



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART I

CONTRIBUTIONS

[^{F1}Class 3A contributions

Textual Amendments

- F1** Ss. 14A-14C and cross-heading inserted (1.10.2014 for specified purposes, 12.10.2015 in so far as not already in force) by Pensions Act 2014 (c. 19), s. 56(1), Sch. 15 para. 17; S.I. 2014/2377, art. 2(1)(a)(ii)(3)(d)(iii); S.I. 2015/1670, art. 2(b)

14A Class 3A contributions in return for units of additional pension

[^{F2}(1) An eligible person is entitled to pay a Class 3A contribution before the cut-off date, in return for a unit of additional pension.]

[The cut-off date is—

- ^{F2}(1A) (a) 5th April 2017, or
- (b) if later the end of the 30-day period beginning with the day on which the person is sent information about Class 3A contributions by Her Majesty's Revenue and Customs in response to a request made before 6th April 2017.]
- (2) A person is eligible to pay a Class 3A contribution if the person—
- (a) is entitled to a Category A, Category B or Category D retirement pension or graduated retirement benefit, or
- (b) has deferred entitlement to a Category A or Category B retirement pension or graduated retirement benefit.

Status: Point in time view as at 03/10/2022.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Class 3A contributions is up to date with all changes known to be in force on or before 22 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)

- (3) The amount of a Class 3A contribution needed to obtain a unit of additional pension is to be determined in accordance with regulations made by the Treasury.
- (4) Before making those regulations the Treasury must consult the Government Actuary or the Deputy Government Actuary.
- (5) A person—
 - (a) may pay Class 3A contributions on more than one occasion, but
 - (b) may not obtain more than the maximum number of units of additional pension.
- (6) The maximum number of units of additional pension that a person may obtain is to be specified by the Treasury in regulations.
- (7) In this section “deferred”, in relation to graduated retirement benefit, has the meaning given by section 35(4A) of the National Insurance Act (Northern Ireland) 1966.
- (8) For the meaning of “deferred” in relation to a Category A or Category B retirement pension, see section 55(3) of this Act.

Textual Amendments

- F2** S. 14A(1)(1A) substituted for s. 14A(1) (12.10.2015 for E.W.S. and coming into force for N.I in accordance with reg. 1(3) of the amending S.I.) by [The Social Security Class 3A Contributions \(Amendment\) Regulations 2014 \(S.I. 2014/2746\)](#), regs. 1(2)(3), **3**

Modifications etc. (not altering text)

- C1** S. 14A(2) modified (12.10.2015) by [Pensions Act 2014 \(c. 19\)](#), s. 56(1), **Sch. 15 para. 18**; S.I. 2015/1670, art. 2(b)

14B Class 3A contributions: repayment

- (1) The Treasury may by regulations provide for a Class 3A contribution to be repaid in specified circumstances.
- (2) Regulations under subsection (1) may, in particular, make provision about applications for repayments and other procedural matters.
- (3) A person is to be treated as never having had a unit of additional pension if the Class 3A contribution paid in respect of it is repaid.
- (4) Regulations under subsection (1) may provide for benefits paid to a person because of the unit of additional pension to be recovered by deducting them from the repayment.

14C Class 3A contributions: power to change eligibility or remove the option to pay

- (1) The Treasury may by regulations change who is eligible to pay Class 3A contributions.
- (2) The Treasury may by regulations remove the option for people to pay Class 3A contributions.
- (3) Regulations under this section may, in particular, amend an Act.]

Status:

Point in time view as at 03/10/2022.

Changes to legislation:

Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Class 3A contributions is up to date with all changes known to be in force on or before 22 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.