

---

STATUTORY INSTRUMENTS

---

**1995 No. 3213**

**The Pensions (Northern Ireland) Order 1995**

**PART IV**

**CERTIFICATION OF PENSION SCHEMES AND EFFECTS  
ON MEMBERS' STATE SCHEME RIGHTS AND DUTIES**

*Reduction in State scheme contributions, payment  
of rebates and reduction in State scheme benefits*

**State scheme contributions and rebates**

**134.**—(1) In section 36 of the Pension Schemes Act (scope of Chapter II of Part III), in paragraph (b), after “members of” insert “money purchase contracted-out schemes and members of”.  
*Para.(2) rep. by 1998 NI 10*

<sup>F1</sup>(3) .....

<sup>F2</sup>(4) .....

(5) In Schedule 3 to that Act (priority in bankruptcy, etc), in paragraph 2(3)—

(a) in paragraph (a), for “4.8 per cent.” substitute “the percentage for non-contributing earners”,

(b) in paragraph (b), for “3 per cent.” substitute “the percentage for contributing earners”.

(6) In paragraph 2(5) of that Schedule—

<sup>F3</sup>(a) .....

(b) after that definition insert—

““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;” .

**F1** [Art. 134\(3\)](#) repealed (6.4.2016) by [Pensions Act \(Northern Ireland\) 2015 \(c. 5\)](#), s. 53(3), [Sch. 13 para. 64](#)

**F2** [Art. 134\(4\)](#) repealed (6.4.2016) by [Pensions Act \(Northern Ireland\) 2015 \(c. 5\)](#), s. 53(3), [Sch. 13 para. 64](#)

**Changes to legislation:** *The Pensions (Northern Ireland) Order 1995, Cross Heading: Reduction in State scheme contributions, payment of rebates and reduction in State scheme benefits is up to date with all changes known to be in force on or before 03 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*

**F3** Art. 134(6) repealed (7.6.2012 for art. 134(6)(a) and otherwise prosp.) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\), s. 21\(1\), Sch. 6 Pt. 7](#); S.R. 2012/234, art. 2(1)(b)(ii)

**Minimum contributions towards appropriate personal pension schemes**

**135.**—(1) Section 41 of the Pension Schemes Act (minimum contribution to personal pension schemes) is amended as setout in paragraphs (2) to (4).

(2) For subsection (1) substitute—

“(1) In relation to any tax week falling within a period for which the Department is required to pay minimum contributions in respect of an earner, the amount of those contributions shall be an amount equal to the appropriate age-related percentage of so much of the earnings paid in that week (other than earnings in respect of contracted-out employment) as exceeds the current lower earnings limit but not the current upper earnings limit for that week (or the prescribed equivalents if he is paid otherwise than weekly).” .

(3) Subsection (2) is omitted.

(4) In subsection (3)(e), the words following “prescribed period” are omitted.

<sup>F4</sup>(5) .....

**F4** Art. 135(5) repealed (6.4.2012) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\), ss. 13\(4\), 19\(5\), Sch. 6 Pt. 6](#); S.R. 2012/115, art. 2

**Money purchase and personal pension schemes: verification of ages.**

<sup>F5</sup>**136.** .....

**F5** Art. 136 repealed (6.4.2015) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\), s. 21\(1\), Sch. 6 Pt. 7](#); S.R. 2012/234, art. 2(2)

**Reduction in benefits for members of certified schemes**

**137.**—(1) After section 44 of the Pension Schemes Act insert—

*“Effect of reduced contributions and rebates on social security benefits*

**Additional pension and other benefits.**

**44A.**—(1) In relation to any tax week there—

- (a) the amount of a Class 1 contribution in respect of the earnings paid to or for the benefit of an earner in that week is reduced under section 37 or 38A, or
- (b) an amount is paid under section 41(1) in respect of the earnings paid to or for the benefit of an earner,

section 44(6) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (earnings factors for additional pension) shall have effect, except in prescribed circumstances, as if no primary Class 1 contributions had been paid or treated as paid upon those earnings for that week and section 45A of that Act did not apply (where it would, apart from this subsection, apply).

(2) Where the whole or part of a contributions equivalent premium has been paid or treated as paid in respect of the earner, the Department may make a determination reducing or eliminating the application of subsection (1).

(3) Subsection (1) is subject to regulations under paragraph 5(3A) to (3E) of Schedule 1.

(4) Regulations may, so far as is required for the purpose of providing entitlement to additional pension (such as is mentioned in section 44(3)(b) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992) but to the extent only that amount of additional pension is attributable to provision made by regulations under section 45(5) of that Act, disapply subsection (1).

(5) In relation to earners where, by virtue of subsection (1), section 44(6) of Social Security Contributions and Benefits (Northern Ireland) Act 1992 has effect, in any tax year, as mentioned in that subsection in relation to some but not all of their earnings, regulations may modify the application of section 44(5) of that Act.”.

(2) In section 44 of the Pension Schemes Act (effect of membership of money purchase contracted-out scheme or appropriate scheme on payment of social security benefits), in subsection (2), paragraph (b) is omitted and, in paragraph (c), “if the earner dies before reaching pensionable age” is omitted.

(3) Section 44 of that Act shall cease to have effect in relation to minimum payments made, or minimum contributions paid, on or after the principal appointed day.

**Changes to legislation:**

The Pensions (Northern Ireland) Order 1995, Cross Heading: Reduction in State scheme contributions, payment of rebates and reduction in State scheme benefits is up to date with all changes known to be in force on or before 03 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 :**

- Instrument amended by [1998 c. 11 s.23 Sch.5 Pt.IV Ch.II para.72](#)
- power to am. (prosp.) by [1998 c. 47 s.87](#)

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

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

- Sch. 2 para. 18(15)(16) repealed by [2012 c. 3 \(N.I.\) Sch. 2 para. 4\(b\)](#)
- Sch. 2 Pt. 3 para. 18(8) repealed by [2008 c. 1 \(N.I.\) Sch. 6 Pt. 1](#) (Amendment could not be applied - affected provision not available on [legislation.gov.uk](#))
- Sch. 2 Pt. 3 para. 18(18) repealed by [2008 c. 1 \(N.I.\) Sch. 6 Pt. 1](#) (Amendment could not be applied - affected provision not available on [legislation.gov.uk](#))
- art. 37(1A)(a) word inserted by [2016 c. 1 \(N.I.\) Sch. 2 para. 7\(a\)](#)
- art. 37(1A)(b) inserted by [2016 c. 1 \(N.I.\) Sch. 2 para. 7\(b\)](#)
- art. 51(5A)-(5C) inserted by [2016 c. 1 \(N.I.\) s. 43\(1\)](#)
- art. 51(7A) inserted by [2016 c. 1 \(N.I.\) s. 41\(1\)\(b\)](#)
- art. 51(9)(10) inserted by [2016 c. 1 \(N.I.\) s. 42\(3\)](#) (This amending provision is itself amended by S.I. 2019/193, reg. 7)
- art. 67A(3)(aa)-(ac) inserted by [2016 c. 1 \(N.I.\) s. 45\(3\)](#)
- art. 67A(9)(b)(viii)-(x) inserted by [2016 c. 1 \(N.I.\) s. 45\(6\)\(b\)](#)
- art. 73(2)(2A) substituted for art. 73(2) by [2016 c. 1 \(N.I.\) Sch. 2 para. 11](#)
- art. 75(1)-(1B) substituted for art. 75(1) by [2016 c. 1 \(N.I.\) Sch. 2 para. 12](#)
- art. 167(3)(aa) inserted by [2016 c. 1 \(N.I.\) s. 43\(2\)](#)