
STATUTORY INSTRUMENTS

2015 No. 1677

**The Occupational Pension Schemes (Schemes that
were Contracted-out) (No.2) Regulations 2015**

PART 4

**ADDITIONAL REQUIREMENTS IN RELATION
TO GUARANTEED MINIMUM PENSIONS**

[^{F1}Conversion into other benefits: survivors' benefits

27A.—(1) For the purposes of Condition 4 of section 24B of the 1993 Act, the circumstances in which, and periods during which, the converted scheme must provide survivors' benefits are the circumstances set out in paragraph (2) and the periods set out in paragraph (3).

(2) The circumstances are—

- (a) an earner's pre-conversion benefits include a guaranteed minimum pension; and
- (b) the scheme before conversion provided that—
 - (i) if the earner died (whether before or after attaining pensionable age) leaving a widow, widower or surviving civil partner, the widow, widower or surviving civil partner would be entitled to a guaranteed minimum pension; and
 - (ii) in a case where section 17(6) of the 1993 Act (minimum pensions for widows, widowers and surviving civil partners) applies, a widower's, widow's or surviving civil partner's guaranteed minimum pension would be payable in the circumstances set out in regulation 21(1).

(3) The periods are—

- (a) for widows, widowers and surviving civil partners, any period mentioned in section 17(4A)(a), (aa), (ab) or (b) of the 1993 Act;
- (b) subject to paragraph (4), for widows, widowers and surviving civil partners whose entitlement by virtue of the earner's contributions to a widowed parent's allowance or bereavement allowance has come to an end at a time after the widow, widower or surviving civil partner attained the age of 45, so much of the period beginning with the time when that entitlement came to an end as neither—
 - (i) comprises a period during which the widow, widower or surviving civil partner and another person are living together [^{F2}as if they were a married couple or civil partners]; nor
 - (ii) falls after the time of any—
 - (aa) marriage; or
 - (bb) formation of a civil partnership,by the widow, widower or surviving civil partner which takes place after the earner's death;

Changes to legislation: *There are currently no known outstanding effects for the The Occupational Pension Schemes (Schemes that were Contracted-out) (No.2) Regulations 2015, Section 27A. (See end of Document for details)*

- (c) for widows whose spouse was a man, any period for which a widowed mother's allowance or widow's pension is payable to the widow by virtue of the earner's contributions; and
 - (d) for widowers, widows whose spouse was a woman and surviving civil partners, any period for which a scheme must make provision for the payment of a widow's, widower's or surviving civil partner's pension, by virtue of section 17(6) of the 1993 Act and regulation 22.
- (4) For the purposes of paragraph (3)(b), the following provisions do not apply where the earner died before 5th December 2005—
- (a) paragraph (3)(b)(i) so far as it relates to the living together of two people of the same sex;
 - (b) paragraph (3)(b)(ii)(aa) so far as it relates to a marriage involving two people of the same sex; and
 - (c) paragraph (3)(b)(ii)(bb).]

Textual Amendments

- F1** Reg. 27A inserted (6.4.2016) by [The State Pension and Occupational Pension Schemes \(Miscellaneous Amendments\) Regulations 2016 \(S.I. 2016/199\)](#), regs. 1(3), **6(3)**
- F2** Words in [reg. 27A\(3\)\(b\)\(i\)](#) substituted (2.12.2019) by [The Civil Partnership \(Opposite-sex Couples\) Regulations 2019 \(S.I. 2019/1458\)](#), reg. 1(2), **Sch. 3 para. 101(b)**

Changes to legislation:

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