



Pension Schemes Act 1993

1993 CHAPTER 48

PART III

CERTIFICATION OF PENSION SCHEMES AND EFFECTS ON MEMBERS' STATE SCHEME RIGHTS AND DUTIES

CHAPTER II

REDUCTION IN STATE SCHEME CONTRIBUTIONS AND SOCIAL SECURITY BENEFITS FOR MEMBERS OF CERTIFIED SCHEMES

[^{F1}Effect of reduced contributions and rebates on social security benefits

Textual Amendments

- F1** S. 48A inserted (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by *Pensions Act 1995 (c. 26), ss. 140(1), 180(1); S.I. 1996/778, art. 2(5)(a), Sch. Pt. 5; S.I. 1997/664, art. 2(3), Sch. Pt. 2*

48A Additional pension and other benefits

(1) In relation to any tax week where—

- (a) the amount of a Class 1 contribution [^{F2}attributable to section 8(1)(a) of the Social Security Contributions and Benefits Act 1992] in respect of the earnings paid to or for the benefit of an earner in that week is reduced under section 41 or 42A, or
- (b) an amount is paid under section 45(1) in respect of the earnings paid to or for the benefit of an earner,

section 44(6) of the Social Security Contributions and Benefits Act 1992 (earnings factors for additional pension) shall have effect, except in prescribed circumstances, as if no [^{F3}such] primary Class 1 contributions had been paid or treated as paid upon

Status: Point in time view as at 08/07/2002.

Changes to legislation: *Pension Schemes Act 1993, Cross Heading: Effect of reduced contributions and rebates on social security benefits is up to date with all changes known to be in force on or before 30 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)*

those earnings for that week and section 45A of that Act did not apply (where it would, apart from this subsection, apply).

- (2) Where the whole or part of a contributions equivalent premium has been paid or treated as paid in respect of the earner, the Secretary of State may make a determination reducing or eliminating the application of subsection (1).
- (3) Subsection (1) is subject to regulations under paragraph 5(3A) to (3E) of Schedule 2.
- (4) Regulations may, so far as is required for the purpose of providing entitlement to additional pension (such as is mentioned in section 44(3)(b) of the Social Security Contributions and Benefits Act 1992) but to the extent only that the amount of additional pension is attributable to provision made by regulations under section 45(5) of that Act, disapply subsection (1).
- (5) In relation to earners where, by virtue of subsection (1), section 44(6) of the Social Security Contributions and Benefits Act 1992 has effect, in any tax year, as mentioned in that subsection in relation to some but not all of their earnings, regulations may modify the application of section 44(5) [^{F4}or (5A)] of that Act.]

Textual Amendments

- F2** Words in s. 48A(1) inserted (with effect in accordance with s. 8(2) of the amending Act) by [National Insurance Contributions Act 2002 \(c. 19\)](#), [Sch. 1 para. 39\(a\)](#)
- F3** Word in s. 48A(1) inserted (with effect in accordance with s. 8(2) of the amending Act) by [National Insurance Contributions Act 2002 \(c. 19\)](#), [Sch. 1 para. 39\(b\)](#)
- F4** Words in s. 48A(5) inserted (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), [ss. 38\(1\), 86\(1\)\(b\)\(2\)](#) (with [ss. 38\(2\), 83\(6\)](#))

Modifications etc. (not altering text)

- C1** Pt. III applied (with modifications) (6.4.1997) by [The Occupational Pension Schemes \(Mixed Benefit Contracted-out Schemes\) Regulations 1996 \(S.I. 1996/1977\)](#), [regs. 1\(1\), 2\(4\)\(a\)-\(f\)](#)
- C2** Pt. III applied (with modifications) (6.4.1997) by [The Contracting-out \(Transfer and Transfer Payment\) Regulations 1996 \(S.I. 1996/1462\)](#), [regs. 1\(1\), 12, 13](#), [Sch. 2](#) (with [reg. 14](#), [Sch. 4](#))
- C3** Pt. III: power to modify conferred (1.6.1996 for specified purposes, 6.4.1997 in so far as not already in force) by [Pensions Act 1995 \(c. 26\)](#), [ss. 149\(1\), 180\(1\)](#); [S.I. 1996/778](#), [art. 2\(6\)](#); [S.I. 1997/664](#), [art. 2\(3\)](#), [Sch. Pt. 2](#)
- C4** S. 48A(1) modified (6.4.1997) by [Occupational Pension Schemes \(Contracting-out\) Regulations 1996 \(S.I. 1996/1172\)](#), [regs. 1\(1\), 49\(1\)](#)
- C5** S. 48A(5) modified (1.11.2000) by [The Social Security \(Contracting-out and Qualifying Earnings Factor and Revision of Relevant Pensions\) Regulations 2000 \(S.I. 2000/2736\)](#), [regs. 1\(1\), 3\(1\)](#)

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