

2001 No. 1085**SOCIAL SECURITY****The Social Security (Inherited SERPS)
Regulations 2001***Made - - - - - 20th March 2001**Coming into force - - - - - 6th October 2002*

Whereas a draft of this Instrument was laid before Parliament in accordance with the provisions of section 52(8) of the Welfare Reform and Pensions Act 1999(a) and approved by resolution of each House of Parliament:

Now, therefore, the Secretary of State for Social Security, in exercise of the powers conferred on him by sections 52(1), (2) and (9) and 83(1) and (6) of that Act(b), and of all other powers enabling him in that behalf, hereby make the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Inherited SERPS) Regulations 2001 and shall come into force on 6th October 2002.

(2) In these Regulations—

“the Contributions and Benefits Act” means the Social Security Contributions and Benefits Act 1992(c);

“additional pension” means an additional pension derived from contributions or earnings factors in any tax year beginning after 5th April 1978 and ending before the beginning of the tax year beginning 6th April 2002 ¹and an additional pension attributable to units of additional pension (within the meaning of section 14A of the Contributions and Benefits Act)¹; and

“pensionable age” has the meaning given by the rules in Part I of Schedule 4 to the Pensions Act 1995(d).

¹Words in defn. of “additional pension” in reg. 1(2) inserted by reg. 5 of S.I. 2014/3213 as from 12.10.15.

Modification of Part II of the Contributions and Benefits Act

2.—(1) Where, on or after 6th October 2002, a person becomes widowed ²or a surviving civil partner² and entitled to a widowed parent’s allowance or a Category B retirement pension under Part II of the Contributions and Benefits Act by virtue of being a ²widow, widower or surviving civil partner² then, provided that the deceased spouse ²or civil partner² that person attained pensionable age before 6th October 2002, any provision of that Part which is listed in paragraph (3) of this regulation shall have effect so that the rate of the additional pension in that pension or allowance, or of any constituent element of an increase in that additional pension, which would, but for this paragraph, be payable to that person under or by virtue of that provision shall be increased by 100 per cent.

²Words inserted and substituted in reg. 2(1) & (2) by reg. 2(2)(a) & (b) of S.I. 2005/3030 as from 5.12.05.

(2) Where, on or after 6th October 2002, a person becomes a person of a description specified in Column 1 of the Schedule to these Regulations and entitled to a widowed parent’s allowance or a Category B retirement pension under Part II of the Contributions and Benefits Act by virtue of being a ²widow, widower or surviving civil partner² any provision of that Part which is listed in paragraph (3) of this regulation shall have

(a) 1999 c. 30.

(b) Section 52(9) is cited for the meaning given to “prescribed”.

(c) 1992 c. 4.

(d) 1995 c. 26.

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effect so that the rate of the additional pension in that pension or allowance, or of any constituent element of an increase in that additional pension, which would, but for this paragraph, be payable to a person of that description under or by virtue of that provision shall be increased by the percentage specified in Column 2 of that Schedule.

(3) The provisions of Part II of the Contributions and Benefits Act referred to in paragraphs (1) and (2) of this regulation are as follows:

- (a) section 39C (rate of widowed parent's allowance and bereavement allowance)(a) except in so far as that section relates to the rate of a bereavement allowance;
- (b) section 48A (Category B retirement pension for married person)(b);
- (c) section 48B (Category B retirement pension for widows and widowers)(c);
- (d) section 48BB (Category B retirement pension: entitlement by reference to benefits under section 39A or 39B)(d);
- (e) section 51 (Category B retirement pensions for widowers')(e); and
- (f) paragraphs 4 to 7 of Schedule 5 (increase of pension where pensioner's deceased spouse ►¹or civil partner◄ has deferred entitlement)(f).

¹Words inserted in reg. 2(3)(f) and (4) by reg. 2(2)(b) & (c) of S.I. 2005/3030 as from 5.12.05.

²Reg. 2(4) inserted by reg. 2(a) of S.I. 2005/811 as from 6.4.05.

►²(4) Where, on or after 6th April 2006, a person becomes a person of a description specified in Column 1 of the Schedule to these Regulations and entitled to a widowed person's ►¹or surviving civil partner's◄ lump sum under paragraph 7A of Schedule 5 to the Contributions and Benefits Act(g), paragraph 7B(3) of Schedule 5 to that Act shall have effect so that the half of the additional pension specified in paragraph (b) of the definition of "P" is increased by the percentage specified in Column 2 of the Schedule to these Regulations.◄

Signed by authority of the Secretary of State for Social Security.

20th March 2001

Jeff Rooker
Minister of State,
Department of Social Security

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- (a) Section 39C was inserted by section 55 of the Welfare Reform and Pensions Act 1999 (c. 30) and amended by section 35(4) of the Child Support, Pensions and Social Security Act 2000 (c. 19).
 - (b) Sections 48A to 48C were substituted for sections 49 and 50 by paragraph 3(1) of Schedule 4 to the Pensions Act 1995 (c. 26). See paragraph 3(3) of Schedule 4 to that Act for the application of section 48B to men who attain pensionable age before 6th April 2010.
 - (c) Section 48B was amended by paragraph 6 of Schedule 8 to the Welfare Reform and Pensions Act 1999.
 - (d) Section 48BB was inserted by section 56 of the Welfare Reform and Pensions Act 1999. Sections 39A to 39C were inserted by section 55 of that Act.
 - (e) Section 51 was amended by section 127(2) of the Pensions Act 1995 and by section 35(13) of the Child Support, Pensions and Social Security Act 2000. See paragraph 3(3) of Schedule 4 to the Pensions Act 1995 for the application of section 51 to men who attain pensionable age on or after 6th April 2010.
 - (f) Paragraphs 4 to 7 of Schedule 5 were substituted or amended by paragraph 21(13), (15) and (17) of Schedule 4 to the Pensions Act 1995.
 - (g) i.e. the Social Security Contributions and Benefits Act 1992 (c. 4). Paragraphs 7A and 7B were inserted by the Pensions Act 2004, Schedule 11, paragraph 11(1).

SCHEDULE

►¹Regulation 2(2) and (4)◄

¹Words substituted by reg. 2(b) & (c) of S.I. 2005/811 as from 6.4.05.

INCREASES IN ADDITIONAL PENSION OF PERSONS OF A SPECIFIED DESCRIPTION ►¹AND IN THE PROPORTION OF ADDITIONAL PENSION USED IN THE CALCULATION OF A WIDOWED PERSON'S ►²OR SURVIVING CIVIL PARTNER'S ◄LUMP SUM PAYMENT TO SUCH PERSONS ◄

²Words inserted into heading and col. 1 of Sch. by reg. 2(3)(a) & (b) of S.I. 2005/3030 as from 5.12.05.

<i>Column 1 Description of person</i>	<i>Column 2 Percentage increase</i>
A person who is the ► ² widow, widower or surviving civil partner◄ of a person who attained pensionable age on or after 6th October 2002 but before 6th October 2004 or who would have, but for their death, attained pensionable age during that period.	80%
A person who is the ► ² widow, widower or surviving civil partner◄ of a person who attained pensionable age on or after 6th October 2004 but before 6th October 2006 or who would have, but for their death, attained pensionable age during that period.	60%
A person who is the ► ² widow, widower or surviving civil partner◄ of a person who attained pensionable age on or after 6th October 2006 but before 6th October 2008 or who would have, but for their death, attained pensionable age during that period.	40%
A person who is the ► ² widow, widower or surviving civil partner◄ of a person who attained pensionable age on or after 6th October 2008 but before 6th October 2010 or who would have, but for their death, attained pensionable age during that period.	20%

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made under section 52(2) of the Welfare Reform and Pensions Act 1999 and are subject to the affirmative resolution procedure.

The regulations provide for an increase in the rate of the additional pension under the State Earnings Related Pension Scheme (SERPS) to which persons of a specified description would otherwise be entitled under or by virtue of certain provisions of Part II of the Social Security Contributions and Benefits Act 1992 (“the 1992 Act”) in the event that they are widowed on or after 6th October 2002 which 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% to 50% by virtue of provision made in section 39(1) of the Child Support, Pensions and Social Security Act 2000.

Regulation 1 provides for citation, commencement and interpretation.

Regulation 2 and the Schedule modify certain provisions of Part II of the 1992 Act by increasing the rate of the additional pension, or of any constituent element of an increase in that pension, which would otherwise be payable to persons of a specified description under or by virtue of those provisions in the event that they are widowed on or after 6th October 2002.

These Regulations do not impose any costs on business.