
STATUTORY INSTRUMENTS

2015 No. 1677

**The Occupational Pension Schemes (Schemes that
were Contracted-out) (No.2) Regulations 2015**

PART 8

PROVISION FOR NORTHERN IRELAND

Elections to pay contributions equivalent premiums: Northern Ireland

39.—(1) Subject to paragraph (2), the obligation under section 53(2) of the 1993 (NI) Act (not to discriminate between different earners when making or abstaining from making elections to pay contributions equivalent premiums) does not apply to cases where—

- (a) an earner's rights are transferred in accordance with regulations made under section 33A of the 1993 (NI) Act (transfer of liabilities etc.: schemes contracted-out on or after 6th April 1997);
- (b) the earner is a woman who has made, or is treated as having made, an election under regulations made under section 19(4) of the Contributions and Benefits (NI) Act, which has not been revoked, that her liability in respect of primary Class 1 contributions is to be at a reduced rate;
- (c) on the death of an earner, there arose an entitlement to a widow's, widower's or surviving civil partner's pension which comprises amounts of pension which accrued by reference both to the earner's service in employment which was not contracted-out and to service in employment which was contracted-out;
- (d) the earner—
 - (i) has completed less than two years qualifying service for the purposes of Chapter 1 of Part IV of the 1993 (NI) Act (preservation); and
 - (ii) has made an election under the rules of the scheme to preserve the earner's accrued rights; or
- (e) any liability to provide pensions to an earner has been discharged in accordance with regulations made under section 8C (transfer, commutation etc.) or 33A of the 1993 (NI) Act (as it had effect before the second abolition date).

(2) An employer is not to discriminate between different earners falling within the same class of case mentioned in paragraph (1).

(3) An election under section 51(2) of the 1993 (NI) Act is to be notified to the Commissioners in such form as they may reasonably require for the purpose of identifying the earner to whom the election relates.

(4) Such notification is to be given—

- (a) where the scheme is being wound up, within the period of two years starting with the date the scheme started to wind up;

- (b) where the earner ceased to serve in employment which was contracted-out for any other reason mentioned in section 51(2A) of the 1993 (NI) Act, within the period beginning one month before and ending six months after the date on which the earner so ceased.

[^{F1}(5) The Commissioners may in any particular case or class of case extend the period within which notification of an election is to be given—

- (a) if it appears to them that notification could not reasonably have been given within the period specified in paragraph (4); or
- (b) if—
 - (i) the trustees are seeking to reach, or have reached, an agreement with the Commissioners as to the scheme’s liabilities for guaranteed minimum pensions or section 5(2B) rights of members through the scheme reconciliation service; and
 - (ii) as a result of doing so, the Commissioners and the trustees agree that a premium is payable.]

Textual Amendments

F1 Reg. 39(5) substituted (6.4.2017) by [The Occupational Pension Schemes and Social Security \(Schemes that were Contracted-out and Graduated Retirement Benefit\) \(Miscellaneous Amendments\) Regulations 2017 \(S.I. 2017/354\)](#), regs. 1(2), **4(10)**

Changes to legislation:

There are currently no known outstanding effects for the The Occupational Pension Schemes (Schemes that were Contracted-out) (No.2) Regulations 2015, Section 39.