

## SCHEDULE 2

### Pension schemes

#### Part 2

#### Excepted rules, practices, actions and decisions relating to occupational pension schemes

##### **Age related rules, practices, actions and decisions relating to benefit**

**13.** In relation to workers who are active or prospective members of a scheme on the date on which these Regulations come into force, a minimum age for entitlement to or payment of any age related benefit to such members under defined benefit arrangements before any early retirement pivot age, where such benefit is calculated in one or both of the following ways—

- (a) it is not made subject to actuarial reduction for early receipt;
- (b) it results from crediting the member with additional periods of pensionable service.