



# Social Security Contributions and Benefits (Northern Ireland) Act 1992

## 1992 CHAPTER 7

### PART II

#### CONTRIBUTORY BENEFITS

##### *Retirement pensions (Categories A and B)*

#### **45 The additional pension in a Category A retirement pension.**

- (1) The weekly rate of the additional pension in a Category A retirement pension in any case where the pensioner attained pensionable age in a tax year before 6th April 1999 shall be the weekly equivalent of 1 1/4 per cent. of the [<sup>F1</sup>adjusted] amount of the surpluses mentioned in section 44(3)(b) above.
- (2) The weekly rate of the additional pension in a Category A retirement pension in any case where the pensioner attained pensionable age in a tax year after 5th April 1999 shall be [<sup>F2</sup>the sum of the following]—
  - (a) in relation to any surpluses in the pensioner's earnings factors for the tax years in the period beginning with 1978-79 and ending with 1987-88, the weekly equivalent of 25/N per cent. of the [<sup>F1</sup>adjusted] amount of those surpluses; and
  - (b) in relation to any surpluses in the pensioner's earnings factors in a tax year after 1987-88 [<sup>F3</sup>but before the first appointed year], the weekly equivalent of the relevant percentage of the [<sup>F1</sup>adjusted] amount of those surpluses [<sup>F4</sup>; and
  - (c) in relation to any tax years falling within subsection (3A) below, the weekly equivalent of the amount calculated in accordance with Schedule 4A to this Act.]
- (3) In subsection (2)(b) above, "relevant percentage" means—
  - (a) 20/N per cent., where the pensioner attained pensionable age in 2009-10 or any subsequent tax year;

*Status: Point in time view as at 08/01/2001. This version of this provision has been superseded.*

*Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 45 is up to date with all changes known to be in force on or before 20 August 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)  $(20+X)/N$  per cent., where the pensioner attained pensionable age in a tax year falling within the period commencing with 1999-2000 and ending with 2008-9.

[<sup>F5</sup>(3A) The following tax years fall within this subsection—

- (a) the first appointed year;  
 (b) subsequent tax years.]

(4) In this section—

- (a)  $X = 0.5$  for each tax year by which the tax year in which the pensioner attained pensionable age precedes 2009-10; and  
 (b)  $N =$  the number of tax years in the pensioner's working life which fall after 5th April 1978;

but paragraph (b) above is subject, in particular, to subsection (5) and, where applicable, section 46 below.

(5) Regulations may direct that in prescribed cases or classes of cases any tax year shall be disregarded for the purpose of calculating  $N$  under subsection (4)(b) above, if it is a tax year after 5th April 1978 in which the pensioner—

- (a) was credited with contributions or earnings under this Act by virtue of regulations under section 22(5) above, or  
 (b) was precluded from regular employment by responsibilities at home, or  
 (c) in prescribed circumstances, would have been treated as falling within paragraph (a) or (b) above,

but not so as to reduce the number of years below 20.

(6) For the purposes of subsections (1) and (2) above, the weekly equivalent of [<sup>F6</sup>any amount] shall be calculated by dividing that amount by 52 and rounding the result to the nearest whole penny, taking any  $1/2p$  as nearest to the next whole penny.

(7) Where the amount falling to be rounded under subsection (6) above is a sum less than  $1/2p$ , the amount calculated under that subsection shall be taken to be zero, notwithstanding any other provision of this Act or the Administration Act.

(8) The sums which are the weekly rate of the additional pension in a Category A retirement pension are subject to alteration by orders made by the Department under section 132 of the Administration Act.

#### Textual Amendments

- F1** Words in s. 45(1)(2)(a)(b) inserted (8.1.2001, 1.2.2001 for specified purposes and 6.4.2002 otherwise) by 2000 c. 4 (N.I.), s. 33(8)(a); S.R. 2000/358, art. 2(e), **Sch. Pt. IV** (as amended by S.R. 2000/374, art. 3); S.R. 2001/34, art. 2(a)
- F2** Words in s. 45(2) inserted (8.1.2001, 1.2.2001 for specified purposes and 6.4.2002 otherwise) by 2000 c. 4 (N.I.), s. 30(1)(a); S.R. 2000/358, art. 2(e), **Sch. Pt. IV** (as amended by S.R. 2000/374, art. 3); S.R. 2001/34, art. 2(a)
- F3** Words in s. 45(2)(b) inserted (8.1.2001, 1.2.2001 for specified purposes and 6.4.2002 otherwise) by 2000 c. 4 (N.I.), s. 30(1)(b); S.R. 2000/358, art. 2(e), **Sch. Pt. IV** (as amended by S.R. 2000/374, art. 3); S.R. 2001/34, art. 2(a)
- F4** S. 45(2)(c) and word “and” immediately preceding it added (8.1.2001, 1.2.2001 for specified purposes and 6.4.2002 otherwise) by 2000 c. 4 (N.I.), s. 30(1)(c); S.R. 2000/358, art. 2(e), **Sch. Pt. IV** (as amended by S.R. 2000/374, art. 3); S.R. 2001/34, art. 2(a)

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- F5** S. 45(3A) inserted (8.1.2001, 1.2.2001 for specified purposes and 6.4.2002 otherwise) by 2000 c. 4 (N.I.), s. 30(2); S.R. 2000/358, art. 2(e), **Sch. Pt. IV** (as amended by S.R. 2000/374, art. 3); S.R. 2001/34, art. 2(a)
- F6** Words in s. 45(6) substituted (8.1.2001, 1.2.2001 for specified purposes and 6.4.2002 otherwise) by 2000 c. 4 (N.I.), s. 33(8)(b); S.R. 2000/358, art. 2(e), **Sch. Pt. IV** (as amended by S.R. 2000/374, art. 3); S.R. 2001/34, art. 2(a)

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