# STATUTORY RULES OF NORTHERN IRELAND

# 2007 No. 152

# LOCAL GOVERNMENT

# Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2007

Made - - - 9th March 2007 Coming into operation in accordance with regulation 1

# LOCAL GOVERNMENT PENSION SCHEME (AMENDMENT) REGULATIONS (NORTHERN IRELAND) 2007

### PART 1

# **GENERAL**

- 1. Citation, commencement, interpretation and retrospection
- 2. Amendment of the principal Regulations

# PART 2

# THE TAX REGIME

- 3. Requirements for admission agreements
- 4. Further restrictions on eligibility
- 5. Periods of membership: "total membership"
- 6. High earners
- 7. Members' contributions
- 8. Employer's discretion to reduce member's contribution rate
- 9. Inland revenue limits on contributions
- 10. Limit on total amount of benefits and deduction of tax
- 11. Calculations
- 12. Final pay
- 13. Revenue restrictions
- 14. Retirement after normal retirement date
- 15. Re-employed and rejoining deferred members
- 16. Surrenders of pensions
- 17. Requirements as to time of payment
- 18. Guaranteed minimum pensions etc.
- 19. Surviving spouse's or civil partner's long-term pension

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- 20. Reduction of some surviving spouses' pensions
- 21. Meaning of "eligible child"
- 22. Children's long-term pensions
- 23. Commutation: small pensions
- 24. Commutation: exceptional ill-health
- 25. Scope of Part III: limits on benefits
- 26. Power of employing authority to increase total membership
- 27. Effect of increases under this Chapter for older members
- 28. Payments to increase total membership
- 29. Effect of increases under this Chapter for older members
- 30. Election for pension in lieu of retirement grant
- 31. Election for lump sum in lieu of pension
- 32. Retirement benefits
- 33. Elections as to use of accumulated value of AVCs
- 34. Application and investment of SCAVCs
- 35. Accounts and audit
- 36. Employer's further payments
- 37. Over-provision: calculation and return of surplus AVC and SCAVC funds
- 38. Rights to return of contributions
- 39. Commencement of pensions
- 40. Treatment of other benefits
- 41. Decisions as to status of employees and decisions as to benefits
- 42. Statements of policy concerning exercise of discretionary functions
- 43. Commutation: small pensions
- 44. Commutation: serious ill-health
- 45. Interpretation
- 46. Matters to be included in an admission agreement in certain cases
- 47. Excluded membership
- 48. Revenue restrictions

#### PART 3

# THE 85 YEAR RULE

- 49. Normal retirement
- 50. Other early leavers: deferred retirement benefits and elections for early payment
- 51. Re-employed and rejoining deferred members
- 52. Payments to increase total membership
- 53. Commencement of pensions
- 54. Right to count a credited period
- 55. Credited periods for transferring members with mis-sold pension rights
- 56. Rights as to service not matched by credited period
- 57. Interpretation

#### PART 4

#### TRANSITIONAL PROVISIONS

- 58. Transitional provisions and savings
- 59. Right to opt out

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

#### PART 5

# GOVERNANCE AND COMMUNICATION POLICY STATEMENTS

- 60. Governance policy statement
- 61. Communication policy statements

# PART 6

# MINOR TECHNICAL AMENDMENTS

- 62. Further restrictions on eligibility
- 63. First instance decisions
- 64. Interpretation Signature

SCHEDULE Transitional Provisions and Savings

- Where a member (a) elects to receive the immediate...
- 2. For the purposes of paragraph 1, the relevant date, for...
- 3. For the purposes of this Schedule, a member satisfies the...
- 4. Where a member who may elect under regulation 34(1) (reemployed...
- 5. (1) This paragraph applies to a member who was an...
- 6. (1) This paragraph applies to a member who retires, having... Explanatory Note