
STATUTORY RULES OF NORTHERN IRELAND

2016 No. 128

**The Local Government Pension Scheme
(Amendment) Regulations (Northern Ireland) 2016**

Amendment of the Transitional Regulations

28. After regulation 9 (transfers) insert—

“Aggregation adjustments etc.

9A.—(1) Paragraph (2) applies to a member in the fund—

- (a) who became an active member of the Scheme by virtue of regulation 5(1) (membership of the scheme);
- (b) who subsequently became a deferred member or deferred refund member of the Scheme;
- (c) who becomes again an active member of the Scheme with no continuous break in active membership of any public service pension scheme of more than five years; and
- (d) where the deferred benefits or deferred refund benefits pursuant to subparagraph (b) are aggregated with the benefits accruing pursuant to subparagraph (c).

(2) A member falling within the description in paragraph (1) is entitled, notwithstanding the revocations effected by regulation 2 (revocation of regulations) to have the pension rights accrued in respect of service before 1st April 2015 preserved by regulation 3 (membership before 1st April 2015) calculated as final salary benefits with final pay calculated under regulations 8 to 11 (calculation of final pay) of the Benefits Regulations as if they were still in force.

(3) Paragraph (4) applies to a member of the fund—

- (a) who became an active member of the Scheme by virtue of regulation 5(1) (membership of the Scheme);
- (b) who subsequently became a deferred member of the Scheme;
- (c) who becomes again an active member of the Scheme with a continuous break in active membership of any public service pension scheme of more than five years; and
- (d) where the deferred benefits pursuant to paragraph 3(b) are aggregated with the benefits accruing pursuant to paragraph 3(c).

(4) A member falling within the description in paragraph (3) is entitled to a transfer value payment in relation to the deferred benefits to be credited to the member’s active member account to purchase earned pension, with the transfer value payment and the amount of purchased earned pension being calculated in accordance with actuarial guidance issued by the Department.

(5) A member entitled to a refund of contributions from the earlier Schemes, who becomes an active member of the Scheme, is entitled to a transfer value payment in relation to the benefits in respect of that membership, which is to be credited to the member's active member account to purchase earned pension, with the transfer value payment and the amount of purchased earned pension being calculated in accordance with actuarial guidance issued by the Department.

(6) A member with deferred benefits relating to the earlier Schemes, who did not become a member of the Scheme by virtue of regulation 5(1) (membership of the Scheme), but who subsequently becomes a member of the Scheme, may elect to receive a transfer value payment in relation to the deferred benefits to be credited to the member's active member account to purchase earned pension, with the transfer value payment and the amount of purchased earned pension being calculated in accordance with actuarial guidance issued by the Department.

(7) Where the earned pension is purchased by a transfer value payment under paragraphs (4) to (6), regulation 3(1)(a) (membership before 1st April 2015) ceases to apply to the membership to which that transfer value payment relates.

(8) Where deferred benefits or a deferred refund under paragraph (1) arise from the cessation of a concurrent employment and the member continues as an active member in a continuing employment in which the member became an active member by virtue of regulation 5(1) (membership of the Scheme), the formula in regulation 13(3) (concurrent employments) or, as the case may be, regulation 41(4) (rights to return of contributions) of the Administration Regulations must be applied in order to determine the rights the member is entitled to for the purposes of paragraph (2).

(9) Where there is more than one continuing employment to which paragraph (8) applies, the member may, within 12 months of the date active membership in the concurrent employment ceased, make an election to the Committee specifying which of the continuing employments the rights from the concurrent employment that has ceased are to be aggregated and, in the absence of an election from the member, the Committee must make the determination on the member's behalf."