
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.

Changes to legislation:

There are currently no known outstanding effects for the The Public Service (Civil Servants and Others) Pensions Regulations (Northern Ireland) 2014.