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*Changes to legislation:* There are currently no known outstanding effects for the  
National Insurance Act (Northern Ireland) 1966. (See end of Document for details)

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## SCHEDULE 2 TO SR 1978/105

### PROVISIONS REPLACING SECTION 35(4) OF THE NATIONAL INSURANCE ACT (NORTHERN IRELAND) 1966

1 Where a person defers his retirement from regular employment after attaining pensionable age, or has made an election by virtue of section 30(3) of the Act and has not revoked it, then for the purpose of calculating the graduated retirement benefit payable to him from the date of his retirement—

- (a) there shall be added to the amount of the graduated contributions properly paid by him as an insured person one-half of the aggregate graduated retirement benefit which would have been payable to him for any period before 6th April 1979 (disregarding the effect of any order made under section 120 of the Act) if he had retired from regular employment on attaining pensionable age and had received that benefit for the whole of the period without any interruption or abatement:

Provided that, in computing the addition to be made in accordance with this paragraph in the case of a person who has made an election by virtue of section 30(3) of the Act (re-entry into regular employment) or the corresponding provisions of any earlier Act, no account shall be taken of any period between 6th April 1975 and 5th April 1979 (both dates inclusive) which falls between the date of that election and the date of his previous retirement; and

- (b) the rate of his graduated retirement benefit shall be increased by an amount equal to the increments to which he is entitled under paragraph 3 below, but only if either—
- (i) that amount is enough to increase the rate of the benefit by at least 1 per cent., or
- (ii) he has attained pensionable age before 6th April 1979, and has either deferred his retirement before that date, or made an election by virtue of section 30(3) of the Act taking effect before that date or both.

2 Where a woman who is over pensionable age but has not retired from regular employment is entitled by virtue of section 36(1) of the Act of 1966 to graduated retirement benefit, and she has, on or after 6th April 1979, made an election by virtue of section 30(3) of the Act and has not revoked it, then, for the purpose only of determining her right to increments under this Schedule, her election shall be treated as if it took effect from 6th April 1979, or, if later, the date of the death of her husband by virtue of whose graduated contributions she is so entitled.

3 (1) Subject to paragraph 4 below, a person is entitled to an increment under this paragraph for each complete incremental period (beginning not earlier than 6th April 1979) in his period of deferment.

(2) In this Schedule—

- (a) “incremental period” means any period of 6 days which are treated by the Social Security (Widow's Benefit and Retirement Pensions) (Amendment) Regulations (Northern Ireland) 1978 as days of increment for the purposes of Schedule 1 to the Pensions Order<sup>F1</sup> as amended by Article 4 of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977 in relation to the person and the pension in question; and

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- (b) “period of deferment”, in relation to any person, means the period beginning with the day on which he attains pensionable age and ending with the day before that of his retirement.
- (3) Subject to paragraph 4 below, the amount of the increment for any such incremental period shall be 1/7th per cent. of the weekly rate of the graduated retirement benefit to which that person would have been entitled for the period if he had retired on attaining pensionable age, the result being rounded to the nearest whole penny, taking ½p as nearest to the next whole penny above.
- (4) Where one or more orders have come into force under section 120 of the Act (increases in rates of benefit) during the period of deferment the rate of the benefit for any incremental period shall be determined as if the order or orders had come into force before the beginning of the period of deferment.

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- 4 (1) Where during a person's period of deferment there are one or more increases (other than any made by such an order as is mentioned in paragraph 3(4) above) in the weekly rate of graduated retirement benefit which would have been payable to him during that period if he had not deferred his retirement from regular employment or made an election by virtue of section 30(3) of the Act, the total amount of increment for the period of deferment shall be—
  - (a) 1/7th per cent., for each incremental period in the period of deferment, of the weekly rate of the graduated retirement benefit to which he would have been entitled immediately after his retirement if he had retired on attaining pensionable age; plus
  - (b) in respect of each such increase, 1/7th per cent. of its weekly rate for each incremental period in the period beginning with the day on which that increase occurred and ending with the day before that of the person's retirement.
- (2) Where one or more orders have come into force under section 120 of the Act during the period of deferment the weekly rates mentioned in sub-paragraph (1) above shall be determined as if the order or orders had come into force before the beginning of the period of deferment.

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Act (Northern Ireland) 1966.