

The Principal Civil Service Pension (Amendment) Scheme (Northern Ireland) 2026

The Department of Finance ^(a) makes the following Scheme in exercise of the powers conferred by Articles 3 and 4(4) of the Superannuation (Northern Ireland) Order 1972^(b) and now vested in it^(c). In accordance with Article 3(2) of that Order it has consulted with persons appearing to the Department to represent persons likely to be affected by the Scheme:

Citation and Commencement

1. (1) This scheme may be cited as the Principal Civil Service Pension Scheme (Amendment) Scheme (Northern Ireland) 2026.
- (2) Schedule 1 of this Scheme come into operation and has effect from on XX XXXXX 2026, subject to paragraph (3).
- (3) (a) Paragraphs 36, 37 and 39(d) have effect from 1 June 1972;
- (b) Paragraph 29 and the definition of Pre-Fresh Start prison officer in Paragraph 25(b) have effect from 31 October 1987;
- (c) Paragraph 38 has effect from 1 April 1995;
- (d) Paragraph 49 has effect from 1 December 2000;
- (e) Paragraph 46 has effect from 1 January 2001;
- (f) Paragraphs 14(a) and 46 have effect from 25 July 2006;
- (g) Paragraph 34 has effect from 26 July 2006;
- (h) Paragraph 44 has effect from 1 January 2007;
- (i) Paragraphs 19, 61 and 65 have effect from 30 July 2007;
- (j) Paragraph 32 has effect from 22 October 2007;
- (k) Paragraphs 33 and 35 have effect from 1 March 2008;
- (l) Paragraph 14(b) has effect from 1 January 2009;

^(a) The Department of Finance and Personnel was renamed the Department of Finance by section 1(4) of, and Schedule 1 to, the Departments Act (Northern Ireland) 2016 (s016 c.5(NI)).

^(b) S.I. 1972/1073 (N.I. 10), Article 3 has been amended by S.I. 1990/1509 (N.I. 13), Art. 10, 1993 c.49, Sch. 7, para 14 and S.I. 2002/1555, Art. 50

^(c) By S.R. 1976 No. 281 Art 3 and Sch.1 and S.I. 1982/338 (N.I.6) Art. 4

- (m) Paragraph 28 has effect from 1 December 2009;
- (n) Paragraph 66 has effect from 11 March 2014;
- (o) Paragraphs 2(a), 2(b), 2(c), 2(d), 2(e), 2(f), 2(g), 3, 7, 8, 9, 10, 23, 24, 25(b) (except the definition of “Pre-Fresh Start prison officer”), 26, 27, 30, 31, 39(a), 39(b), 39(c), 40, 41, 42, 43, 47, 50, 53(a), 53(b), 53(c), 53(d), 53(e), 53(f), 53(g), 54, 57, 58 and 59 have effect from 1 April 2015;
- (p) Paragraphs 13, 15, 51, 60, 62 & 63 have effect from 6 April 2015;
- (q) Paragraphs 4, 5, 6, 20, 21, 22, 45, 55 and 56 have effect from 1 April 2018;
- (r) Paragraphs 16, 48 and 64 have effect from 20 December 2023.
- (4) Schedule 2 of this Scheme comes into operation and has effect from XX XXXXX 2026, save paragraph 14 has effect from 12 July 2017.

Amendments to the Principal Civil Service Pension Scheme

2. The Principal Civil Service Pension Scheme (Northern Ireland) 1981 is amended as set out in the schedules to this Scheme.

Sealed with the Official Seal of the Department of Finance on XX XXXX 2026.

(L.S)

Colette Heaney
**A senior officer of the
Department of Finance and Personnel**

SCHEDULE 1

Part 1 – Amendment of Section I of the Principal Civil Service Pension Scheme (Northern Ireland) 1981 (The 2002 Section)

1. The Rules of Section I of the Pension Civil Service Pensions Scheme (Northern Ireland) 1981 are amended in accordance with Part 1 of this Schedule.

Rule A.1(4)

2. In rule A.1(4)—
 - (a) at the appropriate place insert—
““additional adoption leave” means additional adoption leave under section 107B of the Employment Rights (Northern Ireland) Order 1996;”;
 - (b) at the appropriate place insert—
““additional maternity leave” means leave under section 105 of the Employment Rights (Northern Ireland) Order 1996;”;
 - (c) at the appropriate place insert—
““parental leave” means leave under section 108 of the Employment Rights (Northern Ireland) Order 1996;”;
 - (d) at the appropriate place insert—
““parental bereavement leave” means leave under section 112EA of the Employment Rights (Northern Ireland) Order 1996
 - (e) for the definition of “partnership pension account”, substitute—
““partnership pension account” has the meaning give in regulation 2C of the 2014 Regulations;”;
 - (f) at the appropriate place insert—
““shared parental leave” means leave under 107E or 107G of the Employment Rights (Northern Ireland) Order 1996;”;
 - (g) at the appropriate place insert—
““statutory pay” means—
 - (a) statutory adoption pay within the meaning of section 167ZL(1) (entitlement) of the Social Security and Contributions and Benefits (Northern Ireland) Act 1992;
 - (b) statutory maternity pay within the meaning of section 160(1) (statutory maternity pay – entitlement and liability to pay) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

- (c) statutory parental bereavement pay within the meaning of section 167ZZ9(1) (entitlement) of the Social Security Contributions and Benefits Act 1992;
- (d) statutory paternity pay within the meaning of section 167ZA(1) (entitlement: birth) or 167ZB(1) (entitlement: adoption) of the Social Security Contributions and Benefits Act 1992; or
- (e) statutory shared parental pay within the meaning of section 167ZU (entitlement: birth) or 167ZW (entitlement: adoption) of the Social Security Contributions and Benefits Act 1992;”.

Rule A.3

3. In rule A.3(2), for sub-paragraphs (c) to (db), substitute—

- “(c) is on ordinary maternity leave,
- (d) is on ordinary adoption leave,
- (da) is receiving statutory pay whilst on additional adoption leave, additional maternity leave, parental bereavement leave, paternity leave, or shared parental leave,”.

Rule B.5

4. In rule B.5—

- (a) Omit paragraph (2);
- (b) For paragraph (5), substitute—
 - “(5) In the case of a person who has had a partnership pension account and exercises the option, the person becomes an active member under this scheme on the first day of the first period—
 - (i) after the period of two months beginning with the date on which the option is exercised; or
 - (ii) after any shorter period the scheme manager considers appropriate.”;
- (c) in paragraph (6), for “B.2(1)(b)”, substitute “B.2(c)”.

Rule B.6

5. In rule B.6, for paragraph (2) substitute—

- “(2) The option may only be exercised by notice in writing to the Scheme administrator in such form as the Department requires, and the option

is treated as having been exercised on the date it is received by the Scheme administrator.”.

6. In rule B.6, for paragraph (3) substitute—

“(3) A member who opts to have a partnership pension account ceases to be an active member under this scheme on the last day of the first pay period—

- (a) after the period of two months beginning on the date on which the option is exercised; or
- (b) after any shorter period the scheme manager considers appropriate.”.

Rule C.2

7. In rule C.2, for paragraph (4) substitute—

“(4) For any period of assumed pay while the member is on ordinary maternity leave, ordinary adoption leave or paternity leave, or where the member is receiving statutory pay whilst on additional adoption leave, additional maternity leave, parental bereavement leave, paternity leave, or shared parental leave, the amount of the member's pensionable earnings is the amount of contractual remuneration or statutory pay actually paid to or for the member in respect of the period of leave.”.

Rule C.2A

8. In rule C.2A(3), after “unpaid ordinary adoption leave”, insert “, unpaid additional maternity leave, unpaid additional adoption leave, unpaid shared parental leave, unpaid parental leave”.

Rule C.9

9. In rule C.9(2)—

- (a) after “statutory”, omit “maternity”;
- (b) after “adoption leave”, insert “, paid additional adoption leave, paid additional maternity leave, paid parental bereavement leave, paid shared parental leave, paid parental leave “.

Rule C1.4

10. In rule C1.4 paragraph (2)—

- (a) After “statutory, omit “maternity”;

- (b) after “adoption leave”, insert “, paid additional adoption leave, paid additional maternity leave, paid parental bereavement leave, paid shared parental leave, paid parental leave”.

Rule E.2

11. In Rule E.2—

- (a) omit sub-paragraph (3)(a) and paragraph (4);
- (b) in sub paragraph 3(b)(ii) omit “(or would not have been so prevented apart from both being of the same sex)”.

Rule E.6

12. In rule E.6, before sub-paragraph (3)(a) insert—

- “(aa) in a case where the member’s pension was paid early under rule D.3 (early payment of pensions with actuarial reduction), to 37.5% of the annual pension to which the member would have been entitled if there was no reduction to the amount of the annual pension under that rule,”.

Rule F.1

13. In rule F.1—

in paragraph (1), for “Chapter IV of Part IV” substitute “Chapter 1 of Part 4ZA”.

Rule F.3

14. (a) In rule F.3 for paragraph (3), substitute—

- “(3) An application under paragraph (1) must be made before the date on which the member reaches the pension age unless the scheme to which the transfer value payment is being made is willing to accept a later transfer value payment and the member has not started drawing the benefits under this Section of the Scheme.”.

(b) For rule F.3(6), substitute—

- “(6) An application for a transfer value payment to be made under the public sector transfer arrangements may only be made before the date on which the member reaches the pension age unless the scheme to which the transfer value payment is being made is willing to accept a later transfer value payment and the member has not started drawing the benefits under this Section of the Scheme.”.

Rule F.4

15. In rule F.4—

- (a) in Paragraph (1), for “Chapter IV of Part IV” substitute “Chapter 1 of Part 4ZA”;
- (b) in Paragraph (2), for “Chapter IV of Part IV” substitute “Chapter 1 of Part 4ZA”.

Rule J.2

16. In rule J.2(1)(a) after “1989” insert “or under section 18 of, or listed in section 33(3)(a) of, the National Security Act 2023”

Rule N.10

17. In rule N.10 omit paragraphs (3) and (4).

Part 2 – Amendment of Section II of the Principal Civil Service Pension Scheme (Northern Ireland) 1981 (The 1972 Section)

18. The Rules of Section II of the Pension Civil Service Pensions Scheme (Northern Ireland) 1981 are amended in accordance with Part 2 of this Schedule.

Rule 1.4

19. In rule 1.4, for paragraph (iv), substitute—

- “(iv) a person who—
- (a) is an active member of the 2002 Section or the 2007 Section,
 - (b) is an inactive member under rule B.7 of the 2002 Section,
 - (c) has a partnership pension account, or
 - (d) is a member of another occupational pension scheme to which the person’s Civil Service employer contributes,”.

Rule 1.4a

20. For rule 1.4a, substitute—

- “1.4a (i) A person who is a member of this scheme may opt to cease to be such a member.

- (ii) The option may only be exercised by notice in writing to the scheme administrator in such form as the Department of Finance requires, and the option is treated as having been exercised on the date it is received by the scheme administrator.
- (iii) The effective date that a member ceases to be a member is:
 - (a) in the case of a member who opts to have a partnership pension account, the last day of the of the first pay period after—
 - (A) the period of two months beginning on the date which the option is exercised; or
 - (B) after any shorter period the Department of Finance considers appropriate.
 - (b) in any other case, the first day of—
 - (A) the first pay period beginning on or after the date on which the option is exercised, or
 - (B) if the Department of Finance considers that period inappropriate, such later pay period as the Department of Finance considers appropriate.
- (iv) As from the effective date under this rule 1.4a, the scheme does not apply to that person, and he is not to be regarded as a civil servant for its purposes.
- (v) A person who has exercised the option in this rule, and has not elected to rejoin the scheme, is referred to in the following provisions as having opted out of the scheme, and any of his service in the Civil Service at a time when he has opted out is referred to as opted-out service.”.

Rule 1.4b and 1.4c

21. Omit rules 1.4b and 1.4c

Rule 1.4d

22. For rule 1.4d, substitute—

- “1.4d (i) Subject to the provisions of this rule, a person who is not a member of this scheme but to whom the scheme applies may opt at any time to become such a member.

- (ii) A person who has exercised the option under paragraph (i) may not exercise it again during the employment by virtue of which he was eligible to exercise it.
- (iii) The option may only be exercised by the person giving notice in writing in such form as the Department of Finance requires.
- (iv) For purposes of this rule, the option is treated as having been exercised on the date it is received by the Scheme administrator.
- (v) The effective date the person becomes a member of this scheme under this rule is:
 - (a) in the case of a person who has a partnership pension account and exercises the option, the first day of the third pay period beginning after the date on which the option is exercised or such shorter period as the Department of Finance considers appropriate; or
 - (b) in the case of any other person the first day of the first pay period beginning after the date on which the option is exercised or at such other time as the Department of Finance considers appropriate.
- (vi) As from the effective date under this rule 1.4d, the person again becomes a civil servant within the meaning of the scheme.
- (v) In the case of a person in respect of whom contributions have been made to a partnership pension account by his employer, rule 1.4(iv)(c) (by virtue of which this scheme does not apply to a person who has a partnership pension account) is disregarded in determining whether the person may exercise the option under paragraph (i).”.

Rule 1.6a

- 23.** In rule 1.6a for the final paragraph beginning with “Where a civil servant’s last three years of reckonable service” substitute—

“Where a civil servant’s last three years of reckonable service include a period:

- (a) on or after 23 June 1994 during which they received statutory maternity pay;
- (b) during which they were on ordinary maternity leave, on ordinary adoption leave or paternity leave; or

- (c) during which they received statutory pay;

then the salary used for the purpose of calculating pensionable earnings will be the salary (or wages) and pensionable emoluments that they would have received during that period if they had not been on leave, rather than the statutory maternity pay or statutory pay received.”.

Rule 1.9B

- 24.** In rule 1.9B, for sub-paragraph (ii)(c), substitute—

“(c) receiving statutory pay whilst on additional adoption leave, additional maternity leave, parental bereavement leave, paternity leave or shared parental leave;”

Rule 1.13

- 25.** (a) Rule 1.13 to rule 1.15o are omitted, but the definitions contained in those rules are consolidated in alphabetical order in a list of definitions as new rule 1.13.

- (b) In new rule 1.13, at the appropriate places insert—

““Additional adoption leave” means additional adoption leave under section 107B of the Employment Rights (Northern Ireland) Order 1996.”;

““Additional maternity leave” has the meaning given in section 105 of the Employment Rights (Northern Ireland) Order 1996.”;

““Parental bereavement leave” means leave under section 112EA of the Employment Rights (Northern Ireland) Order 1996.”;

““Parental leave” means leave under section 108 of the Employment Rights (Northern Ireland) Order 1996.”;

““Partnership pension account” has the meaning given in regulation 2C of the 2014 Regulations.”;

““Pre-Fresh Start prison officer” means a member of this scheme who was a civil servant serving as a prison officer in accordance with rule 2.25 on 30 September 1987.”;

““Shared parental leave” has the meaning given in 107E or 107G of the Employment Rights (Northern Ireland) Order 1996.”;

““Statutory pay” means—

- (a) statutory adoption pay within the meaning of section 167ZL(1) (entitlement) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992

- (b) statutory maternity pay within the meaning of section 160(1) (statutory maternity pay—entitlement and liability to pay) of the Social Security Contributions and Benefits Act (Northern Ireland) 1992,
- (c) statutory parental bereavement pay within the meaning of section 167ZZ9(1) (entitlement) of the Social Security and Benefits Act (Northern Ireland) (Northern Ireland) 1992,
- (d) statutory paternity pay within the meaning of section 167ZA(1) (entitlement: birth) or 167ZB(1) (entitlement: adoption) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, or
- (e) statutory shared parental pay within the meaning of section 167ZU (entitlement: birth) or 167ZW (entitlement: adoption) of the Social Security Contributions and Benefits Act (Northern Ireland) 1992.”.

Rule 2.10

- 26.** In rule 2.10, before “subject to rule 2.10a unpaid absences, unpaid leave and leave at pension rate neither qualify nor reckon except that:”, substitute—

“Annual leave on full pay counts as reckonable service. Special leave, injury leave and sick absence on full or half pay count as reckonable service, as does maternity leave on statutory maternity pay on or after 23 June 1994, or any of additional adoption leave, additional maternity leave, parental bereavement leave, shared parental pay or parental leave where the member is receiving statutory pay;”.

Rule 2.16a

- 27.** After rule 2.16, insert—

“2.16a The Department of Finance may determine that a period of service in another occupational pension scheme may count as qualifying service.”.

Rule 2.25

- 28.** For rule 2.25, substitute—

“2.25 “Service as a prison officer” means service as a civil servant serving in an institution to which the Prison Act (Northern Ireland) 1953 applies or at a site agreed by the Department of Finance, in one of the grades or pay bands listed in Appendix 5 and such grades or roles as agreed by the Department of Finance from time to time.”.

Rule 2.26

29. For rule 2.26, substitute—

“2.26 For prison officers with service as a prison officer who were in post on 30 September 1987:

- (i) the pension age is 55 (but see rule 3.12); and
- (ii) after 20 years of actual service as a prison officer, further service reckons (subject to the maximum limits laid down in rules 2.3 and 3.33) at double its length, and will so reckon for the purposes of any payment under rule 3.2, or rule 3.35 or, subject to the provisions of rules 2.2 or 2A.5 of the Compensation Scheme, rules 2.1, 2A.4, 3.1 or 3A.4 of the Compensation Scheme. This is subject to rule 7.13

Actual service for this rule 2.26 includes service that reckons under this scheme because of rule 2.15 or 2.15a and which preceded or interrupted service as a prison officer.”.

Rule 2A.2A

30. In rule 2A.2A, for paragraph (iv), substitute—

“(iv) For any period of assumed pay while the member is on ordinary maternity leave, additional maternity leave, ordinary adoption leave, additional adoption leave, paternity leave, parental bereavement leave, shared parental leave or parental leave, the amount of the member’s pensionable earnings is the amount of contractual remuneration or statutory pay actually paid to or for the member in respect of the leave.”.

Rule 2A.2B

31. In rule 2A.2B, for paragraph (iii) substitute—

“(iii) A civil servant is not required to pay further contributions while the civil servant is on unpaid ordinary maternity leave, unpaid additional maternity leave, unpaid ordinary adoption leave, unpaid additional adoption leave, unpaid paternity leave, unpaid parental leave or unpaid shared parental leave.”.

Rule 3.1a

32. In rule 3.1a for paragraph (iv), substitute—

“(iv) retires early with benefits awarded under rules 2.2, 2.9, 3.1, 3.4 or 4.1 of the Compensation Scheme on or after 22 October 2007; or”.

Rule 3.3b

33. For rule 3.3b, for paragraph (xii), substitute—

“(xii) Rules 3.26 to 3.26d (downgrading) do not apply to a civil servant when he exercises the option to take partial retirement under this rule. Any earlier downgrading unrelated to partial retirement is covered by rules 3.26 to 3.26d.”.

Rule 3.4

34. In rule 3.4 for sub-paragraph (ii)(2), substitute—

“(2) where retirement on medical grounds takes place before 1 August 1984, any non-reckonable service on sick leave immediately before his retirement will be treated as if it were reckonable, but where retirement on medical grounds takes place after that date, and is immediately preceded by any non-reckonable service on sick leave, his service will be treated as if it had ended on his last day of reckonable service;”

Rule 3.12

35. For rule 3.12, omit—

“A is his reckonable service (but not exceeding thirty years), excluding any double reckoning under rule 2.26;

B is what would have been his reckonable service (but not exceeding thirty years) if he had stayed in service until age fifty five, excluding any double reckoning under rule 2.26;

C is what would have been his reckonable service (including any double reckoning under rule 2.26) if he had stayed in service as a prison officer until age fifty five.”

and substitute—

“A is his reckonable service excluding any double reckoning under rule 2.26;

B is what would have been his reckonable service if he had stayed in service until age 55 excluding any double reckoning under rule 2.26;

C is what would have been his reckonable service (including any double reckoning under rule 2.26) if he had stayed in service as a prison officer until age fifty five.”

When calculating A, B and C above, the maximum reckonable service excluding any double reckoning that a member can have is 32 years 182 days

but any service completed before 1 March 2008 in excess of 30 years is not to be counted; and

The maximum reckonable service including any double reckoning is 45 years, but any service completed before 1 March 2008 in excess of 40 years is not to be counted.”.

Rule 4.9,

36. In rule 4.9, for paragraph(iii), substitute —

- “(iii) If a civil servant dies in service and there is no eligible widow, but there is one or more eligible children or one or more eligible children in the care of someone else or their own care, a pension at the rate of his pensionable earnings will be paid to the children’s guardian or to each of the eligible children where there is no guardian, for the following period after his death:
- (a) if there is one child, for sixty one days (two months months) or, where death occurred on or after 1 April 1980, for one hundred and twenty two days (four months);
 - (b) if there are two or more such children, for one hundred and twenty two days (four months) or, where death occurred on or after 1 April 1980, for two hundred and forty five days (eight months);
 - (c) where death occurred on or after 1 January 1986 in circumstances which satisfy the qualifying condition of rule 11.12 of Appendix 15 or rule 1.12 of the Civil Service Injury Benefits Scheme (Northern Ireland), as the case may be, for one hundred and eighty two days (six months), notwithstanding that there are two or more such children.”

Rule 4.11

37. In rule 4.11 after “This paragraph shall not apply to a civil servant in the circumstances set out in rule 1.6b(ii).”, insert—

“Contributions are to be deducted by the civil servant's employer from the civil servant's pensionable earnings for each pay period.”.

Rule 4.21

38. In rule 4.21 for sub-paragraph (viii)(d)(3), substitute—

- “(3) at the yearly average of the Building Society average rate for share accounts as announced annually by the Department of Finance, with yearly rests, from 1 April 1995 up to and including 31 March 2008;

- (4) at the appropriate yearly rate as announced annually by the Department of Finance, with yearly rests, from 1 April 2008 up to and including 31 March 2026;
- (5) at the appropriate yearly rate determined following advice from the Scheme Actuary as announced annually by the Department of Finance, with yearly rests, from 1 April 2026.”.

In rule 4.21 for sub-paragraph (viii)(f) (4), substitute—

- “(4) at the yearly average of the Building Society average rate for share accounts as announced annually by the Department of Finance, with yearly rests, from 1 April 1995 up to and including 31 March 2008;
- (5) at the appropriate yearly rate as announced annually by the Department of Finance, with yearly rests, from 1 April 2008 up to and including 31 March 2026;
- (6) at the appropriate yearly rate determined following advice from the Scheme Actuary as announced annually by the Department of Finance, with yearly rests, from 1 April 2026.”.

Rule 4.25

- 39.** (a) In rule 4.25, in paragraph (i), for “statutory maternity pay , statutory paternity pay and statutory adoption pay” substitute “all forms of statutory pay”;
- (b) In rule 4.25a, in paragraph (viii), for “statutory maternity pay, statutory paternity pay and statutory adoption pay” substitute “all forms of statutory pay”;
- (c) In rule 4.25aa, for “statutory maternity pay, statutory paternity pay and statutory adoption pay” substitute “all forms of statutory pay”;
- (d) In rule 4.25, after paragraph (v), insert—
 - “(vi) Contributions are to be deducted by the civil servant's employer from the civil servant's pensionable earnings for each pay period.”.

Rule 4.26

- 40.** (a) In rule 4.26, in paragraph (iv), for “statutory maternity pay, statutory paternity pay and statutory adoption pay” substitute “all forms of statutory pay”;
- (b) In rule 4.26a, for paragraph (iv), for “(iv)” substitute “(iii)”;
- (c) In rule 4.26a, for paragraph (v), for “(v)” substitute “(iv)”;

- (d) In rule 4.26a, in paragraph (iv), for “statutory maternity pay, statutory paternity pay and statutory adoption pay” substitute “all forms of statutory pay”;
- (e) In rule 4.26c, in paragraph (iii), for “statutory maternity pay, statutory paternity pay and statutory adoption pay” substitute “all forms of statutory pay”.

Rule 4.47

- 41. In rule 4.47(i) for “statutory maternity pay, statutory paternity pay and statutory adoption pay” substitute “all forms of statutory pay”.

Rule 4.50

- 42. In rule 4.50 for “statutory maternity pay, statutory paternity pay and statutory adoption pay” substitute “all forms of statutory pay”.

Rule 4.53

- 43. In rule 4.53 for “statutory maternity pay” substitute “all forms of statutory pay”.

Rule 5.7

- 44. In rule 5.7:
 - (a) omit the first sentence.
 - (b) For “5.6(ii)” substitute “5.6(i) and (ii)”.

Rule 6.2

- 45. In rule 6.2:
 - (a) in sub-paragraph (iv)(a)(1), for “rules 1.4b or, subject to (vi) below 1.4c (as appropriate),” substitute “rule 1.4a”;
 - (b) in sub-paragraph (v)(a), for “rule 1.4b or, subject to paragraph (vi) rule 1.4c,” substitute “rule 1.4a”;
 - (c) in the second sub-paragraph (v)(a), for “(v)(a)”, substitute “(v)(b)”;
 - (d) in the current sub-paragraph (v)(b), for “(v)(b)”, substitute “(v)(c)”;
 - (e) in sub-paragraph (v)(c)(ii), for “rule 1.4b or, subject to paragraph (vi), rule 1.4c.” substitute “rule 1.4a”;
 - (f) omit paragraph (vi).

Rule 6.22

46. In rule 6.22:

- (a) in sub-paragraph (i)(b)(2)(ii), after “paid”, insert—

“unless the scheme to which the transfer value payment is being made is willing to accept a later transfer value payment and the member has not started drawing the benefits from the scheme making the payment”;
- (b) in sub-paragraph (vi)(a), for “rules 1.4b or 1.4c” substitute “these rules”;
- (c) in sub-paragraph (vi)(b) remove “(see rule 1.4(a)(iii))”.

Rule 7.8d

47. For rule 7.8d substitute —

- “7.8d Where a civil servant is receiving statutory pay, or is on paid ordinary maternity leave, paid additional maternity leave, paid ordinary adoption leave, paid paternity leave, paid parental bereavement leave, paid shared parental leave or paid parental leave, paragraph (ii) of rule 7.8c does not apply and the civil servant may pay contributions on his or her actual pay in respect of the period of leave.”.

Rule 8.2

48. In Rule 8.2, in sub-paragraph (i)(a) after “1989” insert “or under section 18 of, or listed in section 33(3)(a) of, the National Security Act 2023,”

Rule 12.6

49. In rule 12.6 for paragraph (ii), substitute—

- “(ii) For the purposes of sub-paragraph (i), the benefits shall consist of a lump sum of 25% of the cash equivalent that would have been payable under Chapter II of Part 4A of the Pension Schemes Act 1993 in respect of the member’s benefits under the Scheme as if:
- (a) the member had been entitled to require the payment of such an amount, and
 - (b) It had been payable on the date of death.”.

Rule 14.5

50. In rule 14.5 for paragraph (2), substitute —

- “(2) But if a civil servant is receiving statutory pay, or is on paid ordinary maternity leave, paid additional maternity leave, paid ordinary adoption leave, paid additional adoption leave, paid paternity leave, paid parental bereavement leave, paid shared parental leave or paid parental leave, paragraph (1)(b) does not apply to the contributions payable under the option, and the civil servant may pay contributions on his or her actual salary in respect of the period of leave.”.

Rule 14.8

51. In rule 14.8 —

- (a) in paragraph (1)(b), for “Chapter IV of Part IV” substitute “Chapter 2 of Part 4ZA”;
- (b) in paragraph (3), for “Chapter IV of Part IV” substitute “Chapter 2 of Part 4ZA”.

Part 3 – Amendment of Section III of the Principal Civil Service Pension Scheme (Northern Ireland) 1981 (The 2007 Section)

52. The Rules of Section III of the Principal Civil Service Pension Scheme 1981 are amended in accordance with Part 3 of this Schedule.

Rule A.1

53. In rule A.1, in paragraph (4)—

- (a) at the appropriate place insert—
““additional adoption leave” means additional adoption leave under section 107B of the Employment Rights (Northern Ireland) Order 1996;”;
- (b) at the appropriate place insert—
““additional maternity leave” has the meaning given in in section 105 of the Employment Rights (Northern Ireland) Order 1996;”;
- (c) for the definition of “partnership pension account”, substitute—
““partnership pension account” has the meaning given in regulation 2C of the 2014 Regulations;”;
- (d) at the appropriate place insert —
““parental bereavement leave” means leave under section 112EA of the Employment Rights (Northern Ireland) Order 1996;”;
- (e) at the appropriate place insert—

““parental leave” means leave under section 108 of the Employment Rights (Northern Ireland) Order 1996;”;

- (f) at the appropriate place insert—
““shared parental leave” has the meaning given in 107E or 107G of the Employment Rights (Northern Ireland) order 1996;”;
- (g) at the appropriate place insert--
““statutory pay” means—
 - (a) statutory adoption pay within the meaning of section 167ZL(1)(entitlement) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992,
 - (b) statutory maternity pay within the meaning of section 160(1) (statutory maternity pay—entitlement and liability to pay) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992,
 - (c) statutory parental bereavement pay within the meaning of section 167ZZ9(1) (entitlement) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, ,
 - (d) statutory paternity pay within the meaning of section 167ZA(1) (entitlement: birth) or 171ZB(1) (entitlement: adoption) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, , or
 - (e) statutory shared parental pay within the meaning of section 167ZU (entitlement: birth) or 167ZW (entitlement: adoption) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;”.

Rule A.3

54. In rule A.3, for sub-paragraph (2)(c), substitute

- “(c) is receiving statutory pay, whilst on additional adoption leave, additional maternity leave, parental bereavement leave, or shared parental leave;”.

Rule B.6

55. In rule B.6 -

- (a) omit paragraph (2);
- (b) for paragraph (5), substitute—
 - “(5) In the case of a person who has a partnership pension account and exercises the option, the person becomes an active member

under this scheme on the first day of the third pay period beginning after the date on which the option is exercised, or such shorter period as the Department considers appropriate.”.

Rule B.7

56. In rule B.7, for paragraph (2) substitute—

- “(2) The option may only be exercised by notice in writing to the Scheme administrator in such form as the Department requires, and the option is treated as having been exercised on the date it is received by the Scheme administrator.”.

In rule B.7, for paragraph (3), substitute—

- “(3) A member who opts to have a partnership pension account ceases to be an active member under this scheme on the last day of the second pay period beginning after the date on which the option is exercised or such shorter period as the Department considers appropriate.”.

Rule D.2

57. In rule D.2, for paragraph (4), substitute—

- “(4) For any period of assumed pay while the member is on ordinary maternity leave, additional maternity leave, ordinary adoption leave, additional adoption leave, paternity leave, parental bereavement leave, shared parental leave or parental leave, the amount of the member’s pensionable earnings is the amount of contractual remuneration or statutory pay actually paid to or for the member in respect of the leave.”.

Rule D.2A

58. In rule D.2A, in paragraph (3), after “unpaid adoption leave”, insert “, unpaid additional maternity leave, unpaid additional adoption leave, unpaid shared parental leave, unpaid parental leave”.

Rule D.7

59. In rule D.7, in paragraph (2)—

- (a) after “statutory”, omit “maternity”;
- (b) after “paid adoption leave”, insert “, paid additional adoption leave, paid additional maternity leave, paid parental bereavement leave, paid shared parental leave, paid parental leave”.

Rule D.9

60. In rule D.9 —

- (a) in paragraph (1)(b), for “Chapter 5 of Part 4” substitute “Chapter 2 of Part 4ZA”;
- (b) in paragraph (3), for “Chapter 5 of Part 4” substitute “Chapter 2 of Part 4ZA”.

Rule F.2

61. In rule F.2 omit sub-paragraph (6)(a) and paragraph (7).

Rule G.1

62. In rule G.1—

- (a) in paragraph (1), for “Chapter 4 of Part 4” substitute “Chapter 1 of Part 4ZA”;
- (b) in paragraph (2), for “Chapter 5” substitute “Chapter 2”;
- (c) in paragraph (3)(a), for “Chapter 4” substitute “Chapter 1”;
- (d) in paragraph (3)(b), for “Chapter 5” substitute “Chapter 2”.

Rule G.4

63. In rule G.4, in paragraph (2), for “Chapter 4 of Part 4” substitute “Chapter 1 of Part 4ZA”.

Rule K.3

64. In rule K.3(1)(a) after “1989” insert “or under section 18 of, or listed in section 33(3)(a) of, the National Security Act 2023”.

Rule M.10

65. In rule M.10 omit sub-paragraphs (3) and (4).

Part 4 – Amendment of Section IV of the Principal Civil Service Pension Scheme (Northern Ireland) 1981 (The General Provisions Section)

66. In Section IV of the Principal Civil Service Pension Scheme 1974, omit Parts A, B and C.

EXPLANATORY NOTE

(This Explanatory Note does not form part of the Scheme)

Schedule 1 to this Scheme amends the rules of the Principal Civil Service Pension Scheme (Northern Ireland) (“PCSPS(NI)”).

The amendments bring the PCSPS(NI) into line with the Public Service (Civil Servants and Others) Pensions Regulations 2014^(d) (‘the Alpha regulations’), with some reflecting amendments made to that scheme by The Public Service (Civil Servants and Others) Pensions (Amendment) Regulations (Northern Ireland) 2022^(e).

Paragraphs 2(a), 2(b), 2(c), 2(d), 2(f), 2(g), 3, 7, 8, 9, 10, 23, 24, 25(b), 26, 30, 31, 39(a), 39(b), 39(c), 40, 41, 42, 43, 47, 50, 53(a), 53(b), 53(d), 53(e), 53(f), 53(g), 54, 57, 58 and 59 update the references to the pensionability of various types of leave (such as shared parental leave) to reflect the latest legislation and to bring the rules into line with the Alpha regulations.

Paragraphs 2(e), 25(b), and 53(c) update the definition of the Partnership Pension Account to correspond with the definition in the Alpha regulations.

Paragraph 27 introduces a discretion for the Department to determine that service in a specified other pension scheme may be treated as qualifying service in the PCSPS(NI), in line with a similar provision in the Alpha regulations.

Paragraphs 4, 5, 6, 20, 21, 22, 45, 55 and 56 update the rules around switching between the Partnership scheme and the PCSPS(NI) (and vice versa) to match the corresponding provisions in Alpha and update the rules regarding opting out of the PCSPS(NI) and opting back in again to reflect the changes to the switching provisions.

Paragraphs 11, 17, 61 and 65 remove the requirement for a joint partnership declaration to be made by the member and their unmarried partner in order for that partner to qualify for an adult dependant’s pension and bring the rules into line with the alpha regulations. These amendments are a consequence of the decision of the Supreme Court in the case of Brewster [2017] UKSC 8 and formalise the change in practice which has applied in relation to PCSPS(NI) members since the Supreme Court’s decision. The Supreme Court stated that, where an occupational pension scheme provides a survivor’s pension for the unmarried partner of a scheme member, it is unlawful for the payment of that pension to be dependent on the member having nominated their partner.

Paragraph 12 clarifies that when a member has taken their pension early on an actuarially reduced basis and subsequently dies, the survivor’s pension that may be payable is based on the unreduced member’s pension. It brings the 2002 Section into line with the other Sections of the PCSPS(NI) and with the Alpha regulations.

^(d) S.R. 2014/290

^(e) S.R. 2022/67

Paragraphs 13, 15, 51, 60, 62 and 63 update the references to overriding legislation (Pension Schemes (Northern Ireland) Act 1993) to reflect changes in numbering in that legislation.

Paragraphs 14 and 46 update the transfer time limits to allow a transfer of pension rights from the PCSPS(NI) after the normal pension age, if the receiving scheme is willing to accept such a transfer and the member has not started to draw their benefits.

Paragraph 19 clarifies the rules which define the exceptions to the general eligibility for scheme membership of the 1972 Section.

Paragraph 25(a) consolidates the various definitions of terms used in the 1972 Section into alphabetical order.

Paragraph 28 simplifies the definition of “service as a prison officer” so that the list of those covered by the “Pre-Fresh Start” arrangements in Appendix 5 of the 1972 Section can be added to administratively without the need for further scheme amendments. This will ensure, for example, that a member remains covered by the arrangements if they remain in the same role but their grade is renamed.

Paragraphs 25(b) and 29 correct the scheme rules to reflect the fact that, in Scotland, the “Fresh Start” reforms to prison officer terms and conditions in 1987 came into effect one month later than in England and Wales.

Paragraph 32 clarifies the inverse commutation provisions, by making clear that the rule numbers referred to relate to the Civil Service Compensation Scheme, not the PCSPS(NI).

Paragraph 34 reinserts a rule in the 1972 Section for historic reference purposes. The rule was deleted in error in 2006. It provided that when a person was retired on ill-health grounds before 1 August 1984 following a period of non-reckonable service, enhancement to reckonable service was calculated as if the member’s last day of service was their last day of reckonable service.

Paragraph 35 corrects the “uniform accrual” provisions relating to “Pre-Fresh Start” prison officers to ensure that they are consistent with a change to limits on reckonable service made in 2008.

Paragraph 19 updates the children’s pension rules in the 1972 Section to clarify that the child’s pension may be paid direct to the eligible child if they are not in the care of a surviving parent or guardian.

Paragraphs 37 and 39(d) clarify that the contributions payable by members under the 1972 Section are deducted from their pay by their employer.

Paragraph 44 corrects the rules relating to the calculation of allocation when the National Insurance modification provisions apply, by deleting a contradictory reference.

Paragraph 49 clarifies the amount of any death benefit lump sum payable in respect of a pension credit member who dies before their pension comes into payment. It brings the 1972 Section into line with the other Sections of the PCSPS(NI) and with the Alpha regulations.

Paragraphs 16, 48 and 64 update the forfeiture provisions to include offences relating to espionage etc under the National Security Act 2023.

Paragraph 66 removes the provisions dealing with the Governance Group and the cost sharing and cost capping provisions, as these are now obsolete (having been superseded by provisions under the Public Service Pensions Act (Northern Ireland) 2014).

Paragraph 33 clarifies the provisions relating to downgrading and partial retirement. The 1972 section contains provisions to protect accrued pension benefits when a member downgrades and these do not apply if a member downgrades when they take partial retirement. However, the amendment clarifies that any earlier downgrading unrelated to partial retirement will continue to be covered by the protection provisions.

Paragraph 38 clarifies that the interest added to refunds of WPS contributions is at a rate determined following advice from the Scheme Actuary.

Paragraph 36 updates the children's pension rules in the 1972 Section to clarify that the child's pension may be paid direct to the eligible child if they are not in the care of a surviving parent or guardian.

SCHEDULE 2
(with effect from XX XXXXX 2026)

Part 1 – Amendment of Section II of the Principal Civil Service Pension Scheme (Northern Ireland) 1981 (The 1972 Section)

1. The Rules of Section 2 of the Principal Civil Service Pension Scheme 1974 are amended in accordance with Part 1 of this Schedule.

Rule 4.20

2. In rule 4.20 for “1½/ 80ths” substitute “1½%”.

New Rule 4.25ab

3. After Rule 4.25aa insert:—
 - (i) A civil servant who is not in receipt of a pension under this scheme and is either:
 - (a) in service; or
 - (b) not in service but has a period, or periods of reckonable service before 1 July 1987 in respect of which she has benefits preserved in the scheme under rule 3.11; and
 - (c) to whom rules 4.25(ii) and 4.25a(i) do not apply,may opt to purchase widower’s pension benefits in respect of all or part of her reckonable service before 1 July 1987 in whole years.

This option must be exercise by notice to the scheme administrator in such form and manner prescribed by the Department of Finance, and must be exercised before benefits are brought into payment following an award under rules 3.1, 3.3b, 3.4, 3.11 or 3.26a(ii). Once exercised, an option under this rule will be irrevocable unless, in the reasonable opinion of the Department of Finance, there are exceptional circumstances which mean the option should be voided.
 - (ii) Additional contributions payable under this rule will be deducted from whichever of the following becomes payable:
 - (a) the lump sum under rule 3.1;
 - (b) the ill health lump sum under rule 3.4;
 - (c) the preserved lump sum under rules 3.11 or 3.26a(ii)
 - (d) the additional payments under rules 3.2 and 3.35; or

- (e) the partial retirement lump sum under rule 3.3b.

And shall be calculated as 1½% of pensionable earnings in respect of each year being purchased.”

Rule 4.26

4. In rule 4.26(i) for “rule 4.25a” substitute “rules 4.25a or 4.25ab”.

Rule 4.26a

5. In rule 4.26a(i) for “rule 4.25a” substitute “rules 4.25a or 4.25ab”.

Rule 4.26c

6. In rule 4.26c(i) for “1½/80ths” substitute “1.5%”.
7. In rule 4.26c(ii) for “1½/80ths” substitute “1.5%”.

Rule 4.26d(i)(a)

8. In rule 4.26d(i)(a)—
(a) for “6 April 1988” substitute “6 April 1978”;
(b) after “with compound interest.” Insert:
“For the purposes of this rule periodic contributions includes a lump sum deducted or due to be deducted under 4.25ab(ii).”.

Rule 4.26d(ii)

9. In rule 4.26d(ii)—
(a) for “6 April 1988”, in both places those words occur, substitute “6 April 1978”;
(b) for “rule 4.26a(ii)” substitute “rules 4.26a(i) or 4.26a(ii)”.

Rule 4.26d(iv)

10. In rule 4.26d(iv)—
(a) for “rule 4.26a(ii)” substitute “rules 4.26a(i) or 4.26a(ii)”;
(b) for “6 April 1988” substitute “6 April 1978”.

Rule 4.26d(x)

11. In rule 4.26d(x)—

- (a) for “rule 4.26(ii)” substitute “rules 4.26a(i) or 4.26a(ii)”;
- (b) for “6 April 1988” substitute “6 April 1978”.

New Rule 4.26d(xv)

- 12.** After rule 4.26d(xiv) insert: —

“This paragraph applies where —

- (a) a civil servant received or receives a refund in accordance with the refund arrangements in rule 4.26d(iv) or 4.26d(x); and
- (b) any part or whole of that refund relates to contributions paid in respect of reckonable service before 6 April 1988; and
- (c) a widower’s pension is payable in respect of service before 6 April 1988.

When this paragraph applies the pension payable under rule 4.24c(i) or 4.24c(ii) shall be reduced by an appropriate amount, calculated following guidance provided by the Scheme Actuary, taking into account any premium applied to the refund at the time.”.

New Rule 4.26e

- 13.** After rule 4.26d(xv) insert: —

“Subject to the rules relating to the provision of guaranteed minimum pensions, and to rule 4.26d(xv), for the avoidance of doubt, pension benefits payable to surviving widowers under Parts 2 and 3 of this section shall only be payable in relation to reckonable service for which contributions are deemed, by the scheme administrator (having taken the advice of the Scheme Actuary), to have been paid, either through periodical contributions, or through a relevant deduction from a lump sum payable on retirement.”

Rule 4.80

- 14.** Omit rule 4.80

Rule 4.81

- 15.** Omit rule 4.81

New Rule 4.83a

- 16.** After rule 4.83 insert: —
“Where —

- (a) a civil servant receives or has received a refund of contributions in accordance with the refund arrangements in rule 4.21(iv) or 4.26d(iv);
- (b) any part of whole of that refund related to contributions paid in respect of reckonable service before 6 April 1988; and
- (c) a surviving civil partner's pension is payable in respect of service before 6 April 1988. Any pension payable under either rule 4.6(i), 4.6(ii), 4.24c(i) or 4.24c(ii) shall be reduced by an appropriate amount, calculated following guidance provided by the Scheme Actuary to take account of the member contributions that would have been payable in respect of such service.”.

New Rule 4.83ab

17. After rule 4.83a insert: —

“Subject to the rules relating to the provision of guaranteed minimum pensions, and to rule 4.83a, for the avoidance of doubt, pension benefits payable to surviving civil partners under Parts 1, 2 and 3 of this section 4 shall only be payable in relation to reckonable service for which contributions are deemed, by the scheme administrator (having taken the advice of the Scheme Actuary), to have been paid, either through periodical contributions, or through a relevant deduction from a lump sum payable on retirement.”

Part 2 – Amendment of Section I of the Principal Civil Service Pension Scheme (Northern Ireland) 2002 (The 2002 Section)

18. The Rules of Section II of the Principal Civil Service Pension Scheme 1981 are amended in accordance with Part 2 of this Schedule.

Rule E.1A(2)

19. Omit rule E.1A(2).

EXPLANATORY NOTE

(This Explanatory Note does not form part of the Scheme)

The Schedule to this Scheme amends the rules of the Principal Civil Service Pension Scheme (Northern Ireland) (“PCSPS(NI)”). The amendments implement necessary changes following the judgment of the Supreme Court in *Walker (Appellant) v Innospec Limited and other* [2017] UKSC 47 and make other changes to the survivor benefit arrangements.

Paragraphs 2, 6 and 7 clarify that where contributions due for the purchase of widower’s pension benefits are to be deducted from a lump sum this will be calculated at a rate 1.5% of the member’s pensionable earnings followed by the relevant multiplier.

Paragraph 3 provides an option for female active and deferred members to purchase widower’s pension benefits in respect of all or part of their reckonable service before 1 July 1987.

Paragraphs 4 and 5 confirm that for unmarried and married female members contributions also will be due for any additional widower’s pension benefits purchased through the option in Paragraph 2.

Paragraphs 8 to 11 amend the refund provisions for excess contributions made by female members to take account of contributions made for service prior to 6 April 1988, including under the option in Paragraph 3.

Paragraph 12 provides that where a member has received a refund under rule 4.26d(iv) or 4.26d(x), including for contributions paid in respect of reckonable service before 6 April 1988, then the pension payable in respect of that service before 6 April 1988 will be reduced by an appropriate amount, calculated following guidance provided by the Scheme Actuary, but taking into account any premium applied to the refund at the time.

Paragraph 13 confirms that pension benefits shall only be payable to surviving widowers in relation to reckonable service for which contributions are deemed, by the scheme administrator (having taken the advice of the Scheme Actuary), to have been paid.

Paragraph 14 omits the rule that pensions payable to surviving civil partners shall be calculated by reference only to reckonable service on and after 6 April 1988. This enables reckonable service prior to 6 April 1988 to count towards the calculation of the pension due.

Paragraph 15 omits the rule that when calculating contributions due and contributions to be refunded for reckonable service before 6 April 1988 a member who had a civil partner at the time of their death is to be treated as being single.

Paragraph 16 provides that where a member has received a refund under rule 4.21(iv) or 4.26d(iv), including for contributions paid in respect of reckonable service before 6

April 1988, then the pension payable under rule 4.6(i), 4.6(ii), 4.24c(i) or 4.24c(ii) in respect of that service before 6 April 1988 will be reduced by an appropriate amount, calculated following guidance provided by the Scheme Actuary, but taking into account any premium applied to the refund at the time.

Paragraph 17 confirms that pension benefits shall only be payable to surviving civil partners in relation to reckonable service for which contributions are deemed, by the scheme administrator (having taken the advice of the Scheme Actuary), to have been paid.

Paragraph 19 achieves the same effect as paragraph 14 for reserved joiners.

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