1987 No. 291

SOCIAL SECURITY

The Personal and Occupational Pension Schemes (Abatement of Benefit) Regulations (Northern Ireland) 1987

Made	*10th July 1987*
Coming into operation—	
regulations 1 to 3	*4th January 1988*
regulations 4 and 5	*6th April 1988*

The Department of Health and Social Services, in exercise of the powers conferred on it by Article 31(2A) and (2C) of the Social Security Pensions (Northern Ireland) Order 1975(**a**) and Article 6 of the Social Security (Northern Ireland) Order 1986(**b**) and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Personal and Occupational Pension Schemes (Abatement of Benefit) Regulations (Northern Ireland) 1987 and shall come into operation as follows—

(*a*) regulations 1 to 3 on 4th January 1988;

(*b*) regulations 4 and 5 on 6th April 1988.

(2) In these regulations—

"the Pensions Order" means the Social Security Pensions (Northern Ireland) Order 1975;

"minimum contributions" has the same meaning as in the Social Security (Northern Ireland) Order 1986;

"rebate percentage" has the same meaning as in Article 5(1) of the Social Security (Northern Ireland) Order 1986;

"relevant year" has the same meaning as in Article 37;

"the Transfer Payment Regulations" means the Protected Rights (Transfer Payment) Regulations (Northern Ireland) 1987(**c**);

and other expressions have the same meaning as in the Pensions Order.

(3) Any reference in these regulations to a numbered Article is a reference to the Article of the Pensions Order bearing that number.

(a) S.I. 1975/1503 (N.I. 15); paragraphs (2A) and (2C) are inserted into Article 31 by paragraph 4 of Schedule 2 to the Social Security (Northern Ireland) Order 1986 (S.I. 1986/1888 (N.I. 18))
(b) S.I. 1986/1888 (N.I. 18)
(c) S.R. 1987 No. 296

Guaranteed minimum pension to which earner is treated as entitled after minimum contributions have been paid

2.—(1) Where, in relation to any tax week, except a tax week such as is mentioned in paragraph (3), minimum contributions have been paid in respect of an earner, sections 16(2B), 28(7A) and 59(1A) of the principal Act(**a**) and Article 31 shall have effect in relation to him, as from the date on which he reaches pensionable age, as if he were entitled to a guaranteed minimum pension, arising from that tax week—

(*a*) at the rate described in paragraph (2) if that tax week fell within a tax year which was a relevant year in relation to that earner; and

(*b*) at a nil rate if it did not.

(2) The rate referred to in paragraph (1)(*a*) is the same rate as that of the guaranteed minimum pension to which he would have been entitled if—

(*a*) he had been employed in that tax week in employment which was contracted-out employment by virtue of Article 34(2)(*a*) and (*b*)(**b**);

(*b*) his earnings factor for the relevant year which included that tax week, so far as derived from earnings (being earnings such as are mentioned in Article 37(1) upon which primary Class 1 contributions have been paid or treated as paid) from that employment in that tax week, had been equal to the amount of which the minimum contributions referred to in paragraph (1) (less any part of them paid under Article 5(1)(*b*) of the Social Security (Northern Ireland) Order 1986) are the rebate percentage; and

(*c*) the occupational pension scheme by reference to which that employment was contracted-out had made no provision under Article 37(7)(**c**).

(3) In circumstances where, in relation to any tax week—

(*a*) minimum contributions have been paid in respect of an earner; and

(*b*) in respect of the protected rights which derived from them a transfer payment has been made in accordance with regulations 2(5) or (6) and 3(*b*) of the Transfer Payment Regulations,

sections 16(2B), 28(7A) and 59(1A) of the principal Act and Article 31 shall have effect in relation to him, as from the date on which he reaches pensionable age, as if he were entitled to a guaranteed minimum pension arising from that tax week at a nil rate.

Guaranteed minimum pension to which earner's widow or widower is treated as entitled after minimum contributions have been paid

3.—(1) Where, in relation to any tax week, except a tax week such as is mentioned in paragraph (3), minimum contributions have been paid in respect of an earner, sections 16(2B), 28(7A) and 59(1A) of the principal Act and Article 31 shall, in the circumstances specified in paragraph (2), have effect in relation to the earner's widow or widower—

(a) 1975 c. 15; sections 16(2B), 28(7A) and 59(1A) were inserted by Article 11(1)(*b*), (2)(*c*) and (4)(*b*) respectively of the Social Security (Northern Ireland) Order 1985 (S.I. 1985/1209 (N.I. 16))

(b) Article 34(2) was amended by paragraph 7(*a*) of Schedule 9 to the Social Security (Northern Ireland) Order 1986

(c) Article 37(7) was amended by paragraph 19(*b*) of Schedule 3 to the Social Security (Northern Ireland) Order 1979 (S.I. 1979/396 (N.I. 5)) and by paragraph 2(1) of Schedule 3 to the Social Security (Northern Ireland) Order 1985