STATUTORY RULES OF NORTHERN IRELAND

1992 No. 547

Local Government (Superannuation) Regulations (Northern Ireland) 1992

PART E

BENEFITS

Guaranteed minimum pension for certain pensionable employees and their widows or widowers

- **E1.**—(1) This regulation applies if the employment of a pensionable employee in any local government employment is contracted-out employment.
- (2) Where this regulation applies it overrides anything in these regulations that is inconsistent with it, except regulations E13 (reduction of retirement pension in the case of certain re-employed pensioners), E18 (power to compound certain small pensions) and M1 (forfeiture of rights).
- (3) Where this regulation applies and the pensionable employee has a guaranteed minimum under Article 37 of the Pensions Order in relation to benefits under these regulations—
 - (a) unless on ceasing to hold his local government employment he is entitled to a retirement pension at a higher rate, he is from the date on which he attains state pensionable age entitled to a pension at a weekly rate equal to that guaranteed minimum;
 - (b) if he attains state pensionable age while in local government employment, continues in the same employment for a further period of 5 years and does not then cease to hold it, he is (unless he consents to a postponement of the entitlement) entitled from the end of that period to so much of his retirement pension as equals that guaranteed minimum;
 - (c) if the pensionable employee is a man and dies at any time leaving a widow, unless she is entitled to a widow's pension at a higher rate she is, during any such period as is mentioned in Article 38(6) of the Pensions Order, entitled to a pension at a weekly rate equal to half that guaranteed minimum; and
 - (d) if the pensionable employee is a woman and dies at any time leaving a widower, unless he is entitled to a widower's pension at a higher rate he is, during any such period as is prescribed under Article 38(7A) of the Pensions Order(1), entitled to a pension at a weekly rate equal to half of that part of the pensionable employee's guaranteed minimum which is attributable to earnings factors for the tax year beginning 6th April 1988 and subsequent tax years.
- (4) The guaranteed minimum pensions referred to in paragraph (3) shall, insofar as they are attributable to earnings factors in the tax years from (and including) 1988-89, be increased in accordance with the requirements of Article 39A of the Pensions Order(2) and to the extent of any orders made thereunder.

⁽¹⁾ Article 38(7A) was inserted by the Social Security (Northern Ireland) Order 1986 (S.I. 1986/1888 (N.I. 18)), Article 11(3)

⁽²⁾ Article 39A was inserted by the Social Security (Northern Ireland) Order 1986 (S.I. 1986/1888 (N.I. 18)), Article 11(7)

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(5) Where the commencement of the guaranteed minimum pension to which an officer is entitled under the scheme is postponed for any period or the whole or part of that pension is suspended during any period his guaranteed minimum shall be increased to the extent, if any, specified in Article 37(6) of the Pensions Order, as amended from time to time.