

*These notes refer to the Pensions (No. 2) Act (Northern Ireland)
2008 (c.13) which received Royal Assent on 15 December 2008*

Pensions (No. 2) Act (Northern Ireland) 2008

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

PART 1 – Pension Scheme Membership for Jobholders

CHAPTER 2 – Compliance

Section 39: Meaning of “relevant contributions”

Section 39 provides that “relevant contributions”, for the purposes of *sections 37* and *38*, includes both contributions payable directly by an employer into a scheme and contributions payable by an employer on behalf of a worker out of deductions from the worker’s earnings. The section also provides that the definition applies for both jobholders and for workers without qualifying earnings under *section 9*.