

## SCHEDULES

### SCHEDULE 4

Section 126.

#### EQUALISATION

#### PART I

##### PENSIONABLE AGES FOR MEN AND WOMEN

###### *Rules for determining pensionable age*

- 1 The following rules apply for the purposes of the enactments relating to social security, that is, the following Acts and the instruments made, or having effect as if made, under them: the Social Security Contributions and Benefits Act 1992, the Social Security Administration Act 1992 and the Pension Schemes Act 1993.

###### *Rules*

- (1) A man attains pensionable age when he attains the age of 65 years.
- (2) A woman born before 6th April 1950 attains pensionable age when she attains the age of 60.
- (3) A woman born on any day in a period mentioned in column 1 of the following table attains pensionable age at the commencement of the day shown against that period in column 2.
- (4) A woman born after 5th April 1955 attains pensionable age when she attains the age of 65.

###### TABLE

<i>(1) Period within which woman's birthday falls</i>	<i>(2) Day pensionable age attained</i>
6th April 1950 to 5th May 1950	6th May 2010
6th May 1950 to 5th June 1950	6th July 2010
6th June 1950 to 5th July 1950	6th September 2010
6th July 1950 to 5th August 1950	6th November 2010
6th August 1950 to 5th September 1950	6th January 2011
6th September 1950 to 5th October 1950	6th March 2011
6th October 1950 to 5th November 1950	6th May 2011
6th November 1950 to 5th December 1950	6th July 2011
6th December 1950 to 5th January 1951	6th September 2011
6th January 1951 to 5th February 1951	6th November 2011
6th February 1951 to 5th March 1951	6th January 2012

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<i>(1) Period within which woman's birthday falls</i>	<i>(2) Day pensionable age attained</i>
6th March 1951 to 5th April 1951	6th March 2012
6th April 1951 to 5th May 1951	6th May 2012
6th May 1951 to 5th June 1951	6th July 2012
6th June 1951 to 5th July 1951	6th September 2012
6th July 1951 to 5th August 1951	6th November 2012
6th August 1951 to 5th September 1951	6th January 2013
6th September 1951 to 5th October 1951	6th March 2013
6th October 1951 to 5th November 1951	6th May 2013
6th November 1951 to 5th December 1951	6th July 2013
6th December 1951 to 5th January 1952	6th September 2013
6th January 1952 to 5th February 1952	6th November 2013
6th February 1952 to 5th March 1952	6th January 2014
6th March 1952 to 5th April 1952	6th March 2014
6th April 1952 to 5th May 1952	6th May 2014
6th May 1952 to 5th June 1952	6th July 2014
6th June 1952 to 5th July 1952	6th September 2014
6th July 1952 to 5th August 1952	6th November 2014
6th August 1952 to 5th September 1952	6th January 2015
6th September 1952 to 5th October 1952	6th March 2015
6th October 1952 to 5th November 1952	6th May 2015
6th November 1952 to 5th December 1952	6th July 2015
6th December 1952 to 5th January 1953	6th September 2015
6th January 1953 to 5th February 1953	6th November 2015
6th February 1953 to 5th March 1953	6th January 2016
6th March 1953 to 5th April 1953	6th March 2016
6th April 1953 to 5th May 1953	6th May 2016
6th May 1953 to 5th June 1953	6th July 2016
6th June 1953 to 5th July 1953	6th September 2016
6th July 1953 to 5th August 1953	6th November 2016
6th August 1953 to 5th September 1953	6th January 2017
6th September 1953 to 5th October 1953	6th March 2017
6th October 1953 to 5th November 1953	6th May 2017
6th November 1953 to 5th December 1953	6th July 2017

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<i>(1) Period within which woman's birthday falls</i>	<i>(2) Day pensionable age attained</i>
6th December 1953 to 5th January 1954	6th September 2017
6th January 1954 to 5th February 1954	6th November 2017
6th February 1954 to 5th March 1954	6th January 2018
6th March 1954 to 5th April 1954	6th March 2018
6th April 1954 to 5th May 1954	6th May 2018
6th May 1954 to 5th June 1954	6th July 2018
6th June 1954 to 5th July 1954	6th September 2018
6th July 1954 to 5th August 1954	6th November 2018
6th August 1954 to 5th September 1954	6th January 2019
6th September 1954 to 5th October 1954	6th March 2019
6th October 1954 to 5th November 1954	6th May 2019
6th November 1954 to 5th December 1954	6th July 2019
6th December 1954 to 5th January 1955	6th September 2019
6th January 1955 to 5th February 1955	6th November 2019
6th February 1955 to 5th March 1955	6th January 2020
6th March 1955 to 5th April 1955	6th March 2020

## PART II

### ENTITLEMENT TO CERTAIN PENSION AND OTHER BENEFITS

#### *Pension increases for dependent spouses*

- 2 (1) For sections 83 and 84 of the Social Security Contributions and Benefits Act 1992 (pension increases for dependent wife or husband) there is substituted—

#### **“83A Pension increase for spouse.**

- (1) Subject to subsection (3) below, the weekly rate of a Category A or Category C retirement pension payable to a married pensioner shall, for any period mentioned in subsection (2) below, be increased by the amount specified in relation to the pension in Schedule 4, Part IV, column (3).
- (2) The periods referred to in subsection (1) above are—
- (a) any period during which the pensioner is residing with the spouse, and
  - (b) any period during which the pensioner is contributing to the maintenance of the spouse at a weekly rate not less than the amount so specified, and the spouse does not have weekly earnings which exceed that amount.

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(3) Regulations may provide that for any period during which the pensioner is residing with the spouse and the spouse has earnings there shall be no increase of pension under this section”.

(2) This paragraph shall have effect on or after 6th April 2010.

*Category B retirement pensions*

3 (1) For sections 49 and 50 of the Social Security Contributions and Benefits Act 1992 (Category B retirement pensions for women) there is substituted—

**“48A Category B retirement pension for married person.**

(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 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 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.

(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)(k) of the Administration Act.

**48B Category B retirement pension for widows and widowers.**

(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.

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- (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 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 modifications in subsection (3) below and section 48C(4) below.
- (3) Where the spouse died under pensionable age, references in the provisions of sections 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 (“the 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.

#### **48C Category B retirement pension: general.**

- (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—
- (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

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the increase by the application of section 47(2) above or section 46(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 sections 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”.
- (2) Section 48A of that Act (as inserted by this paragraph) does not confer a right to a Category B retirement pension on a man by reason of his marriage to a woman who was born before 6th April 1950.
- (3) Section 48B of that Act (as inserted by this paragraph) does not confer a right to a Category B retirement pension on a man who attains pensionable age before 6th April 2010; and section 51 of that Act does not confer a right to a Category B retirement pension on a man who attains pensionable age on or after that date.

*Home responsibilities protection*

- 4 (1) In paragraph 5 of Schedule 3 to the Social Security Contributions and Benefits Act 1992 (contribution conditions for entitlement to retirement pension), in subparagraph (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), “(or at least 20 of them, if that is less than half)” is omitted.
- (2) This paragraph shall have effect in relation to any person attaining pensionable age on or after 6th April 2010.

*Additional pension*

- 5 In section 46(2) of the Social Security Contributions and Benefits Act 1992 (benefits calculated by reference to Category A retirement pension), for the words following “45(4)(b) above-” there is substituted—

““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 Social Security Contributions and Benefits Act 1992 (election to defer right to pension), in paragraph (a), the words from “but” to “70” are omitted.

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- (2) In Schedule 5 to that Act—
- (a) in paragraph 2(2), the definition of “period of enhancement” (and the preceding “and”) are omitted, and
  - (b) for “period of enhancement” (in every other place in paragraphs 2 and 3 where it appears) there is substituted “period of deferment”.
- (3) In paragraph 2(3) of that Schedule, for “1/7th per cent.” there is substituted “1/5th per cent.”
- (4) In paragraph 8 of that Schedule, sub-paragraphs (1) and (2) are omitted.
- (5) Sub-paragraph (1) above shall come into force on 6th April 2010; and sub-paragraphs (2) to (4) above shall have effect in relation to incremental periods beginning on or after that date.

#### *Graduated retirement benefit*

- 7 In section 62(1) of the Social Security Contributions and Benefits Act 1992 (graduated retirement benefit continued in force by regulations)—
- (a) in paragraph (a), for “replacing section 36(4) of the National Insurance Act 1965” there is substituted “amending section 36(2) of the National Insurance Act 1965 (value of unit of graduated contributions) so that the value is the same for women as it is for men and for replacing section 36(4) of that Act”, and
  - (b) at the end of paragraph (b) there is added “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 149(4) of that Act (Christmas bonus: supplementary), for “70 in the case of a man or 65 in the case of a woman” there is substituted “65”.

### **PART III**

#### CONSEQUENTIAL AMENDMENTS

#### *Pensionable age*

- 9 In section 50 of the London Regional Transport Act 1984 (travel concessions), for subsection (7)(a) there is substituted—
- “(a) persons who have attained pensionable age (within the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995)”.
- 10 In section 93 of the Transport Act 1985 (travel concessions), for subsection (7)(a) there is substituted—
- “(a) persons who have attained pensionable age (within the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995)”.

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- 11 In section 73B(2)(b)(ii) of the Housing (Scotland) Act 1987 (rent loan scheme), for “of the Social Security Act 1975” there is substituted “given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995”.
- 12 In the Income and Corporation Taxes Act 1988—
- (a) in section 187(2) (interpretation), the definition of “pensionable age” is omitted,
  - (b) in the words following paragraph (d) of paragraph 2 of Schedule 10 (retention of shares in connection with profit sharing schemes), for “to pensionable age” there is substituted “in the case of a man, to the age of 65, and in the case of a woman, to the age of 60”.
  - (c) in sub-paragraph (2) of paragraph 3A of that Schedule, for “pensionable age” there is substituted—
    - “(a) in the case of a man, 65, and
    - (b) in the case of a woman, 60.”, and
  - (d) in sub-paragraph (4) of that paragraph, for “pensionable age” there is substituted “in the case of a man, 65, and in the case of a woman, 60.”
- 13 In the Social Security Contributions and Benefits Act 1992—
- (a) in section 122(1) (interpretation of Parts I to VI), for the definition of “pensionable age” there is substituted—
    - ““pensionable age” has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995”, and
  - (b) in section 150(2) (interpretation of Part X), for the definition of “pensionable age” there is substituted—
    - ““pensionable age” has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995”.
- 14 In section 191 of the Social Security Administration Act 1992 (interpretation), for the definition of “pensionable age” there is substituted—
- ““pensionable age” has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995”.
- 15 In section 58 of the Trade Union and Labour Relations (Consolidation) Act 1992 (exemption from requirement for election), in subsection (3)(b), for the words following “pensionable age” there is substituted “(within the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995)”.
- 16 For section 49 of the Pension Schemes Act 1993 (married women and widows), including the cross heading preceding it, there is substituted—

*“Women, married women and widows*

#### **49 Women, married women and widows.**

The Secretary of State may make regulations modifying, in such manner as he thinks proper—

- (a) this Chapter in its application to women born on or after 6th April 1950, and
- (b) sections 41, 42, 46(1), 47(2) and (5) and 48, in their application to women who are or have been married”.



17 In section 181(1) of that Act (interpretation), for the definition of “pensionable age” there is substituted—

““pensionable age”—

- (a) so far as any provisions (other than sections 46 to 48) relate to guaranteed minimum pensions, means the age of 65 in the case of a man and the age of 60 in the case of a woman, and
- (b) in any other case, has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995”.

*Pension increases for dependent spouses*

18 In the Social Security Contributions and Benefits Act 1992—

- (a) in section 25(6)(c) (unemployment benefit), for “83” there is substituted “83A”,
- (b) in section 30B(3) (incapacity benefit: rate, inserted by the Social Security (Incapacity for Work) Act 1994), for “83” there is substituted “83A”,
- (c) in section 78(4)(d) (benefits for the aged), for “83” there is substituted “83A”,
- (d) in section 85(4) (pension increase: care of children), for “83(3)” there is substituted “83A(3)”,
- (e) in section 88 (pension increase: supplementary), for “83” there is substituted “83A”,
- (f) in section 114(4) (persons maintaining dependants, etc.), for “84” there is substituted “83A”, and
- (g) in section 149(3)(b) (Christmas bonus), for “83(2) or (3)” there is substituted “83A(2) or (3)”.

19 In the Social Security (Incapacity for Work) Act 1994, in Schedule 1, paragraphs 20 and 21 are omitted.

20 Paragraphs 18 and 19 shall have effect on or after 6th April 2010.

*Category B retirement pensions*

21 (1) In section 20(1)(f) of the Social Security Contributions and Benefits Act 1992 (general description of benefits), for sub-paragraph (ii) there is substituted—

“(ii) Category B, payable to a person by virtue of the contributions of a spouse (with increase for child dependants)”.

(2) In section 25(6) of that Act, in paragraph (b), for “(for married women) under section 53(2)” there is substituted “(for married people) under section 51A(2)”.

(3) In section 30B of that Act (incapacity benefit), in paragraph (a) of the proviso to subsection (3), for “(for married women) under section 53(2)” there is substituted “(for married people) under section 51A(2)”.

(4) In section 41(5)(a) of that Act (long-term incapacity benefit for widowers), for “section 51 below” there is substituted “the contributions of his wife”.

(5) In section 46(2) of that Act (calculation of additional pension in certain benefits), for “50(3)” there is substituted “48A(4) or 48B(2)”.

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(6) After section 51 of that Act there is inserted—

**“51A Special provision for married people.**

- (1) This section has effect where, apart from section 43(1) above, a married person would be entitled both—
- (a) to a Category A retirement pension, and
  - (b) to a Category B retirement pension by virtue of the contributions of the other party to the marriage.
- (2) If by reason of a deficiency of contributions the basic pension in the Category A retirement pension falls short of the weekly rate specified in Schedule 4, Part I, paragraph 5, that basic pension shall be increased by the lesser of—
- (a) the amount of the shortfall, or
  - (b) the amount of the weekly rate of the Category B retirement pension.
- (3) This section does not apply in any case where both parties to the marriage attained pensionable age before 6th April 1979”, and section 53 of that Act (special provision for married women) is omitted.
- (7) In section 52 of that Act (special provision for surviving spouses), for subsection (1) (b) there is substituted—
- “(b) to a Category B retirement pension by virtue of the contributions of a spouse who has died”.
- (8) In section 54 of that Act (supplemental provisions), for subsection (3) there is substituted—
- “(3) Where both parties to a marriage (call them “P” and “S”) have become entitled to retirement pensions and—
- (a) P’s pension is Category A, and
  - (b) S’s pension is—
    - (i) Category B by virtue of P’s contributions, or
    - (ii) Category A with an increase under section 51A(2) above by virtue of P’s contributions,
- P shall not be entitled to make an election in accordance with regulations made under subsection (1) above without S’s consent, unless that consent is unreasonably withheld”.
- (9) In section 60 of that Act (complete or partial failure to satisfy contribution conditions) —
- (a) in subsection (2), for “him” (in paragraph (b)) there is substituted “the employed earner” and for “his widow’s entitlement” there is substituted “the entitlement of the employed earner’s widow or widower”, and
  - (b) for subsection (3)(d) there is substituted—
 

“(d) a Category B retirement pension payable by virtue of section 48B above”.
- (10) In section 85 of that Act (pension increase for person with care of children), in subsection (3), for “man whose wife” there is substituted “person whose spouse”.
- (11) In Schedule 4 to that Act (rates of benefit, etc.), in paragraph 5 of Part I, for “section 50(1)(a)(i)” there is substituted “section 48A(3)”.

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(12) In Schedule 5 to that Act (increased pension where entitlement deferred), in paragraph 2(5)(a), for “5 or 6” there is substituted “5, 5A or 6”.

(13) In paragraph 4 of that Schedule, for sub-paragraphs (1) and (2) there is substituted—

“(1) Subject to sub-paragraph (3) below, where—

(a) a widow or widower (call that person “W”) is entitled to a Category A or Category B retirement pension and was married to the other party to the marriage (call that person “S”) when S died, and

(b) S either—

(i) was entitled to a Category A or Category B retirement pension with an increase under this Schedule, or

(ii) would have been so entitled if S’s period of deferment had ended on the day before S’s death,

the rate of W’s pension shall be increased by an amount equal to the increase to which S was or would have been entitled under this Schedule apart from paragraphs 5 to 6”.

(14) Paragraph 4(1) of that Schedule (as inserted by sub-paragraph (13) above) shall have effect where W is a man who attains pensionable age before 6th April 2010 as if paragraph (a) also required him to have been over pensionable age when S died.

(15) For paragraphs 5 and 6 of that Schedule there is substituted—

“5 (1) Where—

(a) a widow or widower (call that person “W”) is entitled to a Category A or Category B retirement pension and was married to the other party to the marriage (call that person “S”) when S died, and

(b) S either—

(i) was entitled to a guaranteed minimum pension with an increase under section 15(1) of the Pensions Act, or

(ii) would have been so entitled if S had retired on the date of S’s death,

the rate of W’s pension shall be increased by the following amount.

(2) The amount is—

(a) where W is a widow, an amount equal to the sum of the amounts set out in paragraph 5A(2) or (3) below (as the case may be), and

(b) where W is a widower, an amount equal to the sum of the amounts set out in paragraph 6(2), (3) or (4) below (as the case may be).

5A (1) This paragraph applies where W (referred to in paragraph 5 above) is a widow.

(2) Where the husband dies before 6th April 2000, the amounts referred to in paragraph 5(2)(a) above are the following—

(a) an amount equal to one-half of the increase mentioned in paragraph 5(1)(b) above,

(b) the appropriate amount, and

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- (c) an amount equal to any increase to which the husband had been entitled under paragraph 5 above.
- (3) Where the husband dies after 5th April 2000, the amounts referred to in paragraph 5(2)(a) above are the following—
  - (a) one-half of the appropriate amount after it has been reduced by the amount of any increases under section 109 of the Pensions Act, and
  - (b) one-half of any increase to which the husband had been entitled under paragraph 5 above.
- 6 (1) This paragraph applies where W (referred to in paragraph 5 above) is a widower.
- (2) Where the wife dies before 6th April 1989, the amounts referred to in paragraph 5(2)(b) above are the following—
  - (a) an amount equal to the increase mentioned in paragraph 5(1)(b) above,
  - (b) the appropriate amount, and
  - (c) an amount equal to any increase to which the wife had been entitled under paragraph 5 above.
- (3) Where the wife dies after 5th April 1989 but before 6th April 2000, the amounts referred to in paragraph 5(2)(b) above are the following—
  - (a) the increase mentioned in paragraph 5(1)(b) above, so far as attributable to employment before 6th April 1988,
  - (b) one-half of that increase, so far as attributable to employment after 5th April 1988,
  - (c) the appropriate amount reduced by the amount of any increases under section 109 of the Pensions Act, and
  - (d) any increase to which the wife had been entitled under paragraph 5 above.
- (4) Where the wife dies after 5th April 2000, the amounts referred to in paragraph 5(2)(b) above are the following—
  - (a) one-half of the increase mentioned in paragraph 5(1)(b) above, so far as attributable to employment before 6th April 1988,
  - (b) one-half of the appropriate amount after it has been reduced by the amount of any increases under section 109 of the Pensions Act, and
  - (c) one-half of any increase to which the wife had been entitled under paragraph 5 above”.
- (16) Paragraph 5(1) of that Schedule (inserted by sub-paragraph (15) above) shall have effect, where W is a man who attained pensionable age before 6th April 2010, as if paragraph (a) also required him to have been over pensionable age when S died.
- (17) In paragraph 7 of that Schedule—
  - (a) in sub-paragraph (1), for “paragraphs 5 and 6” there is substituted “paragraphs 5 to 6”, and
  - (b) in sub-paragraph (2), for “paragraph 5 or 6” there is substituted “paragraph 5, 5A or 6”.

(18) In paragraph 8 of that Schedule, for sub-paragraphs (3) and (4) there is substituted—

“(3) In the case of the following pensions (where “P” is a married person and “S” is the other party to the marriage), that is—

- (a) a Category B retirement pension to which P is entitled by virtue of the contributions of S, or
- (b) P’s Category A retirement pension with an increase under section 51A(2) above attributable to the contributions of S,

the reference in paragraph 2(3) above to the pension to which a person would have been entitled if that person’s entitlement had not been deferred shall be construed as a reference to the pension to which P would have been entitled if neither P’s nor S’s entitlement to a retirement pension had been deferred.

(4) Paragraph 4(1)(b) above shall not apply to a Category B retirement pension to which S was or would have been entitled by virtue of W’s contributions (“W” and “S” having the same meaning as in paragraph 4(1)); and where the Category A retirement pension to which S was or would have been entitled includes an increase under section 51A(2) above attributable to W’s contributions, the increase to which W is entitled under that paragraph shall be calculated as if there had been no increase under that section”.

22 In section 46 of the Pension Schemes Act 1993 (effect of entitlement to guaranteed minimum pension on payment of benefits), in subsection (6)(b)(iii), for “section 49” there is substituted “section 48A or 48B”.