



# Pensions Act 2004

## 2004 CHAPTER 35

### PART 5

#### OCCUPATIONAL AND PERSONAL PENSION SCHEMES: MISCELLANEOUS PROVISIONS

##### *Contracting out*

#### **282 Meaning of “working life” in Pension Schemes Act 1993**

In section 181 of the Pension Schemes Act 1993 (c. 48) (general interpretation), in subsection (1) for the definition of “working life” substitute—

““working life”, in relation to a person, means the period beginning with the tax year in which the person attains the age of 16 and ending with—

- (a) the tax year before the one in which the person attains the age of 65 in the case of a man or 60 in the case of a woman, or
- (b) if earlier, the tax year before the one in which the person dies.”