

Status: Point in time view as at 06/04/2016.

Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Cross Heading: Employer's contributions to occupational pension scheme is up to date with all changes known to be in force on or before 27 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)

SCHEDULES

SCHEDULE 3

PRIORITY IN BANKRUPTCY, ETC

Modifications etc. (not altering text)

- C1 Sch. 3 applied (with modifications) (21.2.2009) by [Banking Act 2009 \(c. 1\)](#), [ss. 103](#), 134, 263(1) (with [s. 247](#)); [S.I. 2009/296](#), [art. 3](#), [Sch. para. 2](#)
- C1 Sch. 3 applied (with modifications) (17.2.2009 for specified purposes, 21.2.2009 in so far as not already in force) by [Banking Act 2009 \(c. 1\)](#), [ss. 145](#), 167, 263(1) (with [s. 247](#)); [S.I. 2009/296](#), [arts. 2, 3](#), [Sch. para. 3](#); [S.I. 2009/296](#), [arts. 2, 3](#), [Sch. para. 3](#)

Employer's contributions to occupational pension scheme

- 2 ^{F1}(1) This Schedule applies to any sum owed on account of an employer's contributions to a salary related contracted-out scheme which were payable in the period of 12 months immediately preceding the relevant date.

(1A) The amount of the debt having priority by virtue of sub-paragraph (1) shall be taken to be an amount equal to the appropriate amount.

^{F2}(2)

^{F2}(3)

(3A) In sub-paragraph (1A) ^{F3}... "the appropriate amount" means the aggregate of—

- (a) the percentage for non-contributing earners of the total reckonable earnings paid or payable, in the period of 12 months referred to in sub-paragraph (1) ^{F4}..., to or for the benefit of non-contributing earners; and
- (b) the percentage for contributing earners of the total reckonable earnings paid or payable, in that period, to or for the benefit of contributing earners.]

(4) For the purposes of [^{F5}sub-paragraph (3A)]—

- (a) the earnings to be taken into account as reckonable earnings are those paid or payable to or for the benefit of earners in employment which is contracted-out by reference to the scheme in the whole or any part of the period of 12 months there mentioned; and
- (b) earners are to be identified as contributing or non-contributing in relation to service of theirs in employment which is contracted-out by reference to the scheme according to whether or not in the period in question they were liable under the terms of the scheme to contribute in respect of that service towards the provision of pensions under the scheme.

(5) In this paragraph—

^{F6} ...

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[^{F7}“the percentage for contributing earners”

- (a) in relation to a salary related contracted-out scheme, 3 per cent, and
- (b) in relation to a money purchase contracted-out scheme, the percentage which is the appropriate flat-rate percentage for secondary Class 1 contributions,

“the percentage for non-contributing earners” means—

- (a) in relation to a salary related contracted-out scheme, 4.8 per cent, and
- (b) in relation to a money purchase contracted-out scheme, a percentage equal to the sum of the appropriate flat-rate percentages for primary and secondary Class 1 contributions;]

“employer” shall be construed in accordance with regulations made under section 176(2); and

“reckonable earnings”, in relation to any employment, means the earner's earnings from that employment so far as those earnings—

- (a) were comprised in any payment of earnings made to him or for his benefit at a time when the employment was contracted-out employment; and
- (b) exceeded the current lower earnings limit but not [^{F8}the upper accrual point].

^{F9}(6)

Textual Amendments

- F1** Sch. 3 para. 2(1)-(3A) substituted for Sch. 3 para. 2(1)-(3) (1.12.1999 for certain purposes and otherwise 25.4.2000) by S.I. 1999/3147 (N.I. 11), arts. 1(5)(a), 17, **Sch. 2 para. 6(2)** (with transitional provisions in art. 75(1)); S.R. 2000/133, art. 2(3), **Sch. Pt. IV**
- F2** Sch. 3 para. 2(2)(3) repealed (6.4.2012) by Pensions Act (Northern Ireland) 2008 (c. 1), s. 21(1), Sch. 4 para. 59(2), **Sch. 6 Pt. 7**; S.R. 2012/115, art. 2(1)(b)(v)(c)
- F3** Words in Sch. 3 para. 2(3A) repealed (6.4.2012) by Pensions Act (Northern Ireland) 2008 (c. 1), s. 21(1), Sch. 4 para. 59(3)(a), **Sch. 6 Pt. 7**; S.R. 2012/115, art. 2(1)(b)(v)(c)
- F4** Words in Sch. 3 para. 2(3A)(a) repealed (6.4.2012) by Pensions Act (Northern Ireland) 2008 (c. 1), s. 21(1), Sch. 4 para. 59(3)(b), **Sch. 6 Pt. 7**; S.R. 2012/115, art. 2(1)(b)(v)(c)
- F5** Words in Sch. 3 para. 2(4) substituted (1.12.1999 for certain purposes and otherwise 25.4.2000) by S.I. 1999/3147 (N.I. 11), arts. 1(5)(a), 17, **Sch. 2 para. 6(3)** (with transitional provisions in art. 75(1)); S.R. 2000/133, art. 2(3), **Sch. Pt. IV**
- F6** Words in Sch. 3 para. 2(5) repealed (7.6.2012) by Pensions Act (Northern Ireland) 2008 (c. 1), s. 21(1), Sch. 4 para. 59(4)(a), **Sch. 6 Pt. 7**; S.R. 2012/234, art. 2(1)(a)(ii)(b)
- F7** Definitions of “the percentage for contributing earners” and “the percentage for non-contributing earners” in Sch. 3 para. 2(5) inserted (6.4.1996 for certain purposes otherwise 6.4.1997) by S.I. 1995/3213 (N.I. 22), **art. 134(6)(b)**; S.R. 1996/91, art. 2(d), **Sch. Pt. IV**; S.R. 1997/192, **art. 2(b)**
- F8** Words in Sch. 3 para. 2(5) substituted (with effect in accordance with Sch. 7 para. 13(4) of the amending Act) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(2), **Sch. 7 para. 13(2)** (with s. 73)
- F9** Sch. 3 para. 2(6) repealed (with effect in accordance with Sch. 7 para. 13(4), Sch. 10 Pt. 6 Note 2(a) of the amending Act) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(2), **Sch. 7 para. 13(3)**, **Sch. 10 Pt. 6** (with s. 73)

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