
STATUTORY RULES OF NORTHERN IRELAND

2009 No. 33

Local Government Pension Scheme (Administration)
Regulations (Northern Ireland) 2009

PART 10

PENSION SHARING

PRELIMINARY PROVISIONS

Pension debit member

82.—(1) The benefits payable to a pension debit member shall be reduced to take into account the debit to which the shareable rights of the pension debit member are subject under a pension sharing order.

(2) The amount of the reduction shall be calculated in accordance with guidance issued for this purpose by the Government Actuary.

SHARING OF RIGHTS UNDER THE SCHEME

Interpretation

83. References in this Part to a pension credit member are to that person in relation to his pension credit rights and not in relation to any other rights he may have under the Scheme.

Discharge of liability for pension credit rights

84.—(1) The Committee may discharge its liability in respect of a pension credit in accordance with either paragraph 1(2) or 1(3) of Schedule 5 of the 1999 Order⁽¹⁾.

(2) Where the Committee discharges its liability by conferring pension credit rights on the person entitled to the pension credit, those shall be to—

- (a) a pension and if applicable a lump sum grant; and
- (b) a death grant.

(3) A pension credit member is not entitled to a lump sum grant if the transferor has been paid a retirement grant before the valuation date.

(4) The pension at the valuation date shall be calculated—

- (a) by a reference to the value of the pension credit member's pension credit rights calculated in accordance with regulation 10 of the Pension Sharing (Implementation and Discharge of Liability) Regulations (Northern Ireland) 2000⁽²⁾; and
- (b) in accordance with guidance issued by the Government Actuary.

(1) S.I. 1999/3147 (N.I. 11).

(2) S.R. 2000 No. 145; amended by S.R. 2000 No. 335, regulation 11.

Aggregation

85.—(1) Pension credit rights or pension credit benefits may not be aggregated with any other rights or benefits under the Scheme (including those attributable to a different pension credit).

(2) Where a pension credit member is also an active member, he may not count any period which he may count for any purpose as a period of membership in connection with his pension credit benefits towards the membership period required before he is entitled to any benefit which relates to his active membership, or in the calculation of that benefit.

Death of a person entitled to a pension credit before discharge

86.—(1) Where a person entitled to a pension credit dies before liability in respect of his pension credit has been discharged in accordance with regulation 84(1) (discharge of liability for pension credit rights), such liability shall be discharged by the Committee by payment of a lump sum.

(2) The lump sum shall be equal to 3 times the annual rate of the pension that would have been paid to him if on the date of his death he had become entitled to a pension as a pension credit member, calculated in accordance with guidance issued by the Government Actuary.

(3) The Committee shall pay the lump sum to the deceased's personal representatives.

Safeguarded rights

87.—(1) A pension credit member's safeguarded rights for the purposes of the Scheme and of the 1993 Act and regulations made under that Act are such of his rights falling with section 64A(1) of that Act(3) as represent the safeguarded percentage of the rights acquired by him in the Scheme by virtue of the pension credit.

(2) The "safeguarded percentage" is the percentage of the shareable rights by reference to which the amount of the pension credit is determined which are contracted-out rights.

(3) "Contracted-out rights" has the meaning given in section 64A(5) of the 1993 Act.

Valuation date

88. For the purposes of—

- (a) calculating the cash equivalent referred to in Article 27(2) of the 1999 Order; and
- (b) regulation 84(3) and (4) (discharge of liability for pension credit rights),

the valuation date shall be the first day of the implementation period as defined in Article 31(1) of that Order.

PENSION CREDIT MEMBERS AND PENSION CREDIT**Application of the Regulations to pension credit members**

89. Part 1 (preliminary), regulations 46 (interest on late payment of certain benefits), 47 (payments due in respect of deceased persons) and 48 (non-assignability) and Parts 6 (determination of questions and disputes) and 7 (policy statements and information) apply to a pension credit member.

Calculation

90.—(1) The annual rate of the pension at normal benefit age shall be the pension calculated as referred to in regulation 84(4) (discharge of liability for pension credit rights), increased in

(3) 1993 c. 49; section 64A was inserted by Article 34 of the Welfare Reform and Pensions (Northern Ireland) Order 1999.

accordance with the Pensions (Increase) Act (Northern Ireland) 1971⁽⁴⁾ and, if applicable, the Pensions Increase (Northern Ireland) Order 1974⁽⁵⁾ from the day on which the pension sharing order takes effect.

(2) Where applicable, the lump sum grant shall be equal to 3 times the annual rate of pension.

Payment of benefits

91.—(1) A pension credit member who attains normal benefit age is entitled to the immediate payment of a pension and, if applicable, a lump sum grant.

(2) The pension and if applicable the lump sum grant are payable from the fund or admission agreement fund.

(3) The pension is payable for life.

Death grants: pension credit members

92.—(1) Regulations 23 (death grants: active members), 32 (death grants: deferred members) and 35 (death grants: pensioner members) of the Benefits Regulations shall apply in relation to a pension credit member.

(2) The Committee at its absolute discretion may make payments of a death grant to or for the benefit of the pension credit member's nominee or personal representatives, or any person appearing to the Committee to have been his relative or dependant at any time.

(3) If the Committee has not made payments under paragraph (2) equalling in aggregate the pension credit member's death grant before the expiry of the period of 2 years—

(a) beginning with his death; or

(b) beginning with the date on which the Committee could reasonably be expected to have become aware of his death,

it must pay an amount equal to the shortfall to the pension credit member's personal representatives.

Commutation: small pensions

93.—(1) Regulation 39 (commutation: small pensions) of the Benefits Regulations shall apply if as a result of a pension sharing order the annual rate of the retirement pension which a member who has attained normal benefit age is entitled to be paid falls below the sum mentioned in that regulation.

(2) Regulation 39 of those Regulations shall apply in respect of the retirement pension payable to a pension credit member in respect of a pension credit and the amount of that pension shall for the purpose of this regulation be aggregated with any other pension payable to that member under the Scheme.

TRANSFERS

Transfers out

94. For the purposes of Chapter 2 of Part 4A⁽⁶⁾ (requirements relating to pension credit benefits) of the 1993 Act, the managers of the Scheme in relation to a pension credit member is the Committee.

(4) 1971 c. 35 (N.I.) sections 3, 8 and 15 were amended by Article 36 of the Welfare Reform and Pensions (Northern Ireland) Order 1999.

(5) S.I. 1974/1267 (N.I. 2).

(6) Part 4A of the Pension Schemes (Northern Ireland) Act 1993 was inserted by the Welfare Reform and Pensions (Northern Ireland) Order 1999, Article 34.

Transfers in

95.—(1) A pension credit member is not entitled to request the Committee to accept a transfer value for relevant pension rights and the Committee must not accept a transfer value of such rights where they have accrued to a pension credit member.

(2) “Relevant pension rights” has the meaning given in regulation [79\(2\)](#) (inward transfers of pension rights).