



ISLE OF MAN GOVERNMENT UNIFIED SCHEME (AMENDMENT) (NO.2) SCHEME 2014

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Public Sector Pensions Act 2011

**ISLE OF MAN GOVERNMENT UNIFIED SCHEME
(AMENDMENT) (NO.2) SCHEME 2014**

Approved by Tynwald:

Coming into Operation:

xxxx

The Public Sector Pensions Authority, after consulting the members of the Isle of Man Government Unified Scheme 2011, their representatives, their employers and the Treasury, 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) (No.2) Scheme 2014.

2 Commencement

This Scheme comes into operation on xxxx.

3 Rules of the Isle of Man Government Unified Scheme 2011 amended

The Rules of the Isle of Man Government Unified Scheme 2011, as set out in the Schedule to the Isle of Man Government Unified Scheme 2011¹, are amended as set out in this Scheme.

4 Rule 1 amended – definition and interpretation

(1) Rule 1 is amended as set out in this provision.

(2) For the definition of “40 Years Member” substitute–

“40 Year Member” means a Civil Servant -

(a) who is a Former 1.5% Contributions Member;

(b) who by age 55 and before age 60 has accrued 40 Years Pensionable Service before 31 March 2023, where that service does not include:

¹ SD 0389/11 as amended by SD 0139/12 and SD 0178/13

- i. any service enhancement previously granted on joining this Scheme on 1 April 2012;
- ii. any service enhancement achieved through the provisions of the Public Sector Compensation Scheme 2013²;
- iii. any service enhancement achieved through Rule 27 (Contractual Additional Pension Contribution Membership and Contractual Additional Pension Contributions);

and

- (c) who has been notified by his or her Employing Authority and the Public Sector Pensions Authority that he or she is a 40 Year Member. **22**

MADE

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Jeremy Carter

Chairman, Public Sector Pensions Authority

EXPLANATORY NOTE

(This note is not part of the Scheme)

This amendment updates the current definition of a “40 Year Member” within the Isle of Man Government Unified Scheme.

At the time the Civil Service Commission introduced its early retirement policy for certain individuals who had completed 40 years’ service and were aged over 55 but below 60 years of age, additional service purchased through any form of additional pension arrangement was not included in the calculation of their pensionable service for the purposes of the Civil Service Commission’s policy.

² SD 2014/0021

The PSPA considers that the original intent of the policy may not be clear within the current definition of a 40 Year Member within the Unified Scheme, and in particular that an unintentional consequence may have arisen following the introduction of the Public Sector Compensation Scheme 2013 which may allow additional service purchased through that Scheme to be included in the calculation of service for this policy.

This amendment therefore clarifies that this is not the case and that such service does not count for the purposes of the Civil Service Commission's policy and therefore only has relevance to a small number of Civil Servants who would be regarded as 40 Year Members.