

Public Service Pensions and Judicial Offices Act 2022

2022 CHAPTER 7

PART 1

PUBLIC SERVICE PENSION SCHEMES

CHAPTER 2

JUDICIAL SCHEMES

Powers to make provision in relation to special cases

57 Pension credit members

- (1) Scheme regulations for a judicial scheme may make provision about the benefits payable to or in respect of a relevant pension credit member and the corresponding pension debit member.
- (2) In this section "relevant pension credit member", in relation to a judicial scheme, means a person who has rights under the scheme—
 - (a) which are attributable (directly or indirectly) to a pension credit, and
 - (b) the value of which was determined (to any extent) by reference to the value of benefits payable in respect of the remediable service in a judicial office of another person.
- (3) In this section "the corresponding pension debit member", in relation to a relevant pension credit member, means the person mentioned in subsection (2)(b).
- (4) The provision that may be made under subsection (1) includes provision under which—

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- (a) the pension debit of the corresponding pension debit member is adjusted where a legacy scheme election or a 2015 scheme election is made in respect of a member;
- (b) the pension credit of a relevant pension credit member is adjusted on the assumption that a legacy scheme election or a 2015 scheme election is made in respect of the corresponding pension debit member (regardless of whether it in fact is).
- (5) Provision made under subsection (1) must include provision under which, in a case in which the corresponding pension debit member in relation to a relevant pension credit member has mixed service, any pension credit retained by the relevant pension credit member under the scheme is of a value determined by reference to the value of benefits payable under only one judicial scheme.
- (6) For the purposes of this section a person's remediable service in a judicial office is "mixed service" if, disregarding any legacy scheme election or 2015 scheme election made in respect of the person—
 - (a) some of the service is pensionable service under a judicial legacy scheme, and
 - (b) some of the service is pensionable service under a judicial 2015 scheme.
- (7) In this section—

"pension debit" means a debit under section 29(1)(a) of WPRA 1999 or Article 26(1)(a) of WRP(NI)O 1999;

"pension credit" means a credit under section 29(1)(b) of WPRA 1999 or Article 26(1)(b) of WRP(NI)O 1999.

Further powers to make provision about special cases

- (1) Scheme regulations for a judicial scheme may make further provision relating to a member who has remediable service in a judicial office.
- (2) The provision that may be made under subsection (1) includes, in particular—
 - (a) provision about cases in which a member has paid voluntary contributions to the scheme during any period of remediable service;
 - (b) provision about the calculation or payment of transfer values on the transfer out of the rights of a member who has remediable service in a judicial office;
 - (c) provision about the benefits payable to or in respect of a member who has remediable service in a judicial office and has transferred in to the scheme an amount in respect of rights accrued under another pension scheme;
 - (d) provision about the benefits payable to or in respect of a member who has remediable service in a judicial office that is mixed service;
 - (e) provision about the benefits payable to or in respect of a member where, disregarding any legacy scheme election or 2015 scheme election made in respect of the member, the member—
 - (i) has remediable service in a judicial office that is pensionable service under a judicial 2015 scheme, and
 - (ii) has a right under that scheme, if they retire before normal pension age, on the making of a payment to the scheme, to the reduction or elimination of the actuarial reduction that would otherwise have been made to the benefits payable to or in respect of the member in respect of that remediable service;

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- (f) provision about the benefits payable to or in respect of a person who has partially retired;
- (g) provision about cases in which the scheme administrator of a judicial scheme pays a liability under section 217 or 237B of FA 2004 (joint liability of scheme administrator to lifetime allowance charge or annual allowance charge).
- (3) The provision that may be made by virtue of subsection (2)(a) includes, in particular, provision under which—
 - (a) the rights that would otherwise have been secured by the payment of any voluntary contributions are extinguished, and
 - (b) the scheme manager is required to pay the member or, if the member is deceased, the member's personal representatives an amount by way of compensation equal to—
 - (i) the aggregate of the voluntary contributions paid, less
 - (ii) an amount in respect of the tax relief under section 188 of FA 2004 (member contributions) to which the member was entitled in respect of those payments.
- (4) The provision that may be made by scheme regulations under this section, or under section 57, includes, in particular—
 - (a) provision modifying any provision of this Chapter in its application to persons of a description specified in the regulations;
 - (b) provision corresponding to, or applying, any provision of this Chapter, with or without modifications.
- (5) For the purposes of this section a person's remediable service in a judicial office is "mixed service" if, disregarding any legacy scheme election or 2015 scheme election made in respect of the person—
 - (a) some of the service is pensionable service under a judicial legacy scheme, and
 - (b) some of the service is—
 - (i) pensionable service under a judicial 2015 scheme, or
 - (ii) PPA opted-out service.
- (6) In this section—

"modifying" includes disapplying or supplementing (and cognate expressions are to be construed accordingly);

"scheme administrator" has the same meaning as in Part 4 of FA 2004 (see section 270 of that Act).