 322(3)(a), Sch. 11 para. 3

## **Modifications etc. (not altering text)**

- C1 Sch. 5 sums amended (with effect in accordance with arts. 1(3), 6 of the amending S.I.) by The Social Security Benefits Up Rating Order 2013 (S.I. 2013/574), arts. 1(2)(c), 4(4)(b) (for up rating orders applicable to earlier years, see S.I. 1993/349; S.I. 1994/542; S.I. 1995/559; S.I. 1996/599; S.I. 1997/543; S.I. 1998/470; S.I. 1999/264; S.I. 2000/440; S.I. 2001/207; S.I. 2002/668; S.I. 2003/526; S.I. 2004/552; S.I. 2005/522; S.I. 2006/645; S.I. 2007/688; S.I. 2008/632; S.I. 2009/497; S.I. 2010/793; S.I. 2011/821; S.I. 2012/780)
- C1 Sch. 5: sums amended (with effect in accordance with arts. 1(2)(1)(3)(4), 6 of the amending S.I.) by The Social Security Benefits Up-rating Order 2014 (S.I. 2014/516), arts. 1(2)(c), 4(4)(b)
- C2 Sch. 5 modified (6.4.2005) by The Social Security (Retirement Pensions etc.) (Transitional Provisions) Regulations 2005 (S.I. 2005/469), regs. 1(1), 2

# Increase of pension where pensioner's deceased spouse [FI or civil partner] has deferred entitlement

# **Textual Amendments**

- F1 Words in Sch. 5 para. 4 heading inserted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 5(7)(a)
- <sup>4</sup> [<sup>F2</sup>(1) Subject to paragraph 8, this paragraph applies where a [F3widow, widower or surviving civil partner] ("W") is entitled to a Category A or Category B retirement pension and was married to [F4or was the civil partner of] the other party to the marriage [F5or civil partnership] ("S") when S died and one of the following conditions is met—
  - (a) S was entitled to a Category A or Category B retirement pension with an increase under this Schedule,
  - (b) W is a [F3 widow, widower or surviving civil partner] to whom paragraph 3C applies and has made an election under paragraph 3C(2)(a), or
  - (c) paragraph 3C would apply to W but for the fact that the condition in subparagraph (1)(d) of that paragraph is not met.
  - (1A) Subject to sub-paragraph (3), the rate of W's pension shall be increased—

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- (a) in a case falling within sub-paragraph (1)(a), by an amount equal to the increase to which S was entitled under this Schedule, apart from [F6paragraphs 5 to 6A][F7(as those provisions have effect by virtue of section 2(7) of the Pensions Act 2011)],
- (b) in a case falling within sub-paragraph (1)(b), by an amount equal to the increase to which S would have been entitled under this Schedule, apart from [F6paragraphs 5 to 6A][F7(as those provisions have effect by virtue of section 2(7) of the Pensions Act 2011)], if the period of deferment had ended immediately before S's death and S had then made an election under paragraph A1(1)(a), or
- (c) in a case falling within sub-paragraph (1)(c), by an amount equal to the increase to which S would have been entitled under this Schedule, apart from [F6paragraphs 5 to 6A][F7(as those provisions have effect by virtue of section 2(7) of the Pensions Act 2011)], if the period of deferment had ended immediately before S's death.]
- (3) If a married person dies after [F85th October 2002][F9 or a civil partner dies on or after 5th December 2005], the rate of the retirement pension for that person's [F10 widow, widower or surviving civil partner] shall be increased by an amount equivalent to the sum of—
  - (a) the increase in the basic pension to which the deceased spouse [F11] or civil partner] 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 [F12 or civil partner] and the date on which the surviving spouse [F13 or civil partner] becomes entitled to a Category A or Category B retirement pension, and
  - (b) one or more orders have come into force under section 150 of the Administration Act during that period,

the amount of the increase to which the surviving spouse [F13 or civil partner] 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**

- F2 Sch. 5 para. 4(1)(1A) substituted for Sch. 5 para. 4(1) (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by Pensions Act 2004 (c. 35), s. 322(3)(a), Sch. 11 para. 10
- **F3** Words in Sch. 5 para. 4(1) substituted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), **Sch. para. 5(7)(b)(i)**
- F4 Words in Sch. 5 para. 4(1) inserted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 5(7)(b)(ii)
- Words in Sch. 5 para. 4(1) inserted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 5(7)(b)(iii)
- Words in Sch. 5 para. 4(1A) substituted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 5(7)(c)
- F7 Words in Sch. 5 para. 4(1A) inserted (6.4.2012) by Pensions Act 2011 (c. 19), s. 38(4), Sch. 2 para. 3(7) (with s. 2(8)); S.I. 2011/3034, art. 4(f)(iii)

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- Words in Sch. 5 para. 4(3) substituted (with retrospective effect) by Child Support, Pensions and Social Security Act 2000 (c. 19), ss. 39(1)(a)(2)(c), 86(1)(b)(2) (with s. 83(6))
- F9 Words in Sch. 5 para. 4(3) inserted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 5(7)(d)(i)
- F10 Words in Sch. 5 para. 4(3) substituted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 5(7)(d)(ii)
- F11 Words in Sch. 5 para. 4(3)(a) inserted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 5(7)(d)(iii)
- F12 Words in Sch. 5 para. 4(4) inserted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 5(7)(e)(i)
- F13 Words in Sch. 5 para. 4(4) inserted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 5(7)(e)(ii)

#### Modifications etc. (not altering text)

- C1 Sch. 5 para. 4 excluded (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by Pensions Act 2004 (c. 35), s. 322(3)(a), Sch. 11 para. 26
- C3 Sch. 5 paras. 4-7 modified (6.10.2002) by The Social Security (Inherited SERPS) Regulations 2001 (S.I. 2001/1085), regs. 1(1), 2, **Sch.** (as amended (5.12.2005) by S.I. 2005/3030, regs. 1, **2**)
- C4 Sch. 5 para. 4(1) modified (19.7.1995) by Pensions Act 1995 (c. 26), s. 180(2)(a), Sch. 4 para. 21(14)

# [F145F15(1) Where—

- (a) a [F16widow, widower or surviving civil partner] (call that person "W") is entitled to a Category A or Category B retirement pension and was married to [F17 or was the civil partner of] the other party to the marriage [F18 or civil partnership] (call that person "S") when S died, and
- (b) S either—
  - (i) was entitled to a guaranteed minimum pension with an increase under section 15(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 [F19widow][F19woman whose deceased spouse was a man], an amount equal to the sum of the amounts set out in paragraph 5A(2) or (3) below (as the case may be), F20...
- (b) where W is a [F21widower][F21man whose deceased spouse was a woman], an amount equal to the sum of the amounts set out in paragraph 6(2), (3) or (4) below (as the case may be)][F22, and
- [F23(c) where W is—
  - (i) a woman whose deceased spouse was a woman,
  - (ii) a man whose deceased spouse was a man, or
  - (iii) a surviving civil partner,

an amount equal to the sum of the amounts set out in paragraph 6A(2) below.]

#### **Textual Amendments**

**F14** Sch. 5 paras. 5, 5A, 6 substituted for Sch. 5 paras. 5, 6 (19.7.1995) by Pensions Act 1995 (c. 26), s. 180(2)(a), **Sch. 4 para. 21(15)** 

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- F15 Sch. 5 paras. 5, 5A, 6, 6A, 7 omitted (6.4.2012 for specified purposes) by virtue of Pensions Act 2011 (c. 19), ss. 2(5), 38(4) (with s. 2(7)); S.I. 2011/3034, art. 4(b) (note that this amending provision is itself repealed (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), Sch. 12 para. 97(a))
- F16 Words in Sch. 5 para. 5(1)(a) substituted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 5(8)(a)(i)
- F17 Words in Sch. 5 para. 5(1)(a) inserted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 5(8)(a)(ii)
- F18 Words in Sch. 5 para. 5(1)(a) inserted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 5(8)(a)(iii)
- F19 Words in Sch. 5 para. 5(2)(a) substituted (E.W.) (13.3.2014) by The Marriage (Same Sex Couples) Act 2013 (Consequential and Contrary Provisions and Scotland) Order 2014 (S.I. 2014/560), art. 1(2), Sch. 3 para. 4(2)(a)
- F20 Word in Sch. 5 para. 5(2)(a) omitted (5.12.2005) by virtue of The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 5(8)(b)(i)
- F21 Words in Sch. 5 para. 5(2)(b) substituted (E.W.) (13.3.2014) by The Marriage (Same Sex Couples) Act 2013 (Consequential and Contrary Provisions and Scotland) Order 2014 (S.I. 2014/560), art. 1(2), Sch. 3 para. 4(2)(b)
- F22 Sch. 5 para. 5(2)(c) and preceding word inserted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 5(8)(b)(ii)
- F23 Sch. 5 para. 5(2)(c) substituted (E.W.) (13.3.2014) by The Marriage (Same Sex Couples) Act 2013 (Consequential and Contrary Provisions and Scotland) Order 2014 (S.I. 2014/560), art. 1(2), Sch. 3 para. 4(2)(c)

# Modifications etc. (not altering text)

- C3 Sch. 5 paras. 4-7 modified (6.10.2002) by The Social Security (Inherited SERPS) Regulations 2001 (S.I. 2001/1085), regs. 1(1), 2, **Sch.** (as amended (5.12.2005) by S.I. 2005/3030, regs. 1, **2**)
- C5 Sch. 5 para. 5 applied (with modifications) (1.3.2009 for specified purposes, 6.4.2009 in so far as not already in force) by Pensions Act 2007 (c. 22), ss. 14(8)-(11), 30(2)(a); S.I. 2009/406, art. 2(a)(b)
- C6 Sch. 5 para. 5(1) modified (19.7.1995) by Pensions Act 1995 (c. 26), s. 180(2)(a), Sch. 4 para. 21(16)
- [F145FA5(1) This paragraph applies where W (referred to in paragraph 5 above) is a [F24widow][F24woman whose deceased spouse was a man].
  - (2) Where the husband dies before [F256th 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 [F265th October 2002], the amounts referred to in paragraph 5(2)(a) above are the following—
    - (a) one-half of the appropriate amount F27..., and
    - (b) one-half of any increase to which the husband had been entitled under paragraph 5 above.]

#### **Textual Amendments**

**F14** Sch. 5 paras. 5, 5A, 6 substituted for Sch. 5 paras. 5, 6 (19.7.1995) by Pensions Act 1995 (c. 26), s. 180(2)(a), **Sch. 4 para. 21(15)** 

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- F15 Sch. 5 paras. 5, 5A, 6, 6A, 7 omitted (6.4.2012 for specified purposes) by virtue of Pensions Act 2011 (c. 19), ss. 2(5), 38(4) (with s. 2(7)); S.I. 2011/3034, art. 4(b) (note that this amending provision is itself repealed (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), Sch. 12 para. 97(a))
- **F24** Words in Sch. 5 para. 5A(1) substituted (E.W.) (13.3.2014) by The Marriage (Same Sex Couples) Act 2013 (Consequential and Contrary Provisions and Scotland) Order 2014 (S.I. 2014/560), art. 1(2), **Sch. 3 para. 4(3)**
- F25 Words in Sch. 5 para. 5A(2) substituted (with retrospective effect) by Child Support, Pensions and Social Security Act 2000 (c. 19), ss. 39(1)(b)(2)(c), 86(1)(b)(2) (with s. 83(6))
- F26 Words in Sch. 5 para. 5A(3) substituted (with retrospective effect) by Child Support, Pensions and Social Security Act 2000 (c. 19), ss. 39(1)(a)(2)(c), 86(1)(b)(2) (with s. 83(6))
- **F27** Words in Sch. 5 para. 5A(3)(a) repealed (with effect in relation to the tax year 2010-2011 and subsequent tax years) by Pensions Act 2007 (c. 22), ss. 27(7), 30(1)(a)(3), Sch. 1 para. 20, **Sch. 7 Pt. 3** (with s. 5(3)-(7)); S.I. 2010/2650

#### **Modifications etc. (not altering text)**

- C3 Sch. 5 paras. 4-7 modified (6.10.2002) by The Social Security (Inherited SERPS) Regulations 2001 (S.I. 2001/1085), regs. 1(1), 2, **Sch.** (as amended (5.12.2005) by S.I. 2005/3030, regs. 1, **2**)
- [F14] This paragraph applies where W (referred to in paragraph 5 above) is a [F28] widower] [F28] man whose deceased spouse was a woman].
  - (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 [F296th 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 109 of the Pensions Act, and
    - (d) any increase to which the wife had been entitled under paragraph 5 above.
  - (4) Where the wife dies after [F305th 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 F31..., and
    - (c) one-half of any increase to which the wife had been entitled under paragraph 5 above]

# **Textual Amendments**

**F14** Sch. 5 paras. 5, 5A, 6 substituted for Sch. 5 paras. 5, 6 (19.7.1995) by Pensions Act 1995 (c. 26), s. 180(2)(a), Sch. 4 para. 21(15)

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- F15 Sch. 5 paras. 5, 5A, 6, 6A, 7 omitted (6.4.2012 for specified purposes) by virtue of Pensions Act 2011 (c. 19), ss. 2(5), 38(4) (with s. 2(7)); S.I. 2011/3034, art. 4(b) (note that this amending provision is itself repealed (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), Sch. 12 para. 97(a))
- F28 Words in Sch. 5 para. 6(1) substituted (E.W.) (13.3.2014) by The Marriage (Same Sex Couples) Act 2013 (Consequential and Contrary Provisions and Scotland) Order 2014 (S.I. 2014/560), art. 1(2), Sch. 3 para. 4(4)
- **F29** Words in Sch. 5 para. 6(3) substituted (with retrospective effect) by Child Support, Pensions and Social Security Act 2000 (c. 19), ss. 39(1)(b)(2)(c), 86(1)(b)(2) (with s. 83(6))
- F30 Words in Sch. 5 para. 6(4) substituted (with retrospective effect) by Child Support, Pensions and Social Security Act 2000 (c. 19), ss. 39(1)(a)(2)(c), 86(1)(b)(2) (with s. 83(6))
- F31 Words in Sch. 5 para. 6(4)(b) repealed (with effect in relation to the tax year 2010-2011 and subsequent tax years) by Pensions Act 2007 (c. 22), ss. 27(7), 30(1)(a)(3), Sch. 1 para. 20, Sch. 7 Pt. 3 (with s. 5(3)-(7)); S.I. 2010/2650

### **Modifications etc. (not altering text)**

C3 Sch. 5 paras. 4-7 modified (6.10.2002) by The Social Security (Inherited SERPS) Regulations 2001 (S.I. 2001/1085), regs. 1(1), 2, **Sch.** (as amended (5.12.2005) by S.I. 2005/3030, regs. 1, **2**)

# [F32 FA3(1)] This paragraph applies where W (referred to in paragraph 5 above) is—

- (a) a woman whose deceased spouse was a woman,
- (b) a man whose deceased spouse was a man, or
- (c) a surviving civil partner.]
- (2) The amounts referred to in paragraph 5(2)(c) 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 <sup>F34</sup>..., and
  - (c) one-half of any increase to which the deceased [F35 spouse or] civil partner had been entitled under paragraph 5 above.]

#### **Textual Amendments**

- F15 Sch. 5 paras. 5, 5A, 6, 6A, 7 omitted (6.4.2012 for specified purposes) by virtue of Pensions Act 2011 (c. 19), ss. 2(5), 38(4) (with s. 2(7)); S.I. 2011/3034, art. 4(b) (note that this amending provision is itself repealed (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), Sch. 12 para. 97(a))
- F32 Sch. 5 para. 6A inserted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 5(9)
- F33 Sch. 5 para. 6A(1) substituted (E.W.) (13.3.2014) by The Marriage (Same Sex Couples) Act 2013 (Consequential and Contrary Provisions and Scotland) Order 2014 (S.I. 2014/560), art. 1(2), Sch. 3 para. 4(5)(a)
- **F34** Words in Sch. 5 para. 6A(2)(b) repealed (with effect in relation to the tax year 2010-2011 and subsequent tax years) by Pensions Act 2007 (c. 22), ss. 27(7), 30(1)(a)(3), Sch. 1 para. 20, Sch. 7 Pt. 3 (with s. 5(3)-(7)); S.I. 2010/2650
- F35 Words in Sch. 5 para. 6A(2)(c) inserted (E.W.) (13.3.2014) by The Marriage (Same Sex Couples) Act 2013 (Consequential and Contrary Provisions and Scotland) Order 2014 (S.I. 2014/560), art. 1(2), Sch. 3 para. 4(5)(b)

### **Modifications etc. (not altering text)**

C3 Sch. 5 paras. 4-7 modified (6.10.2002) by The Social Security (Inherited SERPS) Regulations 2001 (S.I. 2001/1085), regs. 1(1), 2, **Sch.** (as amended (5.12.2005) by S.I. 2005/3030, regs. 1, **2**)

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- - [F36(2)] Where an amount is required to be calculated in accordance with the provisions of [F37paragraph 5, 5A, 6 or 6A] 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 Pensions Act or the Administration Act.]

#### **Textual Amendments**

- F36 Sch. 5 para. 7 omitted (6.4.2012 for the repeal of para. 7(1)) by virtue of Pensions Act 2011 (c. 19), ss. 2(5), 38(4) (with s. 2(7)); S.I. 2011/3034, art. 4(b) (note that this amending provision is itself repealed (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), Sch. 12 para. 97(a))
- F37 Words in Sch. 5 para. 7(2) substituted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 5(10)(b)

#### **Modifications etc. (not altering text)**

C3 Sch. 5 paras. 4-7 modified (6.10.2002) by The Social Security (Inherited SERPS) Regulations 2001 (S.I. 2001/1085), regs. 1(1), 2, Sch. (as amended (5.12.2005) by S.I. 2005/3030, regs. 1, 2)

# **Status:**

Point in time view as at 13/03/2014.

# **Changes to legislation:**

Social Security Contributions and Benefits Act 1992, Cross Heading: Increase of pension where pensioner's deceased spouse or civil partner has deferred entitlement is up to date with all changes known to be in force on or before 20 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.