
DRAFT STATUTORY RULES OF NORTHERN IRELAND

2015 No.

The Judicial Pensions Regulations (Northern Ireland) 2015

PART 1

Preliminary

Citation and commencement

1.—(1) These Regulations may be cited as the Judicial Pensions Regulations (Northern Ireland) 2015.

(2) Part 1, Part 3, regulations 20, 128, 166, 167, Schedule 1, Schedule 2 and paragraph 12 of Schedule 3 come into operation on 28th February 2015.

(3) The remaining provisions come into operation on 1st April 2015.

Interpretation

2. In these Regulations—

“the Act” means the Public Service Pensions Act (Northern Ireland) 2014;

“the 1971 Act” means the Pensions (Increase) Act (Northern Ireland) 1971⁽¹⁾;

“the 1993 Act” means the Pension Schemes (Northern Ireland) Act 1993⁽²⁾;

“the 1995 Order” means the Pensions (Northern Ireland) Order 1995⁽³⁾;

“the 1999 Order” means the Welfare Reform and Pensions Act 1999⁽⁴⁾;

“the 2004 Act” means the Finance Act 2004⁽⁵⁾;

“accrued added pension” means—

(a) accrued added (self only) pension (if any); and

(b) accrued added (all beneficiaries) pension (if any);

“accrued earned pension” means—

(a) in relation to this scheme—

(i) accrued standard earned pension (if any); and

(ii) accrued earned pension attributable to an effective pension age option (if any);

(b) in relation to another pension scheme, accrued rights to benefits under that scheme which are the equivalent of accrued earned pension under this scheme;

“accrued pension” means—

(a) accrued earned pension; and

(1) 1971 c. 35 (N.I.).

(2) 1993 c. 49.

(3) S.I. 1995/3213(N.I. 22).

(4) S.I. 1999/3147 (N.I. 11).

(5) 2004 c. 12.

(b) accrued added pension (if any);

“accrued rights”, in relation to benefits under this scheme, does not include a right to benefits attributable (directly or indirectly) to a pension credit;

“accrued standard earned pension”—

(a) for the purpose of calculating the amount of a description of full retirement pension or the provisional amount of any description of deferred pension, has the meaning given in regulation 32(2);

(b) for the purpose of calculating the amount of a description of partial retirement pension, has the meaning given in regulation 33(2);

“active member”, in relation to this scheme, means a person who is in pensionable service under this scheme;

“active member’s account” has the meaning given in regulation 37(2);

“actuarial guidance” means guidance given by the scheme manager after consultation with the scheme actuary;

“actuarial reduction” in relation to reduction of pension payable to a member who has not reached normal pension age, means a reduction determined by the scheme manager after consultation with the scheme actuary or taking into account tables prepared by the scheme actuary;

“actuarial tables” means tables prepared by the scheme manager after consultation with the scheme actuary;

“added pension” means—

(a) added (self only) pension under paragraph 18 of Schedule 1 (if any); and

(b) added (all beneficiaries) pension under paragraph 19 of Schedule 1 (if any);

“added pension payments” means periodical payments or a lump sum payment for added pension made to this scheme;

“additional paternity leave” has the meaning given in regulation 2(1) (interpretation) of the Additional Paternity Leave Regulations (Northern Ireland) 2010(6);

“adoption leave” has the meaning given in regulation 2(1) (interpretation) of the Paternity and Adoption Leave Regulations (Northern Ireland) 2002(7);

“age addition” has the meaning given in regulation 30(4);

“allocation amount” means the amount of pension allocated as a result of making an allocation election;

“allocation election” means an election under regulation 78(2);

“amount of added pension”, in relation to a scheme year, means an amount calculated in accordance with regulation 39(5);

“amount of credited pension” means an amount equal to the pension credit calculated in accordance with regulations made under paragraph 5(b) of Schedule 5 (pension credits: mode of discharge) to the 1999 Order;

“amount of earned pension”, in relation to a scheme year, means an amount calculated in accordance with regulation 39(3);

(6) S.R. 2010 No. 297.

(7) S.R. 2002 No. 377; regulation 2 was amended by S.R. 2006 No. 373.

“annual allowance” has the meaning given in section 228 (annual allowance) of the 2004 Act⁽⁸⁾;

“annual allowance charge” has the meaning given in section 227 (annual allowance charge) of the 2004 Act⁽⁹⁾;

“annual rate”—

- (a) for each description of pension, has the meaning given in Part 5 (retirement benefits); and
- (b) in relation to pensionable earnings, means the amount of pensionable earnings payable for a scheme year;

“assumed age addition” has the meaning given in regulation 31(3);

“assumed pay” has the meaning given in regulation 24(2);

“the beginning date”, in relation to a pension not attributable (directly or indirectly) to a pension credit, means the date on which the pension is deemed to begin for the purpose of section 8(2) (meaning of “pension” and other supplementary provisions) of the 1971 Act⁽¹⁰⁾;

“beneficiary”, in relation to a deceased member, means the surviving adult or eligible child of the member;

“closing date” in relation to a transition member, has the meaning given in paragraph 1 of Schedule 2;

“the commutation amount” means the amount of pension exchanged for a lump sum as a result of the exercise of the commutation option;

“commutation option” means the option to exchange part of a pension for a lump sum—

- (a) exercisable under regulation 76 in relation to a retirement pension; or
- (b) exercisable under regulation 89 in relation to a pension credit member’s pension;

“connected scheme” means another statutory pension scheme that is connected, within the meaning of section 4(6) (scheme manager) of the Act, with this scheme;

“continuity of service”, in relation to a transition member, has the meaning given in paragraph 2 of Schedule 2;

“continuous period of pensionable service”, in relation to this scheme, means a period of pensionable service under this scheme disregarding any gap in pensionable service not exceeding 5 years, unless otherwise provided;

“continuous period of service”, in relation to qualifying judicial office, means a period of service in that office disregarding any gap in service not exceeding 5 years;

“death benefits” means benefits payable under Part 8;

“deferred member” has the meaning given in regulation 25;

“deferred member’s account” has the meaning given in regulation 43(3);

“description of accrued added pension” means either of the following—

- (a) accrued added (self only) pension; or
- (b) accrued added (all beneficiaries) pension;

(8) Section 228 was substituted by the Finance Act 2011 (c. 11), Schedule 17 paragraphs 1 and 4 were amended by the Finance Act 2013 (c. 29) section 49.

(9) Section 227 was amended by the Finance Act 2009 (c. 10) Schedule 2 paragraphs 10 and 15 and the Finance Act 2011 (c. 11), Schedule 16 paragraph 45 and Schedule 17 paragraphs 1 and 3.

(10) Section 8(2) was amended by the Pensions (Miscellaneous Provisions) (Northern Ireland) Order 1990 (S.I. 1990/1509 (N.I. 13)). Article 3 (5) and the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)) Article 36(1) and (3). Section 8(2) of the 1971 Act may be applied subject to such modifications, adaptations and exceptions as may be specified in regulations made under section 5(3) of that Act.

“description of accrued pension” means accrued pension of a description mentioned in Chapter 1 of Part 5;

“description of added pension” means either of the following—

- (a) added (self only) pension; and
- (b) added (all beneficiaries) pension;

“description of deferred pension” means any of the following—

- (a) deferred standard earned pension;
- (b) deferred earned pension attributable to an effective pension age option;
- (c) deferred added (all beneficiaries) pension;
- (d) deferred added (self only) pension;

“description of full retirement pension” means a full retirement pension of a description mentioned in Chapter 1 of Part 5;

“description of partial retirement pension” means a partial retirement pension of a description mentioned in Chapter 1 of Part 5;

“description of pension” means any of the following—

- (a) standard earned pension;
- (b) transferred pension;
- (c) earned pension attributable to an effective pension age option;
- (d) added (all beneficiaries) pension;
- (e) added (self only) pension;

“dual capacity member” has the meaning given in regulation 146;

“early payment reduction” means the actuarial reduction that is applied when calculating the annual rate of pension payable to a member of this scheme who has not reached normal pension age under this scheme or, if applicable, effective pension age;

“effective pension age”, in relation to a member who has exercised an effective pension age option, means the age at which the member is entitled to payment, without actuarial reduction, of a full retirement earned pension or partial retirement earned pension attributable to that option;

“effective pension age payments” means periodical payments for an effective pension age made to this scheme;

“effective pension age option” means the option to make effective pension age payments;

“eligible child” has the meaning given in regulation 103;

“eligible child’s pension” has the meaning given in regulation 102;

“employer” means the person responsible for the remuneration of a qualifying judicial officeholder;

“fee-paid office” means an office where service is remunerated by payment of fees, as opposed to the payment of salary;

“full retirement account” has the meaning given in regulation 47(4);

“full retirement added pension” means—

- (a) full retirement added (self only) pension (if any); and
- (b) full retirement added (all beneficiaries) pension (if any);

“full retirement earned pension” means—

- (a) full retirement standard earned pension (if any); and
 - (b) full retirement earned pension attributable to an effective pension age option (if any);
- “full retirement pension” means—
- (a) full retirement earned pension; and
 - (b) full retirement added pension (if any);
- “guaranteed minimum” includes the guaranteed minimum as defined in sections 10(11) (earner’s guaranteed minimum) and 13(12) (minimum pensions for earners, widows and widowers) of the 1993 Act—
- (a) as increased in accordance with the requirements of section 105(13) (annual increase of minimum pensions) of that Act; and
 - (b) if a reduction has been made under section 11A(14) (reduction of guaranteed minimum in consequence of pension debit) of that Act, as reduced in accordance with that section;
- “ill-health pension” has the meaning given by regulation 68;
- “index adjustment” means, in relation to the opening balance of a description of pension for any scheme year, the change in prices in that scheme year(15);
- “in-service revaluation index”, in relation to a pension scheme, means the percentage increase or decrease by which the pensionable earnings of a person, or a proportion of those earnings accrued as a pension, are revalued whilst the person is in pensionable service in that pension scheme;
- “last active scheme year” means the scheme year in which an active member of this scheme ceases to be in pensionable service under this scheme;
- “last day of pensionable service” means the last day of a continuous period of pensionable service under this scheme;
- “late payment supplement”, in relation to the provisional amount of any description of deferred pension, means an additional amount of pension determined by the scheme manager after consulting the scheme actuary to be appropriate if a deferred member of this scheme is over normal pension age or, if applicable, effective pension age, under this scheme before becoming entitled to the immediate payment of a full retirement pension;
- “the leaving year” means the scheme year in which the relevant last day falls;
- “lump sum death benefit” means a lump sum paid under Part 8 on the death of a member;

(11) Section 10 was amended by the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) Articles 147, 168, Schedule 3 paragraph 20 and Schedule 5 Part 3, the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) Article 3(1) and Schedule 1 paragraph 41 and the Proceeds of Crime Act 2002 (c. 29) Schedule 11 paragraphs 1 and 22.

(12) Section 13 was amended by the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) article 3(1), Schedule 1 paragraph 42, the Civil Partnership (Contracted-out Occupational and Appropriate Personal Pension Schemes) (Surviving Civil Partners) Order (Northern Ireland) 2005 (S.R. 2005 No. 433), Schedule 1, paragraph 5, the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c.4) (N.I.) sections 52, 67, Schedule 5, Part 1, paragraph 9 and Schedule 9, Part 3, the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255) (N.I. 1) Article 261(2) and the Pensions Act (Northern Ireland) 2008 (c.1)(N.I.)) section 12(2).

(13) Section 105 was amended by the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) Article 55 and paragraph 22 of Schedule 1 to S.R. 2005 No. 433.

(14) Section 11A was inserted by the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)) Article 29(3).

(15) Under section 9 of the Public Services Pension Act (Northern Ireland) 2014 (c. 2)(N.I.), the change in prices to be applied in a period is the percentage increase or decrease as a Department of Finance and Personnel order under that section may specify in relation to the period.

“maternity leave” includes ordinary maternity leave or additional maternity leave as defined in regulation 2(1) (interpretation) of the Maternity and Parental Leave etc. Regulations (Northern Ireland) 1999⁽¹⁶⁾;

“medical certificate” is a certificate prepared by a registered medical practitioner at the request of the scheme manager;

“member”, in relation to this scheme, means an active member, deferred member, pensioner member or pension credit member of this scheme;

“member contributions” has the meaning given in Part 9;

“normal minimum pension age” has the same meaning as in section 279(1) (other definitions) of the 2004 Act⁽¹⁷⁾;

“normal pension age”, in relation to this scheme, is determined in accordance with section 10 of the Act;

“occupational pension scheme” has the meaning given in section 1 (categories of pension schemes) of the 1993 Act ⁽¹⁸⁾;

“opening balance”, in relation to a description of pension for a scheme year, has the meaning given in regulation 40(3);

“option proportion”, in relation to a description of accrued pension, means the proportion specified in a notice under regulation 62;

“ordinary maternity leave” has the meaning given in regulation 2(1) (interpretation) of the Maternity and Parental Leave etc. Regulations (Northern Ireland) 1999;

“parental leave” has the meaning given in regulation 2(1) (interpretation) of the Maternity and Parental Leave etc. Regulations (Northern Ireland) 1999;

“partial retirement account” has the meaning given in regulation 50(2);

“partial retirement added pension” means—

- (a) partial retirement added (self only) pension (if any); and
- (b) partial retirement added (all beneficiaries) pension (if any);

“partial retirement earned pension” means—

- (a) partial retirement standard earned pension (if any); and
- (b) partial retirement earned pension attributable to an effective pension age option (if any);

“partial retirement option” means the option exercisable under regulation 60(2);

“partial retirement pension” means—

- (a) partial retirement earned pension; and
- (b) partial retirement added pension (if any);

“partially retired”, in relation to a member of this scheme, means a member who has exercised the partial retirement option;

“partnership pension account”, in relation to a person in service in a qualifying judicial office, means a stakeholder pension scheme or personal pension scheme to which the person’s employer is paying contributions;

⁽¹⁶⁾ S.R. 1999 No. 471, to which there are amendments not relevant to these Regulations.

⁽¹⁷⁾ To which there are amendments not relevant to these Regulations.

⁽¹⁸⁾ Section 1 was amended by Article 216 of the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), Part 3(2) of Schedule 27 to the Finance Act 2007 (c.11) and regulation 2(2) of the Occupational Pensions Schemes (EEA States) Regulations (Northern Ireland) 2007 (S.R. 2007 No. 457).

“paternity leave” includes leave under regulation 4 or 8 of the Paternity and Adoption Leave Regulations (Northern Ireland) 2002(19);

“pay period” means the period in respect of which a payment of pensionable earnings is made;

“pension credit” has the meaning given in Article 121(1) (interpretation of Part 2) of the 1995 Order(20);

“pension credit member”, in relation to this scheme, means a person who has rights under this scheme which are attributable (directly or indirectly) to a pension credit under a pension sharing order following divorce or nullity of marriage;

“pension credit member’s account” has the meaning given in regulation 52;

“pension credit member’s pension” means a pension payable under regulation 83;

“pension debit” means a debit under Article 26(1)(a) (creation of pension credits and debits) of the 1999 Order;

“pension debit member”, in relation to this scheme, means a person who is a member of this scheme whose benefits or future benefits under this scheme have been reduced under Article 28 (reduction under pension sharing order following divorce or nullity of marriage) of the 1999 Order;

“pensionable earnings” has the meaning given in regulation 23;

“pensionable public service” means pensionable service under an existing scheme;

“pensionable service” means service in a qualifying judicial office;

“pensioner member”, in relation to this scheme, means a person who is entitled to the immediate payment of a retirement pension under this scheme;

“pension sharing order” means any provision or order specified in Article 25 (activation of pension sharing) of the 1999 Order(21);

“period of assumed pay” has the meaning given in regulation 24(1);

“personal pension scheme” means a personal pension scheme as defined in section 1 (categories of pension schemes) of the 1993 Act that is a registered pension scheme;

“prospective normal pension age”, in relation to a member’s prospective entitlement to benefits under this scheme, means the normal pension age that the scheme manager, by reference to Department of Finance and Personnel directions made under section 11(2) (valuations) of the Act, determines would apply in relation to those benefits;

“provisional amount”, in relation to any description of deferred pension, has the meaning given in regulation 44(2);

“qualifying judicial office” has the meaning given in regulation 13;

“qualifying service” has the meaning given in regulation 55;

“registered”, in relation to a pension scheme, means registered under Chapter 2 of Part 4 (registration of pension schemes) of the 2004 Act;

“the relevant last day”, in relation to a continuous period of pensionable service, means—

- (a) for a partially retired member, the day before the day on which the partial retirement option was exercised, and
- (b) otherwise, the member’s last day of pensionable service;

(19) S.R. 2002 No. 377.

(20) The definition of “pension credit” was inserted in Article 121(1) by the Welfare Reform and Pensions (Northern Ireland) Order 1999 S.I. 1999/3147 (N.I. 11) Schedule 9 paragraph 50(3).

(21) Article 25 was amended by the Civil Partnership Act 2004 (c. 33) Schedule 29 paragraph 110).

“retirement index adjustment”, in relation to an amount of accrued pension, has the meaning given in regulation 29;

“retirement benefits” means benefits payable under Part 6;

“retirement pension” means any of the following—

- (a) a full retirement pension;
- (b) a partial retirement pension;
- (c) an ill-health pension;

“this scheme” means the scheme established by these Regulations;

“scheme actuary” means the actuary appointed by the Department of Justice under regulation 144;

“scheme closing date” means 31st March 2015;

“scheme manager” has the meaning given in regulation 4;

“scheme year” means a period of one year beginning with 1st April and ending with 31st March;

“stakeholder pension scheme” means a scheme which is a stakeholder pension scheme for the purposes of Part 2 (stakeholder pension schemes) of the 1999 Order (see Article 3(22) of that Order);

“standard earned pension” means pension which is earned under this scheme and which is payable without actuarial reduction at normal pension age;

“statutory pay” means—

- (a) statutory adoption pay within the meaning of section 167ZL(1) (entitlement) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(23);
- (b) statutory maternity pay within the meaning of section 160(1) (statutory maternity pay - entitlement and liability to pay) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;
- (c) ordinary statutory paternity pay within the meaning of section 167ZA(1) (entitlement: birth) or 167ZB(1) (entitlement: adoption) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(24); or
- (d) additional statutory paternity pay within the meaning of section 167ZEA(1) (entitlement to additional statutory paternity pay: birth) and 167ZEB(1) (entitlement to additional statutory paternity pay: adoption) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(25):

“surviving adult”, in relation to a deceased member of this scheme, has the meaning given in regulation 91;

“surviving adult’s pension” has the meaning given in regulation 93;

“surviving civil partner” has the meaning given in regulation 91;

“surviving nominated partner” has the meaning given in regulation 92;

“surviving spouse” has the meaning given in regulation 91;

(22) Article 3 was amended by the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)) Article 262 (2), (3) and (4), the Taxation of Pension Schemes Consequential Amendments) Order 2006 S.I. 2006/745, Article 16(2), the Pensions Act (Northern Ireland) 2008 (c. 1 (N.I.)) Sections 13 and 19, Schedule 4, paragraph 37 and Schedule 6, Part 6.

(23) 1992 c. 7; section 167ZL was inserted by the Employment (Northern Ireland) Order 2002 (S.I. 2002/2836 (N.I. 2)) Article 6.

(24) Sections 167ZA and 167ZB were inserted by the Employment (Northern Ireland) Order 2002 (S.I. 2002/2836 (N.I. 2)) Article 5. Subsections (1) of those sections were amended by the Work and Families (Northern Ireland) Order 2006 (S.I. 2006/1947 (N.I. 16)) Schedule 1 paragraphs 11 and 12.

(25) Sections 167ZEA and 167ZEB were inserted by the Work and Families (Northern Ireland) Order 2006 (S.I. 2006/1947 (N.I. 16)) Articles 8 and 9.

“tax year” means a period of one year which is the period of assessment for income tax purposes;

“total allocation amount”, in relation to an amount of retirement pension, means the total amount of that pension allocated under Chapter 6 of Part 6;

“transfer value” has the meaning given in regulation 132;

“transfer value payment” means payment of a transfer value;

“transferred pension” means pension attributable to receipt of a transfer value payment;

“transition member” has the meaning given in paragraph 1 of Schedule 2;

“weekly rate”, in relation to a guaranteed minimum pension, has the same meaning as in regulation 55(2) (scheme rules about guaranteed minimum pensions) of the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996⁽²⁶⁾;

“whole of the member’s accrued pensions” means—

- (a) all the member’s accrued earned pension; and
- (b) all the member’s accrued added pension (if any).

⁽²⁶⁾ S.R. 1996 No. 493, regulation 55 was amended by S.R. 1997 No. 160 and S.R. 2005 No. 433.