

Status: Point in time view as at 17/02/2005.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Increase of pension where pensioner's entitlement is deferred is up to date with all changes known to be in force on or before 26 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

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) 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](#))
- C1** Sch. 5 sums amended (with effect in accordance with art. 6 of the amending Rule) by [The Social Security Benefits Up-rating Order \(Northern Ireland\) 2004 \(S.R. 2004/82\)](#), arts. 1(1)(e)(2), [4\(4\)\(b\)](#)

Increase of pension where pensioner's entitlement is deferred

- [^{F1}1 (1) This paragraph applies where a person's entitlement to a Category A or Category B retirement pension is deferred and one of the following conditions is met—
- (a) the period of deferment is less than 12 months, or
 - (b) the person has made an election under paragraph A1(1)(a) in relation to the period of deferment.
- (2) The rate of the person's Category A or Category B retirement pension shall be increased by an amount equal to the aggregate of the increments to which he is entitled under paragraph 2, but only if that amount is enough to increase the rate of the pension by at least 1 per cent.]

Textual Amendments

- F1** Sch. 5 para. 1 substituted (17.2.2005 for specified purposes) by [The Pensions \(Northern Ireland\) Order 2005 \(S.I. 2005/255\)](#), art. 1(4), [Sch. 9 para. 4](#)

- 2 (1) Subject to paragraph 3 below, a person is entitled to an increment under this paragraph for each complete incremental period in his period of enhancement.
- (2) In this Schedule—
- “incremental period” means any period of six days which are treated by regulations as days of increment for the purposes of this Schedule in relation to the person and the pension in question; and
 - “the period of enhancement”, in relation to that person and that pension, means the period which—

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- (a) begins on the same day as the period of deferment in question; and
 - (b) ends on the same day as that period or, if earlier, on the day before the 5th anniversary of the beginning of that period.
- (3) Subject to paragraph 3 below, the amount of the increment for any such incremental period shall be 1/7th per cent. of the weekly rate of the Category A or Category B retirement pension to which that person would have been entitled for the period if his entitlement had not been deferred.
- (4) Where an amount is required to be calculated in accordance with the provisions of sub-paragraph (3) above—
- (a) the amount so calculated shall be rounded to the nearest penny, taking any 1/2p as nearest to the next whole penny above; and
 - (b) where the amount so calculated would, apart from this sub-paragraph, be a sum less than 1/2p, that amount shall be taken to be zero, notwithstanding any other provision of this Act, the Pensions Order or the Administration Act.
- (5) For the purposes of sub-paragraph (3) above the weekly rate of pension for any period shall be taken—
- (a) to include any increase under section 47(1) above and any increase under paragraph 4, [F25, 5A or 6] below, but
 - (b) not to include any increase under section F3... [F483A or] 85 above or any graduated retirement benefit.
- (6) The reference in sub-paragraph (5) above to any increase under subsection (1) of section 47 above shall be taken as a reference to any increase that would take place under that subsection if subsection (2) of that section and [F5section 42(5) of the Pensions Act] were disregarded.
- (7) Where one or more orders have come into force under section 132 of the Administration Act during the period of enhancement the rate for any incremental period shall be determined as if the order or orders had come into force before the beginning of the period of enhancement.
- (8) Where a pensioner's rights premium is paid in respect of a person who is, or if his entitlement had not been deferred would be, entitled to a Category A or Category B retirement pension, then, in calculating any increment under this paragraph which falls to be paid to him in respect of such a pension after the date on which the premium is paid there shall be disregarded any guaranteed minimum pension to which the pensioner was entitled in connection with the employment to which the premium relates.

Textual Amendments

- F2** Words in Sch. 5 para. 2(5)(a) substituted (16.12.1995) by S.I. 1995/3213 (N.I. 22), arts. 1(3), 123, **Sch. 2 para. 18(12)**
- F3** Word in Sch. 5 para. 2(5)(b) repealed (6.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 6; S.I. 2003/962, art. 2(3)(e), Sch. 1** (with savings in S.R. 2003/212, art. 2)
- F4** Words in Sch. 5 para. 2(5)(b) substituted (17.2.2005 for specified purposes) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255), art. 1(4), **Sch. 9 para. 5(1)** (with Sch. 9 para. 5(2))
- F5** Words in Sch. 5 para. 2(6) substituted (7.2.1994) by 1993 c. 49, s. 184, **Sch. 7 para. 36(a); S.R. 1995/17, art. 2**

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- [^{F6}2A. (1) This paragraph applies where—
- (a) a person's entitlement to a Category A or Category B retirement pension is deferred,
 - (b) the pension includes an increase under paragraphs 5 to 6, and
 - (c) the person has made (or is treated as having made) an election under paragraph A1(1)(b) in relation to the period of deferment.
- (2) The rate of the person's Category A or Category B retirement pension shall be increased by an amount equal to the aggregate of the increments to which he is entitled under sub-paragraph (3).
- (3) For each complete incremental period in the person's period of deferment, the amount of the increment shall be 1/5th per cent. of the weekly rate of the increase to which the person would have been entitled under paragraphs 5 to 6 for the period if his entitlement to the Category A or Category B retirement pension had not been deferred.]

Textual Amendments

F6 Sch. 5 para. 2A inserted (17.2.2005 for specified purposes) by [The Pensions \(Northern Ireland\) Order 2005 \(S.I. 2005/255\)](#), art. 1(4), [Sch. 9 para. 6](#)

- 3 (1) Regulations may provide that sub-paragraphs (1) to (3) of paragraph 2 above shall have effect with such additions, omissions and amendments as are prescribed in relation to a person during whose period of enhancement there has been a change, other than a change made by such an order as is mentioned in sub-paragraph (7) of that paragraph, in the rate of the Category A or Category B retirement pension to which he would have been entitled if his entitlement to the pension had commenced on attaining pensionable age.
- (2) Any regulations under this paragraph may make such consequential additions, omissions and amendments in paragraph 8(3) below as the Department considers are appropriate in consequence of any changes made by virtue of this paragraph in paragraph 2 above.

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