

Changes to legislation: The Pensions (Northern Ireland) Order 1995, PART II is up to date with all changes known to be in force on or before 19 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

SCHEDULE 2

[^{F1}EQUALISATION OF AND INCREASE IN PENSIONABLE AGE FOR MEN AND WOMEN]

F1 Sch. 2 heading substituted (11.2.2008) by Pensions Act (Northern Ireland) 2008 (c. 1), s. 11(1), Sch. 3 para. 3

PART II

ENTITLEMENT TO CERTAIN PENSION AND OTHER BENEFITS

Pension increases for dependent spouses

2. ^{F1}

F1 Sch. 2 para. 2 repealed (11.2.2008) by Pensions Act (Northern Ireland) 2008 (c. 1), ss. 4(2), 19(2)(3) (a), Sch. 6 Pt. 2 (with s. 4(5)-(8))

Category B retirement pensions

3.—(1) For sections 49 and 50 of the Contributions and Benefits Act substitute—

“Category B retirement pension for married person.

48A.—(1) A person who—

- (a) has attained pensionable age, and
- (b) on attaining that age was a married person or marries after attaining that age,

shall be entitled to a Category B retirement pension by virtue of the contributions of the other party to the marriage (“the spouse”) if the following requirement is met.

(2) The requirement is that the spouse—

- (a) has attained pensionable age and become entitled to a Category A retirement pension, and
- (b) satisfies the conditions specified in Schedule 3, Part I, paragraph 5.

(3) During any period when the spouse is alive, a Category B retirement pension payable by virtue of this section shall be payable at the weekly rate specified in Schedule 4, Part I, paragraph 5.

(4) During any period after the spouse is dead, a Category B retirement pension payable by virtue of this section shall be payable at the weekly rate corresponding to—

- (a) the weekly rate of the basic pension, plus
- (b) half of the weekly rate of the additional pension,

determined in accordance with the provisions of sections 44 to 45A above as they apply in relation to a Category A retirement pension but subject to section 46(2) above and the modification in section 48C(4) below.

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(5) A person's Category B retirement pension payable by virtue of this section shall not be payable for any period falling before the day on which the spouse's entitlement is to be regarded as beginning for that purpose by virtue of section 5(1)(1) of the Administration Act.

Category B retirement pension for widows and widowers.

48B.—(1) A person (“the pensioner” whose spouse died—

- (a) while they were married, and
- (b) after the pensioner attained pensionable age,

shall be entitled to a Category B retirement pension by virtue of the contributions of the spouse if the spouse satisfied the conditions specified in Schedule 3, Part I, paragraph 5.

(2) A Category B retirement pension payable by virtue of subsection (1) above shall be payable at a weekly rate corresponding to—

- (a) the weekly rate of the basic pension, plus
- (b) half of the weekly rate of the additional pension,

determined in accordance with the provision of sections 44 to 45A above as they apply in relation to a Category A retirement pension, but subject to section 46(2) above and the modifications in subsection (3) below and section 48C(4) below.

(3) Where the spouse died under pensionable age, references in the provisions of section 44 to 45A above as applied by subsection (2) above to the tax year in which the pensioner attained pensionable age shall be taken as references to the tax year in which the spouse died.

(4) A person who has attained pensionable age (“he pensioner”) whose spouse died before the pensioner attained that age shall be entitled to a Category B retirement pension by virtue of the contributions of the spouse if—

- (a) where the pensioner is a woman, the following condition is satisfied, and
- (b) where the pensioner is a man, the following condition would have been satisfied on the assumption mentioned in subsection (7) below.

(5) The condition is that the pensioner—

- (a) is entitled (or is treated by regulations as entitled) to a widow's pension by virtue of section 38 above, and
- (b) became entitled to that pension in consequence of the spouse's death.

(6) A Category B retirement pension payable by virtue of subsection (4) above shall be payable—

- (a) where the pensioner is a woman, at the same weekly rate as her widow's pension and
- (b) where the pensioner is a man, at the same weekly rate as that of the pension to which he would have been entitled by virtue of section 38 above on the assumption mentioned in subsection (7) below.

(7) The assumption referred to in subsections (4) and (6) above is that a man is entitled to a pension by virtue of section 38 above on the same terms and conditions, and at the same rate, as a woman.

Category B retirement pension: general.

48C.—(1) Subject to the provisions of this Act, a person's entitlement to a Category B retirement pension shall begin on the day on which the conditions of entitlement become satisfied and shall continue for life.

(2) In any case where—

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(a) a person would, apart from section 43(1) above, be entitled both to a Category A and to a Category B retirement pension, and

(b) section 47(1) above would apply for the increase of the Category A retirement pension,

section 47(1) above shall be taken as applying also for the increase of the Category B retirement pension, subject to reduction or extinguishment of the increase by the application of section 47(2) above or section 42(5) of the Pensions Act.

(3) In the case of a pensioner whose spouse died on or before 5th April 2000, sections 48A(4)(b) and 48B(2)(b) above shall have effect with the omission of the words “half of”.

(4) In the application of the provisions of section 44 to 45A above by virtue of sections 48A(4) or 48B(2) above, references in those provisions to the pensioner shall be taken as references to the spouse.”.

^{F2}(2)

^{F2}(3)

F2 Sch. 2 para. 3(2)(3) omitted (6.4.2016) by virtue of [Pensions Act \(Northern Ireland\) 2015 \(c. 5\)](#), s. 53(3), Sch. 12 para. 63

Home responsibilities protection

4.—(1) In paragraph 5 of Schedule 3 to the Contributions and Benefits Act (contribution conditions for entitlement to retirement pension), in sub-paragraph (7)(a) (condition that contributor must have paid or been credited with contributions of the relevant class for not less than the requisite number of years modified in the case of those precluded from regular employment by responsibilities at home), omit “(or at least 20 of them, if that is less than half)”.

(2) This paragraph has effect in relation to any person attaining pensionable age on or after 6th April 2010.

Additional pension

5. In section 46(2) of the Contributions and Benefits Act (benefits calculated by reference to Category A retirement pension), for the words following “45(4)(b) above—” substitute—

“N =

(a) the number of tax years which begin after 5th April 1978 and end before the date when the entitlement to the additional pension commences, or

(b) the number of tax years in the period—

(i) beginning with the tax year in which the deceased spouse (“S”) attained the age of 16 or if later 1978- 79, and

(ii) ending immediately before the tax year in which S would have attained pensionable age if S had not died earlier.

whichever is the smaller number.” .

Increments

6.—(1) In section 54(1) of the Contributions and Benefits Act (election to defer right to pension), in paragraph (a), omit from “but” to “70”

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(2) In Schedule 5 to that Act—

- (a) in paragraph 2(2), omit the definition of “the period of enhancement” (and the preceding “and”), and
- (b) for “period of enhancement” (in every other place in paragraph 2 and 3 where it appears) substitute “period of deferment”.

(3) In paragraph 2(3) of that Schedule, for “1/7th per cent.” substitute “1/5th per cent.”.

(4) In paragraph 8 of that schedule, omit sub-paragraphs (1) and (2).

^{F3}(5) Sub-paragraph (1) comes into operation on 6th April 2010; and sub-paragraphs (2) to (4) have effect in relation to incremental periods beginning on or after that date.

F3 prosp. subst. by [2005 NI 1](#)

Graduated retirement benefit

7. In section 62(1) of the Contributions and Benefits Act (graduated retirement benefit continued in force by regulations)—

- (a) in paragraph (a), for “replacing section 35(4) of the National Insurance Act (Northern Ireland) 1966” substitute “amending section 35(2) of the National Insurance Act (Northern Ireland) 1966 (value of unit of graduated contributions) so that the value is the same for women as it is for men for replacing section 35(4) of that Act”, and
- (b) at the end of paragraph (b) add “ and for that section (except subsection (5) so to apply as it applies to women and their late husbands ”.

Christmas bonus for pensioners

8. In section 145(4) of that Act (Christmas bonus: supplementary), for “70 in the case of a man or 65 in the case of a woman” substitute “65”.

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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\(2\)](#)