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**Changes to legislation:** There are currently no known outstanding effects for the Pensions Act 2007, Part 3. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### ADDITIONAL PENSION: SIMPLIFIED ACCRUAL RATES

#### PART 3

##### CONSEQUENTIAL AND RELATED AMENDMENTS

##### *Social Security Contributions and Benefits Act 1992 (c. 4)*

- 3 In section 39 of the SSCBA (rate of widowed mother's allowance and widow's pension) omit—
- (a) “and Schedule 4A” wherever occurring; and
  - (b) subsection (3).
- 4 (1) Section 39C of the SSCBA (rate of widowed parent's allowance and bereavement allowance) is amended as follows.
- (2) In subsection (1), after “section 46(2)” insert “ and (4) ”.
  - (3) In subsection (3), in each of paragraphs (a) and (b), for “sections” substitute “ provisions ”.
- 5 (1) Section 44 of the SSCBA (Category A retirement pension) is amended as follows.
- (2) In subsection (5A), for “Schedule 4A” substitute “ Schedules 4A and 4B ”.
  - (3) In subsection (6), for “Schedule 4A” substitute “ Schedule 4A or 4B ”.
- 6 In section 46 of the SSCBA (modification of section 45 for calculating the additional pension in certain benefits) after subsection (3) insert—
- “(4) For the purpose of determining the additional pension falling to be calculated under section 45 above by virtue of section 39C(1) above in a case where the deceased spouse or civil partner died under pensionable age, section 45 has effect subject to the following additional modifications—
  - (a) the omission of subsection (2)(d), and
  - (b) the omission in subsection (3A)(b) of the words “before the flat rate introduction year”.”
- 7 In section 48A of the SSCBA (rate of Category B retirement pension for married person or civil partner) in subsection (4) for “Schedule 4A” substitute “ Schedules 4A and 4B ”.
- 8 In section 48B of the SSCBA (Category B retirement pension for surviving spouse or civil partner) in subsection (2), for “Schedule 4A” substitute “ Schedules 4A and 4B ”.

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- 9        In section 48BB of the SSCBA (Category B retirement pension: entitlement by reference to benefits under section 39A or 39B) in subsection (5)—
- (a)    for “Schedule 4A” substitute “ Schedules 4A and 4B ”; and
- (b)    for the words from “subject” to the end substitute “ subject to section 46(3) above and to the following provisions of this section and the modification in section 48C(4) below. ”
- 10       In section 48C of the SSCBA (Category B retirement pension: general) in subsection (4), for “Schedule 4A” substitute “ Schedules 4A and 4B ”.
- 11       In Schedule 4A to the SSCBA (additional pension) in paragraph 1(2), omit “39(1),”.

*Pension Schemes Act 1993 (c. 48)*

- 12       In section 42 of the Pension Schemes Act 1993 (review and alteration of rates of contributions applicable under section 41) in subsection (1)(a)(ii) for “Schedule 4A” substitute “ Schedules 4A and 4B ”.

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