Changes to legislation: There are currently no known outstanding effects for the Pensions Act 2007, Paragraph 34. (See end of Document for details)

# $S\,C\,H\,E\,D\,U\,L\,E\,S$

### SCHEDULE 1

#### STATE PENSION: CONSEQUENTIAL AND RELATED AMENDMENTS

## PART 6

DEEMED EARNINGS FACTORS FOR PURPOSES OF ADDITIONAL PENSION

- 34 (1) Section 44A of the SSCBA (deemed earnings factors) is amended as follows.
  - (2) Before subsection (1) insert—
    - "(A1) Subsections (1) to (4) below apply to the first appointed year or any subsequent tax year before 2010-11."
  - (3) In subsection (1) (amount of deemed earnings factor for purposes of section 44(6) (za)) after "a relevant year" insert " to which this subsection applies ".
  - (4) After subsection (4) insert—
    - "(4A) The following do not apply to a pensioner attaining pensionable age on or after 6th April 2010—
      - (a) the requirement referred to in subsection (2)(d) above, and
      - (b) subsections (3) and (4) above."

## Changes to legislation:

There are currently no known outstanding effects for the Pensions Act 2007, Paragraph 34.