
STATUTORY RULES OF NORTHERN IRELAND

2014 No. 188

**The Local Government Pension Scheme
Regulations (Northern Ireland) 2014**

PART 1

MEMBERSHIP, CONTRIBUTIONS AND BENEFITS

ADJUSTMENTS OF BENEFITS

No double entitlement

56.—(1) Where apart from this regulation any member would be entitled to a pension or lump sum under two or more regulations by reason of the same period of membership—

- (a) that member shall be entitled to benefits under only one regulation;
- (b) the member may choose under which provision benefits are to be paid; and
- (c) if the member does not choose the Committee shall choose, and shall notify the member in writing of the provision under which benefits are to be paid.

(2) A member's choice shall be by notice in writing given to the Committee before the expiry of three months beginning with the day on which the member becomes entitled to choose under which provision the pension or lump sum is to be paid.

(3) Paragraph (1) does not affect the member's rights under the 1993 Act.

(4) This regulation also applies to any survivor benefits payable under regulation 41 (survivor benefits: partners of active members), 43 to 45 (survivor benefits: children of active members), 47 (survivor benefits: partners of deferred members), 48 to 50 (survivor benefits: children of deferred members), 52 (survivor benefits: partners of pensioner members), and 53 to 55 (survivor benefits: children of pensioner members).

Limit on total amount of benefits payable

57.—(1) No person is entitled under any provision of these Regulations to receive benefits the capital value of which exceed that person's lifetime allowance, except in accordance with actuarial guidance issued by the Department, and any benefits to which a person is entitled are reduced accordingly.

[^{F1}(2) In this regulation “lifetime allowance” is to be construed in accordance with section 218 of, and Schedule 36 to, the 2004 Finance Act, and section 44 of, and Schedule 6 to the Finance Act 2014 and, where applicable, is to include primary protection, enhanced protection, fixed protection or individual protection within the meaning of those provisions.]

(3) The capital value of a person's benefits shall be calculated in accordance with actuarial guidance issued by the Department.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Local Government Pension Scheme Regulations (Northern Ireland) 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F1** Reg. 57(2) substituted (18.11.2019) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2019 \(S.R. 2019/206\)](#), regs. 1(1), 72 and also substituted (with effect in accordance with reg. 1(2)(a) of the amending Rule) by [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2020 \(S.R. 2020/77\)](#), regs. 1(1), 4

Guaranteed minimum pensions

58.—(1) Where a member's local government employment is contracted-out employment and that member has a guaranteed minimum, the member is entitled from the date of attaining pensionable age to payment of a pension at a weekly rate equal to not less than that guaranteed minimum.

(2) But if the member attains pensionable age while in local government employment, the member is not so entitled until leaving that employment, unless paragraph (3) or (4) applies.

(3) If the member—

- (a) continues in local government employment for a further period of five years after attaining pensionable age; and
- (b) does not then leave that employment,

the member is entitled from the end of the period mentioned in sub-paragraph (a) to payment of so much of the retirement pension as equals that guaranteed minimum.

(4) If the member attains pensionable age while in local government employment but subsequently changes employment to employment which is not local government employment, the member is entitled.

(5) If the member changes employment to employment which is not local government employment and the member attains pensionable age while in that employment, the member is entitled.

(6) Subject to regulation 31(3) (retirement benefits, retirement after normal pension age), where paragraph (3), (4) or (5) applies, the member may consent to a postponement of the entitlement.

(7) For the purposes of this regulation, a person has a guaranteed minimum if that person has such a minimum under section 10 (earner's guaranteed minimum) of the 1993 Act in relation to benefits under these Regulations, and references to entitlement are to the entitlement to payment of a pension in accordance with paragraph (1).

(8) Where the guaranteed minimum pension rule applies, the pension to which a person is entitled under regulations 41 (survivor benefits: partners of active members), 47 (survivor benefits: partners of deferred members) and 52 (survivor benefits: partners of pensioner members) shall be no less than the surviving spouse's, ^{F2}... co-habiting partner's or civil partner's guaranteed minimum.

(9) The guaranteed minimum pension rule applies if—

- (a) the employment in which the deceased was a member was contracted-out employment; and
- (b) the deceased had a guaranteed minimum in relation to benefits under these Regulations.

(10) Paragraph (8) overrides any contrary provision in these Regulations except—

- (a) regulation 35 (commutation and small pensions);
- (b) regulation 102 (forfeiture of pension rights after conviction for employment-related offences); and
- (c) regulation 103 (interim payments directions)

of these Regulations.

(11) In this regulation “contracted out employment” shall be construed in accordance with section 4 of the 1993 Act.

Textual Amendments

F2 Word in [reg. 58\(8\)](#) omitted (with effect in accordance with [reg. 1\(2\)\(c\)](#) of the amending Rule) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations \(Northern Ireland\) 2019 \(S.R. 2019/206\)](#), [regs. 1\(1\), 27](#)

Pension debits

59.—(1) The Committee shall have regard to actuarial guidance issued by the Department as to the reduction of benefits payable under these Regulations in consequence of a pension debit.

(2) The Committee shall make such adjustments to a member's pension accounts as are required to give effect to a pension debit.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Local Government Pension Scheme Regulations (Northern Ireland) 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Rule associated Parts and Chapters:

Whole provisions yet to be inserted into this Rule (including any effects on those provisions):

- Sch. 1(d) word omitted by [S.R. 2023/157 reg. 19\(4\)\(a\)](#)
- Sch. 1(f) word inserted by [S.R. 2023/157 reg. 19\(4\)\(b\)](#)
- Sch. 1(g) inserted by [S.R. 2023/157 reg. 19\(4\)\(c\)](#)
- reg. 31(14) inserted by [S.R. 2023/149 reg. 3\(2\)](#)
- reg. 35(2A) inserted by [S.R. 2023/149 reg. 3\(3\)\(a\)](#)
- reg. 35(4) inserted by [S.R. 2023/149 reg. 3\(3\)\(b\)](#)
- reg. 46(3)(c) inserted by [S.R. 2023/149 reg. 3\(6\)\(a\)\(iv\)](#)
- reg. 46(3B) inserted by [S.R. 2023/149 reg. 3\(6\)\(b\)](#)
- reg. 52(8) inserted by [S.R. 2023/149 reg. 3\(9\)](#)
- reg. 53(5B) inserted by [S.R. 2023/149 reg. 3\(10\)](#)
- reg. 68(6A) inserted by [S.R. 2023/149 reg. 3\(11\)](#)
- reg. 70(2ZA) inserted by [S.R. 2023/149 reg. 3\(12\)](#)
- reg. 91(A1) inserted by [S.R. 2023/149 reg. 3\(13\)](#)
- reg. 108(1B) inserted by [S.R. 2023/149 reg. 3\(14\)\(a\)](#)
- reg. 110(8) inserted by [S.R. 2023/149 reg. 3\(15\)](#)
- reg. 111(2A) inserted by [S.R. 2023/149 reg. 3\(16\)](#)