



# Public Service Pensions and Judicial Offices Act 2022

## 2022 CHAPTER 7

### PART 1

#### PUBLIC SERVICE PENSION SCHEMES

### CHAPTER 2

#### JUDICIAL SCHEMES

#### *Pension benefits and contributions: corrections*

#### **51 Pension benefits and lump sums benefits**

- (1) This section applies in relation to a member (“M”) of a judicial scheme who, at the end of the election period—
- (a) has remediable service in a judicial office that is pensionable service under the scheme, and
  - (b) is a pensioner member in relation to the judicial office, or is deceased.
- (2) Where—
- (a) the aggregate of the pension benefits, if any, that (after taking into account the effect, if any, of section 49(2), (4) or (6)) have been paid under the scheme to any person (“the beneficiary”) in respect of M’s remediable service in the judicial office, exceeds
  - (b) the aggregate of the pension benefits to which (after taking into account the effect, if any, of section 42(2) to (5) or 45(2)) the beneficiary was entitled under the scheme in respect of the service,
- the beneficiary must pay the difference to the scheme.
- (3) Where—

*Status: Point in time view as at 10/03/2022.*

*Changes to legislation: There are currently no known outstanding effects for the Public Service Pensions and Judicial Offices Act 2022, Cross Heading: Pension benefits and contributions: corrections. (See end of Document for details)*

- (a) the amount mentioned in subsection (2)(a), is less than
  - (b) the amount mentioned in subsection (2)(b),
- the scheme manager must pay the difference to the beneficiary.

(4) Where—

- (a) the aggregate of the lump sum benefits, if any, that (after taking into account the effect, if any, of section 49(2), (4) or (6)) have been paid under the scheme to any person (“the beneficiary”) in respect of M’s remediable service in the judicial office, exceeds
  - (b) the aggregate of the lump sum benefits to which (after taking into account the effect, if any, of section 42(2) to (5) or 45(2)) the beneficiary was entitled under the scheme in respect of the service,
- the beneficiary must pay the difference to the scheme.

(5) Where—

- (a) the amount mentioned in subsection (4)(a), is less than
  - (b) the amount mentioned in subsection (4)(b),
- the scheme manager must pay the difference to the beneficiary.

(6) If—

- (a) M is deceased,
- (b) a PPA lump sum death benefit has been paid on the death of M, and
- (c) a legacy scheme election has been made in respect of M,

the PPA lump sum death benefit is to be treated for the purposes of subsection (4)(a) as a lump sum benefit paid under the scheme in respect of M’s remediable service in the judicial office.

(7) If—

- (a) a 2015 scheme election has been made in respect of M, and
- (b) M has been paid a judicial service award in respect of M’s service in the judicial office,

the judicial service award is to be treated for the purposes of subsection (4)(a) as a lump sum benefit paid to M under the scheme in respect of M’s remediable service in the judicial office.

(8) In this section—

“judicial service award” means an amount payable pursuant to a determination of the Lord Chancellor relating to judicial service awards for holders of judicial offices;

“lump sum benefit” means any benefit payable under a pension scheme by way of a lump sum;

“pension benefit” means any benefit payable under a pension scheme otherwise than by way of a lump sum;

“PPA lump sum death benefit” means an amount paid by the relevant authority, on the death of a person who has a partnership pension account, to a person nominated by the deceased or to the person’s personal representatives.

#### **Commencement Information**

**II** S. 51 in force at Royal Assent for specified purposes, see **s. 131(1)**

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*Status: Point in time view as at 10/03/2022.*

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## 52 Pension contributions

- (1) This section applies in relation to a member (“M”) of a judicial scheme who, at the end of the election period has remediable service in a judicial office that is pensionable service under the scheme.
- (2) Where—
  - (a) the paid contributions amount for an in-scope tax year in respect of M’s remediable service in the judicial office, exceeds
  - (b) the payable contributions amount for that tax year in respect of that service, the scheme manager must (directly or indirectly) pay an amount in respect of the difference to the appropriate person.
- (3) Where—
  - (a) the paid contributions amount for an out-of-scope tax year in respect of M’s remediable service in the judicial office, exceeds
  - (b) the payable contributions amount for that tax year in respect of that service, no amount is to be paid by the scheme manager in respect of the difference to the appropriate person.
- (4) Where—
  - (a) the paid contributions amount for an in-scope or out-of-scope tax year in respect of M’s remediable service in the judicial office, is less than
  - (b) the payable contributions amount for that tax year in respect of that service, the appropriate person must pay pension contributions in respect of the difference to the scheme.
- (5) A reference in this section to “the paid contributions amount” for a tax year in respect of M’s remediable service in a judicial office is a reference to the sum of—
  - (a) the aggregate of the pension contributions that (after taking into account the effect, if any, of section 50(2), (4) and (6)) have been paid under the scheme by M in the tax year in respect of so much of the service as was not PPA opted-out service, and
  - (b) where any of the remediable service was PPA opted-out service—
    - (i) the aggregate of the pension contributions and any voluntary contributions that have been paid by M under the partnership pension account in the tax year in respect of the PPA opted-out service, or
    - (ii) if lower, the aggregate of the pension contributions that (after taking into account the effect, if any, of section 42(2) to (5) or 45(2)) were payable under the scheme by M for that tax year in respect of the PPA opted-out service.
- (6) A reference in this section to “the payable contributions amount” for a tax year in respect of M’s remediable service in a judicial office means the aggregate of the pension contributions that (after taking into account the effect, if any, of section 42(2) to (5) or 45(2)) were payable under the scheme by M for that tax year in respect of the service.
- (7) In this section “the appropriate person” means—
  - (a) M, or
  - (b) if M is deceased, M’s personal representatives.
- (8) For the purposes of this section—

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- (a) a tax year is “in-scope” in relation to M if any necessary adjustment to the amount of income tax paid by M in respect of PAYE income for the tax year is capable of being enforced by HMRC under PAYE regulations;
  - (b) a tax year is “out-of-scope” in relation to M if it is not in-scope in relation to M.
- (9) A reference in this section to pension contributions or voluntary contributions paid by a person under a partnership pension account is a reference to the amount of the contributions paid, net of any tax relief under section 188 of FA 2004 (relief for contributions) to which the person was entitled in respect of them.

#### Commencement Information

**I2** S. 52 in force at Royal Assent for specified purposes, see [s. 131\(1\)](#)

### 53 Effective pension age payments

- (1) Subsections (2) and (3) apply where—
- (a) a person (“P”) has remediable service in a judicial office,
  - (b) P has, during the period of remediable service, paid any effective pension age payments to a judicial 2015 scheme, and
  - (c) a legacy scheme election is made in respect of P.
- (2) The rights that would otherwise have been secured by the effective pension age payments are extinguished.
- (3) The scheme manager of the judicial 2015 scheme must pay to the appropriate person an amount by way of compensation equal to—
- (a) the aggregate of the effective pension age payments paid by P, less
  - (b) an amount in respect of the value of the tax relief under section 188 of FA 2004 (member contributions) to which P was entitled in respect of those payments.
- (4) In subsection (3) “the appropriate person” means—
- (a) P, or
  - (b) if P is deceased, P’s personal representatives.
- (5) In this section “effective pension age payments” means payments under—
- (a) Part 3 of Schedule 1 to the Judicial Pensions Regulations 2015 ([S.I. 2015/182](#)), or
  - (b) Part 3 of Schedule 1 to the Judicial Pensions Regulations (Northern Ireland) 2015 ([S.R. \(N.I.\) 2015 No. 76](#)).

#### Commencement Information

**I3** S. 53 in force at Royal Assent for specified purposes, see [s. 131\(1\)](#)

### 54 Transitional protection allowance

- (1) Subsection (2) applies where—
- (a) a person (“P”) has remediable service in a judicial office,

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- (b) P’s employer (“the employer”) has paid P a transitional protection allowance, and
  - (c) a legacy scheme election is made in respect of P.
- (2) The appropriate person must pay to the employer an amount equal to—
- (a) the amount of the transitional protection allowance, less
  - (b) an amount in respect of the income tax suffered by P that is attributable to the transitional protection allowance.
- (3) In subsection (2) “the appropriate person” means—
- (a) P, or
  - (b) if P is deceased, P’s personal representatives.
- (4) In this section “transitional protection allowance” means an amount paid to a person, pursuant to an agreement between the person and the person’s employer, that the person should not accrue pensionable service under any judicial scheme after 31 March 2015.
- (5) A reference in this section to a person’s employer is to the person’s employer for the purposes of any judicial scheme of which the person is a member.

#### Commencement Information

**I4** S. 54 in force at Royal Assent for specified purposes, see [s. 131\(1\)](#)

### 55 Power to reduce benefits in lieu of paying liabilities owed to scheme

- (1) Scheme regulations for a judicial scheme may make provision under which—
- (a) a person who would otherwise be required to pay an amount under or by virtue of this Chapter to the scheme, or to the person’s employer, is not required to pay that amount to the scheme or the employer, and
  - (b) instead, the benefits payable to or in respect of the person under the scheme are reduced in accordance with the regulations.
- (2) Scheme regulations for a judicial scheme may make provision under which, in a case in which a person is (by virtue of provision made under subsection (1)) not required to pay an amount to the person’s employer, the scheme manager is required to reimburse the employer.
- (3) A reference in this section to a person’s employer is to the person’s employer for the purposes of any judicial scheme of which the person is a member.

#### Commencement Information

**I5** S. 55 in force at Royal Assent for specified purposes, see [s. 131\(1\)](#)

### 56 Powers to reduce or waive liabilities

- (1) Scheme regulations for a judicial scheme may make provision under which a liability owed by a person to the scheme under section 51 (corrections for pension benefits and lump sum benefits) is reduced or waived.

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- (2) Scheme regulations for a judicial scheme may make provision under which a liability to pay pension contributions owed by a person to the scheme under section 52 (corrections for pension contributions) is reduced or waived.
- (3) The provision that may be made under subsection (2) includes, in particular, provision under which a liability to pay pension contributions is reduced by tax relief amounts.
- (4) In subsection (3) “tax relief amounts” means amounts determined by reference to the tax relief under section 188 of FA 2004 (relief for members’ contributions) that would have been available in respect of the amounts owed if—
  - (a) they had been paid in a different tax year, or
  - (b) they had been paid to a different judicial scheme.

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**Commencement Information**

**I6** S. 56 in force at Royal Assent for specified purposes, see [s. 131\(1\)](#)

**Status:**

Point in time view as at 10/03/2022.

**Changes to legislation:**

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