

Status: Point in time view as at 15/12/2008.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Amount B is up to date with all changes known to be in force on or before 15 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 3

CONTRACTED-OUT EMPLOYMENT

Amount B

- 10 (1) Amount B is calculated as follows—
- (a) take the part of the assumed surplus for the year which exceeds the QEF ^{F2}...;
 - (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 paragraph (b) above by 20 per cent.;
 - (d) divide the amount found under paragraph (c) above by the number of relevant years in the pensioner's working life.
- (2) Section 44B above is to be ignored in applying section 44(6) above for the purposes of this paragraph.]

Textual Amendments

F2 Words in Sch. 4B para. 10(1)(a) repealed (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(2), Sch. 10 Pt. 6 (with s. 73)

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