

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to *The Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2014*. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations set out transitional provisions relating to members of the Local Government Pension Scheme 2009 (“the 2009 Scheme”), which is to be replaced by the new Local Government Pension Scheme (“the Scheme”) with effect from 1st April 2015. Their effect is to protect the benefits accrued by members of the 2009 Scheme before 1st April 2015.

Article 14 of the Superannuation (Northern Ireland) Order 1972 confers express powers to make regulations retrospective in effect. In these Regulations, certain provisions of Schedule 4 (minor and consequential amendments) are retrospective.

Regulation 1 deals with the citation, commencement and interpretation. Schedule 1 contains definitions of terms used in these Regulations.

Regulation 2 and Schedule 2 revoke, subject to savings, of the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations (Northern Ireland) 2009, Local Government Pension Scheme (Administration) Regulations (Northern Ireland) 2009 and the Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (“the 2009 Regulations”) and of a number of subsequent Regulations that amend the 2009 Regulations or made provision dependent on them. It follows that, after 1st April 2015, no person may become a member of the 2009 Scheme or accrue benefits in it (regulation 2(2)).

Regulation 3 preserves the membership and benefits accrued in the previous Schemes.

Regulation 4 ensures that an active member who was within 10 years of normal retirement age under the 2009 Scheme on 1 April 2012 is entitled to draw benefits on retirement which are no less than they would have been able to draw if the 2009 Scheme had continued to exist.

Regulation 5 provides for automatic transfer into the Scheme of persons who are members of the 2009 Scheme on 31 March 2015.

Regulation 6 preserves the status of admission agreements entered into before the Scheme commences, meaning that membership of the Scheme is maintained for employees who became members by virtue of an admission agreement.

Regulation 7 provides that membership of the 2009 Scheme and its predecessor Schemes, and transfers from different pension schemes into those Scheme counts as membership of the Scheme. This is relevant for identifying when members of the Scheme have reached the two year vesting period required to be entitled to benefits under the Scheme.

Regulation 8 identifies elements of remuneration which will not count as pensionable pay under the Scheme.

Regulation 9 makes provision as regards transfers into the Scheme of benefits from other public sector pension schemes.

Regulation 10 sets out a framework for the drawdown of retirement benefits.

Regulation 11 preserves the transitional protection for certain groups as regards ill-health benefits and makes provision for how recipients of ill-health benefits under the 2009 Scheme are dealt with under the Scheme.

Regulation 12 provides for amounts of pension deriving from the 2009 Scheme and its predecessor Schemes taken as a lump sum to be brought into account when the member commutes pension under the Scheme into a lump sum.

Regulations 13 and 14 make provision in respect of contributions and purchase of additional contributions. Arrangements for the purchase of added membership and additional pension entered into before 1 April 2015 are preserved and purchase benefits under the 2009 Scheme.

Regulation 15 makes provision for payments to be taken from benefits accrued under the 2009 Scheme and its predecessor Schemes where appropriate when a member has a tax charge to pay under the Finance Act 2004 (annual allowance).

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Regulations 16 and 17 deal with death grants and survivor benefits, respectively, where a deceased member was entitled to benefits under both the 2009 Scheme and the Scheme.

Regulation 18 provides for the continuation of apportionment agreements made under Regulation 33A of the Local Government Pension Scheme (Administration) Regulations (Northern Ireland) 2009.

Regulation 19 and Schedule 3 deal with the 85 year rule for qualifying members, enabling them to draw benefits without actuarial reduction when the sum of their age and the number of years' membership of the Local Government Pension Scheme equals or exceeds 85. This protection is phased out between 2008 and 2020.

Regulation 20 makes provision in respect of pension sharing orders to ensure they have appropriate impact on pre-2015 Scheme benefits.

Regulation 21 provides for the continuity of membership between the 2009 Scheme and the Scheme for councillor members of the Local Government Pension Scheme (Northern Ireland).

Regulation 22 deals with employing authorities obligations to provide information to the Committee to enable it to carry out its functions.

Regulation 23 provides for the procedures for the resolution of disputes under the Scheme to apply in respect of any unresolved disputes under the 2009 Scheme.

Regulation 24 and Schedule 4 deal with minor and consequential amendments.

Regulation 25 and Schedule 5 provide for the continuity of the application of the Scheme provisions and contains general savings and transitional provisions.

A full regulatory impact assessment has not been produced for this Statutory Rule as it has no impact on the cost of businesses, charities or voluntary bodies and does not have a significant financial impact on any public bodies.

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Changes and effects yet to be applied to :

- Sch. 1 words inserted by [S.R. 2023/157 reg. 20\(2\)\(d\)](#)

Changes and effects yet to be applied to the whole Rule associated Parts and Chapters:

Whole provisions yet to be inserted into this Rule (including any effects on those provisions):

- Sch. 1(d) word omitted by [S.R. 2023/157 reg. 20\(2\)\(a\)](#)
- Sch. 1(e) word inserted by [S.R. 2023/157 reg. 20\(2\)\(b\)](#)
- Sch. 1(f) inserted by [S.R. 2023/157 reg. 20\(2\)\(c\)](#)