



ISLE OF MAN GOVERNMENT UNIFIED SCHEME (AMENDMENT) SCHEME 2014

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Statutory Document No. 2014/XXX



Public Sector Pensions Act 2011

ISLE OF MAN GOVERNMENT UNIFIED SCHEME (AMENDMENT) SCHEME 2014

Approved by Tynwald:

Coming into Operation:

1 April 2014

The Public Sector Pensions Authority makes the following Scheme under section 6(1)(c) of the Public Sector Pensions Act 2011.

1 Title

This Scheme is the Isle of Man Government Unified Scheme (Amendment) Scheme 2014.

2 Commencement

If approved by Tynwald, these Rules come into operation on 1 April 2014.

3 Interpretation

In this Scheme —

“the rules of the Isle of Man Government Unified Scheme” means the rules set out in the Schedule of the Isle of Man Government Unified Scheme 2011¹.

4 Amendments to the Rules of the Isle of Man Government Unified Scheme 2011

The rules of the Isle of Man Government Unified Scheme are amended by the modifications set out in the Schedule.

¹ SD

MADE

J CARTER
Chairman
Public Sector Pensions Authority

SCHEDULE
(Paragraph 4)

MODIFICATIONS TO ISLE OF MAN GOVERNMENT UNIFIED SCHEME 2011

The modifications to the Rules of Isle of Man Government Unified Scheme 2011 are as follows:

1 Definitions and Interpretation

In Rule 1.1 of the Isle of Man Government Unified Scheme

- (1) After the definition of “Additional Voluntary Contributions” insert —
- ¶¶** “**Admission Agreement**” means an agreement which allows public sector employees who are transferred from their public sector employment to an external provider of those services, to remain in their former Public Sector Pension Scheme for:
- (i) so long as they are mainly or wholly employed in connection with the delivery of the outsourced service; or
 - (ii) a period of five years from the day before the date of their transfer to the external provider

whichever occurs first.

The period identified in sub-paragraph (ii) may be extended by the Public Sector Pensions Authority following consultation with Treasury. **¶¶**

- (2) For the definition of “Employee” substitute —
- ¶¶** “**Employee**” means a Public Sector Employee or a person who has been transferred from the public sector to an organisation outside of the public sector under the terms of an Admission Agreement. **¶¶**
- (3) For the definition of “Employing Authority” substitute —
- ¶¶** “**Employing Authority**” means:
- (i) the employer of a Public Sector employee; or,
 - (ii) if the employee is a public sector office holder, means the person for the time being paying the remuneration of the employee; or
 - (iii) if the Employee has been transferred under the terms of an Admission Agreement means the organisation outside of the public sector which has entered into the

Admission Agreement and to whom Section 14 of this Scheme does not Apply. **22**

2 Pensionable Service

After Rule 6.3 insert —

- 64** 6.4 Subject to Rule 6.5, in relation to an employee who has transferred from their public sector employment to an external provider of those services under the terms of an Admission Agreement, the employee may only accrue pensionable service for:
- (i) so long as they are mainly or wholly employed in connection with the delivery of the outsourced service; or
 - (ii) a period of five years from the day before the date of their transfer to the external provider

whichever occurs first.

The period identified in sub-paragraph (ii) may be extended by the Public Sector Pensions Authority following consultation with Treasury. **22**

3 Employing Authorities Contributions

After Rule 24.1 insert —

- 64** 24.1A An Employing Authority that is an external provider of services covered by an Admissions Agreement must pay a 20% contribution. The level of this contribution will be subject to any increases calculated under Rule 83 (Cost Sharing) or any other instrument that applies a cost sharing mechanism to this Scheme. **22**