
STATUTORY RULES OF NORTHERN IRELAND

2009 No. 33

Local Government Pension Scheme (Administration)
Regulations (Northern Ireland) 2009

PART 10

PENSION SHARING

SHARING OF RIGHTS UNDER THE SCHEME

Interpretation

83. References in this Part to a pension credit member are to that person in relation to his pension credit rights and not in relation to any other rights he may have under the Scheme.

Discharge of liability for pension credit rights

84.—(1) The Committee may discharge its liability in respect of a pension credit in accordance with either paragraph 1(2) or 1(3) of Schedule 5 of the 1999 Order⁽¹⁾.

(2) Where the Committee discharges its liability by conferring pension credit rights on the person entitled to the pension credit, those shall be to—

- (a) a pension and if applicable a lump sum grant; and
- (b) a death grant.

(3) A pension credit member is not entitled to a lump sum grant if the transferor has been paid a retirement grant before the valuation date.

(4) The pension at the valuation date shall be calculated—

- (a) by a reference to the value of the pension credit member's pension credit rights calculated in accordance with regulation 10 of the Pension Sharing (Implementation and Discharge of Liability) Regulations (Northern Ireland) 2000⁽²⁾; and
- (b) in accordance with guidance issued by the Government Actuary.

Aggregation

85.—(1) Pension credit rights or pension credit benefits may not be aggregated with any other rights or benefits under the Scheme (including those attributable to a different pension credit).

(2) Where a pension credit member is also an active member, he may not count any period which he may count for any purpose as a period of membership in connection with his pension credit benefits towards the membership period required before he is entitled to any benefit which relates to his active membership, or in the calculation of that benefit.

(1) S.I. 1999/3147 (N.I. 11).

(2) S.R. 2000 No. 145; amended by S.R. 2000 No. 335, regulation 11.

Death of a person entitled to a pension credit before discharge

86.—(1) Where a person entitled to a pension credit dies before liability in respect of his pension credit has been discharged in accordance with regulation 84(1) (discharge of liability for pension credit rights), such liability shall be discharged by the Committee by payment of a lump sum.

(2) The lump sum shall be equal to 3 times the annual rate of the pension that would have been paid to him if on the date of his death he had become entitled to a pension as a pension credit member, calculated in accordance with guidance issued by the Government Actuary.

(3) The Committee shall pay the lump sum to the deceased's personal representatives.

Safeguarded rights

87.—(1) A pension credit member's safeguarded rights for the purposes of the Scheme and of the 1993 Act and regulations made under that Act are such of his rights falling with section 64A(1) of that Act⁽³⁾ as represent the safeguarded percentage of the rights acquired by him in the Scheme by virtue of the pension credit.

(2) The "safeguarded percentage" is the percentage of the shareable rights by reference to which the amount of the pension credit is determined which are contracted-out rights.

(3) "Contracted-out rights" has the meaning given in section 64A(5) of the 1993 Act.

Valuation date

88. For the purposes of—

- (a) calculating the cash equivalent referred to in Article 27(2) of the 1999 Order; and
- (b) regulation 84(3) and (4) (discharge of liability for pension credit rights),

the valuation date shall be the first day of the implementation period as defined in Article 31(1) of that Order.

(3) 1993 c. 49; section 64A was inserted by Article 34 of the Welfare Reform and Pensions (Northern Ireland) Order 1999.