

*Status: This version of this Act contains provisions that are prospective.*  
**Changes to legislation:** Pensions Act (Northern Ireland) 2008 is up to date with all changes known to be in force on or before 28 September 2021. 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



# Pensions Act (Northern Ireland) 2008

## 2008 CHAPTER 1

An Act to make provision about pensions and other benefits payable to persons in connection with bereavement or by reference to pensionable age; to make provision about the functions of the Personal Accounts Delivery Authority; and for connected purposes. [11th February 2008]

BE IT ENACTED by being passed by the Northern Ireland Assembly and assented to by Her Majesty as follows:

**Modifications etc. (not altering text)**

- C1 Act: power to modify conferred (15.12.2008) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), [ss. 115\(2\)\(f\), 118\(2\)\(g\)](#)

## PART 1

### STATE PENSION

#### *Entitlement to Category A and B retirement pensions*

#### **Category A and B retirement pensions: single contribution condition**

1.—(1) Schedule 3 to the Contributions and Benefits Act (contribution conditions) is amended as follows.

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(2) In paragraph 5 (contribution conditions for, among other things, Category A or B retirement pension) in sub-paragraph (1) after “retirement pension” insert “(other than one in relation to which paragraph 5A applies) ”.

(3) After paragraph 5 insert—

“5A.—(1) This paragraph applies to—

- (a) a Category A retirement pension in a case where the contributor concerned attains pensionable age on or after 6th April 2010;
- (b) a Category B retirement pension payable by virtue of section 48A above in a case where the contributor concerned attains pensionable age on or after that date;
- (c) a Category B retirement pension payable by virtue of section 48B above in a case where the contributor concerned dies on or after that date without having attained pensionable age before that date.

(2) The contribution condition for a Category A or Category B retirement pension in relation to which this paragraph applies is that—

- (a) the contributor concerned must, in respect of each of not less than 30 years of his working life, have paid or been credited with contributions of a relevant class or been credited (in the case of 1987–88 or any subsequent year) with earnings; and
- (b) in the case of each of those years, the earnings factor derived as mentioned in sub-paragraph (3) below must be not less than the qualifying earnings factor for that year.

(3) For the purposes of paragraph (b) of sub-paragraph (2) above, the earnings factor—

- (a) in the case of 1987–88 or any subsequent year, is that which is derived from—
  - (i) so much of the contributor's earnings as did not exceed the upper earnings limit and upon which such of the contributions mentioned in paragraph (a) of that sub-paragraph as are primary Class 1 contributions were paid or treated as paid or earnings credited; and

- (ii) any Class 2 or Class 3 contributions for the year; or

- (b) in the case of any earlier year, is that which is derived from the contributions mentioned in paragraph (a) of that sub-paragraph.

(4) Regulations may modify sub-paragraphs (2) and (3) above for the purposes of their application in a case where—

- (a) the contributor concerned has paid, or been credited with, contributions, or

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(b) contributions have been deemed to be, or treated as, paid by or credited to him,

under the National Insurance Act (Northern Ireland) 1946 or the National Insurance Act (Northern Ireland) 1966.”.

(4) Part 1 of Schedule 1 contains consequential amendments.

### **Category B retirement pension: removal of restriction on entitlement**

2.—(1) Section 48A of the Contributions and Benefits Act (Category B retirement pension for married person or civil partner) is amended as follows.

(2) In each of subsections (2)(a) and (2B)(a) (whose effect is to require the other spouse or other civil partner to have claimed a Category A retirement pension) omit “and become entitled to a Category A retirement pension”.

(3) Omit subsection (5) (restriction on when Category B retirement pension for married person or civil partner is payable).

(4) Part 2 of Schedule 1 contains consequential amendments.

(5) The amendments made by this section and that Part of that Schedule have effect as from 6th April 2010.

(6) Section 48A(2) and (2B), as amended by this section, applies whether the person mentioned in section 48A(1) or (2A) attained pensionable age before 6th April 2010 or on or after that date.

*Credits for basic state pension, etc.*

### **Contributions credits for relevant parents and carers**

3.—(1) After section 23 of the Contributions and Benefits Act insert—

#### **“23A Contributions credits for relevant parents and carers**

(1) This section applies to the following benefits—

- (a) a Category A retirement pension in a case where the contributor concerned attains pensionable age on or after 6th April 2010,
- (b) a Category B retirement pension payable by virtue of section 48A below in a case where the contributor concerned attains pensionable age on or after that date,
- (c) a Category B retirement pension payable by virtue of section 48B below in a case where the contributor concerned dies on or after that date without having attained pensionable age before that date,
- (d) a widowed parent's allowance payable in a case where the contributor concerned dies on or after that date,

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- (e) a bereavement allowance payable in a case where the contributor concerned dies on or after that date.
- (2) The contributor concerned in the case of a benefit to which this section applies shall be credited with a Class 3 contribution for each week falling after 6th April 2010 in respect of which the contributor was a relevant carer.
- (3) A person is a relevant carer in respect of a week if the person—
- (a) is awarded child benefit for any part of that week in respect of a child under the age of 12,
  - (b) is a foster parent for any part of that week, or
  - (c) is engaged in caring, within the meaning given by regulations, in that week.
- (4) Regulations may make provision for a person's entitlement to be credited with Class 3 contributions by virtue of falling within subsection (3) (b) or (c) above to be conditional on the person—
- (a) applying to be so credited in accordance with the prescribed requirements, and
  - (b) complying with the prescribed requirements as to the provision of information to the Department.
- (5) The contributor concerned in the case of a benefit to which this section applies shall be credited with 52 Class 3 contributions for each tax year ending before 6th April 2010 in which the contributor was precluded from regular employment by responsibilities at home within the meaning of regulations under paragraph 5(7) of Schedule 3 to this Act.
- (6) But the maximum number of tax years for which a person can be credited with contributions under subsection (5) above is—
- (a) in the case of a benefit mentioned in subsection (1)(a) to (c) above, 22;
  - (b) in the case of a benefit mentioned in subsection (1)(d) or (e) above, half the requisite number of years of the person's working life.
- (7) The table in paragraph 5(5) of Schedule 3 to this Act (requisite number of years of a working life of given duration) applies for the purposes of subsection (6)(b) above as it applies for the purposes of the second condition set out in paragraph 5(3) of that Schedule.
- (8) For the purpose of determining entitlement to a benefit to which this section applies, a week that falls partly in one tax year and partly in another is to be treated as falling in the year in which it begins and not in the following year.
- (9) In this section—

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“the contributor concerned” has the meaning given in section 21(5)(a) above;

“foster parent” has the meaning given by regulations.”.

(2) In paragraph 5 of Part 1 of Schedule 3 to that Act (contribution conditions for entitlement to, among other things, widowed parent's allowance, bereavement allowance and Category A or B retirement pension) at the end of sub-paragraph (7) (home responsibilities protection) insert— “ But nothing in this sub-paragraph applies in relation to any benefit to which section 23A above applies. ”.

(3) Part 3 of Schedule 1 contains consequential amendments.

#### *Abolition of adult dependency increases*

#### **Category A and C retirement pensions: abolition of adult dependency increases**

4.—(1) The following provisions of the Contributions and Benefits Act are to cease to have effect on 6th April 2010—

- (a) section 83 (pension increase: wife),
- (b) section 84 (pension increase: husband), and
- (c) section 85 (pension increase: person with care of children or qualifying young persons).

(2) Paragraph 2 of Part 2 of Schedule 2 to the Pensions Order (which replaces sections 83 and 84 of the Contributions and Benefits Act with a new section 83A equalising pension increases for dependent spouses and civil partners with effect from 6th April 2010) is omitted.

(3) Part 4 of Schedule 1 contains consequential amendments.

(4) The amendments made by that Part of that Schedule have effect as from 6th April 2010.

(5) Nothing in—

- (a) the repeals in subsection (1),
- (b) the amendments in Part 4 of Schedule 1, or
- (c) the repeals in Part 2 of Schedule 6,

applies in relation to a qualifying person at any time falling on or after 6th April 2010 but before the appropriate date.

(6) In subsection (5) a “qualifying person” means a person who—

- (a) has, before 6th April 2010, made a claim for a relevant increase in accordance with section 1 of the Administration Act; and
- (b) immediately before that date is either—