

Status: Point in time view as at 01/04/2008.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Calculation of widowed person's or surviving civil partner's lump sum is up to date with all changes known to be in force on or before 09 September 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

[^{F1}PENSION INCREASE OR LUMP SUM WHERE ENTITLEMENT TO RETIREMENT PENSION IS DEFERRED]

Textual Amendments

- F1** Sch. 5 heading substituted (17.2.2005 for specified purposes, 6.4.2005 in so far as not already in force) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255), art. 1(4), **Sch. 9 para. 2**

Modifications etc. (not altering text)

- C1** Sch. 5 modified (temp. from 1.12.1999 until 5.10.2002) by The Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)), **arts. 1(4)(b), 49(7)(b)** (the temp. modification lapsing on the coming into operation of S.R. 2001/441)
- C2** Sch. 5 modified (6.4.2005) by The Social Security (Retirement Pensions etc.) (Transitional Provisions) Regulations (Northern Ireland) 2005 (S.R. 2005/123), regs. 1(1), **2**
- C3** Sch. 5: sums amended (with effect in accordance with arts.1(2), 6 of the amending Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2007 (S.R. 2007/153), arts. 1(1)(g), **4(4)(b)**

[^{F2}Calculation of widowed person's [^{F3}or surviving civil partner's] lump sum

Textual Amendments

- F2** Sch. 5 paras. 7A, 7B and cross-heading inserted (17.2.2005 for specified purposes, 6.4.2005 in so far as not already in force) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255), art. 1(4), **Sch. 9 para. 10(1)** (with Sch. 9 para. 10(2))
- F3** Words in Sch. 5 para. 7B heading inserted (10.11.2005 for specified purposes, 5.12.2005 in so far as not already in force) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order (Northern Ireland) 2005 (S.R. 2005/434), art. 1(2)(b)(3), **Sch. para. 6(k)(i)**

- 7B. (1) The widowed person's [^{F4}or surviving civil partner's] lump sum is the accrued amount for the last accrual period beginning during the period which—
- began at the beginning of S's period of deferment, and
 - ended on the day before S's death.

- (2) In this paragraph—

“S” means the other party to the marriage [^{F5}or civil partnership];

“accrued amount” means the amount calculated in accordance with subparagraph (3);

“accrual period” means any period of seven days beginning with a prescribed day of the week, where that day falls within S's period of deferment.

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(3) The accrued amount for an accrual period for W is—

$$(A+P) \times 52(1+R100)$$

where—

A is the accrued amount for the previous accrual period (or, in the case of the first accrual period beginning during the period mentioned in sub-paragraph (1), zero);

P is—

- (a) the basic pension, and
- (b) half of the additional pension,

to which S would have been entitled for the accrual period if his entitlement had not been deferred during the period mentioned in sub-paragraph (1);

R is—

- (a) a percentage rate 2 per cent. higher than the Bank of England base rate, or
- (b) such higher rate as may be prescribed in regulations made under paragraph 7C(2).

(4) For the purposes of sub-paragraph (3), any change in the Bank of England base rate is to be treated as taking effect—

- (a) at the beginning of the accrual period immediately following the accrual period during which the change took effect, or
- (b) if regulations so provide, at such other time as may be prescribed.

(5) For the purposes of the calculation of the widowed person's [^{F6}or surviving civil partner's] lump sum, the amount of Category A or Category B retirement pension to which S would have been entitled for an accrual period—

- (a) includes any increase under section 47(1) and any increase under paragraph 4 of this Schedule, but
- (b) does not include—
 - (i) any increase under section 83A or 85 or [^{F7}paragraphs 5 to 6A] of this Schedule,
 - (ii) any graduated retirement benefit, or
 - (iii) in prescribed circumstances, such other amount of Category A or Category B retirement pension as may be prescribed.

(6) The reference in sub-paragraph (5)(a) to any increase under subsection (1) of section 47 shall be taken as a reference to any increase that would take place under that subsection if subsection (2) of that section and section 42(5) of the Pensions Act were disregarded.

(7) In any case where—

- (a) there is a period between the death of S and the date on which W becomes entitled to a Category A or Category B retirement pension, and
- (b) one or more orders have come into force under section 132 of the Administration Act during that period,

the amount of the lump sum shall be increased in accordance with that order or those orders.]

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Textual Amendments

- F4** Words in Sch. 5 para. 7B(1) inserted (10.11.2005 for specified purposes, 5.12.2005 in so far as not already in force) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order (Northern Ireland) 2005 (S.R. 2005/434), art. 1(2)(b)(3), **Sch. para. 6(k)(i)**
- F5** Words in Sch. 5 para. 7B(2) inserted (10.11.2005 for specified purposes, 5.12.2005 in so far as not already in force) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order (Northern Ireland) 2005 (S.R. 2005/434), art. 1(2)(b)(3), **Sch. para. 6(k)(ii)**
- F6** Words in Sch. 5 para. 7B(5) inserted (10.11.2005 for specified purposes, 5.12.2005 in so far as not already in force) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order (Northern Ireland) 2005 (S.R. 2005/434), art. 1(2)(b)(3), **Sch. para. 6(k)(i)**
- F7** Words in Sch. 5 para. 7B(5)(b)(i) substituted (10.11.2005 for specified purposes, 5.12.2005 in so far as not already in force) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order (Northern Ireland) 2005 (S.R. 2005/434), art. 1(2)(b)(3), **Sch. para. 6(k)(iii)**

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