
EXPLANATORY NOTE

(This note is not part of the Regulations.)

These Regulations provide for an increase in the rate of the additional pension, or of any constituent element of an increase in that pension, under the State Earnings Related Pension Scheme (SERPS) to which persons of a specified description would otherwise be entitled under certain provisions of Part II of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (“the Contributions and Benefits Act”) in the event that they are widowed on or after 6th October 2002. By virtue of section 35(1) of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000, 6th October 2002 is the date on which the maximum amount of the additional pension which may be inherited by a surviving spouse under SERPS is reduced from 100 per cent. to 50 per cent.

Regulation 1 provides for citation, commencement and interpretation.

Regulation 2(1) provides for 100 per cent. inherited additional pension where the deceased spouse attained pensionable age before 6th October 2002. Regulation 2(2) and the Schedule provide for a percentage increase in inherited additional pension depending on when during the period from 6th October 2002 to 5th October 2010 the deceased spouse attained, or would, but for his death, have attained, pensionable age. Regulation 2(3) sets out the provisions of Part II of the Contributions and Benefits Act modified by these Regulations.