



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART II

CONTRIBUTORY BENEFITS

Retirement pensions (Categories A and B)

[^{F1}44B Deemed earnings factors: 2010–11 onwards

- (1) This section applies to 2010–11 and subsequent tax years.
- (2) For the purposes of section 44(6)(za) above, if any of Conditions A to C in subsections (3) to (5) below is satisfied for a relevant year to which this section applies, a pensioner is deemed to have an earnings factor for that year which—
 - (a) is derived from so much of his earnings as did not exceed [^{F2}the upper accrual point] and on which primary Class 1 contributions were paid; and
 - (b) is equal to the amount which, when added to any other earnings factors taken into account under that provision, produces an aggregate of earnings factors equal to the low earnings threshold.
- (3) Condition A is that the pensioner would, apart from this section, have an earnings factor for the year—
 - (a) equal to or greater than the qualifying earnings factor (“the QEF”) for the year, but
 - (b) less than the low earnings threshold for the year.
- (4) Condition B is that the pensioner—
 - (a) would, apart from this section and section 44C below, have an earnings factor for the year less than the QEF for the year, but

Status: Point in time view as at 01/04/2014.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 44B is up to date with all changes known to be in force on or before 16 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)

- (b) is entitled to an aggregate amount of earnings factor credits for that year under section 44C below equal to the difference between the QEF for the year and the earnings factor mentioned in paragraph (a) above.
- (5) Condition C is that the pensioner is entitled to 52 earnings factor credits for that year under section 44C below.
- (6) This section has effect in relation to the flat rate introduction year and any subsequent tax year as if—
 - (a) subsection (2)(b) above referred to an aggregate of earnings factors greater than the QEF, but less than the low earnings threshold, for the year (rather than to one equal to that threshold); and
 - (b) Condition A in subsection (3) above (and the reference to it in subsection (2) above) were omitted.
- (7) In this section—
 - ^{F3}(a)
 - (b) “the low earnings threshold” means the low earnings threshold for the year concerned as specified in section 44A above; and
 - (c) in subsections (3) and (4) above, any reference to the pensioner's earnings factor for a relevant year is to be construed in accordance with section 44(6)(za) above.]

Textual Amendments

F1 Ss. 44B, 44C inserted (11.2.2008) by Pensions Act (Northern Ireland) 2008 (c. 1), s. 7(1)

F2 Words in s. 44B(2)(a) substituted (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(2), **Sch. 7 para. 5** (with s. 73)

F3 S. 44B(7)(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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