STATUTORY RULES OF NORTHERN IRELAND

2023 No. 141

PUBLIC SERVICE PENSIONS

The Public Service (Civil Servants and Others) Pensions (Remediable Service) Regulations (Northern Ireland) 2023

Made - - - - 21st September 2023

Coming into operation 1st October 2023

THE PUBLIC SERVICE (CIVIL SERVANTS AND OTHERS) PENSIONS (REMEDIABLE SERVICE) REGULATIONS (NORTHERN IRELAND) 2023

PART 1

Introductory provisions

- 1. Citation and commencement
- 2. Interpretation
- 3. Delegation

PART 2

Remediable service statements

4. Requirements relating to remediable service statements

PART 3

Decisions about the treatment of remediable service

CHAPTER 1

Opted-out service elections

- 5. Application and interpretation of Chapter 1
- 6. Election in relation to PCSPS(NI) opted-out service

CHAPTER 2

Immediate choice decision for alpha or PCSPS(NI) benefits

- 7. Application of Chapter 2
- 8. Immediate choice decision for alpha or PCSPS(NI) benefits: general
- 9. Immediate choice decision: additional requirements
- 10. Immediate choice decision: deemed section 6 election

CHAPTER 3

Deferred choice decision for alpha or PCSPS(NI) benefits

- 11. Application of Chapter 3
- 12. Deferred choice decision for alpha or PCSPS(NI) benefits: general
- 13. Deferred choice decision: when a deferred choice decision may be made
- 14. Deferred choice decision: revocation
- 15. Deferred choice decision: additional requirements

PART 4

Provision about divorce and dissolution arrangements

CHAPTER 1

Pension credit and pension debit members

SECTION 1

Application and interpretation of Chapter 1

16. Application and interpretation of Chapter 1

SECTION 2

Pension sharing orders: information provided before 1st October 2023

- 17. Application and interpretation of Section 2
- 18. Meaning of "alternative amount"
- 19. Information provided before 1st October 2023: calculating a remediable credit adjustment
- 20. Information provided before 1st October 2023: applying a remediable credit adjustment
- 21. Information provided before 1st October 2023: recalculating D's reduction of benefit

SECTION 3

Information provided on or after 1st October 2023

- 22. Application and interpretation of Section 3
- 23. Information provided on or after 1st October 2023: calculation of pension credits and debits

24. Information provided on or after 1st October 2023: recalculating D's reduction of benefit

CHAPTER 2

Arrangements on divorce, annulment or dissolution other than a pension sharing order

25. Arrangements other than a pension sharing order: calculating the value of pension benefits

PART 5

Voluntary contributions

CHAPTER 1

Added pension

- 26. Interpretation of Chapter 1
- 27. Lump sum purchase of added pension
- 28. Periodic arrangements for alpha added pension
- 29. PCSPS(NI) added pension: treatment on a section 6 or 10 election

CHAPTER 2

Effective pension age

30. Treatment of EPA rights

CHAPTER 3

Treatment of remediable added pension rights

- 31. Application and interpretation of Chapter 3
- 32. Treatment of added pension rights under alpha
- 33. Benefits already paid in relation to added pension rights
- 34. Pension benefits and lump sum benefits in relation to remediable additional rights

CHAPTER 4

Remedial arrangements to pay voluntary contributions to the PCSPS(NI)

35. Remedial arrangements to pay voluntary contributions to secure EPA rights

PART 6

Transfers

CHAPTER 1

General

36. Interpretation of Part 6

37. Transferred out remediable service statements

CHAPTER 2

Transfers on a cash equivalent basis

SECTION 1

Transfers before 1st October 2023

- 38. Transfers out before 1st October 2023
- 39. Transfers in before 1st October 2023

SECTION 2

Transfers on or after 1st October 2023

- 40. Application of Section 2
- 41. Transfers out on or after 1st October 2023

CHAPTER 3

Transfers on a club basis

SECTION 1

Club transfers before 1st October 2023

- 42. Club transfers out before 1st October 2023
- 43. Club transfers in before 1st October 2023

SECTION 2

Club transfers on or after 1st October 2023

- 44. Application of Section 2
- 45. Club transfers out on or after 1st October 2023
- 46. Club transfers in on or after 1st October 2023

SECTION 3

Interim payment of benefits in certain cases

47. Interim payment of benefits in certain cases

CHAPTER 4

Treatment of rights secured by virtue of a remediable value

- 48. Application and interpretation of Chapter 4
- 49. Transferred in remediable rights treated as being in the PCSPS(NI)
- 50. Varying the value of benefits secured by virtue of transferred in remediable rights
- 51. Benefits already paid in relation to transferred in remediable rights

52. Pension benefits and lump sum benefits in relation to transferred in remediable rights

PART 7

Provision about special cases

CHAPTER 1

Ill-health retirement

- 53. Application and interpretation of Chapter 1
- 54. Whether M meets the IHR criteria in M's alternative scheme
- 55. Deferred choice members entitled to ill-health benefits in their alternative scheme only
- 56. Remedy members entitled to ill-health benefits in their alternative scheme only
- 57. Remedy members with provisional awards of ill-health pension
- 58. Disapplication of certain requirements

CHAPTER 2

Miscellaneous special cases

- 59. Protection of the amount of pension in payment to an eligible child
- 60. Modification of nomination rules for Section II members
- 61. Aggregation of PCSPS(NI) membership
- 62. Payment of annual allowance tax charges and provision of information

PART 8

Immediate detriment cases

63. Treatment of immediate detriment cases

PART 9

Liabilities and payment

CHAPTER 1

Application of Part 9

64. Application of Part 9

CHAPTER 2

Interest, compensation and netting off

- 65. Interest
- 66. Indirect compensation
- 67. Applications for compensation or indirect compensation
- 68. Netting off

CHAPTER 3

Reduction and waiver of liabilities

- 69. Reduction of liabilities in relation to pension contributions
- 70. Power to reduce or waive amounts owed by a person to the scheme manager
- 71. Agreement to waive a liability owed by the scheme manager in respect of an immediate correction

CHAPTER 4

Payment of net liabilities

- 72. Application of Chapter 4
- 73. Payment of amounts owed to the scheme manager
- 74. Payment of amounts owed to a person Signature

SCHEDULE Eligible decision-makers for deceased members

- 1. Interpretation
- 2. Sole beneficiary: an adult
- 3. Sole beneficiary: a child
- 4. Sole beneficiary: a body
- 5. Sole beneficiary: M's estate
- 6. Multiple beneficiaries: including a surviving adult
- 7. Multiple beneficiaries: including adult eligible children
- 8. Multiple beneficiaries: nominated individuals only
- 9. Multiple beneficiaries: non-adult eligible children
- 10. Multiple beneficiaries: nominated children only
- 11. Multiple beneficiaries: one or more adults and one or more children
- 12. Other cases Explanatory Note