Changes to legislation: The Judicial Pensions Regulations (Northern Ireland) 2015 is up to date with all changes known to be in force on or before 10 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## **EXPLANATORY NOTE**

(This note is not part of the Regulations)

Part 2 of these Regulations establishes a scheme for the payment of pensions and other benefits to members of the judiciary. 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 Judicial Pension Board and a scheme advisory board.

Part 4 provides for scheme membership. It sets out the key concepts of qualifying judicial office and pensionable earnings. It contains eligibility and 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.

Chapter 2 explains how adjustments to amounts of accrued pension are calculated.

Chapter 3 explains how the amount of accrued pension is calculated.

Chapter 5 provides for the establishment of the active member's account. This Chapter shows how the proportion of pensionable earnings accrued as pension is revalued each year until the member leaves pensionable service.

Chapter 6 provides for the establishment of the deferred member's account and explains how the provisional amount of each description of deferred pension is calculated.

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 the payment of lump sums. It provides for payments to be stopped and recovered in certain cases. Part 9 provides for the payment of contributions by members and employers.

Part 10 provides for making and receiving transfer value payments.

Part 11 provides for actuarial valuations and the 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 for entitlements under existing schemes and this scheme. Schedule 3 modifies provisions of the Pension Schemes (Northern Ireland) Act 1993 (c.49) and amends the Judicial Pensions and Retirement Act 1993 (c.8) and the Public Service Pensions Act (Northern Ireland) 2014 (c.2 (N.I.).

An impact assessment has not been prepared for this instrument as no impact on the costs of business or the voluntary sector is foreseen.

## **Changes to legislation:**

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

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

Sch. 3 para. 7A inserted by S.R. 2016/138 reg. 2(2) (On the coming into operation day of this amendment Sch. 3 para. 7 of SR2015 No. 76 ceases to have effect.)