

SCHEDULE

Regulation 65

“PART 14A

FEE-PAID JUDICIAL ADDED BENEFITS SCHEME

Interpretation

128A.—(1) In this Part—

“additional voluntary contributions scheme” means—

- (a) the Judicial Additional Voluntary Contributions Scheme constituted by the 1995 Regulations, and
- (b) the Fee-Paid Judicial Additional Voluntary Contribution Scheme constituted by Part 12;

“additional benefits scheme” means—

- (a) the Judicial Added Years Scheme constituted by the 1995 Regulations,
- (b) the Judicial Added Benefits Scheme constituted by the 1995 Regulations,
- (c) the FPJAYS, and
- (d) the FPJABS;

“aggregated retirement benefit” means the total amount of all benefits, excluding any attributable to the pension of a surviving adult or eligible child, and other than retained benefits, that may be paid to a retired member including the pension equivalent of any lump sum, determined by the administrators by aggregating—

- (a) any benefits under a judicial pension scheme except the schemes established by the Judicial Pensions Regulations 2015 and the Judicial Pensions Regulations 2022,
- (b) any benefits under an additional benefits scheme, and
- (c) any benefits from an additional voluntary contributions scheme;

“assumed contribution commencement date” has the meaning given in regulation 128D(1);

“assumed retirement age” has the meaning given in regulation 128D(3);

“assumed retirement date” means the date on which an unretired FPJABS member reaches the assumed retirement age;

“FPJABS member” means a member of the FPJABS;

“judicial pension scheme” means—

- (a) a scheme constituted by the County Courts Act (Northern Ireland) 1959(1),
- (b) a scheme constituted by the District Judges (Magistrates’ Court) Pensions Act (Northern Ireland) 1960(2),
- (c) a scheme constituted by the Sheriffs’ Pensions (Scotland) Act 1961(3),
- (d) a scheme constituted by the Judicial Pensions Act 1981,
- (e) a scheme constituted by or under the Judicial Pensions and Retirement Act 1993,

(1) 1959 c. 25.

(2) 1960 c. 2; this was enacted as the Resident Magistrates’ Pensions Act (Northern Ireland) 1960 but article 3(2) of the District Judges (Magistrates’ Court) Order (Northern Ireland) 2008 (S.R. 2008 No. 154) provides that it may be cited as here.

(3) 1961 c. 42.

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- (f) a scheme constituted by or under the Public Service Pensions Act 2013, and
- (g) a scheme constituted by or under the Public Service Pensions Act (Northern Ireland) 2014;

“lump sum benefit” means the aggregate of the lump sum benefits that may be paid to the member from the following sources—

- (a) a judicial pension scheme,
- (b) an additional benefits scheme, and
- (c) an additional voluntary contributions scheme;

“membership notice” has the meaning given in regulation 128C(2) and “the date of a member’s membership notice” means the date on which that member gave the notice to the administrators;

“PRS” has the meaning given in regulation 128B;

“retained benefits” are benefits determined by the administrators as satisfying the definition of that expression in regulation 2.3 of the 1995 Regulations on the assumed contribution commencement date for the FPJABS member as those Regulations had effect on that date;

“retired FPJABS member” means an FPJABS member who retired and who was not at the time of retirement an opted-out member of the principal scheme;

“together with interest” means with compound interest at the rate announced annually in relation to the Principal Civil Service Pension Scheme;

“unretired FPJABS member” means an FPJABS member who is continuing to hold judicial office and has not opted out of the principal scheme.

(2) In relation to fee-paid days between 1st April 2015 and 31st March 2022, regulation 4 applies for the purposes of this Part as if paragraph (2)(c) were omitted.

(3) References to reckonable service and to qualifying fee-paid days in this Part are to be read as including a reference to fee-paid days in judicial office after 31st March 2022 as if the principal scheme had not been closed to accruals.

(4) Any reference to added units of benefit in this Part includes a reference to parts of added units of benefit.

(5) Any decimal fraction required for the purposes of this Part is to be calculated to four decimal places.

Determination of PRS value for use in this Part

128B.—(1) In this Part, PRS means the pro-rated salary value determined using the following formula—

$$PRS = \frac{RS}{JS} \times WS$$

where—

RS is determined in accordance with paragraph (2)

JS is determined in accordance with paragraph (3)

WS is determined in accordance with paragraphs (4) to (10).

(2) RS is the amount of reckonable service for which benefits are to be calculated under the pre-1995 provisions that a FPJABS member had at their retirement date.

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(3) JS is the number of years of qualifying judicial service that a FPJABS member had at their retirement date, subject to a maximum of 20 years.

(4) WS is determined under paragraph (5), (7), or (9) (whichever applies).

(5) WS is determined in accordance with paragraph (6) where, at the member's retirement—

(a) the FPJABS member has reckonable service in only one eligible fee-paid judicial office; or

(b) the FPJABS member—

(i) has reckonable service in more than one eligible fee-paid judicial office; but

(ii) did not at any time before their retirement hold two or more eligible fee-paid judicial offices simultaneously.

(6) WS is the appropriate annual salary of the judicial office held by the FPJABS member immediately before their retirement.

(7) Except in a case to which paragraph (9) applies, WS is determined in accordance with paragraph (8) where—

(a) immediately before their retirement, the FPJABS member has reckonable service in more than one eligible fee-paid judicial office; and

(b) at any time before their retirement, the FPJABS member held two or more eligible fee-paid judicial offices simultaneously.

(8) WS is the value determined in Step 5, determined by taking the following steps—

Step 1

Determine a weighting value for each eligible fee-paid judicial office for which benefits are to be calculated under the pre-1995 provisions and which was held simultaneously with another eligible fee-paid judicial office by dividing the member's reckonable service in that office by RS.

Step 2

Determine a WS component value for each of the offices in Step 1 by multiplying the weighting value for that office by the appropriate annual salary for that office as if—

(i) that office were the only office in which the FPJABS member had reckonable service immediately before their retirement, and

(ii) the FPJABS member held that office (and held no other judicial office) immediately before their retirement.

Step 3

Determine a weighting value for each eligible fee-paid judicial office for which benefits are to be calculated under the pre-1995 provisions and which was not held simultaneously with another eligible fee-paid judicial office by dividing the member's reckonable service in that office by RS.

Step 4

Determine a WS component value for each of the offices in Step 3 by multiplying the weighting value for that office by the appropriate annual salary for that office which for this purpose is—

(i) where the FPJABS member held a single judicial office immediately before their retirement the appropriate annual salary of that judicial office,

(ii) where the FPJABS member held more than one judicial office immediately before their retirement, the highest appropriate annual salary of those offices.

Step 5

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Add together the WS component values determined under Steps 2 and 4.

- (9) WS is determined in accordance with paragraph (10) where—
- (a) during one or more parts of the period for which the FPJABS member held an eligible fee-paid judicial office for which benefits are to be calculated under the pre-1995 provisions (“office A”), the FPJABS member held one or more other eligible fee-paid judicial offices simultaneously; and
 - (b) during one or more parts of that period the FPJABS member held no eligible fee-paid judicial office other than office A.
- (10) WS is determined by taking the steps in paragraph (8) but—
- (a) office A is to be treated as two different eligible fee-paid judicial offices—
 - (i) the first of which (“the first office”) is held for the period (or the aggregate of the periods) mentioned in paragraph (9)(a), and accordingly, is taken into consideration in Steps 1 and 2 in paragraph (8), and
 - (ii) the second of which (“the second office”) is held for the period (or the aggregate of the periods) mentioned in paragraph (9)(b) and, accordingly is taken into consideration in Steps 3 and 4 in paragraph (8);
 - (b) the FPJABS member’s reckonable service in office A is to be apportioned between the first and the second offices in the same proportion as that between the period P held the first office and the period P held the second office.
- (11) This regulation is subject to the modification of the calculation of the values of RS, WS and JS as specified in regulation 128K(1) for the purposes of that regulation.
- (12) For the purpose of this regulation, the date of death of an unretired member is treated as the date of that member’s retirement.

Membership

128C.—(1) Membership of the FPJABS is open to unretired and retired members of the principal scheme (but not to opted out members) for whom benefits are to be calculated under the pre-1995 provisions in respect of one or more eligible fee-paid judicial offices in which the member has qualifying fee-paid service between 31st March 1995 and 5th April 2006.

(2) A person to whom membership of the FPJABS is open may become an FPJABS member by giving notice in writing (a “membership notice”) to the administrators before 1st April 2024 (or by such later date as the administrators may agree).

(3) Subject to the provisions of this Part, an FPJABS member has the right to purchase added units of benefit in relation to one or more eligible fee-paid judicial offices for which benefits are to be calculated under the pre-1995 provisions.

Assumed dates etc.

128D.—(1) A FPJABS member must nominate a date (the “assumed contribution commencement date”) from which contributions are assumed to have been payable by the member in relation to any added units of benefit.

(2) The assumed contribution commencement date must be between 31st March 1995 and 5th April 2006.

(3) An unretired FPJABS member must nominate an age between the member’s earliest normal pension age under the pre-1995 provisions and the age at which the member would be required by any enactment to vacate all judicial offices held, at which that member intends to retire (the “assumed retirement age”).

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Notice to purchase added units of benefit

- 128E.**—(1) A membership notice given by a retired FPJABS member must specify—
- (a) the assumed contribution commencement date;
 - (b) the date the member retired; and
 - (c) the number of added units of benefit the member would like to purchase.
- (2) A membership notice given by an unretired FPJABS member must specify—
- (a) the assumed contribution commencement date;
 - (b) the assumed retirement age;
 - (c) the number of qualifying fee-paid days which the member proposes to work, in eligible fee-paid offices for which benefits are to be calculated under the pre-1995 provisions, each year to the period ending with the date on which the member reaches the assumed retirement age; and
 - (d) the number of added units of benefit the member would like to purchase.

Limits on maximum purchases

128F.—(1) The maximum number of added units of benefit that an FPJABS member may purchase under the FPJABS is the amount that will provide benefits such that the limits set out in paragraphs (2), (3) and (5) are not exceeded.

- (2) The aggregated retirement benefit must not exceed the figure equal to the lesser of—
- (a) the amount referred to in paragraph (3)(a), (b) or (c) as appropriate; or
 - (b) the greater of—
 - (i) 2/3rds of the amount determined in accordance with the following formula—

$$PRS - RB$$

where—

RB is the member's retained benefits, and

- (ii) 1/60th of the value of PRS for each year of qualifying judicial service, subject to a maximum of 40 years of qualifying judicial service.
- (3) The amount referred to in paragraph (2)(a) is—
- (a) where the member retires at or after the member's earliest normal pension age under the pre-1995 provisions, the amount calculated by applying the appropriate fraction (determined in accordance with the table below, into which a fraction of a year is to be interpolated in accordance with paragraph (4)) to the value of PRS—

<i>Complete years of qualifying judicial service</i>	<i>Appropriate fraction</i>
1	1/60
2	2/60
3	3/60
4	4/60
5	5/60
6	8/60

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<i>Complete years of qualifying judicial service</i>	<i>Appropriate fraction</i>
7	16/60
8	24/60
9	32/60
10 or more	40/60

- (b) where the member retires before the member’s earliest normal pension age under the pre-1995 provisions on the grounds of ill-health, the amount determined in accordance with sub-paragraph (a) which the member could have received had the member remained in service until the member’s earliest normal pension age under the pre-1995 provisions;
- (c) where the member retires before the member’s earliest normal pension age under the pre-1995 provisions on any other ground, an amount determined by adding together the amount for each of the member’s offices for which benefits are to be calculated under the pre-1995 provisions, determined in accordance with the following formula—

$$\left(\frac{N}{JS} \times AF \times S\right) \times \frac{Z}{Z + Y}$$

where—

N is the reckonable service which the member accrued in the office before the date on which the member retired, calculated under regulation 5(1) as though regulation 5(2) did not apply

JS is the number of years of qualifying judicial service that the member has, subject to a maximum of—

- (i) 15 years for an office specified in Table 1 or 2 in Schedule 1, or
- (ii) 20 years for an office specified in Table 3 in Schedule 1

AF is the accrual factor specified for the office in column 2 of Table 1, 2 or 3, as the case may be, of Schedule 2, relating to the member’s qualifying judicial service as if the member had continued to hold the office until the date on which the member reaches the normal pension age applicable for that office, subject to a maximum of—

- (i) 15 years for an office specified in Table 1 or 2 in Schedule 1, or
- (ii) 20 years for an office specified in Table 3 in Schedule 1

S is the appropriate annual salary of the judicial office held by the member immediately before their retirement and where the member held more than one judicial office immediately before retirement, reference is to the highest appropriate annual salary of those offices

Z is the period, or the aggregate of the periods, expressed in years and any fraction of a year during which the member held one or more eligible fee-paid judicial offices, disregarding any day in respect of which the conditions in regulation 4(2) (qualifying fee-paid days) are not met

Y is the period, expressed in years and any fraction of a year, beginning with the day on which the member retired and ending with the day on which the member reached the earliest normal pension age under the pre-1995 provisions.

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- (4) Where the number of years of qualifying judicial service at retirement is less than ten and is not an exact number of years, the interpolation referred to in paragraph (3)(a) is to be effected as follows—
- (a) where the number of complete years of qualifying judicial service is less than five, $\frac{1}{365}$ of a sixtieth for each additional day is to be added to the appropriate fraction;
 - (b) where the number of complete years of qualifying judicial service is five, $\frac{3}{365}$ of a sixtieth for each additional day is to be added to the appropriate fraction;
 - (c) where the number of complete years of qualifying judicial service is greater than five, $\frac{8}{365}$ of a sixtieth for each additional day is to be added to the appropriate fraction.
- (5) The lump sum benefit must not exceed the figure calculated in accordance with subparagraphs (a) or (c) as appropriate—
- (a) on retirement before the member's earliest normal pension age under the pre-1995 provisions other than on the ground of ill health, or at or after the member's earliest normal pension age under the pre-1995 provisions, the fraction of PRS obtained under subparagraph (b);
 - (b) the fraction is determined in accordance with the scale set out in the Occupational Pension Schemes (Maximum Rate Lump Sum) Regulations 1987(4), but for the 'period of service' in that scale using the member's qualifying judicial service;
 - (c) on retirement before the member's earliest normal pension age under the pre-1995 provisions on the ground of ill-health, the fraction of PRS obtained under subparagraph (d);
 - (d) the fraction is determined in accordance with the scale set out in the Occupational Pension Schemes (Maximum Rate Lump Sum) Regulations 1987, but for the 'period of service' in that scale using a value for the member's qualifying judicial service as if the member had continued in eligible fee-paid judicial office until the date on which they reached their earliest normal pension age under the pre-1995 provisions.
- (6) Where the maximum number of added units of benefit would (apart from this paragraph) be negative, it is instead nil.
- (7) Any unit of added benefit purchased must not be taken into account for the purposes of determining the amount of the member's reckonable service, or the length of the member's qualifying judicial service.

Contributions

128G.—(1) The contribution to the FPJABS which the FPJABS member must make is to be paid in accordance with this regulation.

(2) The contribution to the FPJABS for a retired FPJABS member must be made by a single lump sum payment to the administrators, within 12 months of the date of the retired FPJABS member's membership notice (or by such later date as the administrators may agree).

(3) An unretired FPJABS member may make contributions by way of up to three lump sum payments, made within three years beginning with the date of the unretired FPJABS member's membership notice (but no more than one lump sum payment may be made in each calendar year), in respect of any contributions relating to the period beginning with the assumed contribution commencement date and ending with the date agreed under paragraph (4).

(4) The date on which an unretired FPJABS member may start payment of periodic contributions ("the periodic contributions start date") must—

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- (a) be within 12 months of the date of the unretired FPJABS member’s membership notice (or by such later date as the administrators may agree); and
 - (b) be agreed between the unretired FPJABS member and the administrators.
- (5) Periodic contributions to the FPJABS must be made by way of deductions from fees or salary.
- (6) Periodic contributions continue until the unretired FPJABS member—
- (a) reaches the assumed retirement age;
 - (b) retires before the assumed retirement age;
 - (c) dies; or
 - (d) notifies the administrators that the member wishes the contributions to cease,
- whichever occurs first.

Limit on contributions by retired FPJABS members

128H.—(1) The total contributions made by a retired FPJABS member under regulation 128G may not exceed the amount which is equal to the sum of the amounts determined for each tax year during the period beginning with the assumed contribution commencement date and ending with the date on which the FPJABS member retired in accordance with the following formula—

$$\frac{15 \times FI}{100} - C$$

where—

FI is the FPJABS member’s annual fee income for eligible fee-paid offices for the tax year in question, which is subject to income tax, or if lower, the permitted maximum for that tax year

C is the sum of any contributions made by the FPJABS member to any other judicial pension scheme or additional voluntary contributions scheme in that tax year, excluding any contributions made by the member in accordance with regulation 3 of the Judicial Pensions (Contributions) Regulations 2012.

(2) For the purposes of paragraph (1), the FPJABS member’s “annual fee income” is the total of the fees paid to the FPJABS member in respect of qualifying fee-paid days in offices in relation to which benefits are to be calculated under the pre-1995 provisions, in the tax year concerned.

Limits on contributions by unretired FPJABS members

128I.—(1) The aggregate amount of the lump sum payments an unretired FPJABS member may make is the smaller of—

- (a) the amount equal to the sum of the amounts determined for each tax year during the period beginning with the assumed contribution commencement date and ending with the day before the periodic contributions start date in accordance with the following formula—

$$\left(\frac{15 \times FI}{100} \right) \times C$$

where—

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FI is the unretired FJABS member’s annual fee income for the tax year in question which is subject to income tax, or if lower, the permitted maximum for that tax year

C is the sum of any contributions made by the unretired FPJABS member to any other judicial pension scheme in that tax year, excluding any contributions made by the member in accordance with regulation 3 of the Judicial Pensions (Contributions) Regulations 2012; and

(b) the amount determined in accordance with the formula—

$$\left(\frac{C \times D}{E}\right) \times F$$

where—

C is the cost of one added unit of benefit

D is the number of added units of benefit which the unretired FPJABS member has notified to the administrators that the member would like to purchase

E is the period beginning with the assumed contribution commencement date and ending with the assumed retirement date, expressed in years and any fraction of a year

F is the period beginning with the assumed contribution commencement date and ending with the day before the periodic contributions start date, expressed in years and any fraction of a year.

(2) The unretired FPJABS member’s “annual fee income” for the purposes of paragraph (1) is the total of the fees paid to that member in eligible fee-paid offices for which benefits are to be calculated under the pre-1995 provisions in respect of qualifying fee-paid days in the tax year concerned.

(3) The maximum aggregate amount of periodic contributions an unretired FPJABS member may make is calculated in accordance with the formula—

$$\left(\left(\frac{C \times D}{E}\right) \times F\right) + X$$

where—

C is the cost of one added unit of benefit

D is the number of added units of benefit which the unretired FPJABS member has notified to the administrators that the member would like to purchase

E is the period beginning with the assumed contribution commencement date and ending with the assumed retirement date, expressed in years and any fraction of a year

F is the period beginning with the unretired FPJABS member’s periodic contributions start date and ending with the assumed retirement date, expressed in years and any fraction of a year

X is the difference between the maximum amount which the unretired FPJABS member could have contributed under regulation 128G(3) and the amount the member actually contributed under that provision.

(4) In this regulation, “the periodic contributions start date” has the same meaning as in regulation 128G(4).

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Cost of added units of benefit for retired FPJABS members

128J.—(1) For a retired FPJABS member, where on the date the member retired they had a spouse, civil partner or qualifying child, the cost of added units of benefit is to be determined in accordance with the formula—

$$\left(\left(\frac{A \div 100}{B} \right) \times C \right) \times D$$

where—

A is the sum of the personal benefits and family benefits percentage figures set out in the appropriate table in Schedule 3 to the 1995 Regulations on the assumed contribution commencement date, which correspond to the reckonable service specified in the definition of B

B is the amount of reckonable service in eligible fee-paid office for which benefits are to be calculated under the pre-1995 provisions, which the member accrued in the period beginning with the assumed contribution commencement date and ending with the date on which the member retired, calculated in accordance with regulation 5(1) as though paragraph (2) of that regulation does not apply

C is the total of the fees paid to the member in respect of qualifying fee-paid days in the period referred to in B

D is the number of added units of benefit which the unretired FPJABS member has notified to the administrators that the member would like to purchase.

(2) For a retired FPJABS member, where on the date the member retired they did not have a spouse, civil partner or qualifying child at any point in the period beginning with the assumed contribution commencement date and ending with the date the member retired, the cost of added units of benefit is to be determined in accordance with paragraph (1) as if in the definition of A, instead of referring to the personal benefits and family benefits percentage figures, it referred only to the personal benefits percentage figure.

(3) For a retired FPJABS member who did not have a spouse, civil partner or qualifying child on the date on which they retired, but did at some point in the period beginning with the assumed contribution commencement date and ending with the date they retired, the cost of added units of benefit is to be determined in accordance with the formula—

$$E + F$$

where—

E is the cost for the period beginning with the assumed contribution commencement date and ending with the date on which the member last had a spouse, civil partner or qualifying child, determined in accordance with paragraph (1) as if “C” referred to the total of fees paid to the member in respect of qualifying fee-paid days in that period

F is the cost for the period beginning with the day after the date the member last had a spouse, civil partner or qualifying child (“the start date”) and ending with the date the member retired, determined in accordance with paragraph (2) as if “C” referred to the total of fees paid to the member in respect of qualifying fee-paid days in that period.

Cost of added units of benefit for unretired FPJABS members

128K.—(1) The cost of each added unit of benefit is determined in accordance with the following formula—

$$\left(\frac{A \div 100}{B}\right) \times PRS$$

where—

A is the sum of the personal benefits and family benefits percentage figures set out in the first table in Schedule 3 to the 1995 Regulations on the assumed contribution commencement date, which correspond to the length of time between the assumed contribution commencement date and the assumed retirement date

B is the length of time referred to in the definition of A, in years and fractions of a year, subject to the limit on total contributions allowed in any one year by regulation 128I

For the purposes of this regulation, PRS is to be determined as if—

- (i) the value of WS were determined as if references to the member's retirement were instead references to the assumed commencement date,
- (ii) the value of RS were determined on the assumption that the member would retire at the assumed retirement date having worked the number of qualifying fee-paid days which they specified in their membership notice that they propose to work each year,
- (iii) the value of JS were determined on the assumption that the member retires at their assumed retirement age, subject to a maximum of 20 years.

(2) For each part unit of added benefit purchased the cost is that determined in paragraph (1) multiplied by the appropriate decimal fraction, to a minimum of £0.01.

Valuation of benefits

128L.—(1) If an FPJABS member retires, the administrators must—

- (a) calculate the number of added units of benefit that the member has purchased by dividing the total contributions made by the member under regulation 128G by the cost of an added unit of benefit as determined under regulation 128K; and
- (b) notify the member of that amount.

(2) Any added unit of benefit that the member has purchased entitles them to—

- (a) an additional pension benefit under the pre-1995 provisions of 1/40th of the value of PRS; and
- (b) an additional lump sum of 2/40ths of the value of PRS.

(3) A surviving adult in relation to an FPJABS member is, in respect of any added unit of benefit purchased by the member, entitled to an additional pension of 1/80th of the value of PRS.

(4) A relevant person in relation to an FPJABS member is, in respect of any added unit of benefit purchased by the member, entitled to an additional children's pension as follows—

- (a) where there is no surviving adult in relation to the deceased FPJABS member, or where there is but the surviving adult subsequently dies—
 - (i) where, and for so long as, an eligible child's pension is payable under regulation 11V at an annual rate equal to two thirds of the rate of the member's pension, the eligible child's pension is increased by 1/60th of PRS,
 - (ii) where, and for so long as, an eligible child's pension is payable under regulation 11V at an annual rate equal to one third of the rate of the member's pension, the eligible child's pension is increased by 1/120th of PRS;

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- (b) where there is a surviving adult in relation to the deceased FPJABS member—
 - (i) where, and for so long as, an eligible child's pension is payable under regulation 11V at an annual rate equal to one half of the annual rate of the member's pension, the eligible child's pension is increased by 1/80th of PRS,
 - (ii) where, and for so long as, an eligible child's pension is payable under regulation 11V at an annual rate equal to one quarter of the rate of the member's pension, the eligible child's pension is increased by 1/160th of PRS.

(5) The FPJABS member, surviving adult, or relevant person in respect of an eligible child are entitled to proportionate benefits for any part of an added unit of benefit that has been purchased.

(6) If an unretired FPJABS member retires on the ground of ill health or dies before their earliest normal pension age under the pre-1995 provisions, they are to be credited with the number of added units of benefit for which they are paying contributions.

(7) If an unretired FPJABS member ceases making contributions before their earliest normal pension age under the pre-1995 provisions, for reasons other than death or retirement on the ground of ill-health—

- (a) the administrators must—
 - (i) calculate the number of added units of benefit that the member has purchased by the date of cessation, by dividing the total contribution made by the member under regulation 128G by the cost of an added unit of benefit as determined under regulation 128K, and
 - (ii) notify the member of that amount;
- (b) at the date of cessation, the member must be credited with added units of benefit equivalent to the number calculated under sub-paragraph (a).

Resumption of contributions

128M.—(1) If an unretired FPJABS member ceases to make periodic contributions, they may apply to the administrators to resume making periodic contributions but any such application—

- (a) must not be accepted if the member has reached the assumed retirement age;
- (b) must not result in the member making contributions at a rate that is higher than the rate at which they were contributing before they ceased to pay periodic contributions; and
- (c) must be accompanied by a declaration signed by the member stating that they have no reason to believe that health may prevent continuation of service until the assumed retirement age.

(2) If a member who has ceased to participate in the FPJABS under regulation 128G(6)(d), subsequently starts to pay contributions again, this regulation and regulations 128G, 128K, 128L, 128N and 128O apply separately to those contributions and the value of benefits purchased with them.

(3) If an application by a member under paragraph (1) to resume making contributions has been accepted and the member subsequently—

- (a) dies or retires on the ground of ill-health within 12 months of the date on which they started to pay periodic contributions again; or
- (b) dies or retires on the ground of ill-health because of an incapacity to which they became subject within 12 months of that date,

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regulation 128L(6) does not apply unless the administrators are satisfied that the declaration given under paragraph (1)(c) was made in good faith.

Refund of contributions: family benefits

128N.—(1) If an unretired member of FPJABS who has bought units of added benefit is not married or in a civil partnership and has no qualifying children, at the time they retire, die, or otherwise cease to be a member of the principal scheme, they or their estate is entitled to a refund in accordance with this regulation.

(2) The amount to be refunded to a member of the FPJABS is calculated by applying the percentage figure determined in accordance with the formula below to the member's annual fee income for each year for any offices in relation to which benefits are calculated under the pre-1995 provisions, during the period from the date they ceased to have a spouse or civil partner, or eligible child, until the date of retirement—

$$\frac{A \div 100}{B}$$

where—

A is the family benefits percentage figure set out in the appropriate table in Schedule 3 to the 1995 Regulations which corresponds to the length of time between the assumed contribution commencement date and the assumed retirement date

B is the length of time referred to in the definition of A, in years and fractions of a year.

(3) Where a refund is payable under this regulation it must be paid together with interest.

Refund of contributions: excess contributions

128O.—(1) If the total contributions paid by an unretired FPJABS member exceed the smaller of—

- (a) the amount necessary to purchase the number of added units of benefit notified to the administrators by the member in the member's membership notice; and
- (b) the amount necessary to purchase the maximum number of added units of benefit permissible under this Part (calculated on the basis that the assumed retirement age were the age of the member on actual retirement),

the member is entitled to a refund of the excess contributions.

(2) Where a refund is payable under this regulation, it must be paid together with interest.

Reduction of benefits

128P.—(1) This regulation applies where the administrators pay the whole or any part of the lifetime allowance charge arising on a benefit crystallisation event relating to the FPJABS in relation to a FPJABS member.

(2) The pensions or other benefits payable under this Part to or in respect of the FPJABS member may (notwithstanding any other provision of these Regulations) be reduced by such amount as, in accordance with normal actuarial practice, reflects the amount of the payments made.

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PART 14B

Conversions of added benefits etc.

Interpretation of Part

128Q.—(1) In this Part—

“added years” means added years purchased under Part 13 by a FPJAYS member;

“added units of benefit” means added units of benefits purchased under Part 14A by a FPJABS member;

“together with interest” means with compound interest at the rate announced annually in relation to the Principal Civil Service Pension Scheme.

(2) Expressions defined for the purposes of Parts 13, 14 and 14A apply in this Part in relation to FPJAYS, JASAPS and FPJABS.

Conversion of added years into added units of benefit

128R.—(1) Paragraphs (2) to (4) apply if, by virtue of Part 2A, a member who has purchased added years no longer has any offices in which the member has eligible service between 31st March 1995 and 1st April 2006 for which benefits are to be calculated under the post-1995 provisions.

(2) For each office in relation to which the member purchased added years, the number of added years that the member has purchased are converted into added units of benefit using the following formula—

$$\left(\left(\frac{A}{B} \times C \right) \div D \right) \times \left(\frac{AAS}{PRS} \right)$$

where—

A is the sum of contributions made (whether by lump sum or periodic contributions)

B is the total sum of contributions potentially payable by the member (whether by lump sum or periodic contributions) up to the assumed retirement age

C is the number of added years that the member has contracted to purchase in relation to the office

D is the appropriate service credit figure determined by reference to the age of the member at the member’s last birthday at the date of transfer set out in the relevant table in Schedule 1 to the Judicial Pensions (Transfer Between Judicial Pension Schemes) Regulations 1995⁽⁵⁾ (“the Transfer Regulations”)

For the purpose of the definition of D, the relevant table in Schedule 1 to the Transfer Regulations is—

- (i) the Higher Judiciary Scheme for offices in Table 1 of Schedule 1,
- (ii) the Circuit Judiciary Scheme for offices in Table 2 of Schedule 1, and
- (iii) the Land Tribunal Scheme and District Judiciary Scheme for offices in Table 3 of Schedule 1

AAS is the appropriate annual salary for the office concerned.

(5) S.I. 1995/636.

(3) The agreement with the member to purchase further added years in the FPJAYS is cancelled and the member becomes a member of the FPJABS.

(4) If the conversion under paragraph (2) would mean that the maximum number of added units of benefit that the member may purchase specified in regulation 128F would be exceeded, the conversion is limited to that maximum and the member is to be paid a refund in respect of any excess added years or parts thereof together with interest.

Variation of added units of benefit after conversion under regulation 128R

128S.—(1) This regulation applies where added years are converted into added units of benefit for a member under regulation 128R.

(2) A retired FPJABS member may—

- (a) purchase more added units of benefit by giving a notice under regulation 128E; or
- (b) decrease the number of added units of benefit by giving notice in writing to the administrators before 1st April 2024 (or by such later date as the administrators may agree).

(3) If the retired FPJABS member purchases more added units of benefit, the following provisions apply as if the added units of benefit obtained under regulation 128R were included in the member's notice given under regulation 128E—

- (a) regulation 128D(1) (assumed contribution commencement date);
- (b) regulation 128F (limits on maximum purchases);
- (c) regulation 128H (limit on contributions by retired FPJABS members);
- (d) regulation 128J (cost of added units of benefit for retired FPJABS members); and
- (e) regulation 128L (valuation of benefits).

(4) If the retired FPJABS member purchases more added units of benefit, they must pay the additional contribution due, by lump sum payment to the administrators, within 12 months of the date on which they served notice under paragraph (2)(a).

(5) If the retired FPJABS member decreases the number of added units of benefit, they are entitled to a refund of the excess contributions together with interest.

(6) For the purposes of paragraph (5), excess contributions are calculated by reference to the contributions paid by the member for the purchase of the associated added years before conversion.

(7) An unretired FPJABS member may—

- (a) purchase more added units of benefit by giving a notice under regulation 128E; or
- (b) decrease the number of added units of benefit by giving notice in writing to the administrators before 1st April 2024 (or by such later date as the administrators may agree).

(8) If the unretired FPJABS member purchases more added units of benefit the following provisions apply as if the added units of benefit obtained under regulation 128R were included in the member's notice given under regulation 128E—

- (a) regulation 128D(1) (assumed contribution commencement date);
- (b) regulation 128F (limits on maximum purchases);
- (c) regulation 128I (limit on contributions by unretired FPJABS members);
- (d) regulation 128K (cost of added units of benefit for unretired FPJABS members); and
- (e) regulation 128L (valuation of benefits).

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(9) If the unretired FPJABS member purchases more added units of benefit, they must either—

- (a) agree to an increase to their periodic contributions so that the appropriate amount is payable by the time of their assumed retirement date; or
- (b) pay the additional contribution due, by lump sum payment to the administrators, within 12 months of the date on which they served notice under paragraph (2)(a).

(10) If the unretired FPJABS member decreases the number of added units of benefit, they are entitled to a refund of the excess contributions together with interest.

(11) For the purposes of paragraph (10), excess contributions are calculated by reference to the contributions paid by the member for the purchase of the associated added years before conversion.

Variation of added years purchase upon notice by member

128T.—(1) Paragraphs (2) to (6) apply where a retired FPJAYS member entered into an agreement to purchase added years before the amendment day.

(2) Subject to paragraph (3), a retired FPJAYS member may increase or decrease the number of added years that they agreed to purchase by giving notice in writing to the administrators before 1st April 2024 (or by such later date as the administrators may agree).

(3) A retired FPJAYS member may not increase the number of added years that they agreed to purchase to a number that would exceed the maximum number of added years specified in regulation 106(2).

(4) The following provisions apply as if the retired FPJAYS member had included the variation referred to in their notice under paragraph (2) in the number of added years they said that they would like to purchase in their original notice under regulation 104(2)—

- (a) regulation 105(1) (assumed contribution commencement date);
- (b) regulation 106(2) (maximum number of added years);
- (c) regulation 107 (contributions by retired FPJAYS members);
- (d) regulation 108 (retired FPJAYS members: maximum contributions); and
- (e) regulation 109 (valuation of benefits for retired FPJAYS members).

(5) If, as a result of the variation, the total contributions payable are higher than before the variation, the retired FPJAYS member must pay the additional amount by lump sum payment to the administrators, within 12 months of the date on which the member served notice under paragraph (2).

(6) If, as a result of the variation, the total contributions payable are lower than before the variation, the retired FPJAYS member is entitled to a refund of the excess contributions together with interest.

(7) Paragraphs (8) to (13) apply where an unretired FPJAYS member entered into an agreement to purchase added years before the amendment day.

(8) Subject to paragraph (9), an unretired FPJAYS member may increase or decrease the number of added years that they agreed to purchase by giving notice in writing to the administrators before 1st April 2024 (or by such later date as the administrators may agree).

(9) An unretired FPJAYS member may not increase the number of added years that they agreed to purchase to a number that would exceed the maximum number of added years specified in regulation 106(2).

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(10) The following provisions apply as if the unretired FPJAYS member had included the variation referred to in their notice under paragraph (8) in the number of added years they said that they would like to purchase in their original notice under regulation 104(2)—

- (a) regulation 110(1)(a) (assumed contribution commencement date);
- (b) regulation 110(1)(b) (assumed retirement age);
- (c) regulation 110(3) (maximum number of added years);
- (d) regulation 111 (contributions by active FPJAYS members);
- (e) regulation 112 (valuation of benefits for active FPJAYS members); and
- (f) regulation 113 (refund of contributions).

(11) If, as a result of the variation, the total contributions payable are higher than before the variation, the unretired FPJAYS member must either—

- (a) agree to an increase to their periodic contributions so that the appropriate amount is payable by the time of their assumed retirement date; or
- (b) pay the additional amount by lump sum payment to the administrators, within 12 months of the date on which the member served notice under paragraph (8).

(12) If, as a result of the variation, the total contributions payable are lower than before the variation—

- (a) an unretired FPJAYS member who made lump sum contributions is entitled to a refund of excess contributions together with interest; and
- (b) for an unretired FPJAYS member who is making periodic contributions, those periodic contributions are reduced so that the appropriate amount of contributions is payable by the time of their assumed retirement date.

(13) An unretired FPJAYS member who has ceased to make periodic contributions may give a notice under paragraph (8) to vary the number of added years that they originally agreed to purchase but that notice has effect only if that member also makes an application under regulation 112(6) as modified by paragraph (14), which is accepted by the administrators.

(14) Regulation 112(6) applies in relation to a member of the description in paragraph (13) as if sub-paragraphs (b) and (c) were omitted.

Reduction of FPJAYS purchase where additional reckonable service taken into account

128U.—(1) Paragraph (2) applies where an FPJAYS member entered into an agreement to purchase added years before the amendment day and as a result of—

- (a) the member's reckonable service in eligible fee-paid office before 7 April 2000; or
- (b) an election by the member under section 40 of the Public Service Pensions and Judicial Offices Act 2022,

the additional reckonable service to be taken into account means that the number of added years being purchased by the member would exceed the maximum number of added years referred to in regulation 106(2).

(2) The administrators must reduce the number of added years purchased by the member to the maximum number of added years determined using the formula set out in regulation 106(2), once the additional reckonable service referred to in paragraph (1) is taken into account.

(3) In the case of a reduction of added years under paragraph (2), the FPJAYS member is entitled to a refund of contributions as follows—

- (a) for a retired FPJAYS member, the refund must be paid to the member together with interest;

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- (b) for an unretired FPJAYS member the refund must—
 - (i) be paid to the member together with interest, to the extent that it is less than or equal to the amount of any contributions that have been paid,
 - (ii) be applied as a reduction of contributions, in respect of any amount that is in excess of any contributions that have been paid, so that the appropriate amount of contributions is payable by the time of the assumed retirement date.

Variation of existing JASAPS purchase upon notice by member

128V.—(1) Paragraphs (2) to (6) apply where a retired JASAPS member entered into an agreement to purchase added surviving adult’s pension before the amendment day.

(2) Subject to paragraph (3), a retired JASAPS member may increase or decrease the number of units of added surviving adult’s pension that they agreed to purchase by giving notice in writing to the administrators before 1st April 2024 (or by such later date as the administrators may agree).

(3) A retired JASAPS member may not increase the number of units of added surviving adult’s pension that they agreed to purchase to a number that would exceed the maximum number of units set out in regulation 119(2).

(4) The following provisions apply as if the retired JASAPS member had included the variation referred to in their notice under paragraph (2) in the number of units of added surviving adult’s pension they said that they would like to purchase in their original notice under regulation 117(2)—

- (a) regulation 119(1)(a) (assumed contribution commencement date);
- (b) regulation 119(2) (maximum number of units of added surviving adult’s pension);
- (c) regulation 120 (cost of added surviving adult’s pension);
- (d) regulation 121 (maximum level of contributions); and
- (e) regulation 122 (valuation of benefits).

(5) If, as a result of the variation, the total contributions payable are higher than before the variation, the retired JASAPS member must pay the additional amount by lump sum payment to the administrators, within 12 months of the date on which the member served notice under paragraph (2).

(6) If, as a result of the variation, the total contributions payable are lower than before the variation, the retired JASAPS member is entitled to a refund of the excess contributions together with interest.

(7) Paragraphs (8) to (13) apply where an unretired JASAPS member entered into an agreement to purchase added surviving adult’s pension before the amendment day.

(8) Subject to paragraph (9), an unretired JASAPS member may increase or decrease the number of units of added surviving adult’s pension they agreed to purchase by giving notice in writing to the administrators before 1st April 2024 (or by such later date as the administrators may agree).

(9) An unretired JASAPS member may not increase the number of units of added surviving adult’s pension that they agreed to purchase to a number that would exceed the maximum number of added units specified in regulation 123(2).

(10) The following provisions apply as if the unretired JASAPS member had included the variation referred to in their notice under paragraph (2) in the number of units of added surviving adult’s pension they said that they would like to purchase in their original notice under regulation 117(2)—

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- (a) regulation 119(2) (maximum number of units of added surviving adult's pension);
- (b) regulation 123(1)(a) (assumed contribution commencement date);
- (c) regulation 123(1)(b) (assumed retirement age);
- (d) regulation 124 (cost of added surviving adult's pension);
- (e) regulation 125 (contributions); and
- (f) regulation 126 (valuation of benefits).

(11) If, as a result of the variation, the total contributions payable are higher than before the variation, the unretired JASAPS member must either—

- (a) agree to an increase to their periodic contributions so that the appropriate amount of contributions is payable by the time of their assumed retirement date; or
- (b) pay the additional amount by lump sum payment to the administrators, within 12 months of the date on which the member served notice under paragraph (2).

(12) If, as a result of the variation, the total contributions payable are lower than before the variation, the unretired JASAPS member is entitled to a refund of contributions which must—

- (a) be paid to the member together with interest to the extent that it is less than or equal to the amount of any contributions that have been paid; and
- (b) be applied as a reduction of contributions in respect of any amount that is in excess of any contributions that have been paid, so that the appropriate amount of contributions is payable by the time of the assumed retirement date.

(13) An unretired JASAPS member who has ceased to make periodic contributions may give a notice under paragraph (2) to vary the number of units of added surviving adult's pension that they originally agreed to purchase, but that notice has effect only if that member also makes an application under regulation 126(7), as modified by paragraph (14) which is accepted by the administrators.

(14) Regulation 126(7) applies in relation to a member of the description in paragraph (13) as if sub-paragraphs (b) and (c) were omitted.

Refund of JASAPS contributions when benefits calculated under pre-1995 provisions

128W.—(1) Paragraph (2) applies where a JASAPS member has entered into an agreement to purchase units of added surviving adult's pension, and benefits for all of the member's eligible fee-paid judicial offices are to be calculated under the pre-1995 provisions by virtue of Part 2A.

(2) The administrators must reduce the number of units of added surviving adult's pension to nil and refund the member's contributions together with interest.

Conversion of units of benefit into added years

128X.—(1) This regulation applies if, as a result of one or more elections under regulation 11C, an FPJABS member who has purchased added units of benefit no longer has any offices for which benefits are to be calculated under the pre-1995 provisions.

(2) The number of added units of benefit that the member has purchased are converted into added years using the following formula—

$$\left(\left(\frac{A}{B} \times C \right) \times D \right) \times \left(\frac{PRS}{PRS \text{ post } 1995} \right)$$

where—

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A is the sum of contributions made (whether by lump sum or periodic contributions)

B is the total sum of contributions potentially payable by the member (whether by lump sum or periodic contributions) up to the assumed retirement age

C is the number of added units of benefit that the member has contracted to purchase

D is the appropriate service credit figure determined by reference to the age of the member at the member's last birthday at the date of transfer set out in the relevant table in Schedule 1 to the Judicial Pensions (Transfer Between Judicial Pension Schemes) Regulations 1995 ("the Transfer Regulations")

For the purpose of the definition of D, the relevant table in the Transfer Regulations is—

- (i) the Higher Judiciary Scheme for offices in Table 1 of Schedule 1,
- (ii) the Circuit Judiciary Scheme for offices in Table 2 of Schedule 1, and
- (iii) the Land Tribunal Scheme and District Judiciary Scheme for offices in Table 3 of Schedule 1

PRS post-1995 is obtained as the value of PRS under regulation 128B but as if every reference to the pre-1995 provisions were a reference to the post-1995 provisions.

(3) The number of added years determined under paragraph (2) are to be allocated to the eligible fee-paid judicial offices held by the member for which benefits are calculated under the post-1995 provisions, in the same proportion as the member's existing reckonable service in those offices.

(4) The agreement with the member to purchase further added units of benefit in the FPJABS is cancelled and the member becomes a member of the FPJAYS.

(5) If the conversion under paragraph (2) would mean that the maximum number of added years that an FPJAYS member may purchase specified in regulation 106(2) would be exceeded, the conversion is limited to that maximum and the member is entitled to a refund in respect of contributions for any excess added units of benefit together with interest."