
Changes to legislation: Pensions (No. 2) Act (Northern Ireland) 2008, Paragraph 6 is up to date with all changes known to be in force on or before 07 April 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) View outstanding changes

SCHEDULES

SCHEDULE 7

ADDITIONAL PENSION: CONSEQUENTIAL AMENDMENTS

The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)

6.—(1) Paragraph 1 of Schedule 1 (Class 1 contributions where earner employed in more than one employment) is amended as follows.

(2) In sub-paragraph (3) (as it has effect without the amendments made by paragraph 44(2) of Schedule 4 to the Pensions Act (Northern Ireland) 2008 (c. 1))—

(a) in paragraph (b), for “the current upper earnings limit” (in both places) substitute “ the upper accrual point ”,

(b) after that paragraph insert—

“(ba) if paragraph (b) applies, the amount obtained by applying the main primary percentage referred to in paragraph (d) to such part of the aggregated earnings attributable to COMPS service as, when added to the APPS earnings (if any), exceeds the upper accrual point and does not exceed the current upper earnings limit,”

(c) in paragraph (c), for “the current upper earnings limit” (in both places) substitute “ the upper accrual point ”, and

(d) after that paragraph insert—

“(ca) if paragraph (c) applies, the amount obtained by applying the main primary percentage referred to in paragraph (d) to such part of the aggregated earnings attributable to COSRS service as, when added to the APPS earnings or the part attributable to COMPS service (or both), exceeds the upper accrual point and does not exceed the current upper earnings limit.”

(3) In sub-paragraph (3) (as amended by sub-paragraph (2) and by paragraph 44(2) of Schedule 4 to the Pensions Act (Northern Ireland) 2008 (c. 1))—

(a) omit paragraph (ba),

(b) in paragraph (c)—

(i) omit “if some of the aggregated earnings are attributable to COSRS service,”, and

Changes to legislation: *Pensions (No. 2) Act (Northern Ireland) 2008, Paragraph 6 is up to date with all changes known to be in force on or before 07 April 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) View outstanding changes*

- (ii) for “the current upper earnings limit” substitute “ the upper accrual point ”, and
- (c) in paragraph (ca), omit—
 - (i) “if paragraph (c) applies,”, and
 - (ii) “, when added to the APPS earnings or the part attributable to COMPS service (or both),”.
- (4) After sub-paragraph (10) add—
 - “(11) In relation to such earnings, any reference in this paragraph to the upper accrual point is to be read as a reference to the prescribed equivalent (see section 121(6A)).”.
- (5) The amendments made by sub-paragraphs (2) and (4) have effect in relation to 2009–10 and subsequent tax years.

.....

Commencement Information

- II** [Sch. 7 para. 6](#) partly in force; [Sch. 7 para. 6](#) in force for certain purposes at Royal Assent see [s. 118\(2\)\(5\)](#)

Changes to legislation:

Pensions (No. 2) Act (Northern Ireland) 2008, Paragraph 6 is up to date with all changes known to be in force on or before 07 April 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- [s. 24\(1\)\(c\) inserted by 2016 c. 1 \(N.I.\) Sch. 2 para. 39\(2\)\(d\)](#)