



Child Support, Pensions and Social Security Act 2000

2000 CHAPTER 19

PART II

PENSIONS

CHAPTER I

STATE PENSIONS

State second pension

32 Calculation of Category B retirement pension.

(1) In section 46 of the ^{M1}Social Security Contributions and Benefits Act 1992 (modifications of section 45 for calculating the additional pension in certain benefits), after subsection (2) there shall be inserted—

“(3) For the purpose of determining the additional pension falling to be calculated under section 45 above by virtue of section 48BB below in a case where the deceased spouse died under pensionable age, the following definition shall be substituted for the definition of “N” in section 45(4)(b) above—

“ “N” =

- (a) the number of tax years which begin after 5th April 1978 and end before the date when the deceased spouse dies, 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,

Changes to legislation: Child Support, Pensions and Social Security Act 2000, Section 32 is up to date with all changes known to be in force on or before 27 May 2023. 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

whichever is the smaller number. ””

(2) ^{F1}

(3) In paragraph 5 of Schedule 8 to the ^{M2}Welfare Reform and Pensions Act 1999 (welfare benefits: minor and consequential amendments), sub-paragraph (b), and the word “and” immediately preceding it, shall be omitted.

Textual Amendments

F1 S. 32(2) repealed (26.9.2007) by Pensions Act 2007 (c. 22), ss. 27(2)(3)(c)(7), 30(3), Sch. 7 Pt. 5

Commencement Information

I1 S. 32 wholly in force at 9.4.2001; s. 32 not in force at Royal Assent see s. 86(2)(3)(a); s. 32 in force for certain purposes at 8.1.2001 by S.I. 2000/2950, art. 6 (as amended by S.I. 2000/3166, art. 3); s. 32 in force for all remaining purposes at 9.4.2001 by S.I. 2001/153, art. 2(b)

Marginal Citations

M1 1992 c. 4.

M2 1999 c. 30.

Changes to legislation:

Child Support, Pensions and Social Security Act 2000, Section 32 is up to date with all changes known to be in force on or before 27 May 2023. 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. 70A inserted by [2012 c. 5 Sch. 3 para. 13](#)
- Sch. 7 para. 1(2)(c) inserted by [2007 c. 5 Sch. 5 para. 13](#)
- Sch. 7 para. 6(5A)(5B) inserted by [2012 c. 5 Sch. 11 para. 13\(3\)](#)
- Sch. 7 para. 6(8)(b) inserted by [2012 c. 5 Sch. 11 para. 13\(4\)\(b\)](#)
- Sch. 7 para. 6(8)(a) words in Sch. 7 para. 6(8) renumbered as Sch. 7 para. 6(8)(a) by [2012 c. 5 Sch. 11 para. 13\(4\)\(a\)](#)

Commencement Orders yet to be applied to the Child Support, Pensions and Social Security Act 2000

Commencement Orders bringing provisions within this Act into force:

- [S.I. 2003/346 art. 2](#) amendment to earlier commencing SI 2003/192 art. 6