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*Status: Point in time view as at 01/04/2022.*

*Changes to legislation: There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)*

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*This Statutory Rule has been printed in substitution of the SR of the same number and is being issued free of charge to all known recipients of that Statutory Rule.*

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## STATUTORY RULES OF NORTHERN IRELAND

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# 2014 No. 290

## PUBLIC SERVICE PENSIONS

### The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014

*Made - - - - 26th November 2014  
Coming into operation in accordance with  
regulation 1(2) and (3)*

The Department of Finance and Personnel makes these Regulations in exercise of the powers conferred by sections 1(1), (2)(a)(1), 2(1), 3(1), (2), (3)(a) and (c), 4(5) and (6) as read with sections 4(1), 5(1) and (3)(c), 8(1)(a)(2), 12(6) and (7)(3), 18(5), (6), (7) and (8), 25(3), paragraph 1 of Schedule 2, Schedule 3 and paragraphs 1(2)(ii) and 2(2)(ii) and 5(1) of Schedule 7 to the Public Service Pensions Act (Northern Ireland) 2014(4).

In accordance with section 21 of that Act, the Department of Finance and Personnel has consulted such persons and representatives of such persons as appear to the Department likely to be affected by these Regulations.

## PART 1 **N.I.**

### Preliminary

#### Citation and commencement **N.I.**

1.—(1) These Regulations may be cited as the Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014.

(2) Part 1, regulations 138 and 182, Schedule 1 (payments for extra pension) and Schedule 2 (transitional provisions) shall come into operation on 18th December 2014.

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

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(1) See also section 1(3) and Schedule 1

(2) See also section 8(2)(a) and (4)

(3) See also section 12(1) to (3) and (5): coming into operation on 1st April 2015

(4) 2014 c.2 (N.I.)



- (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, is the amount calculated in accordance with regulation 35(3);
- (b) for the purpose of calculating the amount of a description of partial retirement pension, is the amount calculated in accordance with regulation 36(3);

[<sup>F2</sup>“active member” has the meaning given in regulation 2A;]

“active member’s account” has the meaning given in regulation 40(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 consulting with the scheme actuary or taking into account tables prepared by the scheme actuary;

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

“added pension” means, in relation to this scheme—

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

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

[<sup>F3</sup>“additional adoption leave” means additional ordinary adoption leave under Article 107B of The Employment Rights (Northern Ireland) Order 1996;]

[<sup>F4</sup>“additional maternity leave” has the meaning given in regulation 2(1) of the Maternity and Parental Leave etc. Regulations (Northern Ireland) 1999;]

<sup>F5</sup>...(11)

“Admission Agreement” has the meaning given in regulation 16;

[<sup>F6</sup>“adoption leave” means ordinary adoption leave or additional adoption leave;]

“age addition” has the meaning given in regulation 33(4);

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

“allocation election” means an election under regulation 86;

“amount of added pension”, in relation to a scheme year, means an amount calculated in accordance with regulation 43(7);

“amount of credited pension” has the meaning given in regulation 56(5);

“amount of earned pension”, in relation to a scheme year, means an amount calculated in accordance with regulation 43(4);

“annual allowance” has the meaning given in section 228 (annual allowance) of the 2004 Act(12);

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

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



(b) a scheme made under section 1(2)(a) of the Act providing for redundancy compensation payments;

[<sup>F8</sup>“connected scheme” has the meaning given in regulation 2B;]

“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;

“death benefits” means benefits payable under Part 8 (death benefits);

“deferred member”, in relation to this scheme, has the meaning given in regulation 28;

“deferred member’s account” has the meaning given in regulation 47(3);

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

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

“description of accrued pension” means accrued pension of a description mentioned in regulation 29;

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

- (a) added (self only) pension; <sup>F9</sup> ...
- (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 club transfer earned pension;
- (d) deferred added (all beneficiaries) pension;
- (e) deferred added (self only) pension;

“description of full retirement pension” means a full retirement pension of a description mentioned in regulation 30;

“description of partial retirement pension” means a partial retirement pension of a description mentioned in regulation 31;

“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) club transfer earned pension;
- (e) added (all beneficiaries) pension;
- (f) added (self only) pension;

“the Department” means the Department of Finance and Personnel;

“dual capacity member” has the meaning given in regulation 160;

“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;



- (c) if paragraph 29 of Schedule 2 applies, a pension payable under that paragraph;
- “index adjustment” means—
- (a) in relation to the opening balance of a description of pension other than club transfer earned pension for any scheme year, the change in prices in [<sup>F10</sup>the previous scheme year](20);and
- (b) in relation to the opening balance of club transfer earned pension for any scheme year, the in-service revaluation index that the sending scheme would have applied to the transferred pension for [<sup>F11</sup>the previous scheme year] , had it not been transferred.
- “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 [<sup>F12</sup>is over] normal pension age under this scheme or, if applicable, effective pension age, 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;
- “lower tier earned pension” means accrued earned pension payable if a member meets the lower tier payment threshold;
- “lower tier payment threshold” has the meaning given in regulation 72;
- “lump sum death benefit” means a lump sum paid under Part 8 (death benefits) on the death of a member;
- “maternity leave” means ordinary maternity leave or additional maternity leave <sup>F13</sup>...(21);
- “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 regulation 134;
- “normal minimum pension age” has the same meaning as in section 279(1) (other definitions) of the 2004 Act(22).
- “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(23);
- “opening balance”, in relation to a description of pension for a scheme year, has the meaning given in regulation 44;

(20) Under section 9 of the Act the change in prices to be applied in a period is the percentage increase or decrease as a Department order under that section may specify in relation to the period.

(21) S.R. 1999 No. 471; regulation 2 was amended by S.R. 2002 No. 355 and S.R. 2006 No. 372

(22) There are amendments to section 279(1) but none are relevant

(23) 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 Pension Schemes (EEA States) Regulations (Northern Ireland) 2007 (S.R. 2007 No. 457)





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- (c) an ill health pension (and any full retirement added pension payable with it);
- “this scheme” means the scheme established by these Regulations;
- “scheme actuary” means the actuary appointed by the Department under regulation 158;
- “scheme closing date” means 31st March 2015;
- “scheme employment” has the meaning given in regulation 13;
- “scheme manager” has the meaning given in regulation 4;
- “scheme medical adviser” means the medical adviser appointed by the scheme manager for the time being to provide a consulting service on medical matters relevant to this scheme;
- “scheme year” means a period of one year beginning with 1st April and ending with 31st March;
- “sending scheme” means a club scheme which pays a club transfer value;
- [<sup>F19</sup>“shared parental leave” has the meaning given in regulation 3(1) of The Shared Parental Leave Regulations (Northern Ireland) 2015(6);]
- “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(28) 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(29);
  - (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) <sup>F20</sup>... 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(30); or
  - (d) [<sup>F21</sup>statutory shared parental pay within the meaning of section 167ZU (Entitlement: birth) or section 167ZW (Entitlement: adoption) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(7);]
- “surviving adult”, in relation to a deceased member of this scheme, has the meaning given in regulation 100;
- “surviving adult’s pension” has the meaning given in regulation 102;
- “surviving civil partner” has the meaning given in regulation 100;
- <sup>F22</sup> ...
- [<sup>F23</sup>“surviving partner” has the meaning given in regulation 101;]

(6) [S.I. 1972/1073 \(N.I. 10\)](#)

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

(29) [1992 c.7](#) Section 167ZL was inserted by Article 6 of the Employment (Northern Ireland) Order 2002 ([S.I. 2002/2836 \(N.I. 2\)](#))

(30) Sections 167ZA and 167ZB were inserted by Article 5 of the Employment (Northern Ireland) Order 2002 ([S.I. 2002/2836 \(N.I. 2\)](#)). 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

(7) [1993 c.49](#)

- “surviving spouse” has the meaning given in regulation 100;
- “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 (retirement benefits);
- “transfer payment” means a transfer value payment or a club transfer value payment;
- “transfer value” has the meaning given in regulation 141;
- “transfer value payment” means payment of a transfer value;
- “the transferred services” has the meaning given in regulation 16;
- “transferred pension” means pension attributable to the receipt of a transfer value payment;
- [<sup>F24</sup>“transition date”, in relation to a transition member, has the meaning given in paragraph 1 of Schedule 2 (transitional provisions);]
- “transition member” has the meaning given in [<sup>F25</sup>paragraph] 1 of Schedule 2 (transitional provisions);
- “upper tier top up earned pension” means top up earned pension payable if a member meets the upper tier payment threshold.
- “upper tier payment threshold” has the meaning given in regulation 73;
- [<sup>F26</sup>“weekly rate”, in relation to a guaranteed minimum pension, means, in cases where the pension is paid otherwise than at weekly intervals, a rate which is equivalent to the earner’s guaranteed minimum having regard to the period in respect of which the pension is paid;]
- “whole of the member’s accrued pensions” means—
- (a) all the member’s accrued earned pension under this scheme; and
  - (b) all the member’s accrued added pension (if any).

### Textual Amendments

- F1** Words in [reg. 2](#) substituted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **3(a)**
- F2** Words in [reg. 2](#) substituted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **3(b)**
- F3** Words in [reg. 2](#) inserted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **3(c)**
- F4** Words in [reg. 2](#) inserted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **3(d)**
- F5** Words in [reg. 2](#) omitted (with effect in accordance with of the amending Rule) by virtue of [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **3(e)**
- F6** Words in [reg. 2](#) substituted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **3(f)**
- F7** Words in [reg. 2](#) inserted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **3(g)**

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- F8** Words in reg. 2 substituted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **3(h)**
- F9** Word in reg. 2 omitted (with effect in accordance with of the amending Rule) by virtue of The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **3(i)**
- F10** Words in reg. 2 substituted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **3(j)(i)**
- F11** Words in reg. 2 substituted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **3(j)(ii)**
- F12** Words in reg. 2 substituted (1.4.2015) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2015 (S.R. 2015/181), regs. 1, **2(2)(a)**
- F13** Words in reg. 2 omitted (with effect in accordance with of the amending Rule) by virtue of The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **3(k)**
- F14** Words in reg. 2 inserted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **3(l)**
- F15** Word in reg. 2 inserted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **3(m)**
- F16** Words in reg. 2 substituted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **3(n)**
- F17** Words in reg. 2 inserted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **3(p)**
- F18** Words in reg. 2 inserted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **3(o)**
- F19** Words in reg. 2 inserted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **3(q)**
- F20** Word in reg. 2 omitted (with effect in accordance with of the amending Rule) by virtue of The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **3(r)(i)**
- F21** Words in reg. 2 substituted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **3(r)(ii)**
- F22** Words in reg. 2 omitted (with effect in accordance with of the amending Rule) by virtue of The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **3(s)**
- F23** Words in reg. 2 inserted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **3(t)**
- F24** Words in reg. 2 inserted (1.4.2015) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2015 (S.R. 2015/181), regs. 1, **2(2)(b)**
- F25** Word in reg. 2 substituted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **3(u)**

**F26** Words in [reg. 2](#) substituted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), [regs. 1\(2\)](#), [3\(v\)](#)

#### Commencement Information

**I2** [Reg. 2](#) in operation at 18.12.2014, see [reg. 1\(2\)](#)

### [<sup>F27</sup>Active Membership **N.I.**

**2A.**—(1) A person (P) is an active member of this scheme if—

- (a) P is in pensionable service under this scheme; or
- (b) P is not in pensionable service under this scheme and paragraph (2) or (3) applies.

(2) This paragraph applies if P is on unpaid authorised absence.

(3) This paragraph applies if—

- (a) P is in scheme employment;
- (b) P is on unpaid sick leave or on unpaid child-related leave; and
- (c) P was an active member of this scheme, the PCSPS(NI) or another permitted pension scheme immediately before that leave began.

(4) In this regulation “another permitted pension scheme” means, in relation to P, a pension scheme approved by the scheme manager for the purposes of this regulation.

#### Textual Amendments

**F27** [Regs. 2A-2C](#) inserted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), [regs. 1\(2\)](#), [4](#)

### Connected Schemes **N.I.**

**2B.**—(1) Subject to paragraph (2), “connected scheme” means another statutory pension scheme that is connected, within the meaning of section 4(6) of the Act, with this scheme.

(2) The following schemes are not connected schemes—

- (a) an injury or compensation scheme established under section 1 of the Act;
- (b) an injury or compensation scheme established under Article 3 of the 1972 Order; and
- (c) a statutory pension scheme that is a defined contributions scheme.

#### Textual Amendments

**F27** [Regs. 2A-2C](#) inserted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), [regs. 1\(2\)](#), [4](#)

### Partnership Pension Account **N.I.**

**2C.**—(1) In these Regulations, “partnership pension account”, in relation to a person in scheme employment, means a pension scheme that has been approved by the scheme manager for the purposes of this regulation.

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(2) The scheme manager must not approve a pension scheme for the purposes of this regulation unless it is—

- (a) an occupational pension scheme, a stakeholder pension scheme or a personal pension scheme;
- (b) a defined contributions scheme; and
- (c) a pension scheme to which the person’s employer is—
  - (i) paying contributions; or
  - (ii) not paying contributions because the person is not receiving earnings which are pensionable earnings for the purposes of the person’s pension scheme (other than because the person is on an unauthorised absence); or
  - (iii) not paying contributions because the person received benefits under section 2 (Compulsory and Redundancy category (1972 Section members)) of the Civil Service Compensation Scheme or section 3 (Flexible category (1972 Section members)) of that Scheme on the basis that the person’s reckonable service within the meaning of those sections was enhanced and the period by which that service was enhanced exceeds the period beginning with the day on which the person’s retirement under those sections began and ending with the day before the person was re-employed in the scheme employment.]

#### Textual Amendments

**F27** Regs. 2A-2C inserted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), 4

## PART 2 **N.I.**

### Establishment of scheme

#### Establishment and scope **N.I.**

3.—(1) A scheme is established for the payment of pensions and other benefits to or in respect of—

- (a) civil servants<sup>(31)</sup>; and
  - (b) persons to whom this scheme may potentially relate by virtue of paragraph (2) and in respect of whom the Department makes a determination under section 25(5) of the Act.
- (2) This scheme may potentially relate to the following persons—
- (a) a person who holds an employment which is remunerated out of moneys appropriated by a transferred provision or out of a Consolidated Fund;
  - (b) a person who holds an employment which is remunerated out of a fund established by or under an Act of the Northern Ireland Assembly;
  - (c) a person who is employed by a public body specified in an Order made by the Department under section 32(1) of the Act.

<sup>(31)</sup> See paragraph 1 of Schedule 1 to the Act for the meaning of “civil servants”

- (d) a person who holds an employment which is listed in Schedule 1 (kinds of employment etc. Referred to in Article 3) to the 1972 Order(32);
- (e) a person who holds an employment which is specified in an enactment as an employment to which the [F28PCSPS(NI)] relates or to which this scheme may potentially relate;
- (f) a person who holds an employment which is specified in a list produced for the purpose of Article 3(3A) (superannuation schemes as respects civil servants etc) of the 1972 Order(33);
- (g) a person to whom this scheme relates by virtue of sub-paragraphs (a) to (e) and by virtue of a previous determination under section 25(5) of the Act who ceases to hold an employment mentioned in any of sub-paragraphs (a) to (e);
- (h) a person who, at any time before or after these Regulations come into operation—
  - (i) ceased to be a civil servant; or
  - (ii) ceased to hold an employment which [F29was at the time the person ceased to hold that employment] listed in Schedule 1 to the 1972 Order.

(3) If the Department makes a determination under section 25(5) of the Act in relation to a person mentioned in [F30paragraph (2)(f) to (h)] , the person is not eligible to be an active member of this scheme unless the person meets the conditions of eligibility set out in regulation 16.

**Textual Amendments**

- F28** Word in reg. 3(2)(e) substituted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), 5(a)
- F29** Words in reg. 3(2)(h)(ii) substituted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), 5(b)
- F30** Words in reg. 3(3) substituted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), 5(c)

**Commencement Information**

- I3** Reg. 3 in operation at 1.4.2015, see reg. 1(3)

**PART 3 N.I.**

**Governance**

**Scheme manager N.I.**

4.—(1) The Department is the scheme manager for this scheme and any statutory pension scheme that is connected with it(34).

(2) The scheme manager is responsible for managing and administering this scheme and any statutory pension scheme that is connected with it.

F31(3) .....

(32) Schedule 1 was last amended by S.R 2013 No. 90

(33) Article 3(3A) was inserted by the Public Service Pensions Act (Northern Ireland) 2014 (c.2) Schedule 9 paragraphs 1 and 2

(34) ()See section 4(6) of the Act which sets out when statutory pension schemes are “connected”

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#### Textual Amendments

**F31** Reg. 4(3) omitted (with effect in accordance with of the amending Rule) by virtue of [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **6**

#### Commencement Information

**I4** Reg. 4 in operation at 1.4.2015, see [reg. 1\(3\)](#)

#### Delegation **N.I.**

5.—(1) The Department may delegate any functions under these Regulations, including this power to delegate.

(2) The scheme manager may delegate any functions under these Regulations, including this power to delegate.

#### Commencement Information

**I5** Reg. 5 in operation at 1.4.2015, see [reg. 1\(3\)](#)

#### Northern Ireland Civil Service Pension Board: establishment **N.I.**

6.—(1) A pension board (“the Northern Ireland Civil Service Pension Board”) is established<sup>(35)</sup>.

(2) The Northern Ireland Civil Service Pension Board is responsible for assisting the scheme manager—

- (a) to secure compliance with—
  - (i) these Regulations;
  - (ii) any other legislation relating to the governance and administration of this scheme and any statutory pension scheme that is connected with it; and
  - (iii) requirements imposed by the Pensions Regulator in relation to this scheme or any statutory pension scheme that is connected with it; and
- (b) in the performance of the scheme manager’s functions under these Regulations.

(3) The Northern Ireland Civil Service Pension Board may determine its own procedures, subject to the approval of the scheme manager.

#### Commencement Information

**I6** Reg. 6 in operation at 1.4.2015, see [reg. 1\(3\)](#)

#### Northern Ireland Civil Service Pension Board: membership **N.I.**

7.—(1) The Northern Ireland Civil Service Pension Board is to consist of the following members who are to be entitled to vote in its proceedings (“voting members”)—

- (a) a chair appointed by the scheme manager; and

<sup>(35)</sup> (i) See section 5(8) of the Act for the meaning of “pension board”

- (b) at least 6, and no more than 16, persons appointed by the chair with the approval of the scheme manager.
- (2) The chair cannot be an employer representative or a member representative<sup>(36)</sup>.
- (3) Equal numbers of employer representatives and member representatives must be appointed under paragraph (1)(b), including a departmental finance director who is to be treated as an employer representative.
- (4) The chair may, with the approval of the scheme manager, appoint up to 4 members of the Northern Ireland Civil Service Pension Board, who are not to be entitled to vote in its proceedings (“non-voting members”).
- (5) A non-voting member cannot be an employer representative or a member representative.
- (6) A member of the Northern Ireland Civil Service Pension Board is to hold and vacate office in accordance with the terms of that member’s appointment.
- (7) In this regulation, “departmental finance director” means—
- (a) an accounting officer appointed by the Department under section 9(6) of the Government Resources and Accounts Act (NI) 2001<sup>(37)</sup>; or
- (b) a civil servant<sup>(38)</sup> who has responsibility for the financial management of a government department.

#### Commencement Information

17 Reg. 7 in operation at 1.4.2015, see reg. 1(3)

#### Northern Ireland Civil Service Pension Board: conflicts of interest **N.I.**

- 8.—(1) Before appointing, or approving the appointment of, any person under regulation 7, the scheme manager must be satisfied that that person does not have a conflict of interest<sup>(39)</sup>.
- (2) The scheme manager must be satisfied from time to time that none of the members of the Northern Ireland Civil Service Pension Board has a conflict of interest.
- (3) If the scheme manager determines that a member of the Northern Ireland Civil Service Pension Board has a conflict of interest, the scheme manager must terminate the appointment of the member.
- (4) A member of the Northern Ireland Civil Service Pension Board, or a person proposed to be appointed as such a member, must provide the scheme manager with any information the scheme manager may reasonably require for the purpose of paragraph (1) or (2).

#### Commencement Information

18 Reg. 8 in operation at 1.4.2015, see reg. 1(3)

#### Payment of fees and expenses **N.I.**

9. The Department may—
- (a) pay fees to or in respect of members of the Northern Ireland Civil Service Pension Board of such amounts as the Department may determine; and

<sup>(36)</sup> (i) See section 5(7) of the Act for the meaning of “employer representatives” and “member representatives”

<sup>(37)</sup> 2001 c.6

<sup>(38)</sup> See Schedule 1, paragraph 1 to the Act for the meaning of “civil servants”

<sup>(39)</sup> See section 5(6) of the Act for the meaning of “conflict of interest”

**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)

- (b) reimburse members of the Northern Ireland Civil Service Pension Board in respect of any reasonable expenses incurred by them in the performance of their duties in relation to this scheme.

**Commencement Information**

**I9** Reg. 9 in operation at 1.4.2015, see **reg. 1(3)**

**Scheme advisory board: establishment** **N.I.**

**10.**—(1) A scheme advisory board is established<sup>(40)</sup>.

(2) The scheme advisory board is responsible for providing advice to the Department, at the Department's request, on the desirability of making changes to the scheme.

(3) The scheme advisory board may determine its own procedures, subject to the approval of the Department.

**Commencement Information**

**I10** Reg. 10 in operation at 1.4.2015, see **reg. 1(3)**

**Scheme advisory board: membership** **N.I.**

**11.**—(1) The scheme advisory board is to consist of the following members—

- (a) a chair appointed by the Department; and
- (b) at least 2, and no more than 16, members appointed by the chair with the approval of the Department.

(2) A member of the scheme advisory board is to hold and vacate office in accordance with the terms of that member's appointment.

**Commencement Information**

**I11** Reg. 11 in operation at 1.4.2015, see **reg. 1(3)**

**Scheme advisory board: conflicts of interest** **N.I.**

**12.**—(1) Before appointing, or approving the appointment of, any person under regulation 11(1), the Department must be satisfied that that person does not have a conflict of interest<sup>(41)</sup>.

(2) The Department must be satisfied from time to time that none of the members of the scheme advisory board has a conflict of interest.

(3) If the Department determines that a member of the scheme advisory board has a conflict of interest, the Department must terminate the appointment of the member.

(4) A member of the scheme advisory board, or a person proposed to be appointed as such a member, must provide the Department with any information the Department may reasonably require for the purpose of paragraph (1) or (2).

<sup>(40)</sup> ( )See section 7(6) of the Act for the meaning of "scheme advisory board"

<sup>(41)</sup> See section 7(5) of the Act for the meaning of "conflict of interest"

### Commencement Information

I12 Reg. 12 in operation at 1.4.2015, see reg. 1(3)

## PART 4 N.I.

### Scheme membership

#### CHAPTER 1 N.I.

#### Eligibility for active membership

#### Scheme employment N.I.

- 13.—(1) In these Regulations, “scheme employment” means—
- (a) permanent or fixed term employment as a civil servant;
  - (b) permanent or fixed term employment held by a person [<sup>F32</sup>(P)] mentioned in regulation 3(2) (a) to (e) and to whom this scheme relates by virtue of a determination under section 25(5) of the Act, where the scheme relates to P by virtue of that employment;
  - (c) permanent or fixed term employment held by a Fair Deal eligible person, where the scheme relates to that person by virtue of that employment.
- (2) Any person engaged under a contract for services or engaged locally overseas is not in [<sup>F33</sup>scheme employment] .

#### Textual Amendments

- F32** Word in reg. 13(1)(b) inserted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), 7(a)
- F33** Words in reg. 13(2) substituted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), 7(b)

#### Commencement Information

I13 Reg. 13 in operation at 1.4.2015, see reg. 1(3)

#### Eligible persons N.I.

- 14.—(1) For the purpose of this Part an eligible person is a person who is eligible to be an active member of this scheme.
- (2) A person who is in service in a scheme employment (P) is an eligible person in relation to that service unless paragraph (3) or (4) applies.
- (3) This paragraph applies if the terms of the employment exclude P from being an active member of this scheme.
- (4) This paragraph applies if, in relation to service in that employment—
- (a) P is a protected member of the PCSPS(NI).
  - (b) P has a partnership pension account; or

*Status: Point in time view as at 01/04/2022.*

*Changes to legislation: There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)*

- (c) P is a member of any other pension scheme and P's employer pays contributions to that scheme in respect of P.

**Commencement Information**

**I14** Reg. 14 in operation at 1.4.2015, see **reg. 1(3)**

**Service in 2 or more scheme employments** **N.I.**

**15.** If a person is in service in 2 or more scheme employments, regulation 14 applies separately in relation to each employment.

**Commencement Information**

**I15** Reg. 15 in operation at 1.4.2015, see **reg. 1(3)**

**Fair Deal eligible persons** **N.I.**

- 16.**—(1) In these Regulations, “Fair Deal eligible person” means—
- (a) a person mentioned in regulation 3(2)(g)—
    - (i) in respect of whom the Department has made a further determination under section 25(5) of the Act in accordance with regulation 3(1)(b); and
    - (ii) who meets the conditions of eligibility set out in paragraph (2) (“the conditions of eligibility”); or
  - (b) a person mentioned in regulation 3(2)(f) or (h)—
    - (i) in respect of whom the Department has made a determination under section 25(5) of the Act in accordance with regulation 3(1)(b); and
    - (ii) who meets the conditions of eligibility.
- (2) A person (P) meets the conditions of eligibility if—
- (a) P's employer is a party to an Admission Agreement in respect of the transferred services and the Admission Agreement has not terminated;
  - (b) on the Fair Deal transfer date, P is employed to carry out the transferred services;
  - (c) since the Fair Deal transfer date, P has been continuously employed to carry out the transferred services;
  - (d) P is employed to carry out the transferred services for more than 50% of P's time working under P's contract to carry out the transferred services;
  - (e) P is not, in respect of the transferred services, an active member of an occupational pension scheme or a personal pension scheme provided by P's employer; and
  - (f) P has not signed an agreement with P's employer to waive voluntarily, P's eligibility to be an active member of this scheme as a Fair Deal eligible person.
- (3) For the purposes of paragraph 2(c), P has not been continuously employed where <sup>F34</sup>P has had a gap] in service of any period.
- (4) In determining whether P meets the condition in paragraph (2)(d)—
- (a) functions or services carried out by P under another contract are to be disregarded;

- (b) if the scheme manager has agreed that P may carry out functions or services in another description of employment specified in a published list, those other functions or services must be treated as if they were the transferred services; and
- (c) time spent carrying out activities associated with the transferred services (such as training relevant to the transferred services) may be treated as time spent carrying out the transferred services.
- (5) A person who ceases to meet the conditions of eligibility ceases to be a Fair Deal eligible person on the date that the person ceases to meet those conditions.

(6) In these [<sup>F35</sup>Regulations] —

“Admission Agreement” means a contractual agreement between the Department and P’s employer (and if applicable a [<sup>F36</sup>third party] ) relating to participation in this scheme;

“Fair Deal transfer date” means the date specified in the published list as the date on which a person, in order to be eligible to be an active member of this scheme in respect of the transferred services, must have been employed to carry out those services;

“published list” means a list of persons to whom the scheme relates published for the purposes of section 25(9) of the Act; and

“the transferred services”, in relation to a person, means the functions or services in the description of employment specified in a published list that relates to that person.

#### Textual Amendments

- F34** Words in [reg. 16\(3\)](#) substituted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **8(a)**
- F35** Word in [reg. 16\(6\)](#) substituted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **8(b)(i)**
- F36** Words in [reg. 16\(6\)](#) substituted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **8(b)(ii)**

#### Commencement Information

- I16** [Reg. 16](#) in operation at 1.4.2015, see [reg. 1\(3\)](#)

## CHAPTER 2 **N.I.**

### Pensionable service

#### Application of Chapter **N.I.**

17.—(1) This Chapter applies in relation to a continuous period of service in a scheme employment.

(2) If a person is in service in 2 or more scheme employments at the same time, this Chapter applies separately in relation to each of the employments.

#### Commencement Information

- I17** [Reg. 17](#) in operation at 1.4.2015, see [reg. 1\(3\)](#)

**Interpretation of Chapter** **N.I.**

18. In this Chapter—

“automatic re-enrolment date”, in relation to a person in service in a scheme employment, means a date determined under regulation 12 of the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations (Northern Ireland) 2010<sup>(42)</sup>;

“continuous period of service”, in relation to scheme employment, means a period of service in scheme employment disregarding any gap in service not exceeding 5 years;

“first eligible day of service”, in relation to a continuous period of service in a scheme employment, means the day on which a person becomes an eligible person in relation to that service.

**Commencement Information**

**I18** [Reg. 18](#) in operation at 1.4.2015, see [reg. 1\(3\)](#)

**Automatic enrolment** **N.I.**

19.—(1) Where a person (P) who is in pensionable service under this scheme moves from one scheme employment to another without a gap in service, P continues in pensionable service under this scheme.

(2) A person (P) who is not in pensionable service under this scheme immediately before P’s first eligible day of service in a scheme employment begins pensionable service under this scheme on P’s first eligible day of service in that employment unless—

- (a) regulation 24 applies; or
- (b) P is a transition member with continuity of service and paragraph (3) applies.

(3) This paragraph applies if—

- (a) P’s first eligible day of service in the scheme employment is the day after P’s closing date; and
- (b) on P’s closing date—
  - (i) P was in service in the same employment; and
  - (ii) P had opted out of the PCSPS(NI) in relation to that service.

**Commencement Information**

**I19** [Reg. 19](#) in operation at 1.4.2015, see [reg. 1\(3\)](#)

**Opting into this scheme** **N.I.**

20.—(1) A person who, in relation to a scheme employment, is an eligible person but is not in pensionable service under this scheme may opt to become an active member of this scheme in relation to service in that employment.

(2) A person who has a partnership pension account in relation to service in a scheme employment is not prevented from opting into this scheme in relation to service in that employment (see regulation 21 for when the option in takes effect).

<sup>(42)</sup> [S.R. 2010 No. 122](#); regulation 12 was amended by regulation 2(7) of the Automatic Enrolment (Miscellaneous Amendments) Regulations (Northern Ireland) 2012 ([S.R. 2012 No. 232](#))

(3) The option under this regulation may only be exercised by notice to the scheme manager in a form required by the scheme manager (“opt-in notice”).

(4) A person who exercises the option under this regulation in relation to service in a scheme employment opts into this scheme in relation to service in that employment with effect from the date on which the opt-in notice is received by the scheme manager.

(5) The option under this regulation is taken to be exercised on that date.

(6) If P opts out of this scheme within 12 months after opting in, P may not opt in again until after the end of that period of 12 months.

#### Commencement Information

**I20** Reg. 20 in operation at 1.4.2015, see [reg. 1\(3\)](#)

#### When does an option in take effect **N.I.**

**21.**—(1) If P opts into this scheme in relation to service in a scheme employment for which P has a partnership pension account—

<sup>F37</sup>(a) P becomes an active member of this scheme in relation to that service on the first day of the first pay period—

(i) after the period of two months beginning with the date on which the option is exercised; or

(ii) after any shorter period the scheme manager considers appropriate;]

(b) immediately before that date, P’s partnership pension account is closed.

(2) If P opts into this scheme in relation to service for which P does not have a partnership pension account, P becomes an active member of this scheme in relation to that service—

(a) at the beginning of the first pay period beginning on or after the date on which the option is exercised; or

(b) if the scheme manager considers that pay period inappropriate, at any other time the scheme manager considers appropriate.

#### Textual Amendments

**F37** Reg. 21(1)(a) substituted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), [regs. 1\(2\)](#), **9**

#### Commencement Information

**I21** Reg. 21 in operation at 1.4.2015, see [reg. 1\(3\)](#)

#### Automatic re-enrolment **N.I.**

**22.**—(1) This regulation applies if, on the automatic re-enrolment date, an eligible person in relation to service in a scheme employment is not in pensionable service under this scheme in relation to service in that employment.

(2) On the automatic re-enrolment date, the scheme manager must enrol P in this scheme in relation to service in that employment if the employer is required under <sup>F38</sup>section 5 (automatic re-



### Opting out before the end of one month **N.I.**

24.—(1) This regulation applies if a person (P) opts out of this scheme in relation to a continuous period of service in scheme employment—

- (a) before the end of one month after P’s first day of a continuous period of service in scheme employment (or within any longer period the scheme manager considers appropriate); or
- (b) before the end of one month after the automatic re-enrolment date (or within any longer period the scheme manager considers appropriate).

(2) If paragraph (1)(a) applies, P is taken never to have been in pensionable service under this scheme in relation to that continuous period of service in scheme employment.

(3) If paragraph (1)(b) applies, P is taken not to have been in pensionable service under this scheme in relation to that period of service during the period referred to in paragraph (1)(b).

(4) This regulation does not require the scheme manager to pay P any additional amount which becomes payable by P in respect of national insurance contributions because P has not after all been an active member of this scheme during any period.

#### Commencement Information

**I24** Reg. 24 in operation at 1.4.2015, see **reg. 1(3)**

### Opting out after one month **N.I.**

25.—(1) This regulation applies if a person (P) opts out of this scheme in relation to a continuous period of service in scheme employment—

- (a) one month or more after P’s first day of a continuous period of service in scheme employment; or
- (b) one month or more after P’s automatic re-enrolment date.

(2) If P exercises the option under paragraph (1)(a) or (b), [<sup>F41</sup>unless paragraph (3) applies] P ceases to be in pensionable service under this scheme in relation to that continuous period of service in scheme employment—

- (a) on the first day of the first pay period beginning on or after the date on which the option is exercised; or
- (b) if the scheme manager considers that day inappropriate, on the first day of any later pay period the scheme manager considers appropriate.

[<sup>F42</sup>(3) If P opts to join a partnership pension account, P ceases to be in pensionable service under this scheme in relation to that employment on the last day of the first pay period—

- (a) after the period of two months beginning on the date on which the option is exercised; or
- (b) after any shorter period the scheme manager considers appropriate.]

#### Textual Amendments

**F41** Words in **reg. 25(2)** inserted (1.4.2015) by **The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2015 (S.R. 2015/181)**, regs. 1, **2(3)**

**F42** **Reg. 25(3)** substituted (with effect in accordance with of the amending Rule) by **The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67)**, regs. 1(2), **12**

**Commencement Information**

**I25** Reg. 25 in operation at 1.4.2015, see reg. 1(3)

CHAPTER 3 **N.I.**

## Pensionable earnings

**Pensionable earnings** **N.I.**

**26.**—(1) For the purpose of calculating a member’s pension or other benefits under this scheme, the member’s pensionable earnings for any period are the sum of—

- (a) the member’s permanent pensionable earnings in respect of that period; and
- (b) the member’s fluctuating pensionable earnings in respect of that period.

(2) The money value of any benefit in kind forms part of a member’s pensionable earnings if—

- (a) the benefit is expressly provided on a pensionable basis; or
- (b) the scheme manager determines the benefit forms part of the member’s permanent pensionable earnings or fluctuating pensionable earnings.

(3) If a benefit in kind is expressly provided on a pensionable basis, the scheme manager must determine whether the benefit forms part of the member’s permanent pensionable earnings or fluctuating pensionable earnings.

(4) In this regulation—

“benefit in kind” means anything other than money provided to a member of this scheme in connection with the member’s pensionable service;

“money value”, in relation to a benefit in kind, means—

- (a) an amount determined by the employer in accordance with the arrangement under which the benefit is provided; or
- (b) otherwise, an amount determined by the scheme manager;

“permanent pensionable earnings”, in respect of any period, means—

- (a) basic pay in respect of that period [<sup>F43</sup>(not including pay received in respect of a period of sick leave on reduced pay at a rate determined by the member’s employer to be appropriate because it is equivalent to the annual rate of an ill-health pension)] ;
- (b) any allowance granted on a permanent basis that the scheme manager determines to be permanent pensionable earnings in respect of that period; and
- (c) the money value of any benefit in kind that the scheme manager determines to be permanent pensionable earnings in respect of that period;

“fluctuating pensionable earnings”, in respect of any period, means any of the following that the scheme manager determines to be fluctuating pensionable earnings in respect of that period—

- (a) any non-consolidated performance-related pay not forming part of basic pay;
- (b) any allowance not granted on a permanent basis; and
- (c) the money value of any benefit in kind.

[<sup>F44</sup>(5) In this regulation—

- (a) the total fluctuating pensionable earnings in respect of any period must not exceed one third of the total permanent pensionable earnings in respect of the same period.

- (b) for the purposes of this regulation “total fluctuating pensionable earnings” applies only to industrial employees of the Northern Ireland Civil Service, and means—
- (i) to the extent (if any) that the Department has determined that they are to be treated as fluctuating pensionable earnings for the purposes of these Regulations, bonuses, and
  - (ii) to that extent (if any) allowances not granted on a permanent basis.]

#### Textual Amendments

- F43** Words in [reg. 26\(4\)](#) inserted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), [regs. 1\(2\)](#), [13\(a\)](#)
- F44** [Reg. 26\(5\)](#) substituted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), [regs. 1\(2\)](#), [13\(b\)](#)

#### Commencement Information

- I26** [Reg. 26](#) in operation at 1.4.2015, see [reg. 1\(3\)](#)

#### Meaning of “assumed pay” **N.I.**

27.—(1) For the purpose of these Regulations, an active member of this scheme (P) receives assumed pay in respect of any period in which the circumstances in paragraph (3) apply (“period of assumed pay”).

- (2) For the purpose of paragraph (1), “assumed pay” means the sum of—
- (a) an amount equal to the pensionable earnings that P would have received in respect of that period if those circumstances had not applied; and
  - (b) any increase the scheme manager considers appropriate.
- (3) The circumstances are—
- (a) P is on sick leave on reduced pay;
  - <sup>F45</sup>(b) P is on ordinary adoption leave, ordinary maternity leave or paternity leave;]
  - (c) P is receiving statutory pay <sup>F46</sup>whilst on additional adoption leave, additional maternity leave, shared parental pay or parental leave] ;
  - (d) P is on secondment to a different employer under an arrangement providing for P to continue to be an active member of this scheme in relation to P’s service although P is paid for it by that employer;
  - (e) P is on unpaid leave in circumstances that the scheme manager has agreed can count for the purpose of this paragraph;
  - (f) P is absent from duty because of being called out, or recalled, for permanent service in Her Majesty’s armed forces in pursuance of a call-out notice served, or a call-out or recall order made, under the Reserve Forces Act 1996(44);
  - (g) P is receiving pensionable earnings at a reduced rate in accordance with arrangements for members required by the scheme manager which apply where the members are entitled to—
    - (i) pension benefits under another occupational pension scheme; or
    - (ii) a payment under a compensation scheme; or



(5) A person becomes a deferred member of this scheme in relation to an amount of added pension if —

- (a) the circumstances in regulation 79(1) apply (deferment of added pension attributable to recent payments); or
- (b) P exercises the option under regulation 83 (option to defer payment of added pension).]

#### Textual Amendments

**F48** Reg. 28 substituted (1.4.2015) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2015 (S.R. 2015/181), regs. 1, 2(5)

#### Commencement Information

**I28** Reg. 28 in operation at 1.4.2015, see reg. 1(3)

## PART 5 **N.I.**

### Pension accounts

## CHAPTER 1 **N.I.**

### Preliminary

#### Descriptions of accrued pension **N.I.**

**29.** For the purpose of these Regulations, the descriptions of accrued pension are—

- (a) accrued standard earned pension;
- (b) accrued earned pension attributable to an effective pension age option;
- (c) accrued club transfer earned pension;
- (d) accrued added (all beneficiaries) pension; and
- (e) accrued added (self only) pension.

#### Commencement Information

**I29** Reg. 29 in operation at 1.4.2015, see reg. 1(3)

#### Descriptions of full retirement pension **N.I.**

**30.** For the purpose of these Regulations, the descriptions of full retirement pension are—

- (a) full retirement standard earned pension;
- (b) full retirement earned pension attributable to an effective pension age option;
- (c) full retirement club transfer earned pension;
- (d) full retirement added (self only) pension; and
- (e) full retirement added (all beneficiaries) pension.

**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)

#### Commencement Information

**I30** Reg. 30 in operation at 1.4.2015, see **reg. 1(3)**

#### Descriptions of partial retirement pension **N.I.**

**31.** For the purpose of these Regulations, the descriptions of partial retirement pension are—

- (a) partial retirement standard earned pension;
- (b) partial retirement earned pension attributable to an effective pension age option;
- (c) partial retirement club transfer earned pension;
- (d) partial retirement added (self only) pension; and
- (e) partial retirement added (all beneficiaries) pension.

#### Commencement Information

**I31** Reg. 31 in operation at 1.4.2015, see **reg. 1(3)**

### CHAPTER 2 **N.I.**

#### Calculation of adjustments

#### Calculation of “retirement index adjustment” **N.I.**

**32.—**(1) [<sup>F49</sup>Subject to regulation 32A, the]<sup>F50</sup> ... retirement index adjustment for an amount of accrued pension is—

$$\textit{amount of accrued pension} \times \textit{retirement index percentage}$$

where—

“amount of accrued pension” means an amount of any description of accrued pension; and  
 “retirement index percentage” means the retirement index percentage calculated under paragraph (2) for that description of accrued pension.

(2) The retirement index percentage is—

$$A \times \frac{B}{12}$$

where—

*A* means—

- (a) for accrued club transfer earned pension, the in-service revaluation index that applies in relation to the sending scheme for the leaving year; and
- (b) for any other description of accrued pension, the in-service revaluation index that applies in relation to this scheme for the leaving year;

*B* is the number of complete months in the period between the beginning of the leaving year and the end of the relevant last day; and

“complete month” includes an incomplete month that consists of at least 16 days.

#### Textual Amendments

- F49** Words in [reg. 32\(1\)](#) inserted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **15(a)**
- F50** Word in [reg. 32\(1\)](#) omitted (with effect in accordance with of the amending Rule) by virtue of [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **15(a)**

#### Commencement Information

- I32** [Reg. 32](#) in operation at 1.4.2015, see [reg. 1\(3\)](#)

#### Determination of “the age addition” **N.I.**

**33.**—(1) This regulation applies in relation to every scheme year in which an active member’s account is open that is subsequent to the scheme year in which the member reaches normal pension age under this scheme, other than—

- (a) the scheme year in which the account is required to be established under this Part; and
- (b) the scheme year immediately following that.

(2) If the member has exercised an effective pension age option then, for the years for which that option has effect, this regulation applies in relation to every scheme year in which an active member’s account is open that is subsequent to the scheme year in which the member reaches the member’s effective pension age, other than—

- (a) the scheme year in which the account is established under this Part; and
- (b) the scheme year immediately following that.

(3) At the beginning of the scheme year, for each description of pension, the scheme manager having regard to actuarial guidance must determine the age addition to be awarded for that scheme year by reference to the opening balance of that description of pension for the previous scheme year.

(4) In these Regulations, “the age addition” means an additional amount of pension determined by reference to the proportion of the previous scheme year for which a member had reached—

- (a) normal pension age under this scheme; or
- (b) where applicable, the member’s effective pension age.

#### Commencement Information

- I33** [Reg. 33](#) in operation at 1.4.2015, see [reg. 1\(3\)](#)

#### Determination of “the assumed age addition” **N.I.**

**34.**—(1) This regulation applies if a deferred member’s account, full retirement account or partial retirement account is established under this Part for a member who reaches normal pension age under this scheme at least one month before the relevant last day.

(2) For each description of accrued pension specified in the account, the scheme manager having regard to actuarial guidance must determine the assumed age addition to be awarded.

(3) In these Regulations “the assumed age addition” means—

- (a) for an amount of accrued standard earned pension not attributable to a transferred pension, the age addition that would have been awarded for standard earned pension had the

member not left pensionable service or not partially retired in the leaving year, determined by reference to the proportion of the leaving year for which the member was an active member of this scheme who had reached normal pension age under this scheme;

- (b) for an amount of accrued standard earned pension attributable to a transferred pension or for an amount of club transfer earned pension, the age addition that would have been awarded for transferred pension or club transfer earned pension had the member not left pensionable service or not partially retired in the leaving year, determined by reference to the proportion of the leaving year for which the member was an active member of this scheme who had reached normal pension age under this scheme;
- (c) for an amount of accrued earned pension attributable to an effective pension age option, the age addition that would have been awarded for earned pension attributable to that option had the member not left pensionable service or not partially retired in the leaving year, determined by reference to the proportion of the leaving year for which the member was an active member of this scheme who had reached the effective normal pension age stated in that option;
- (d) for an amount of any description of accrued added pension, the age addition that would have been awarded for added pension of that description had the member not left pensionable service or not partially retired in the leaving year, determined by reference to the proportion of the leaving year for which the member was an active member of this scheme who had reached normal pension age under this scheme.

#### Commencement Information

**I34** Reg. 34 in operation at 1.4.2015, see [reg. 1\(3\)](#)

### CHAPTER 3 **N.I.**

#### Calculation of accrued pension

#### Calculation of amount of accrued pension for purpose of deferment or full retirement **N.I.**

**35.**—(1) For the purpose of calculating the amount of a description of full retirement pension or the provisional amount of each description of deferred pension, the amount of accrued pension is an amount calculated in accordance with this regulation.

(2) The amount of accrued club transfer earned pension is calculated separately in relation to each sending scheme.

(3) The amount of accrued standard earned pension is the total of the following amounts specified in the active member's account as at the end of the last day of pensionable service—

- (a) the sum of the opening balance of standard earned pension for the last active scheme year and the index adjustment for that opening balance;
- (b) the amount of standard earned pension for the last active scheme year;
- (c) the sum of the opening balance of transferred pension for the last active scheme year and the index adjustment for that opening balance; and
- (d) the amount of transferred pension for the last active scheme year.

(4) The amount of accrued earned pension attributable to an effective pension age option is the total of the following amounts specified in the active member's account as at the end of the last day of pensionable service—

- (a) the sum of the opening balance of earned pension attributable to that option for the last active scheme year and the index adjustment for that opening balance; and

- (b) the amount of earned pension attributable to that option for the last active scheme year.
- (5) The amount of accrued club transfer earned pension is the total of the following amounts specified in the active member's account as at the end of the last day of pensionable service—
  - (a) the sum of the opening balance of club transfer earned pension for the last active scheme year and the index adjustment for that opening balance; and
  - (b) the amount of club transfer earned pension for the last active scheme year.
- (6) The amount of any description of accrued added pension is the total of the following amounts specified in the active member's account as at the end of the last day of pensionable service—
  - (a) the sum of the opening balance of added pension of that description for the last active scheme year and the index adjustment for that opening balance; and
  - (b) the amount of accrued added pension of that description for the last active scheme year.

**Commencement Information**

**I35** Reg. 35 in operation at 1.4.2015, see **reg. 1(3)**

**Calculation of amount of accrued pension for purpose of partial retirement** **N.I.**

- 36.**—(1) For the purpose of calculating the amount of a description of partial retirement pension, the amount of accrued pension is an amount calculated in accordance with this regulation.
- (2) The amount of accrued club transfer earned pension is calculated separately in relation to each sending scheme.
  - (3) The amount of accrued standard earned pension is the option proportion of the total of the following amounts specified in the active member's account as at the end of the relevant last day—
    - (a) the sum of the opening balance of standard earned pension for the leaving year and the index adjustment for that opening balance;
    - (b) the amount of standard earned pension for the leaving year;
    - (c) the sum of the opening balance of transferred pension for the leaving year and the index adjustment for that opening balance; and
    - (d) the amount of transferred pension for the leaving year.
  - (4) The amount of accrued earned pension attributable to an effective pension age option is the option proportion of the total of the following amounts specified in the active member's account as at the end of the relevant last day—
    - (a) the sum of the opening balance of earned pension attributable to that option for the leaving year and the index adjustment for that opening balance; and
    - (b) the amount of earned pension attributable to that option for the leaving year.
  - (5) The amount of accrued club transfer earned pension is the option proportion of the total of the following amounts specified in the active member's account as at the end of the relevant last day—
    - (a) the sum of the opening balance of club transfer earned pension for the leaving year and the index adjustment for that opening balance; and
    - (b) the amount of club transfer earned pension for the leaving year.

*Status: Point in time view as at 01/04/2022.*

*Changes to legislation: There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)*

(6) The amount of any description of accrued added pension is the option proportion<sup>(45)</sup> of the total of the following amounts specified in the active member's account as at the end of the relevant last day—

- (a) the sum of the opening balance of added pension of that description for the leaving year and the index adjustment for that opening balance; and
- (b) the amount of added pension of that description for the leaving year.

#### Commencement Information

**I36** Reg. 36 in operation at 1.4.2015, see [reg. 1\(3\)](#)

## CHAPTER 4 **N.I.**

### Pension accounts: general

#### Establishment of pension accounts: general **N.I.**

**37.**—(1) The scheme manager must establish and maintain one or more pension accounts for each member of this scheme in accordance with this Part.

- (2) A pension account—
  - (a) may be kept in any form the scheme manager considers appropriate; and
  - (b) must specify the details required by these Regulations.

(3) References in these Regulations to any amount specified in a pension account are references to the amount that is required by these Regulations to be so specified and not, if different, the amount actually so specified.

#### Commencement Information

**I37** Reg. 37 in operation at 1.4.2015, see [reg. 1\(3\)](#)

#### Closure and adjustment of pension accounts on transfer out **N.I.**

**38.**—(1) Except as otherwise provided in this regulation, the scheme manager must close all pension accounts relating to a member of this scheme if—

- (a) a transfer payment is made in respect of all of the member's accrued rights under this scheme; or
- (b) all members' contributions and payments for extra pension made by the member are refunded to the member under Part 9 (contributions).

(2) Paragraph (1) does not require the scheme manager to close an account that includes amounts to which the transfer payment or the refund does not relate or is not attributable.

(3) An account that is not closed because of paragraph (2) must be adjusted as the scheme manager considers appropriate to reflect the extinguishment of rights under this scheme<sup>(46)</sup>.

(4) Paragraph (1)(a) does not require the scheme manager to close a pension credit member's account if the transfer payment is made in respect of the accrued rights of a member who is both—

<sup>(45)</sup> The same option proportion must be specified for accrued standard earned pension and accrued added pension. See regulation 66

<sup>(46)</sup> Regulation 139 provides for extinguishment of rights following the refund of all members' contributions and payments for extra pension made by the member. Regulation 147 provides for extinguishment of rights following the making of a transfer value payment

- (a) a pension credit member of this scheme; and
- (b) an active member, deferred member or pensioner member of this scheme.

**Commencement Information**

**I38** Reg. 38 in operation at 1.4.2015, see reg. 1(3)

CHAPTER 5 **N.I.**

Active member's account

**Application of Chapter** **N.I.**

**39.**—(1) This Chapter applies in relation to a continuous period of pensionable service under this scheme.

(2) For a person who is an active member of this scheme in relation to 2 or more continuous periods of pensionable service at the same time, this Chapter applies separately in relation to each of those periods of service.

**Commencement Information**

**I39** Reg. 39 in operation at 1.4.2015, see reg. 1(3)

**Establishment of active member's account** **N.I.**

**40.**—(1) The scheme manager must establish a pension account for a member who is in pensionable service from the day on which the member begins pensionable service.

(2) For the purpose of these Regulations, an account established under paragraph (1) is called an active member's account.

**Commencement Information**

**I40** Reg. 40 in operation at 1.4.2015, see reg. 1(3)

**Receipt of a transfer value payment** **N.I.**

**41.**—(1) This regulation applies if a transfer value payment is received from another pension scheme (other than a connected scheme) in relation to an active member of this scheme.

(2) On receiving the transfer value payment, the scheme manager must credit the active member's account with the amount of transferred pension calculated under regulation [F51 152].

**Textual Amendments**

**F51** Word in reg. 41(2) substituted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), 16

**Commencement Information**

**I41** Reg. 41 in operation at 1.4.2015, see reg. 1(3)



**F55** Reg. 43(9) inserted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **18(b)**

**Commencement Information**

**I43** Reg. 43 in operation at 1.4.2015, see **reg. 1(3)**

**Opening balance, index adjustment and age addition** **N.I.**

**44.**—(1) This regulation applies in relation to every scheme year in which an active member’s account is open other than the scheme year in which that account is established.

- (2) The active member’s account must specify for each description of pension—
- (a) the opening balance for the scheme year and the index adjustment for the opening balance; and
  - (b) if applicable, the age addition awarded at the beginning of the scheme year.
- (3) In these Regulations, “opening balance” in relation to a description of pension—
- (a) for the scheme year immediately following the scheme year in which the active member’s account is established, means the amount of that pension for the previous scheme year as at the end of the previous scheme year; and
  - (b) for any subsequent scheme year, means the sum of the following amounts—
    - (i) the opening balance of that pension for the previous scheme year and the index adjustment for that opening balance;
    - (ii) the amount of that pension for the previous scheme year as at the end of the previous scheme year; and
    - (iii) if applicable, the age addition awarded at the beginning of the previous scheme year.

**Commencement Information**

**I44** Reg. 44 in operation at 1.4.2015, see **reg. 1(3)**

**Closure of active member’s account** **N.I.**

**45.**—(1) The scheme manager must close an active member’s account in relation to a period of service when the scheme manager establishes in relation to that period of service—

- (a) a deferred member’s account under regulation 47; or
- (b) a full retirement account under regulation 51.

(2) The scheme manager must re-establish an active member’s account under this Chapter when the scheme manager closes—

- (a) a deferred member’s account under regulation 50; or
- (b) a full retirement account under regulation 53.

**Commencement Information**

**I45** Reg. 45 in operation at 1.4.2015, see **reg. 1(3)**



- (d) for a deferred added (self only) pension, accrued added (self only) pension; and
- (e) for a deferred added (all beneficiaries) pension, accrued added (all beneficiaries) pension.

**Commencement Information**

**I48** [Reg. 48](#) in operation at 1.4.2015, see [reg. 1\(3\)](#)

**Adjustment of provisional amount** **N.I.**

**49.**—(1) This regulation applies when a deferred member of this scheme in relation to a period of service becomes entitled to the immediate payment of a full retirement pension for that period of service.

(2) For the provisional amount of each description of deferred pension, the deferred member's account must specify—

- (a) the late payment supplement (if any);
- (b) the early payment reduction (if any);
- (c) the commutation amount (if any); and
- (d) the total allocation amount (if any).

**Commencement Information**

**I49** [Reg. 49](#) in operation at 1.4.2015, see [reg. 1\(3\)](#)

**Closure of deferred member's account after gap in pensionable service not exceeding 5 years** **N.I.**

**50.**—(1) This regulation applies when a deferred member of this scheme in relation to a continuous period of pensionable service re-enters pensionable service under this scheme after a gap in pensionable service not exceeding 5 years.

(2) The scheme manager must—

- (a) close the deferred member's account in relation to that period of service and treat the deferred member's account as if it were never established;
- (b) re-establish the active member's account under Chapter 5 in relation to that period of service; and
- (c) make entries in the active member's account as if, during the gap in pensionable service, the member—
  - (i) was in pensionable service under this scheme; but
  - (ii) received no pensionable earnings.

**Commencement Information**

**I50** [Reg. 50](#) in operation at 1.4.2015, see [reg. 1\(3\)](#)



- (c) the total allocation amount (if any).
- (4) In this regulation, “relevant accrued pension” means—
- (a) for a full retirement standard earned pension, accrued standard earned pension;
  - (b) for a full retirement earned pension attributable to an effective pension age option, accrued earned pension attributable to that option;
  - (c) for a full retirement club transfer earned pension, accrued club transfer earned pension;
  - (d) for a full retirement added (self only) pension, accrued added (self only) pension; and
  - (e) for a full retirement added (all beneficiaries) pension, accrued added (all beneficiaries) pension.

**Commencement Information**

I52 Reg. 52 in operation at 1.4.2015, see [reg. 1\(3\)](#)

**Closure of full retirement account** **N.I.**

53. The scheme manager must close a full retirement account if a full retirement pension ceases to be payable under regulation 63.

**Commencement Information**

I53 Reg. 53 in operation at 1.4.2015, see [reg. 1\(3\)](#)

CHAPTER 8 **N.I.**

Partial retirement account

**Establishment of partial retirement account** **N.I.**

54.—(1) This regulation applies if an active member of this scheme in relation to a continuous period of pensionable service—

- (a) exercises the partial retirement option in respect of part only of the member’s accrued pensions for that period of service; and
  - (b) becomes entitled under regulation 67(a) to the immediate payment of a partial retirement pension for that period of service.
- (2) The scheme manager must—
- (a) establish a pensioner member’s account (“the partial retirement account”) for that period of service; and
  - (b) adjust the active member’s account in accordance with paragraph (3).
- (3) If the partial retirement option notice specifies an option proportion in relation to a description of accrued pension—
- (a) [<sup>F56</sup>the] scheme manager must reduce that description of accrued pension by the option proportion specified; and
  - (b) Chapter 5 (active member’s account) applies in relation to the member as if the amount of that description of accrued pension had always been so reduced.
- (4) In this regulation, “partial retirement option notice” means an option notice given in accordance with regulation 65.











- (a) the scheme manager must—
  - (i) cease to pay the pension; and
  - (ii) recover any payment of pension or lump sum made;
- (b) the full retirement account must be closed; and
- (c) the active member's account must be re-established under Part 5 (pension accounts) and treated as if it had never been closed.

**Commencement Information**

**I63** Reg. 63 in operation at 1.4.2015, see **reg. 1(3)**

CHAPTER 3 **N.I.**

Partial retirement benefits

**Exercise of partial retirement option** **N.I.**

**64.**—(1) This regulation applies if—

- (a) a person (P) is an active member of this scheme in relation to a continuous period of pensionable service;
- (b) P has reached normal minimum pension age;
- (c) the terms on which P is employed have changed and as a result of that change the annual rate of P's permanent pensionable earnings is reduced to 80% of their amount before the change or less; and
- (d) P would be entitled to the immediate payment of a full retirement pension in relation to that period of service if P left pensionable service and claimed payment of the pension.

(2) P may opt to continue in pensionable service but claim payment of the whole or part only of P's accrued pensions for the continuous period of pensionable service before P's pensionable earnings were reduced ("partial retirement option").

(3) P may not exercise a partial retirement option more than once in relation to a description of accrued pension.

**Commencement Information**

**I64** Reg. 64 in operation at 1.4.2015, see **reg. 1(3)**

**Partial retirement option notice** **N.I.**

**65.**—(1) A partial retirement option may only be exercised—

- (a) by notice to the scheme manager in a form required by the scheme manager ("option notice"); and
- (b) in the 3 months after P's pensionable earnings are reduced, on a date agreed by the member and the scheme manager.

(2) An option notice must specify—

- (a) whether P claims payment of—
  - (i) the whole of P's accrued pensions; or
  - (ii) part only of P's accrued pensions; and



















































- (a) a child's earned pension;
- (b) child's lower tier earned pension;
- (c) a child's upper tier top up earned pension;
- (d) a child's added pension.

#### Commencement Information

I111 Reg. 112 in operation at 1.4.2015, see reg. 1(3)

#### Meaning of "eligible child" **N.I.**

113.—(1) In these Regulations, "eligible child", in relation to a deceased member of this scheme means—

- (a) a natural child of the member where—
    - (i) the child meets any of conditions A to C; and
    - (ii) at the date of the member's death the child was born or the child's mother was pregnant with the child;
  - (b) an adopted child of the member who meets any of conditions A to C; or
  - (c) any other child or young person who—
    - (i) meets any of conditions A to C; and
    - (ii) in the opinion of the scheme manager, was financially dependent on the member as at the date of the member's death.
- (2) Condition A is that the person is under the age of 18.
- (3) Condition B is that the person is in full-time education or vocational training and is under the age of 23.
- (4) Condition C is that in the opinion of the scheme manager the person is unable to engage in gainful employment because of physical or mental impairment and either—
- (a) the person is under the age of 23; or
  - (b) that impairment is in the opinion of the scheme medical adviser likely to be permanent and the person is dependent on the member as at the date of the member's death because of physical or mental impairment.
- (5) For the purpose of Condition B, a person who is under the age of 19 on the date on which the person stops full-time education or vocational training is taken to be in full-time education until the first of the following dates after the person stops full-time education or vocational training—
- (a) the second Monday in January;
  - (b) the second Monday after Easter Monday;
  - (c) the second Monday in September;
  - (d) the date on which the person becomes engaged full-time in gainful employment;
  - (e) the person's 19th birthday.
- (6) For the purpose of Condition B, a person who is under the age of 22 at the date of the member's death is taken to be in full-time education or vocational training if the person has temporarily stopped full-time education or vocational training for a period of up to 15 months ("gap period").
- (7) An eligible child's pension is not payable to a person during a gap period.



- (a) if an eligible child's pension is payable in respect of only one eligible child, the annual rate of eligible child's pension is equal to the annual rate of the corresponding surviving adult's pension multiplied by 4 and divided by 3; and
- (b) if an eligible child's pension is payable in respect of 2 or more eligible children, the annual rate of eligible child's pension payable to each eligible child is equal to the appropriate fraction of the annual rate of the corresponding surviving adult's pension multiplied by 4 and divided by 3.

- (5) In this regulation, “the appropriate fraction” means  $\frac{2}{Y}$  where—  
Y is the number of eligible children in respect of whom an eligible child's pension is payable immediately after the date of the member's death.

**Commencement Information**

I114 Reg. 115 in operation at 1.4.2015, see reg. 1(3)

CHAPTER 3 **N.I.**

Payment of pensions for surviving adults and eligible children

**Payment of pensions under this Part **N.I.****

116.—(1) A surviving adult's pension or eligible child's pension is payable from the day after the date of the member's death.

(2) Unless the scheme manager directs otherwise, an eligible child's pension payable in respect of an eligible child aged under 18 must be paid—

- (a) if the child is in the care of the member's surviving adult, to the surviving adult; and
- (b) in any other case, to the child's guardian.

**Commencement Information**

I115 Reg. 116 in operation at 1.4.2015, see reg. 1(3)

**Suspension and recovery of pensions paid under this Part **N.I.****

117.—(1) This regulation applies if—

- (a) on a member's death a pension has been awarded and paid under this Part; and
- (b) it later appears to the scheme manager that the member or the person to whom the pension has been paid made a false declaration or deliberately suppressed a material fact in connection with the award.

(2) The scheme manager may—

- (a) cease paying the pension; and
- (b) recover any payment made under the award.

(3) Paragraph (2) does not affect any right the scheme manager has to recover a payment or an overpayment.

*Status: Point in time view as at 01/04/2022.**Changes to legislation: There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)***Commencement Information**

I116 Reg. 117 in operation at 1.4.2015, see reg. 1(3)

**Provisional awards of eligible child's pensions: later adjustments** N.I.

118.—(1) This regulation applies where—

- (a) an active member, deferred member or pensioner member of this scheme has died;
- (b) a pension is paid in respect of one or more persons under this Part on the basis that they were eligible children as at the date of the member's death and that there were then no other eligible children; and
- (c) it later appears that—
  - (i) a person in respect of whom such a pension has been paid was not an eligible child on the date of death;
  - (ii) on that date a further person was an eligible child; or
  - (iii) a child who was born after the member's death is an eligible child.

(2) The scheme manager may adjust the amount of pension payable in respect of each eligible child to take account of the matters referred to in paragraph 1(c), as applicable.

(3) Paragraph (2) does not affect any right the scheme manager has to recover a payment or an overpayment.

**Commencement Information**

I117 Reg. 118 in operation at 1.4.2015, see reg. 1(3)

**Adjustment of benefits to comply with the 2004 Act where members die over 75** N.I.

119.—(1) This regulation applies if—

- (a) a member of this scheme dies after reaching the age of 75; and
- (b) apart from this regulation, any part of a pension to which any person becomes entitled under this Part on the death would not qualify as a dependants' scheme pension for the purposes of section 167 (the pension death benefit rules) of the 2004 Act.

(2) The benefit payable to the person may be adjusted in any way as determined by the scheme manager so that it qualifies as a dependants' scheme pension for the purposes of section 167 of the 2004 Act.

**Commencement Information**

I118 Reg. 119 in operation at 1.4.2015, see reg. 1(3)



*Status: Point in time view as at 01/04/2022.**Changes to legislation: There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)***CHAPTER 4 N.I.**

## Payment of lump sum death benefits

**Payment of lump sum death benefit N.I.**

- 121.**—(1) A lump sum death benefit [<sup>F87</sup> may be paid] where—
- (a) an active, deferred or pensioner member of this scheme dies; or
  - (b) a pension credit member of this scheme dies before any benefits attributable (directly or indirectly) to a pension credit become payable.
- (2) But a lump sum death benefit is not payable where—
- (a) a pensioner member who is not also an active member dies more than 5 years after the member's full retirement pension or ill-health pension becomes payable; or
  - (b) a member who dies had reached the age of 75.
- (3) The lump sum death benefit must be paid within the period of 2 years beginning with the earlier of—
- (a) the day on which the scheme manager first knew of the member's death; and
  - (b) the day on which the scheme manager could reasonably be expected to have known of the member's death.
- <sup>F88</sup>(4) .....

**Textual Amendments**

- F87** Words in [reg. 121\(1\)](#) substituted (1.4.2022) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) \(No. 2\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/126\)](#), regs. 1(2), **3(a)**
- F88** [Reg. 121\(4\)](#) omitted (1.4.2022) by virtue of [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) \(No. 2\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/126\)](#), regs. 1(2), **3(b)**

**Commencement Information**

- I120** [Reg. 121](#) in operation at 1.4.2015, see [reg. 1\(3\)](#)

**Nominations for lump sum death benefits N.I.**

- 122.**—(1) A member of this scheme may nominate a person or persons to receive a lump sum death benefit.
- (2) The member may nominate—
- (a) one or more individuals;
  - (b) one incorporated or unincorporated body; or
  - (c) one or more individuals and one incorporated or unincorporated body.
- (3) A nomination may specify how payments are to be apportioned between—
- (a) 2 or more individuals; or
  - (b) one or more individuals and one incorporated or unincorporated body.
- (4) A nomination may only be made by signed notice to the scheme manager in a form the scheme manager requires or is willing to accept.
- (5) A member may revoke or alter a nomination by a further signed notice to the scheme manager in a form the scheme manager requires or is willing to accept.

#### Commencement Information

I121 Reg. 122 in operation at 1.4.2015, see reg. 1(3)

### Invalid nominations of individuals **N.I.**

**123.**—(1) If the nomination of an individual is invalid, any lump sum death benefit that would have been payable to the individual is payable to the member's personal representatives.

(2) A nomination of an individual is invalid if—

- (a) the individual nominated is the member's spouse or civil partner and the individual is not the member's spouse or civil partner when the member dies;
- (b) the individual predeceases the member; or
- (c) the individual is convicted of the offence of murder of the member.

(3) The scheme manager may determine that the nomination of an individual is invalid if the individual is convicted of manslaughter of the member or any other offence (apart from murder) of which the unlawful killing or wounding of the member is an element.

#### Commencement Information

I122 Reg. 123 in operation at 1.4.2015, see reg. 1(3)

### Payment of lump sum death benefit to nominees or personal representatives **N.I.**

**124.**—(1) The scheme manager may pay a lump sum death benefit to—

- (a) the person or persons nominated by the member under regulation 122 ("the nominees");
- (b) the member's personal representatives; or
- (c) both the nominees and the member's personal representatives.

(2) If the scheme manager decides to pay all or part of the lump sum death benefit to the nominees and more than one individual has been nominated, the payment is to be made to them—

- (a) in the proportions specified by the member in the nomination; or
- (b) if the member has not specified proportions, in the proportions the scheme manager considers appropriate.

(3) If the scheme manager decides to pay the lump sum death benefit to both the nominees and the personal representatives, the payment is to be made to them in the proportions the scheme manager considers appropriate.

#### Commencement Information

I123 Reg. 124 in operation at 1.4.2015, see reg. 1(3)

### Pension protection lump sum death benefit **N.I.**

**125.**—(1) A lump sum death benefit is treated for the purposes of the 2004 Act as a pension protection lump sum death benefit if and to the extent that—

- (a) the member has given written notice to the scheme manager that the lump sum death benefit is to be so treated; and















Status: Point in time view as at 01/04/2022.

Changes to legislation: There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)

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<i>Annualised rate of pensionable earnings</i>		<i>Member contributions rate</i>
£15,001 to but not including £23,501	4.6%	4.6%
£23,501 to but not including £54,501	5.45%	5.45%
£54,501 to but not including £150,001	7.35%	7.35%
£150,001 and above	8.05%	8.05%]

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## CHAPTER 4 N.I.

### Bulk transfers

#### Bulk transfers out N.I.

155.—(1) This regulation applies if—

- (a) the employment of one or more active members (“the transferring employees”) is transferred without their consent to a new employer,
- (b) on that transfer, the transferring employees—
  - (i) cease to be eligible to be active members of this scheme, and
  - (ii) become active members of another occupational pension scheme (“the new employer’s scheme”),
- (c) the scheme manager has agreed special terms for making transfer payments to the new employer’s scheme in respect of the rights of the transferring employees, after consultation with the scheme actuary, and
- (d) the transferring employees have consented in writing to their rights being transferred in accordance with those terms.

(2) This regulation also applies if—

- (a) the rights of one or more members (“the transferred members”) are transferred to another occupational pension scheme (“the new scheme”) from this scheme without their consent in accordance with section 69(2)(a)(i) and (4)(b) (form of short service benefit and its alternatives) of the 1993 Act, and
- (b) the scheme manager has agreed special terms for the making of transfer payments to the new scheme in respect of the rights of the transferred members, after consultation with the scheme actuary.

(3) The transfer payment to be made in respect of the rights of the transferring employees or the transferred members is an amount that the scheme manager determines to be appropriate under the special terms, after consulting the scheme actuary.

(4) This Part has effect with any modifications the scheme manager considers necessary to give effect to those terms.

(5) If the Department gives an undertaking concerning the pension rights of the transferring employees or the transferred members, this Part has effect with any modifications the scheme manager considers necessary to reflect the terms of the undertaking.

(6) If the transfer is directly or indirectly attributable to an enactment, this Part has effect with any modifications the scheme manager considers necessary in consequence of the transfer.

#### Commencement Information

**I154** Reg. 155 in operation at 1.4.2015, see [reg. 1\(3\)](#)

#### Bulk transfers in N.I.

156.—(1) This regulation applies if—

- (a) the employment of one or more persons (“the transferred employees”) is transferred without their consent to a new employer;
- (b) on that transfer, the transferred employees—

*Status: Point in time view as at 01/04/2022.*

*Changes to legislation: There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)*

- (i) cease to be active members of an occupational pension scheme (“the former employer’s scheme”); and
  - (ii) become active members of this scheme;
- (c) the scheme manager has agreed special terms for the acceptance of transfer payments from the former employer’s scheme in respect of the rights of the transferred employees, after consulting the scheme actuary, and
- (d) the transferred employees have consented in writing to their rights being transferred in accordance with those terms.
- (2) This regulation also applies if—
- (a) the rights of one or more persons (“the transferred members”) are transferred from an occupational pension scheme (“the former scheme”) to this scheme without their consent in accordance with section 69(2)(a)(i) and (4)(b) (form of short service benefit and its alternatives) of the 1993 Act; and
  - (b) the scheme manager has agreed special terms for the acceptance of transfer payments from the former scheme in respect of the rights of the transferred members, after consultation with the scheme actuary.
- (3) This scheme has effect with any modifications the scheme manager considers necessary to give effect to the special terms.
- (4) If the Department gives an undertaking concerning the pension rights of the transferred employees or the transferred members, this scheme has effect with any modifications the scheme manager considers necessary to reflect the terms of the undertaking.
- (5) If the transfer is directly or indirectly attributable to an enactment, this scheme has effect with any modifications the scheme manager considers necessary in consequence of the transfer.

**Commencement Information**

**I155** Reg. 156 in operation at 1.4.2015, see **reg. 1(3)**

**CHAPTER 5** **N.I.**

Miscellaneous transfers

**EU and overseas transfers** **N.I.**

**157.**—(1) This regulation applies in the case of a member whose transfer is subject to transfer arrangements concluded with—

- (a) the Communities Pension Scheme of the Institutions of the European Communities; or
- (b) any other scheme for the provision of retirement benefits established outside the United Kingdom.

(2) This scheme applies in relation to the member with any modifications the scheme manager considers necessary to comply with—

- (a) the terms of those arrangements;
- (b) any applicable provision contained in or made under any enactment; and
- (c) the requirements to be met by a registered pension scheme.



**Status:** Point in time view as at 01/04/2022.**Changes to legislation:** There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)

(4) The circumstances are that the cost of this scheme goes beyond the margin either side of the employer cost cap for this scheme specified in regulations under section 12(5)(a) of the Act.

(5) In this regulation—

- (a) “cost of this scheme” means the cost of this scheme calculated following a valuation in accordance with regulation 158; and
- (b) “target cost for this scheme” means the target cost for this scheme specified in regulations under section 12(5)(b) of the Act.

#### Commencement Information

**I158** Reg. 159 in operation at 1.4.2015, see reg. 1(3)

## PART 12 N.I.

### Supplementary

## CHAPTER 1 N.I.

### Dual capacity members

#### Meaning of “dual capacity member” N.I.

**160.**—(1) A person (P) is a dual capacity member of this scheme if—

- (a) P is a member of this scheme in 2 or more of the following capacities—
    - (i) an active member;
    - (ii) a deferred member;
    - (iii) a pensioner member;
  - (b) P is both a pension credit member of this scheme and a member of this scheme in one or more of the following capacities—
    - (i) an active member;
    - (ii) a deferred member;
    - (iii) a pensioner member;
  - (c) P is a member of this scheme in relation to 2 or more continuous periods of pensionable service; or
  - (d) P is a pension credit member of this scheme entitled to 2 or more pension credits.
- (2) For the purpose of paragraph (1)(a) or (b)—
- (a) in determining whether a person who is an active member is also a pensioner member, the fact that the person is an active member and the person’s rights in that capacity are to be disregarded<sup>(73)</sup>; and
  - (b) in determining whether a person who is an active member or pensioner member is also a deferred member, the fact that the person is an active member or pensioner member and the person’s rights in that capacity are to be disregarded.

(73) (i)See regulation 64 (exercise of partial retirement option). A member who is partially retired may be both an active member and a pensioner member











*Status: Point in time view as at 01/04/2022.*

**Changes to legislation:** There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)

**F115** Word in reg. 165(4) substituted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), 52(c)

**F116** Word in reg. 165(4) substituted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), 52(d)

#### Commencement Information

**I164** Reg. 165 in operation at 1.4.2015, see reg. 1(3)

#### Forfeiture: offences committed by a member's beneficiary **N.I.**

**166.**—(1) If the beneficiary of a deceased member of this scheme (D) is convicted of a relevant criminal offence, the scheme manager may withhold benefits payable to the beneficiary in respect of D.

(2) The scheme manager may withhold benefits to the extent the scheme manager considers appropriate but may only withhold that part of a pension that exceeds any guaranteed minimum to which the beneficiary is entitled under section 13 of the 1993 Act.

(3) If the scheme manager withholds all of the benefits payable to a beneficiary, Part 8 (death benefits) applies as if the beneficiary had died before D.

(4) In this regulation, “relevant criminal offence” means—

- (a) the murder of D;
- (b) the manslaughter of D; or
- (c) any other offence of which the unlawful killing of D is an element.

#### Commencement Information

**I165** Reg. 166 in operation at 1.4.2015, see reg. 1(3)

#### Forfeiture: relevant monetary obligations and relevant monetary losses **N.I.**

**167.**—(1) If a member (P) owes a relevant monetary obligation or has caused a relevant monetary loss, the scheme manager may withhold benefits payable to P under this scheme.

(2) The scheme manager may withhold benefits to the extent the scheme manager considers appropriate but may only withhold that part of P's pension that exceeds any guaranteed minimum to which P is entitled under section 10 of the 1993 Act.

(3) The scheme manager may not withhold more than the lesser of—

- (a) the amount of the relevant monetary obligation or relevant monetary loss; and
- (b) the value of P's entitlement to benefits.

(4) The scheme manager may only withhold benefits if—

- (a) there is no dispute as to the amount of the relevant monetary obligation or relevant monetary loss; or
- (b) the relevant monetary obligation or relevant monetary loss is enforceable as follows—
  - (i) under an order of a competent court; or
  - (ii) in consequence of an award of an arbitrator.

(5) In this regulation—







- (2) If this regulation applies—
- (a) the scheme manager must pay the tax payable on the event;
  - (b) if the event is benefit crystallisation event 8 in the table (transfer to qualifying recognised overseas pension scheme), the amount or value of the sums or assets transferred must be reduced; and
  - (c) in the case of any other event in the table, the amount or value of the benefits payable to or in respect of the member must be reduced.
- (3) The amount or value of the reduction—
- (a) must fully reflect the amount of the tax so paid;
  - (b) must be determined in accordance with guidance provided by the scheme manager; and
  - (c) in the case of any reduction to pension benefits, must be consistent with normal actuarial practice.

#### Commencement Information

**I171** Reg. 172 in operation at 1.4.2015, see [reg. 1\(3\)](#)

#### Information about payment of annual allowance charge **N.I.**

**173.**—(1) If a member’s pension scheme input amount for this scheme for a tax year exceeds the amount of the annual allowance for that tax year, paragraph (2) applies in respect of the member for that tax year.

<sup>[F119]</sup>(2) The scheme manager must provide the member with any information the scheme manager considers appropriate to assist the member to arrange payment of the annual allowance charge for a tax year—

- (a) no later than 6th October after the end of that tax year; or
- (b) where regulation 14A(6) (provision of pension savings statement where scheme administrator has not been provided with information about a member) of the Registered Pension Schemes (Provision of Information) Regulations 2006 applies in relation to a member, the date determined in accordance with that regulation.]

(3) In this regulation, “pension scheme input amount” has the meaning given in section 237B(2) (liability of scheme administrator) of the 2004 Act<sup>(87)</sup>.

#### Textual Amendments

**F119** Reg. 173(2) substituted (1.4.2022) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) \(No. 2\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/126\)](#), regs. 1(2), 4

#### Commencement Information

**I172** Reg. 173 in operation at 1.4.2015, see [reg. 1\(3\)](#)

#### Reduction of benefits where annual allowance charge paid by scheme manager **N.I.**

**174.**—(1) This regulation applies where—

<sup>(87)</sup> [2004 c.12](#); section 237B was inserted by the Finance Act 2011 [\(c.11\)](#), Schedule 17, paragraph 15 and was amended by the Finance Act 2013 [\(c.29\)](#), Schedule 46, paragraphs 119 and 129









**Textual Amendments**

**F121** Regs. 183, 184 inserted (1.4.2015) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2015 (S.R. 2015/181), regs. 1, **2(13)**

Sealed with the Official Seal of the Department of Finance and Personnel on 26th November 2014.

(L.S.)

*Mike Brennan*  
A senior officer of the  
Department of Finance and Personnel

























**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)

## CHAPTER 2 N.I.

### Making effective pension age payments

#### Amount of periodical payments N.I.

31.—(1) Periodical payments for an effective pension age are payable by deduction by the member's employer from the member's pensionable earnings in every pay period during the periodical payment period.

(2) The amount of the periodical payments is an amount—

- (a) determined by the scheme manager; and
- (b) set out in a notice to the member.

(3) The scheme manager must determine the amount by reference to published actuarial tables having regard to—

- (a) the member's age and gender; and
- (b) the number of years before the member will reach normal pension age.

(4) Before the start of every scheme year, the scheme manager must—

- (a) review the amount of the periodical payments; and
- (b) if the scheme manager re-determines the amount, send the member notice of the amount payable from the start of the next scheme year.

#### Commencement Information

I212 Sch. 1 para. 31 in operation at 18.12.2014, see [reg. 1\(2\)](#)

#### Periodical payment period N.I.

32. The periodical payment period—

(a) begins with—

- (i) if the member exercises the option within 3 months after joining this scheme, the first appropriate pay period beginning on or after the date on which the scheme manager receives the option notice; or
- (ii) in any other case, the first appropriate pay period of the scheme year beginning on or after the date on which the scheme manager receives the option notice; and

(b) ends on the earlier of—

- (i) the date on which the member ceases to be in pensionable service in the eligible employment to which the option relates; and
- (ii) the date on which the member reaches the effective pension age.

#### Commencement Information

I213 Sch. 1 para. 32 in operation at 18.12.2014, see [reg. 1\(2\)](#)

#### Periodical payments during period of assumed pay N.I.

33.—(1) Subject to sub-paragraph (2), during a period of assumed pay the member may—

- (a) stop the periodical payments; or













**Commencement Information**

I225 Sch. 2 para. 11 in operation at 18.12.2014, see [reg. 1\(2\)](#)

**Members of the PCSPS(NI) on scheme closing date** **N.I.**

- 12.—(1) This paragraph applies if sub-paragraph (2) or sub-paragraph (3) applies.
- (2) This sub-paragraph applies if—
- (a) P was an active member of the PCSPS(NI) on the scheme closing date and on 31st March 2012; and
  - (b) P would, unless P dies, reach normal pension age under that scheme on or before 1st April 2022.
- (3) This sub-paragraph applies if—
- (a) P was an active member of an existing scheme other than the PCSPS(NI) or an existing public body pension scheme (“P’s transitional scheme”) on 31st March 2012;
  - (b) P was an active member of the PCSPS(NI) on the scheme closing date; and
  - (c) P would, unless P dies, reach normal pension age under the PCSPS(NI) and P’s transitional scheme on or before 1st April 2022.

**Commencement Information**

I226 Sch. 2 para. 12 in operation at 18.12.2014, see [reg. 1\(2\)](#)

**Pre-fresh start prison officers** **N.I.**

- 13.—(1) This paragraph applies if P was in service as a pre-fresh start prison officer under Section II of the PCSPS(NI) on—
- (a) 31st March 2012;
  - (b) the scheme closing date; and
  - (c) 1st April 2015.
- (2) For the purposes of this paragraph, P is in service as a pre-fresh start prison officer if P is in service as a prison officer to whom rule 2.26 of Section II of the PCSPS(NI) applies.
- (3) In sub-paragraph (2), “in service as a prison officer” has the meaning given in rule 2.25 of Section II of the PCSPS(NI).

**Commencement Information**

I227 Sch. 2 para. 13 in operation at 18.12.2014, see [reg. 1\(2\)](#)

**Members of an existing scheme** **N.I.**

- 14.—(1) This paragraph applies if—
- (a) P was an active member of an existing scheme other than the PCSPS(NI) or an existing public body pension scheme on the closing date for that scheme;
  - (b) P was an active member of an existing scheme or an existing public body pension scheme (“P’s transitional scheme”) on 31st March 2012;











### Members of the PCSPS(NI) on scheme closing date **N.I.**

- 22.—(1) This paragraph applies if sub-paragraph (2) or sub-paragraph (3) applies.
- (2) This sub-paragraph applies if—
- (a) P was an active member of the PCSPS(NI) on the scheme closing date and on 31st March 2012; and
  - (b) P would, unless P dies, reach normal pension age under the PCSPS(NI) between 2nd April 2022 and 1st September 2025 (inclusive).
- (3) This sub-paragraph applies if—
- (a) P was an active member of an existing scheme other than the PCSPS(NI), or of an existing public body pension scheme, (“P’s transitional scheme”) on 31st March 2012;
  - (b) P was an active member of the PCSPS(NI) on the scheme closing date; and
  - (c) P would, unless P dies, reach normal pension age under—
    - (i) the PCSPS(NI) during the period beginning with 2nd April 2022 and ending with 1st September 2025; and
    - (ii) P’s transitional scheme on or before 1st September 2025.

#### Commencement Information

**I235** Sch. 2 para. 22 in operation at 18.12.2014, see [reg. 1\(2\)](#)

### Members of an existing scheme **N.I.**

- 23.—(1) This paragraph applies if—
- (a) P was an active member of an existing scheme other than the PCSPS(NI) or an existing public body pension scheme on the closing date for that scheme;
  - (b) P was an active member of an existing scheme or an existing public body pension scheme (“P’s transitional scheme”) on 31st March 2012;
  - (c) P begins service which is pensionable under the PCSPS(NI) not more than 5 years after leaving pensionable service under an existing scheme other than the PCSPS(NI);
  - (d) P would have been a protected member of the existing scheme referred to in paragraph (c) had P re-entered service which is pensionable under that scheme on the date P begins service which is pensionable under the PCSPS(NI); and
  - (e) P would, unless P dies, reach normal pension age under—
    - (i) the PCSPS(NI) during the period beginning with 2nd April 2022 and ending with 1st September 2025; and
    - (ii) P’s transitional scheme on or before 1st September 2025.
- (2) For the purposes of this paragraph—
- (a) the closing date for an existing scheme is the date referred to in section 18(4) of the Act, as applicable;
  - (b) the closing date for an existing public body pension scheme is the date determined under section 32(2) of the Act by the public authority responsible for that scheme;
  - (c) “exception”, in relation to an existing scheme, means an exception under section 18(5) or 18(6) of the Act provided for in <sup>F147</sup> [scheme regulations in relation to that scheme] ; and





**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)

- (b) P ceased to be an active member of the PCSPS(NI) or of this scheme on a date (P’s transfer date) after 31st March 2012;
- (c) P was an active member of an existing scheme or an existing public body pension scheme throughout the period between 31st March 2012 and P’s transfer date;
- [<sup>F154</sup>(d) P begins service which is pensionable under the PCSPS(NI) as—
  - (i) an Article 3(3A) eligible person;
  - (ii) a civil servant; or
  - (iii) a person serving in an employment or office listed in Schedule 1 to the 1972 Order, on a date (P’s re-joining date) after P’s transfer date;] and
- (e) Between P’s transfer date and P’s re-joining date—
  - (i) P was not eligible to be in pensionable service under the PCSPS(NI) [<sup>F155</sup>and was continuously employed to carry out functions or services related to P’s pensionable service under the PCSPS(NI) before P’s transfer date] ; or
  - (ii) P was only eligible to be in pensionable service under the PCSPS(NI) as a result of a transfer of the transferred services, and during such period that P would have been eligible to be in pensionable service under the PCSPS(NI) as a result of the transfer P was—
    - (aa) an active member of the PCSPS(NI); and
    - (bb) continuously employed to carry out the transferred services whilst P was eligible to be in pensionable service under the PCSPS(NI).
- [<sup>F156</sup>(3) This sub-paragraph applies if P is an active member of the PCSPS(NI) as—
  - (a) an Article 3(3A) eligible person;
  - (b) a civil servant; or
  - (c) a person serving in an employment or office listed in Schedule 1 to the 1972 Order, continuously after P’s re-joining date.]
- (4) This sub-paragraph applies if P is a Fair Deal eligible person.
- (5) This sub-paragraph applies if, P would, unless P dies, reach normal pension age under—
  - (i) the PCSPS(NI) during the period beginning with 2nd April 2022 and ending with 1st September 2025; and
  - (ii) P’s transitional scheme on or before 1st September 2025.
- (6) In this paragraph, “continuously” means without a gap of any period.

#### Textual Amendments

- F153** Sch. 2 para. 26(1) substituted (31.3.2022) by The Public Service (Civil Servants and Others) Pensions (Amendment) (No. 2) Regulations (Northern Ireland) 2022 (S.R. 2022/126), regs. 1(2)(a), **6(8)(a)**
- F154** Sch. 2 para. 26(2)(d) substituted (31.3.2022) by The Public Service (Civil Servants and Others) Pensions (Amendment) (No. 2) Regulations (Northern Ireland) 2022 (S.R. 2022/126), regs. 1(2)(a), **6(8)(b)(i)**
- F155** Words in Sch. 2 para. 26(2)(e)(i) inserted (31.3.2022) by The Public Service (Civil Servants and Others) Pensions (Amendment) (No. 2) Regulations (Northern Ireland) 2022 (S.R. 2022/126), regs. 1(2)(a), **6(8)(b)(ii)**
- F156** Sch. 2 para. 26(3) substituted (31.3.2022) by The Public Service (Civil Servants and Others) Pensions (Amendment) (No. 2) Regulations (Northern Ireland) 2022 (S.R. 2022/126), regs. 1(2)(a), **6(8)(c)**

**Commencement Information**

I238 Sch. 2 para. 26 in operation at 18.12.2014, see [reg. 1\(2\)](#)

**Tapered protection members of an existing scheme or an existing public body pension scheme** **N.I.**

27.—(1) This paragraph applies if—

- (a) paragraph 14 or 15 of this Schedule would have applied but for the fact that P would not have been a fully protected member of the existing scheme or existing public body pension scheme referred to in paragraph 14(1)(c) or 15(2)(c), as applicable (“the transferring scheme”) on the date P begins service which is pensionable under the PCSPS(NI); and
- (b) P would have been a protected member of the transferring scheme by virtue of an exception to which section 18(8)(a) and (b) of the Act (or that section as applied by section 32(4)) applies had P re-entered service which is pensionable under the transferring scheme on the date P returns to service which is pensionable under the PCSPS(NI).

(2) In this paragraph— “exception” means—

- (a) in relation to an existing scheme, an exception under section 18(5) or 18(6) of the Act provided for in [<sup>F157</sup>scheme regulations in relation to that scheme] ;
- (b) in relation to an existing public body pension scheme, an exception under section 32(4) of the Act provided for by the public authority responsible for that scheme; and

“fully protected member” of an existing scheme or an existing public body scheme means a person in respect of whom an exception applies, which exception is one to which section 18(7) of the Act (or that section as applied by section 32(4)) applies for the purposes of that scheme.

**Textual Amendments**

F157 Words in [Sch. 2 para. 27\(2\)\(a\)](#) substituted (1.4.2015) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/181\)](#), [regs. 1, 2\(15\)](#)

**Commencement Information**

I239 Sch. 2 para. 27 in operation at 18.12.2014, see [reg. 1\(2\)](#)

**PART 4** **N.I.**

**Option for tapered protection members of the PCSPS(NI)**

**Option to begin pensionable service before the transition date** **N.I.**

28.—(1) This paragraph applies in relation to a tapered protection member (P) of the PCSPS(NI) who is in pensionable service in the PCSPS(NI) at any time during—

- (a) the period beginning with 15th August 2014 and ending with 30th September 2014; or
- (b) any other period determined by the scheme manager.

(2) Not later than 31st October 2014 (or within any longer period determined by the scheme manager), the scheme manager may offer P the option to begin pensionable service under this scheme on the day after the scheme closing date.

**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)

(3) If P does not exercise the option within 3 months after the date of the offer (or within any longer period determined by the scheme manager), P begins pensionable service under this scheme on P's transition date.

#### **Commencement Information**

**I240** Sch. 2 para. 28 in operation at 18.12.2014, see **reg. 1(2)**

## **PART 5 N.I.**

### **Payment of ill-health benefits to transition members with continuity of service**

#### **Transition member who has not reached normal pension age under the PCSPS(NI) N.I.**

29.—(1) This paragraph applies in relation to a transition member with continuity of service who—

[<sup>F158</sup>(za) is not a person in relation to whom paragraph 29B applies;]

- (a) becomes entitled to an ill-health pension under this scheme; and
- (b) has not reached normal pension age under the PCSPS(NI).

(2) If this paragraph applies—

- (a) an ill-health pension and lump sum are not payable under the PCSPS(NI);
- (b) an ill-health pension is payable under this scheme in accordance with this paragraph; and
- (c) the member becomes a deferred member of the PCSPS(NI).

[<sup>F159</sup>(3) If the member meets the lower tier payment threshold only—

- (a) the annual rate of ill-health pension payable under this scheme is the sum of—
  - (i) the annual rate of a lower tier earned pension payable under this scheme; and
  - (ii) the annual rate of full retirement earned pension that would, if the member was entitled to payment of an ill-health pension under the PCSPS(NI), be payable to the member at normal pension age under the PCSPS(NI); and
- (b) the member (“M”) is entitled to payment of a lump sum of the amount of the lump sum that would, had M been entitled to payment of an ill-health pension under the PCSPS(NI), been payable to M under the rules of the PCSPS(NI) applicable to M.

(4) [<sup>F160</sup>Subject to sub-paragraphs (4A) and (4B) and paragraph 29A,] if the member meets the upper tier payment threshold—

- (a) the annual rate of ill-health pension payable under this scheme is the sum of—
  - (i) the annual rate of a lower tier earned pension payable under this scheme;
  - (ii) the annual rate of an upper tier top up earned pension payable under this scheme; and
  - (iii) the annual rate of full retirement earned pension that would, if the member was entitled to payment of an ill-health pension under the PCSPS(NI), be payable to the member at normal pension age under the PCSPS(NI); and
- (b) the member (“M”) is entitled to payment of a lump sum of the amount of the lump sum that would, had M been entitled to payment of an ill-health pension under the PCSPS(NI), been payable to M under the rules of the PCSPS(NI) applicable to M.]

[<sup>F161</sup>(4A) Where the conditions in sub-paragraph (4B) are met, the annual rate of an upper tier top up earned pension payable under this scheme is determined in accordance with paragraph 29A.

(4B) The conditions are—

- (a) In the period of 12 months beginning with the day on which M became an active member of this scheme—
  - (i) M was on a period of unpaid sick leave; or
  - (ii) M was on a period of sick leave on reduced pay in respect of which M was paid at a rate determined by M's employer to be appropriate because it is equivalent to the annual rate of an ill-health pension;
- (b) The latest period of leave mentioned in sub-paragraph (a) ended less than 12 months before M became entitled to an ill-health pension under this scheme.]

(5) If, after the ill-health pension becomes payable under this paragraph, a transfer payment is made from the PCSPS(NI) in respect of the member's rights under that scheme, the scheme manager must deduct from the amount of ill-health pension payable under this paragraph in respect of service in the PCSPS(NI) an amount which is equal to the value of the pension represented by that transfer payment.

(6) If the full retirement account specifies an amount of full retirement added pension of any description, the following pensions are payable with the lower tier earned pension—

- (a) the annual rate of full retirement added pension of that description payable under this scheme; and
- (b) the annual rate of full retirement added pension that would, if the member was entitled to payment of an ill-health pension under the PCSPS(NI), be payable to the member with that pension under the PCSPS(NI).

(7) The amount of pension payable under this paragraph which represents the amount that would have been payable under the PCSPS(NI) is subject to the same conditions, and ceases to be payable in the same circumstances, as the pension to which the member would have been entitled under the PCSPS(NI) in accordance with the rules of that scheme.

(8) In this paragraph—

- (a) a reference to the annual rate of a full retirement earned pension payable under the PCSPS(NI) means the annual pension payable under the following provisions—
  - (i) if the member was an active member of Section I of the PCSPS(NI) before becoming an active member of this scheme, rule D1 of that Section;
  - (ii) if the member was an active member of Section II of the PCSPS(NI) before becoming an active member of this scheme, rules 3.1 to 3.3a of that Section;
  - (iii) if the member was an active member of Section III of the PCSPS(NI) before becoming an active member of this scheme, rule E.2 of that Section;
- (b) a reference to full retirement added pension payable under the PCSPS(NI) means added pension payable under the following provisions—
  - (i) if the member was an active member of Section I of the PCSPS(NI) before becoming an active member of this scheme, rule C1.11 of that Section;
  - (ii) if the member was an active member of Section II of the PCSPS(NI) before becoming an active member of this scheme, rule 14.13 of that Section;
  - (iii) if the member was an active member of Section III of the PCSPS(NI) before becoming an active member of this scheme, rule E.2 of that Section; and
- (c) a reference to an ill-health pension payable under the PCSPS(NI) means a pension payable under the following provisions—



**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)

- (b) the number of scheme years in relation to which an amount of earned pension was specified in the active member's account, or would have been if the circumstances in paragraph 29(4B)(a) had not applied;

"the member's assumed period of pensionable service" means the period (expressed in years)

- 
- (a) beginning with the day after the member's period of service ceased; and
- (b) ending with—
- (i) for a member employed for a fixed term, the day with which that term ends; or
- (ii) for a member otherwise employed, the day before the day on which the member will reach prospective normal pension age (assuming that the member lives until that age);

"the member's deemed period of pensionable service" means the period (expressed in years)—

- (a) beginning with the day the member became an active member of this scheme; and
- (b) ending with the day on which the member became entitled to an ill-health pension under this scheme.]

#### Textual Amendments

**F162** Sch. 2 para. 29A inserted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **58(8)**

#### [<sup>F163</sup>**T** Transition member who made an application for ill-health pension under the PCSPS(NI) on or before 31st March 2022 which is determined after that date **N.I.**

- 29B.—(1) This paragraph applies in relation to a transition member ("M")—
- (a) with continuity of service;
- (b) who before the transition date—
- (i) had made an application for an ill-health pension under the PCSPS(NI) (their "ill-health pension application"); and
- (ii) had not reached normal pension age under the PCSPS(NI);
- (c) whose ill-health pension application is determined on or after the transition date; and
- (d) who would have been entitled to payment of an ill-health pension under the PCSPS(NI) if their ill-health pension application had been determined on 31st March 2022.
- (2) Where this paragraph applies—
- (a) an ill-health pension and lump sum are not payable under the PCSPS(NI);
- (b) an ill-health pension is payable under this scheme in accordance with this paragraph;
- (c) M becomes a deferred member of the PCSPS(NI);
- (d) M is entitled to payment of a lump sum of the amount which would have been payable to M under the PCSPS(NI).
- (3) Where M was not a member of Section II of the PCSPS(NI) immediately before the transition date and—
- (a) M would have met a payment threshold in the PCSPS(NI) and M meets the equivalent payment threshold in this scheme, the annual rate of ill-health pension payable under this scheme in respect of the payment threshold is the greater of—

**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)

- (i) the rate calculated in accordance with paragraph 29(3) (in respect of the lower tier payment threshold) or, if it applies, (4) (in respect of the upper tier payment threshold); and
    - (ii) the rate which would have been payable to M under the PCSPS(NI) in respect of that payment threshold; or
  - (b) M would have met a payment threshold in the PCSPS(NI) and M does not meet the equivalent payment threshold in this scheme, the annual rate of ill-health pension payable under this scheme in respect of the payment threshold is the rate which would have been payable to M under the PCSPS(NI) in respect of that payment threshold.
- (4) Where M was a member of Section II of the PCSPS(NI) immediately before the transition date, the annual rate of ill-health pension payable under this scheme is—
- (a) where M meets a payment threshold in this scheme, the greater of—
    - (i) the rate calculated in accordance with paragraph 29(3) (in respect of the lower tier payment threshold) or, if it applies, (4) (in respect of the upper tier payment threshold); and
    - (ii) the rate which would have been payable to M under the PCSPS(NI); or
  - (b) where M does not meet a payment threshold in this scheme, the rate which would have been payable to M under the PCSPS(NI).
- (5) If the full retirement account specifies an amount of full retirement added pension of any description, the rate payable is the annual rate of full retirement added pension that would, if the member was entitled to payment of an ill-health pension under the PCSPS(NI), be payable to the member with that pension under the PCSPS(NI).
- (6) Any rate or amount payable under this paragraph which is determined by reference to a rate or an amount that would have been payable under the PCSPS(NI) is subject to the same conditions, and ceases to be payable in the same circumstances, as the rate or amount which would have been payable under the PCSPS(NI) in accordance with the rules of that scheme.
- (7) The following provisions of the PCSPS(NI) apply in relation to a transition member with continuity of service who is receiving payment of an ill-health pension in accordance with this paragraph as they apply in relation to such a member who is receiving payment of an ill-health pension in accordance with paragraph 29—
- (a) rule N.9 of Section I;
  - (b) rule 18.13 of Section II;
  - (c) rule M.9 of Section III.
- (8) In this paragraph—
- (a) the question of whether M would have met a payment threshold in the PCSPS(NI) is the question of whether M would have met the lower tier payment threshold or the upper tier payment threshold in the PCSPS(NI) if their ill-health pension application had been determined on 31st March 2022;
  - (b) M only meets a payment threshold in this scheme if, in addition to meeting the criteria for that threshold, M would be entitled to payment of an ill-health pension under this scheme (disregarding this paragraph);
  - (c) a reference to an amount or a rate which would have been payable to M under the PCSPS(NI) is a reference to the amount or the rate which would have been payable to M under the PCSPS(NI) if their ill health application had been determined on 31st March 2022;



**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)

## PART 6 **N.I.**

### Payment of death benefits in respect of transition members with continuity of service

#### **Annual rate of surviving adult’s pensions payable under this scheme when a transition member dies in service **N.I.****

- 31.—(1) This paragraph applies in relation to a transition member with continuity of service—
- who dies as an active member of this scheme; and
  - whose period of service is at least 12 months.
- (2) Benefits for surviving spouses, surviving civil partners or other adult dependants are not payable under the PCSPS(NI) in respect of the member.
- (3) The annual rate of dependant’s earned pension payable under regulation 107(3)(a) is the sum of—
- the amount calculated under regulation 110 including the additional amount under regulation 110(5)(b) for a transition member with continuity of service; and
  - the amount of annual pension which would have been payable under the PCSPS(NI) to the member’s surviving spouse, surviving civil partner or other adult dependant had those benefits been payable under the PCSPS(NI) in respect of the member.
- (4) The amount of pension payable in accordance with sub-paragraph (3) which represents the amount that would have been payable under the PCSPS(NI) is subject to the same conditions, and ceases to be payable in the same circumstances, as the pension to which the member’s surviving spouse, surviving civil partner or other adult dependant would have been entitled under the PCSPS(NI) in accordance with the rules of that scheme.
- (5) In this paragraph, “period of service” means—
- the member’s continuous period of pensionable service under this scheme; and
  - the member’s pensionable service under the PCSPS(NI) before the [<sup>F168</sup>transition date for that member] .

#### **Textual Amendments**

**F168** Words in [Sch. 2 para. 31\(5\)\(b\)](#) substituted (1.4.2015) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/181\)](#), regs. 1, **2(11)**

#### **Commencement Information**

**I243** [Sch. 2 para. 31](#) in operation at 18.12.2014, see [reg. 1\(2\)](#)

#### **Annual rate of eligible child’s pension payable under this scheme when a transition member dies in service **N.I.****

- 32.—(1) This paragraph applies in relation to a transition member with continuity of service—
- who dies as an active member of this scheme; and
  - whose period of service is at least 12 months.
- (2) Benefits for eligible children are not payable under the PCSPS(NI) in respect of the member.
- (3) The annual rate of child’s earned pension payable under regulation 114(4)(a) is the sum of—
- the annual rate of child’s earned pension calculated under regulation 115 (annual rate of eligible child’s pension); and

**Changes to legislation:** There are currently no known outstanding effects for the *The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014*. (See end of Document for details)

(b) the amount of annual pension which would have been payable under the PCSPS(NI) to any eligible children of the member had those benefits been payable under the PCSPS(NI) in respect of the member.

(4) The amount of pension payable in accordance with sub-paragraph (3) which represents the amount that would have been payable under the PCSPS(NI) is subject to the same conditions, and ceases to be payable in the same circumstances, as the pension to which the eligible child would have been entitled under the PCSPS(NI) in accordance with the rules of that scheme.

(5) In this paragraph, “period of service” means—

- (a) the member’s continuous period of pensionable service under this scheme; and
- (b) the member’s pensionable service under the PCSPS(NI) before the [F169 transition date for that member] .

#### Textual Amendments

**F169** Words in Sch. 2 para. 32(5)(b) substituted (1.4.2015) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/181\)](#), regs. 1, **2(11)**

#### Commencement Information

**I244** Sch. 2 para. 32 in operation at 18.12.2014, see [reg. 1\(2\)](#)

### Death in service lump sum **N.I.**

33.—(1) This paragraph applies in relation to a transition member with continuity of service who dies in service within the meaning of regulation 130 (death in service).

(2) On the death of the member—

- (a) a lump sum death benefit is payable under regulation 130; but
- (b) a death in service lump sum death benefit is not payable under the PCSPS(NI)

(3) Where the member was an active member of Section I of the PCSPS(NI) before becoming an active member of this scheme, the member is entitled to an additional payment calculated in accordance with the table.

(4) In the table, “final pay” means the member’s final pay calculated under regulation 128 (meaning of “final pay”).

<i>Member dies in scheme year beginning on</i>	<i>Additional payment</i>
1st April 2015	1 x final pay
1st April 2016	0.9 x final pay
1st April 2017	0.8 x final pay
1st April 2018	0.7 x final pay
1st April 2019	0.6 x final pay
1st April 2020	0.5 x final pay
1st April 2021	0.4 x final pay
1st April 2022	0.3 x final pay
1st April 2023	0.2 x final pay
1st April 2024	0.1 x final pay

**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)

<i>Member dies in scheme year beginning on</i>	<i>Additional payment</i>
1st April 2025 or any subsequent 1st April	0 x final pay

#### Commencement Information

**I245** Sch. 2 para. 33 in operation at 18.12.2014, see [reg. 1\(2\)](#)

#### Death out of service lump sum **N.I.**

34.—(1) For the purpose of payment of death benefits, a transition member with continuity of service who dies as a deferred member or pensioner member of this scheme dies out of service under this scheme and the PCSPS(NI).

(2) On the death of a deferred member or pensioner member of this scheme—

- (a) if regulation 131 (death out of service) applies to the member, a lump sum death benefit is payable under that regulation; and
- (b) if the member is a deferred member or pensioner member of the PCSPS(NI) and the conditions for payment of a death out of service lump sum death benefit under the rules of the PCSPS(NI) are met, a death out of service lump sum death benefit is payable under the PCSPS(NI).

#### Commencement Information

**I246** Sch. 2 para. 34 in operation at 18.12.2014, see [reg. 1\(2\)](#)

## PART 7 **N.I.**

### Transitional provisions relating to the PCSPS(NI)

#### Pensionable service under the PCSPS(NI) **N.I.**

35.—(1) This paragraph applies in relation to a transition member with continuity of service (T) who is in pensionable service under this scheme.

(2) The following provisions of the PCSPS(NI) continue to apply after the closing date as if T continued in pensionable service under that scheme—

- (a) the provisions relating to payment of contributions for added pension and added years; and
- (b) if T is a member of Section III of the PCSPS(NI), the provisions in that Section relating to the indexation of pension accounts for an active member.

(3) In determining whether T qualifies under the PCSPS(NI) for retirement benefits (other than an ill-health pension), T's pensionable service under that scheme terminates when T's pensionable service under this scheme terminates.

(4) In determining T's final salary for any purposes of the PCSPS(NI) under Schedule 7 (final salary link) to the Act, pensionable earnings derived from service under this scheme are to be regarded as derived from service under the PCSPS(NI).

**Commencement Information**

**I247** Sch. 2 para. 35 in operation at 18.12.2014, see [reg. 1\(2\)](#)

**Ill health retirement certificate not given** **N.I.**

36.—(1) This paragraph applies if a member of the PCSPS(NI) (or the member's employer on behalf of the member)—

- (a) claimed payment of an ill-health pension under that scheme before the member's transition date; and
- (b) the pension does not become payable before the member's transition date.

(2) If the member is not entitled to immediate payment of an ill-health pension under the PCSPS(NI), the member joins this scheme on whichever is the later of—

- (a) the member's transition date; and
- (b) the day after all relevant appeal rights in relation to the scheme medical adviser's decision not to give an ill-health retirement certificate are exhausted.

(3) In this paragraph—

“all relevant appeal rights” includes the member's appeal rights under section 2.04 (<sup>F170</sup>... Retirement on Medical Grounds) of the Northern Ireland Civil Service HR Handbook; and

“ill-health retirement certificate” means a certificate given by the scheme medical adviser under the PCSPS(NI) stating that, in the opinion of the scheme medical adviser, the member has suffered a permanent breakdown in health involving incapacity for employment or total incapacity for employment.

**Textual Amendments**

**F170** Word in [Sch. 2 para. 36\(3\)](#) omitted (with effect in accordance with of the amending Rule) by virtue of [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), [regs. 1\(2\), 58\(9\)](#)

**Commencement Information**

**I248** Sch. 2 para. 36 in operation at 18.12.2014, see [reg. 1\(2\)](#)

**Deferred membership of the PCSPS(NI)** **N.I.**

37.—(1) A transition member with continuity of service (T) does not become a deferred member of the PCSPS(NI) unless T becomes a deferred member of this scheme.

(2) If T opts out of this scheme in relation to service in a scheme employment and T has at least 2 years' qualifying service—

- (a) T becomes a deferred member of the PCSPS(NI) in relation to that service; and
- (b) any periodical payments for added pension or added years paid under the PCSPS(NI) cease to be payable.

(3) If T re-enters pensionable service under this scheme after a gap in service not exceeding 5 years, T ceases to be a deferred member of the PCSPS(NI).

(4) After the scheme closing date T is not on a gap in service while T is in service which is pensionable under an existing scheme, an existing public body pension scheme, a scheme under section 1 of the Act or a new public body pension scheme.

*Status: Point in time view as at 01/04/2022.*

*Changes to legislation: There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)*

#### Commencement Information

**I249** Sch. 2 para. 37 in operation at 18.12.2014, see [reg. 1\(2\)](#)

#### Repayment of contributions under the PCSPS(NI) **N.I.**

38. If a transition member with continuity of service (T) opts out of this scheme and T has less than 2 years' qualifying service—

- (a) T must be repaid members' contributions [<sup>F171</sup>paid] under the PCSPS(NI); and
- (b) any periodical payments for added pension or added years [<sup>F172</sup>paid] under the PCSPS(NI) cease to be payable.

#### Textual Amendments

**F171** Word in [Sch. 2 para. 38\(a\)](#) inserted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), [58\(10\)\(a\)](#)

**F172** Word in [Sch. 2 para. 38\(b\)](#) inserted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), [58\(10\)\(b\)](#)

#### Commencement Information

**I250** Sch. 2 para. 38 in operation at 18.12.2014, see [reg. 1\(2\)](#)

#### Qualifying for retirement benefits under the PCSPS(NI) **N.I.**

39. In determining whether a transition member with continuity of service qualifies for retirement benefits under the PCSPS(NI), the member's qualifying service includes the total of—

- (a) the member's qualifying service under the PCSPS(NI); and
- (b) the member's qualifying service under this scheme.

#### Commencement Information

**I251** Sch. 2 para. 39 in operation at 18.12.2014, see [reg. 1\(2\)](#)

#### Final salary link not to apply again to a pension in payment **N.I.**

40. Where any element of a pension under the PCSPS(NI) which is in payment has been calculated by reference to Schedule 7 (final salary link) to the Act, that element of the pension is not recalculated by reference to Schedule 7 in consequence of a subsequent period of pensionable public service (within the meaning of paragraph 3 of Schedule 7 to the Act) unless the further period of pension is aggregated under the rules of the PCSPS(NI) applicable to the member.

#### Commencement Information

**I252** Sch. 2 para. 40 in operation at 18.12.2014, see [reg. 1\(2\)](#)

## PART 8 **N.I.**

### Miscellaneous transitional provisions

#### **Declaration continues to have effect **N.I.****

41.—(1) This paragraph applies if a transition member with continuity of service has not made a declaration under these Regulations that another adult is the dependant of the member for the purpose of death benefits under this scheme.

(2) An existing declaration has effect as if made under these Regulations until the transition member makes a declaration under these Regulations.

(3) In this paragraph, “existing declaration” means a declaration which—

- (a) was made for the purpose of the PCSPS(NI); and
- (b) as at the closing date, had effect under that scheme.

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#### **Commencement Information**

**I253** Sch. 2 para. 41 in operation at 18.12.2014, see [reg. 1\(2\)](#)

#### **Nomination under the PCSPS(NI) continues to have effect **N.I.****

42.—(1) This paragraph applies if a transition member with continuity of service has not nominated a person under these Regulations to receive a lump sum death benefit under this scheme.

(2) An existing nomination has effect as if made under these Regulations until the transition member makes a nomination under these Regulations.

(3) In this paragraph, “existing nomination” means a nomination which—

- (a) was made for the purpose of the PCSPS(NI); and
- (b) as at the closing date, had effect under that scheme.

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#### **Commencement Information**

**I254** Sch. 2 para. 42 in operation at 18.12.2014, see [reg. 1\(2\)](#)

## PART 9 **N.I.**

### Transfer of final salary benefits

#### **Meaning of “final salary benefit” **N.I.****

43.—(1) In this Part, “final salary benefit” means benefit accrued under a final salary scheme, subject to sub-paragraph (2).

(2) Where only part of the pension entitlement payable under a final salary scheme to or in respect of a person which is based on the pensionable service of that person is or may be determined by reference to the person’s final salary, “final salary benefit” means the benefit in respect of which the pension entitlement is so determined.

**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)

**Commencement Information**

**I255** Sch. 2 para. 43 in operation at 18.12.2014, see **reg. 1(2)**

**Acceptance of club transfer value payments and bulk transfers** **N.I.**

44.—(1) If, in circumstances where regulation 156 applies, the special terms agreed for the acceptance of transfer payments require such part of a transfer value payment as relates to a member's final salary benefit to be paid into the PCSPS(NI), that part of the transfer value payment must be paid into the PCSPS(NI).

(2) Any part of a club transfer value payment from another scheme that relates to a member's final salary benefit must be paid into the PCSPS(NI).

**Commencement Information**

**I256** Sch. 2 para. 44 in operation at 18.12.2014, see **reg. 1(2)**

**Member of this scheme or the PCSPS(NI)** **N.I.**

45.—(1) This paragraph applies to a person who transfers final salary benefits into the PCSPS(NI)

(2) Unless the person is a protected member of the PCSPS(NI), [<sup>F173</sup>the person's service which has been transferred into the PCSPS(NI) is taken to be qualifying service for the purposes of this scheme and] the person—

- (a) becomes a member of this scheme; and
- (b) is taken to be a [<sup>F174</sup>transition] member with continuity of service.

(3) If the person is a protected member of the PCSPS(NI), the scheme manager must determine, by reference to the rules of the PCSPS(NI), which Section of the PCSPS(NI) the person joins.

**Textual Amendments**

**F173** Words in Sch. 2 para. 45(2) inserted (1.4.2015) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2015 (S.R. 2015/181), regs. 1, **2(19)(a)**

**F174** Word in Sch. 2 para. 45(2)(b) substituted (1.4.2015) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2015 (S.R. 2015/181), regs. 1, **2(19)(b)**

**Commencement Information**

**I257** Sch. 2 para. 45 in operation at 18.12.2014, see **reg. 1(2)**

**PART 10** **N.I.**

**Civil Service Compensation Scheme (Northern Ireland)**

**Quarantine** **N.I.**

46.—(1) This paragraph applies if—

- (a) a member (P) left service in an employment to which the Civil Service Compensation Scheme (Northern Ireland) applies in circumstances where P received benefits under rule

**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)

- 2.2, 2A.3, 3.1, 3.2a or 7.2 of the Civil Service Compensation Scheme (Northern Ireland) which were enhanced to take account of a period after P left service (“the period of prospective service”);
- (b) P subsequently begins service in a scheme employment; and
  - (c) the period beginning with the day after P’s last day of service as referred to in paragraph [F175(a)] and ending with the day before P subsequently begins service as referred to in paragraph (b) is less than the period of prospective service.
- (2) During the period of prospective service—
- (a) P does not accrue any earned pension under this scheme; and
  - (b) the rules of the PCSPS(NI) apply, with the exception of rules relating to payment of contributions by the employer and the member.
- (3) Despite sub-paragraph (2)—
- (a) P is treated as an active member of this scheme during the period of prospective service; and
  - (b) the period of prospective service counts as qualifying service.

#### Textual Amendments

**F175** Word in Sch. 2 para. 46(1)(c) inserted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **58(11)**

#### Commencement Information

**I258** Sch. 2 para. 46 in operation at 18.12.2014, see [reg. 1\(2\)](#)

## [F176] SCHEDULE 3 **N.I.**

Regulation 183

### The Partnership Pension Account [F177] Ill-Health] Benefits Arrangements

#### Textual Amendments

**F176** Sch. 3 inserted (1.4.2015) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/181\)](#), reg. 1, **Sch. 1**

**F177** Word in Sch. 3 heading substituted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **59(2)**

## PART 1 **N.I.**

### Preliminary

#### Interpretation - general **N.I.**

1. In this Schedule—  
“the 2002 Section” means Section I of the PCSPS(NI);

*Status: Point in time view as at 01/04/2022.*

*Changes to legislation: There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)*

- “the 2007 Section” means Section III of the PCSPS(NI);
- “alpha” means the scheme established by regulation 3;
- “eligible service” has the meaning given in paragraph 2;
- “final pensionable earnings” has the meaning given in paragraph 3;
- “ill-health benefits” in relation to a person means benefits payable in the event of the person’s ill-health;
- “incapacity for employment” has the meaning given in paragraph 4;
- “partnership ill-health benefits arrangements” means the arrangements for payment of ill-health benefits set out in this Schedule or in the scheme made under section 1 of the 1972 Order which provided for <sup>[F178]</sup>ill-health] benefits for persons who have a partnership pension account;
- “permanent breakdown in health” has the meaning given in paragraph 5; and
- “qualifying partnership service” has the meaning given in paragraph 6.

**Textual Amendments**

**F178** Word in [Sch. 3 para. 1](#) substituted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **59(3)**

**Meaning of “eligible service”** **N.I.**

2.—(1) In this Schedule, “eligible service” in relation to a person to whom this Schedule applies (P) means the aggregate of the periods of service (expressed in years) referred to in <sup>[F179]</sup>sub-paragraph (2)] which fall within P’s current period of scheme employment to which sub-paragraph (3) applies.

(2) The periods referred to in this sub-paragraph are—

- (a) any period of service during which P has a partnership pension account to which P’s employer is paying contributions;
- (b) any period which counts as qualifying service under the 2002 Section or the 2007 Section which is qualifying partnership service in relation to P; and
- (c) any period during which P is in pensionable service under alpha which is qualifying partnership service in relation to P.

(3) This sub-paragraph applies to a period of service in scheme employment in respect of which P—

- (a) receives pensionable earnings; or
- (b) is treated as receiving assumed pay.

(4) If a person (P) to whom this Schedule applies is in part-time service at any time during the periods referred to in <sup>[F180]</sup>sub-paragraph (2)] , the eligible service in respect of the period during which P is in part-time service is—

$A(N \times 52.2)$  years

where—

A is the number of hours of P’s part-time service in the period in question (excluding meal breaks, unless they are paid for part-time staff); and

N is the number of weekly full-time conditioned hours in the period in question for a person in the same grade as P (excluding meal breaks unless they are paid for part-time staff).

(5) If the number of weekly full-time conditioned hours varies during the period in question, the calculation in sub-paragraph (4) must be made separately for each period within the period of part-time service in question during which that number remains the same.

#### Textual Amendments

**F179** Words in Sch. 3 para. 2(1) substituted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **59(4)(a)**

**F180** Words in Sch. 3 para. 2(4) substituted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **59(4)(b)**

#### Meaning of “final pensionable earnings” **N.I.**

3.—(1) In this Schedule, “final pensionable earnings” in relation to a person (P) to whom this Schedule applies means the greater of—

- (a) P’s permanent pensionable earnings in the 12 months ending on the last day of P’s eligible service; and
- (b) P’s permanent pensionable earnings in one of the last two complete scheme years ending on or before the last day on which P was in scheme employment.

(2) This sub-paragraph applies where—

- (a) P’s last day of eligible service is after 29<sup>th</sup> July 2007;
- (b) P returned from unpaid leave or unpaid absence during the 12 months ending with P’s last day of eligible service;
- (c) P was in scheme employment during the whole of the period of 12 months ending with P’s last day of eligible service; and
- (d) during the period of unpaid leave or unpaid absence referred to in paragraph (b) P did not have a partnership pension account to which P’s employer was paying contributions.

(3) Where sub-paragraph (2) applies, the period of 12 months referred to in sub-paragraph (1)(a) shall be taken as being the period of 365 days plus the number of days during the period of unpaid leave or unpaid absence referred to in sub-paragraph (2)(b).

(4) If the period of 365 days referred to in sub-paragraph (3) includes 29<sup>th</sup> February, that sub-paragraph has effect with the substitution for “365” of “366”.

(5) For the purpose of sub-paragraph (1), P’s permanent pensionable earnings for any period include any assumed pay which P is treated as receiving during that period.

(6) If P was in part-time service during any period which is relevant for the purpose of sub-paragraph (1), P’s final pensionable earnings are calculated as if P received the full-time rate during that period.

(7) If P was not in scheme employment during the whole of the 12 month period referred to in sub-paragraph (1)(a), that sub-paragraph applies as if it referred to P’s annualised permanent pensionable earnings in P’s latest period of scheme employment ending with P’s last day of eligible service.

(8) For the purposes of sub-paragraph (7), P’s annualised permanent pensionable earnings for a period are—

$PPE \times 365N$

where—

*Status: Point in time view as at 01/04/2022.*

*Changes to legislation: There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)*

PPE is P's permanent pensionable earnings for the period; and  
N is the number of days in the period.

(9) If the period referred to in sub-paragraph (8) includes 29th February, sub-paragraph (8) has effect with the substitution for "365" of "366".

(10) Only pensionable earnings in P's latest continuous period of service in scheme employment are to be taken into account for the purposes of sub-paragraph (1)(a) and (b).

(11) In sub-paragraph (10), "continuous period of service in scheme employment" means a period of service in scheme employment disregarding any gap in service in scheme employment not exceeding 6 months.

#### **Meaning of "incapacity for employment" N.I.**

4. In this Schedule, a person's breakdown in health involves "incapacity for employment" if the scheme medical adviser is of the opinion that as a result of the breakdown the person is incapable of doing the person's own or a comparable job.

#### **Meaning of "permanent breakdown in health" N.I.**

5. In this Schedule, a person's breakdown in health is "permanent" if the scheme medical adviser is of the opinion that the breakdown will continue until the person reaches pension age.

#### **Meaning of "qualifying partnership service" N.I.**

6. In this Schedule, "qualifying partnership service" means the aggregate of the following periods—

- (a) any period beginning on or after 1<sup>st</sup> October 2002 falling within a person's latest period of scheme employment during which the person has a partnership pension account (regardless of whether the person's employer pays contributions);
- (b) any period which counts as qualifying service under the 2002 Section or the 2007 Section provided that the last day of such period was immediately before the person held a partnership pension account;
- (c) where a person (P) was in pensionable service under alpha immediately before P held a partnership pension account—
  - (i) any period during which P was in pensionable service under alpha provided that the last day of such period was immediately before P held a partnership pension account; and
  - (ii) any period which counts as qualifying service under the 2002 Section or the 2007 Section provided that the last day of such period was immediately before P's period of qualifying partnership service within paragraph (i); and
- (d) in the case of a person who is transferred to scheme employment without the person's consent and who has a partnership pension account immediately after that transfer, the whole of the period during which that person was an active member of an occupational pension scheme in the person's employment immediately prior to the transfer.

#### **Calculation of periods of service N.I.**

7. Where this Schedule provides for a period of service to be expressed in years, regulation 176 applies for the purposes of this Schedule.

## PART 2 **N.I.**

### Application

#### Persons to whom this Schedule applies **N.I.**

8. Subject to paragraph 9, this Schedule applies to any person who—
- has a partnership pension account;
  - has at least two years' qualifying partnership service;
  - is under normal pension age; and
  - is in service in a scheme employment immediately prior to the termination of the person's service in accordance with paragraph 11(2)(b).

#### Exclusions from Schedule application **N.I.**

9. This Schedule does not apply to a person (P) if—
- the terms of P's employment provide that the partnership ill-health benefits arrangements do not apply to P;
  - P's employer has made alternative provision for ill-health benefits for P;
  - P's employer is not making payments to the scheme manager for the arrangements for payment of ill-health benefits set out in this Schedule to apply to P; or
  - P opts for the partnership ill-health benefits arrangements not to apply to P.

#### Application of Schedule following transfer of employment **N.I.**

10. Where a person (P) becomes a person to whom this Schedule applies as a result of a transfer of employment, the scheme manager may apply the rules of this Schedule to P with any modifications the scheme manager considers necessary to reflect—

- any terms and conditions of P's employment relating to <sup>F181</sup>ill-health] benefits which continue to have effect after the transfer; or
- any undertaking given by the Department about the <sup>F182</sup>ill-health] benefits payable to P.

#### Textual Amendments

**F181** Word in Sch. 3 para. 10(a) substituted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **59(5)(a)**

**F182** Word in Sch. 3 para. 10(b) substituted (with effect in accordance with of the amending Rule) by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/67), regs. 1(2), **59(5)(b)**

**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** There are currently no known outstanding effects for the *The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014*. (See end of Document for details)

## PART 3 **N.I.**

### Ill-health benefits

#### **Entitlement to ill-health benefits **N.I.****

11.—(1) A person to whom this Schedule applies is entitled to a lump sum calculated in accordance with paragraph 12 if the conditions in sub-paragraph (2) are met.

(2) The conditions are—

- (a) the person or the person's employer has claimed payment of a lump sum under this scheme;
- (b) the person's employment has been terminated due to a breakdown in health; and
- (c) the scheme medical adviser is of the opinion that the person has suffered a permanent breakdown in health involving incapacity for employment.

#### **Calculation of ill-health benefits **N.I.****

12. The amount of the lump sum is equal to the lesser of the following amounts—

- (a) 20% of the person's final pensionable earnings multiplied by the length of the person's eligible service (expressed in years);
- (b) the person's final pensionable earnings multiplied by 3; and
- (c) for any person who is within 3 years of the person's normal pension age, the person's final pensionable earnings multiplied by 3 and reduced by 1/36 for each complete month of the person's eligible service within that 3-year period.

#### **False statements about [<sup>F183</sup>ill-health] **N.I.****

13.—(1) Sub-paragraph (2) applies where—

- (a) a lump sum has been awarded to a person (P) under this Schedule; and
- (b) it subsequently appears to the scheme manager that P made a false declaration about P's health or deliberately suppressed a material fact that was relevant to the award.

(2) The scheme manager may withhold the whole or part of the lump sum or recover any payment of the lump sum that has been made.]

#### **Textual Amendments**

**F183** Word in [Sch. 3 para. 13](#) heading substituted (with effect in accordance with of the amending Rule) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/67\)](#), regs. 1(2), **59(6)**

## 1<sup>F184</sup>SCHEDULE 4 N.I.

Regulation 184

### The Partnership Death Benefits Arrangements

#### Textual Amendments

**F184** Sch. 4 inserted (1.4.2015) by [The Public Service \(Civil Servants and Others\) Pensions \(Amendment\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/181\)](#), reg. 1, Sch. 2

## PART 1 N.I.

### Preliminary

#### Interpretation N.I.

1. In this Schedule—
  - “the 1972 Section” means Section II of the PCSPS(NI);
  - “the 2002 Section” means Section I of the PCSPS(NI);
  - “the 2007 Section” means Section III of the PCSPS(NI);
  - “alpha” means the scheme established by regulation 3;
  - “death benefits” in relation to a person means benefits payable in the event of the person’s death;
  - “final pensionable earnings” has the meaning given in paragraph 2;
  - “last day of eligible service” in relation to a person (P) means the last day, during P’s current period of service in scheme employment, of P’s latest period of service during which P has a partnership pension account to which P’s employer is paying contributions; and
  - “partnership death benefits arrangements” means the arrangements for payment of death benefits set out in this Schedule or in the scheme made under Article 3 of the 1972 Order which provided for death benefits for persons who have a partnership pension account.

#### Meaning of “final pensionable earnings” N.I.

- 2.—(1) In this Schedule, “final pensionable earnings” in relation to a person (P) to whom this Schedule applies means the greater of—
  - (a) P’s permanent pensionable earnings in the 12 months ending on P’s last day of eligible service; and
  - (b) P’s permanent pensionable earnings in one of the last 2 complete scheme years ending on or before the last day on which P was in scheme employment.
- (2) This sub-paragraph applies where—
  - (a) P’s last day of eligible service is after 29th July 2007;
  - (b) P returned from unpaid leave or unpaid absence during the 12 months ending with P’s last day of eligible service;
  - (c) P was in scheme employment during the whole of the period of 12 months ending with P’s last day of eligible service; and
  - (d) during the period of unpaid leave or unpaid absence referred to in paragraph (b) P did not have a partnership pension account to which P’s employer was paying contributions.

**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)

(3) Where sub-paragraph (2) applies, the period of 12 months referred to in sub-paragraph (1)(a) shall be taken as being the period of 365 days plus the number of days during the period of unpaid leave or unpaid absence referred to in sub-paragraph (2)(b).

(4) If the period of 365 days referred to in sub-paragraph (3) includes 29<sup>th</sup> February, that paragraph has effect with the substitution for “365” of “366”.

(5) For the purpose of sub-paragraph (1), P’s permanent pensionable earnings for any period include any assumed pay which P is treated as receiving during that period.

(6) If P was in part-time service during any period which is relevant for the purpose of sub-paragraph (1), P’s final pensionable earnings are calculated by reference to P’s actual rate of pensionable earnings during that period.

(7) If P was not in scheme employment during the whole of the 12 month period referred to in sub-paragraph (1)(a), that sub-paragraph applies as if it referred to P’s annualised permanent pensionable earnings in P’s latest period of scheme employment ending with P’s last day of eligible service.

(8) For the purposes of sub-paragraph (7), P’s annualised permanent pensionable earnings for a period are—

$$PPE \times 365N$$

where—

PPE is P’s permanent pensionable earnings for the period; and

N is the number of days in the period.

(9) If the period referred to in sub-paragraph (8) includes 29<sup>th</sup> February, sub-paragraph (8) has effect with the substitution for “365” of “366”.

(10) Only pensionable earnings in P’s latest continuous period of service in scheme employment are to be taken into account for the purposes of sub-paragraph (1)(a) and (b).

(11) In sub-paragraph (10), “continuous period of service in scheme employment” means a period of service in scheme employment disregarding any gap in service in scheme employment not exceeding 6 months.

## PART 2 N.I.

### Application

#### Persons to whom this Schedule applies N.I.

3. Subject to paragraph 4, this Schedule applies to any person who—
- (a) has a partnership pension account; and
  - (b) is in service in a scheme employment immediately prior to the person’s death.

#### Exclusions from Schedule application N.I.

4. This Schedule does not apply to a person (P) if—
- (a) the terms of P’s employment provide that the partnership death benefits arrangements do not apply to P;
  - (b) P’s employer has made alternative provision for death benefits in respect of P;
  - (c) P’s employer is not making payments to the scheme manager for the arrangements for payment of death benefits set out in this Schedule to apply to P; or

- (d) P opts for the partnership death benefits arrangements not to apply to P.

## PART 3 **N.I.**

### Lump sum death benefits

#### **Payment of lump sum death benefits** **N.I.**

5. A lump sum death benefit is payable if a person to whom this Schedule applies dies before reaching the age of 75.

#### **Nominations for lump sum death benefits** **N.I.**

6.—(1) A person to whom this Schedule applies (P) may nominate a person or persons to receive a lump sum death benefit.

(2) P may nominate—

- (a) one or more individuals, or
- (b) one incorporated or unincorporated body.

(3) If P nominates two or more individuals, P may indicate in the nomination how P wishes the payments to be apportioned between them.

(4) A nomination may only be made by notice in writing to the administrator of this scheme in such form as the scheme manager requires or is willing to accept.

(5) P may revoke or alter a nomination by a further notice in writing to the administrator of this scheme in such form as the scheme manager requires or is willing to accept.

#### **Invalid nominations of individuals** **N.I.**

7.—(1) The nomination of an individual by a person to whom this Schedule applies (P) is invalid if—

- (a) the individual nominated is P's spouse or civil partner and the individual is not P's spouse or civil partner when P dies;
- (b) the individual predeceases P; or
- (c) the individual is convicted of the offence of murder or manslaughter of P.

(2) The scheme manager may determine that the nomination of an individual is invalid if the individual is convicted of any offence (apart from those mentioned in sub-paragraph (1)(c)) of which the unlawful killing of P is an element.

#### **Payment of lump sum death benefit to nominees or personal representatives** **N.I.**

8.—(1) The scheme manager may pay the lump sum death benefit payable in respect of a person to whom this Schedule applies (P) to—

- (a) the person or persons nominated by P under paragraph 6 (“the nominees”);
- (b) P's personal representatives; or
- (c) both the nominees and P's personal representatives.

(2) If the scheme manager decides to pay all or part of the lump sum death benefit to the nominees and more than one individual has been nominated, the payment is to be made to them in such proportions as the scheme manager considers appropriate.

**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014. (See end of Document for details)

(3) If the scheme manager decides to pay the lump sum death benefit to the nominees and to P's personal representatives, the payment is to be made to them in such proportions as the scheme manager considers appropriate.

### Amount of lump sum death benefits **N.I.**

9.—(1) Subject to sub-paragraphs (2) to (6), the amount of the lump sum death benefit payable in respect of a person to whom this Schedule applies (P) is equal to the amount of P's final pensionable earnings multiplied by 3.

(2) If, in respect of P, a lump sum is payable under rule E.16 of the 2002 Section (amount of lump sum benefit under rule E.14: deferred members), the amount specified in sub-paragraph (1) is only payable if and to the extent that it exceeds the aggregate amount of any lump sum payments made in respect of P under rule E.16 of the 2002 Section.

(3) If, in respect of P, a lump sum is payable under rule 3.16 of the 1972 Section (preserved benefits), the amount specified in sub-paragraph (1) is only payable if and to the extent that it exceeds the aggregate amount of any lump sum payments made in respect of P under rule 3.16 of the 1972 Section.

(4) If, in respect of P, a lump sum is payable under rule F.13 of the 2007 Section (amount of lump sum benefit under rule F.11: deferred members and pensioner members) as it applies to a deceased deferred member of Section III (within the meaning of that Section), the amount specified in sub-paragraph (1) is only payable if and to the extent that it exceeds the aggregate amount of any lump sum payments made in respect of P under rule F.13 of the 2007 Section.

(5) If, in respect of P, a lump sum is payable under regulation 131 (amount payable on death of deferred member or pensioner member of alpha (death out of service)) as it applies to a deceased deferred member of alpha (within the meaning of that scheme), the amount specified in sub-paragraph (1) is only payable if and to the extent that it exceeds the aggregate amount of any lump sum payments made in respect of P under regulation 131.

(6) If, in respect of P, lump sums are payable under two or more of the provisions of the PCSPS or alpha referred to in sub-paragraphs (2) to (5), the amount specified in sub-paragraph (1) is only payable if and to the extent that it exceeds the aggregate amount of the lump sums that are payable.]

## EXPLANATORY NOTE

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

Part 2 of these Regulations establishes a scheme for the payment of pensions and other benefits to civil servants and other persons as determined by the Department under section 25(5) of the Public Service Pensions Act (Northern Ireland) 2014 (c.2). The scheme so established is a career average revalued earnings scheme.

Part 3 contains governance provisions including delegation of the scheme manager's functions and establishment of the Northern Ireland Civil Service Pension Board and a scheme advisory board.

Part 4 provides for scheme membership. It sets out the key concepts of scheme employment and pensionable earnings. It contains eligibility and auto-enrolment provisions.

Part 5 provides for the establishment of a member's pension accounts in relation to a continuous period of pensionable service under this scheme. It also provides for the establishment of a pension credit member's account.

Part 6 provides for a member's entitlement to payment of retirement benefits including partial retirement benefits and ill-health benefits. It also provides for the assignment of benefits. It sets out the key concept of qualifying service.

Part 7 provides for benefits for pension credit members.

Part 8 provides for death benefits payable to surviving adults and eligible children and for payment of lump sum benefits. It also provides for the recovery and suspension of the payments in certain cases.

Part 9 provides for the payment of contributions by members and employers.

Part 10 provides for making and receiving transfer payments.

Part 11 provides for actuarial valuations and employer cost cap.

Part 12 contains supplementary provisions on payment of pensions, forfeiture and set off, payment and deduction of tax and miscellaneous provisions including the determination of questions.

Schedule 1 makes provision for payments for extra pension.

Schedule 2 makes transitional provision.

An impact assessment has not been prepared for this rule as no impact on the costs of business or the voluntary sector is foreseen.

**Status:**

Point in time view as at 01/04/2022.

**Changes to legislation:**

There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014.