



## 2014 CHAPTER 2

### *New schemes: supplementary*

#### **Non-scheme benefits**

**26.—**(1) The scheme manager or employer for a scheme under section 1 may make such payments as the scheme manager or employer considers appropriate towards the provision, otherwise than by virtue of the scheme, of pensions and other benefits to or in respect of;

- [<sup>F1</sup>(a) persons to whom the scheme relates (including any to whom the scheme relates by virtue of section 25), and
- (b) persons to whom the scheme would have related but for the fact that, in accordance with the scheme, they have opted out of the scheme (or have failed to opt in to the scheme).]

(2) Subsection (1) is subject to any provision made in the scheme regulations for the scheme that restricts or otherwise affects the power to make payments under that subsection.

[<sup>F2</sup>(3) For the purposes of subsection (1)(b), a person is treated as having opted out of a scheme if the scheme would have related to the person (or would have done so if the person had opted that it should) but for the fact that the person had a partnership pension account.

(4) In this section—

“occupational defined contributions scheme” means a defined contributions scheme (within the meaning given by section 4 of the Pension Schemes Act (Northern Ireland) 2016) that is an occupational pension scheme within the meaning of Pension Schemes (Northern Ireland) Act 1993 (see section 1 of that Act);

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**Changes to legislation:** *There are currently no known outstanding effects for the Public Service Pensions Act (Northern Ireland) 2014, Section 26. (See end of Document for details)*

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“partnership pension account”, in relation to a person in service in an employment or office, means—

- (a) a stakeholder pension scheme,
- (b) a personal pension scheme, or
- (c) an occupational defined contributions scheme,

to which the person’s employer is paying contributions;

“personal pension scheme” has the same meaning as in the Pension Schemes (Northern Ireland) Act 1993 (see section 1 of that Act);

“stakeholder pension scheme” means a scheme which is a stakeholder pension scheme for the purposes of Part 2 of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (see Article 3 of that Order).]

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#### **Textual Amendments**

- F1** S. 26(1)(a)(b) substituted (10.3.2022 for specified purposes, 1.4.2022 in so far as not already in operation) by [Public Service Pensions and Judicial Offices Act 2022 \(c. 7\), ss. 98\(5\), 131\(1\)\(2\)\(f\)](#)
- F2** S. 26(3)(4) inserted (10.3.2022 for specified purposes, 1.4.2022 in so far as not already in operation) by [Public Service Pensions and Judicial Offices Act 2022 \(c. 7\), ss. 98\(6\), 131\(1\)\(2\)\(f\)](#)

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#### **Commencement Information**

- I1** S. 26 in operation at 28.4.2014 by [S.R. 2014/123, art. 2\(1\)\(q\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Public Service Pensions Act (Northern Ireland) 2014, Section 26.