

Status: Point in time view as at 03/01/2012.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Amount A: assumed earnings factor exceeding LET is up to date with all changes known to be in force on or before 25 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

[^{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 3

CONTRACTED-OUT EMPLOYMENT

Amount A: assumed [^{F2}earnings factor] exceeding LET

Textual Amendments

F2 Words in Sch. 4B para. 9 cross-heading substituted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), Sch. 3 para. 12(7) (with s. 73); S.R. 2011/441, art. 2(c)(xii)

- 9 (1) Amount A is calculated in accordance with this paragraph if [^{F3}the pensioner's assumed earnings factor for the year] exceeds the LET.
- (2) In such a case, amount A is calculated as follows—
- take the part of the [^{F4}assumed earnings factor] for the year which exceeds the LET ^{F5}... ;
 - 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;
 - multiply the amount found under paragraph (b) above by 10 per cent.;
 - divide the amount found under paragraph (c) above by 44;
 - add the amount found under paragraph (d) above to the flat rate amount for the year.
- (3) The flat rate amount 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.]

Textual Amendments

F3 Words in Sch. 4B para. 9(1) substituted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), Sch. 3 para. 12(7)(a) (with s. 73); S.R. 2011/441, art. 2(c)(xii)

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| <p>F4 Words in Sch. 4B para. 9(2)(a) substituted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), Sch. 3 para. 12(7)(b) (with s. 73); S.R. 2011/441, art. 2(c)(xii)</p> <p>F5 Words in Sch. 4B para. 9(2)(a) repealed (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(2), Sch. 10 Pt. 6 (with s. 73)</p> |
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