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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations contain amendments relating to the Local Government Pension Scheme which until 1st April 2009 was governed by the Local Government Pension Scheme Regulations (Northern Ireland) 2002 as amended (the 2002 Regulations). These Regulations also contain amendments to the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations (NI) 2009 (the Benefits Regulations), the Local Government Pension Scheme (Administration) Regulations (NI) 2009 (the Administration Regulations) and the Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (NI) 2009 (the Transitional Regulations) which came into operation on 1st April 2009.

Article 14 of the Superannuation (Northern Ireland) Order 1972 confers express powers to make regulations retrospective in effect. These Regulations are retrospective.

Regulation 2 introduces the amendments set out in regulations 3 to 8 relating to the 2002 Regulations to the extent that those Regulations continue to operate by virtue of the Transitional Regulations.

Regulation 3 inserts a new paragraph into regulation 4B to clarify scheme membership by admission bodies includes a body designated under the Local Government (Superannuation) Act (Northern Ireland) 1950.

Regulations 4 to 8 make amendments to regulations 77 to 79 and Schedule 1 to the 2002 Regulations to clarify the arrangements for employer's pension liabilities. Regulation 6 introduces a new regulation which allows apportionment of pension liabilities between the relevant parties, by agreement, when an employer leaves the Scheme, or merges with another employer while remaining within the Scheme.

Regulation 9 introduces the amendments set out in regulations 10 to 20 relating to the Benefits Regulations.

Regulation 10 inserts a cross reference to the Administration Regulations into regulation 2 (active members) and clarifies the minimum length of employment required for a person to become eligible for scheme membership.

Regulation 11 amends regulation 4 (meaning of "pensionable pay") to clarify that pensionable pay, as was the case in the 2002 Regulations, does not include any amount treated as the money value to an employee of the provision of a motor vehicle or any other amount paid in lieu of such provision.

Regulation 12 clarifies regulation 8 (final pay: general) of the Benefits Regulations by making it clearer that a member's final pay must be his pensionable pay in local government employment.

Regulation 13 clarifies regulation 11 (final pay: fluctuating emoluments), to make it clear that contributions at the appropriate contribution rate must be paid on any fluctuating emoluments received by the member in order for those amounts to be included in the member's final pay. Also an additional paragraph has been inserted which sets out how a member's final pay is calculated where he has been in receipt of fluctuating emoluments for less than 3 years.

Regulation 14 inserts a new regulation 12A which provides for additional periods of membership to be awarded to members who have had their period of membership reduced in consequence of applying for enhanced protection under the Finance Act 2004.

Regulation 15 inserts a new regulation 14A which enables certain members to make additional survivor benefit contributions (ASBCs) to provide a pension for a surviving cohabiting partner.

*Status: This is the original version (as it was originally made).*

Regulations 16, 18, 20, 23, 26, 31, 38, 46 and 49 make minor technical amendments.

Regulation 17 amends regulation 27 (children's pensions) to enable the payment of a children's pension to a surviving parent or legal guardian to be applied for the benefit of the eligible child or children.

Regulation 19 makes minor amendments to clarify the circumstances under which deferred members may become eligible for the early payment of an ill-health pension.

Regulation 21 introduces the amendments set out in regulations 22 to 44 relating to the Administration Regulations.

Regulation 22 clarifies eligibility for scheme membership by employees.

Regulation 24 inserts a new paragraph into regulation 4B to clarify scheme membership by admission bodies includes a body designated under the Local Government (Superannuation) Act (Northern Ireland) 1950.

Regulations 25, 27 to 30 and 41 make consequential amendments relevant to the introduction of additional survivor benefits contributions.

Regulation 32 inserts new regulation 20A (payment of additional contributions: survivor benefits (ASBCs)) and new regulation 20B (discontinuance of ASBCs). These new regulations set out the process for making, ending and calculating additional contributions to provide a pension for a surviving cohabiting partner.

Regulations 33 to 37 make amendments to regulations 31 to 34 of the Administration Regulations to clarify the arrangements for employer's pension liabilities. Regulation 36 introduces a new regulation which allows apportionment of pension liabilities between the relevant parties, by agreement, when an employer leaves the Scheme, merges with another employer while remaining within the Scheme.

Regulation 39 makes an amendment to add a further exclusion to eligibility for a refund of contributions. Members will no longer be permitted to receive a refund where they cease one concurrent employment and remain in active membership in another local government employment.

Regulation 40 inserts regulation 45A (guaranteed minimum pensions) and 45B (survivor benefits: guaranteed minimum pension) which regulates the calculation of a guaranteed minimum pension is paid in respect of both members and survivor's benefits. Regulation 42 inserts regulation 71A (revaluation of guaranteed minimum).

Regulation 43 amends regulation 91 (payment of benefits) to enable pension credit members to elect to receive their benefits from the age of 60, with an appropriate actuarial reduction.

Regulation 44 inserts new definitions into Schedule 1.

Regulation 45 introduces the amendments set out in regulations 46 to 49 relating to the Transitional Regulations.

Regulation 47(a) adds Regulation 31 (early payment of pension ill-health) to the list of benefits accrued under the 2002 Regulations which should come into payment at the same time as benefits accrued under the current Regulations. Regulation 47(b) enables periods of membership accrued before 6th April 1988 to be taken into account for the purposes of a surviving civil partner's entitlement to a pension under regulations 24, 33 or 36 of the Benefits Regulations.

Regulation 48 clarifies the amount of death grant payable to deferred members.

A full impact assessment has not been produced for these Regulations because no impact on the private or voluntary sectors is foreseen.