
STATUTORY INSTRUMENTS

2005 No. 649

The Transfer of Employment (Pension Protection) Regulations 2005

Citation, commencement, application and interpretation

1.—(1) These Regulations may be cited as the Transfer of Employment (Pension Protection) Regulations 2005 and shall come into force on 6th April 2005.

(2) These Regulations apply in the case of a person (“the employee”) in relation to whom section 257 of the Act (conditions for pension protection) applies, that is to say a person who, in the circumstances described in subsection (1) of that section, ceases to be employed by the transferor of an undertaking or part of an undertaking and becomes employed by the transferee.

[^{F1}(3) In these Regulations—

“the Act” means the Pensions Act 2004;

“remuneration period” means a period in respect of which the employee is paid remuneration.

(4) In calculating the amount of the employee’s remuneration for the purposes of these Regulations—

- (a) only payments made in respect of basic pay shall be taken into account and bonus, commission, overtime and similar payments shall be disregarded; and
- (b) no account shall be taken of any deductions which are made in respect of tax, national insurance or pension contributions.

(5) In calculating the amount of a transferee’s pension contributions for the purposes of these Regulations in the case of a scheme which is contracted-out by virtue of section 9 of the Pension Schemes Act 1993, minimum payments within the meaning of that Act shall be disregarded.]

Textual Amendments

- F1** [Reg. 1\(3\)-\(5\)](#) substituted for [reg. 1\(3\)](#) (6.4.2014) by [The Occupational Pension Schemes \(Miscellaneous Amendments\) Regulations 2014 \(S.I. 2014/540\)](#), regs. 1, **4(2)**

Changes to legislation:

There are currently no known outstanding effects for the The Transfer of Employment (Pension Protection) Regulations 2005, Section 1.