

Status: Point in time view as at 03/10/2022.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, PART 2 is up to date with all changes known to be in force on or before 19 July 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 (11.2.2008) by Pensions Act (Northern Ireland) 2008 (c. 1), 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** Sch. 4B para. 2(a) formed from Sch. 4B para. 2 (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), Sch. 3 para. 12(2)(a) (with s. 73); S.R. 2011/441, art. 2(c)(xii)
- F3** Sch. 4B para. 2(b) and preceding word inserted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), Sch. 3 para. 12(2)(b) (with s. 73); S.R. 2011/441, art. 2(c)(xii)

Appropriate amount for year

- 3 The appropriate amount for the year for the purposes of paragraph 1 above is either—
- (a) the flat rate amount for the year (if [^{F4}the pensioner's earnings factor for the year] does not exceed the LET), or
 - (b) the sum of the flat rate amount and the earnings-related amount for the year (if [^{F5}that earnings factor] exceeds the LET).

Textual Amendments

- F4** Words in Sch. 4B para. 3(a) substituted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), Sch. 3 para. 12(3)(a) (with s. 73); S.R. 2011/441, art. 2(c)(xii)
- F5** Words in Sch. 4B para. 3(b) substituted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), Sch. 3 para. 12(3)(b) (with s. 73); S.R. 2011/441, art. 2(c)(xii)

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- 4 [^{F7}Where the final relevant year is 2015-16 or an earlier tax year,] the flat rate amount ^{F6}(1)] for the year is calculated by multiplying the FRAA in accordance with the last order under section 130AA of the Administration Act to come into force before the end of the final relevant year.
- [^{F8}(2) Otherwise, the flat rate amount is calculated by increasing the FRAA by the percentage by which earnings factors for 2015-16 are directed to be increased by the last order under section 130 of the Administration Act to come into operation before the end of the final relevant year.]

Textual Amendments

- F6** Sch. 4B para. 4 renumbered (6.4.2016) as Sch. 4B para. 4(1) by [The Pensions \(2015 Act\) \(Consequential and Supplementary Amendments\) Order \(Northern Ireland\) 2016 \(S.R. 2016/78\)](#), arts. 1, **2(5)(a)(i)**
- F7** Words in Sch. 4B para. 4(1) inserted (6.4.2016) by [The Pensions \(2015 Act\) \(Consequential and Supplementary Amendments\) Order \(Northern Ireland\) 2016 \(S.R. 2016/78\)](#), arts. 1, **2(5)(a)(ii)**
- F8** Sch. 4B para. 4(2) added (6.4.2016) by [The Pensions \(2015 Act\) \(Consequential and Supplementary Amendments\) Order \(Northern Ireland\) 2016 \(S.R. 2016/78\)](#), arts. 1, **2(5)(a)(iii)**

- 5 The earnings-related amount for the year is calculated as follows—
- (a) take the part of the [^{F9}earnings factor] for the year which exceeds the LET ^{F10}... ;
 - (b) multiply that amount in accordance with the last order under section 130 of the Administration Act to come into force before the end of the final relevant year;
 - (c) multiply the amount found under sub-paragraph (b) above by 10 per cent.;
 - (d) divide the amount found under sub-paragraph (c) above by 44.]

Textual Amendments

- F9** Words in Sch. 4B para. 5(a) substituted (3.1.2012) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), s. 118(1), **Sch. 3 para. 12(4)** (with s. 73); S.R. 2011/441, art. 2(c)(xii)
- F10** Words in Sch. 4B para. 5(a) repealed (15.12.2008) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), s. 118(2), **Sch. 10 Pt. 6** (with s. 73)

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