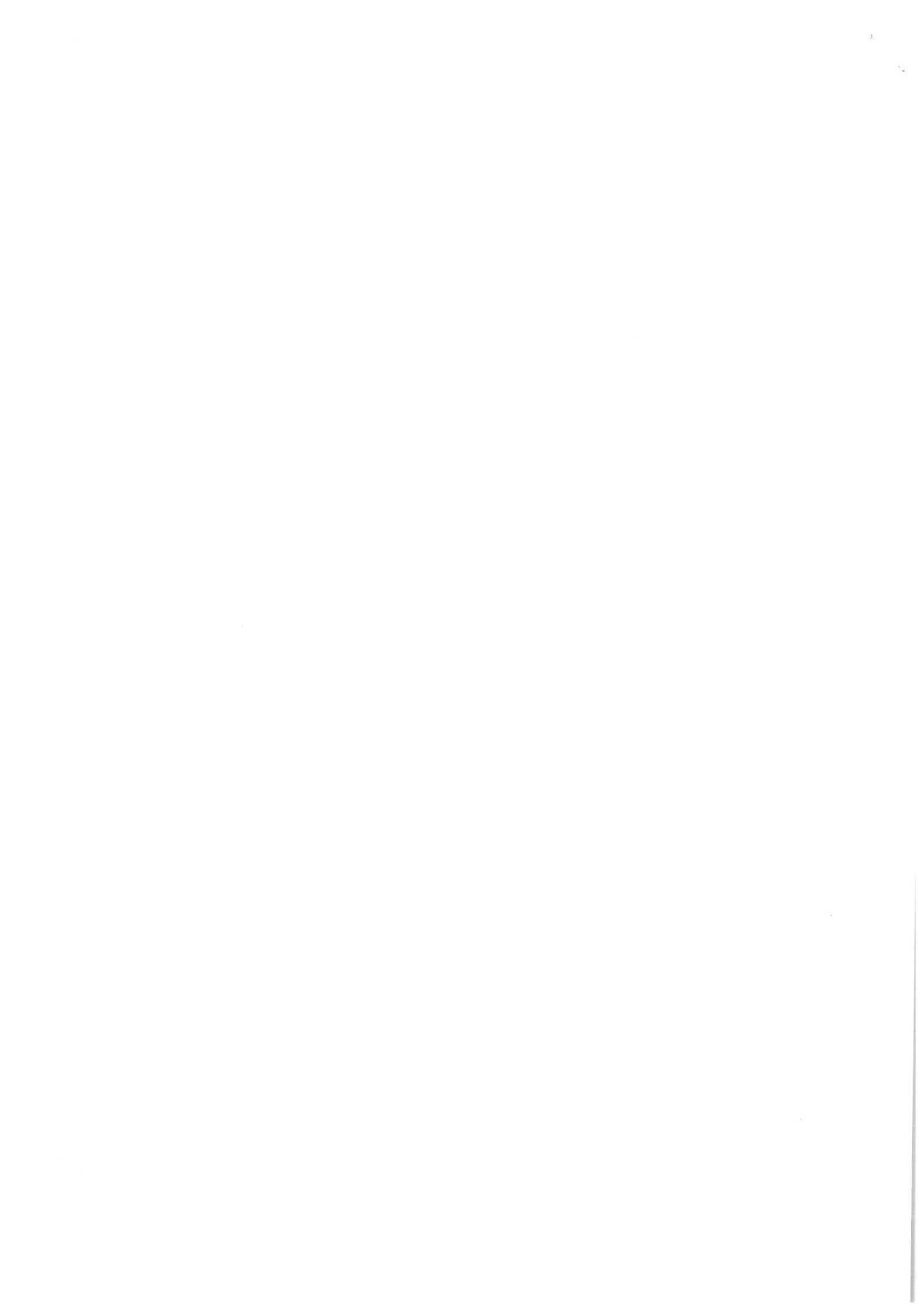


Isle of Man

Ellan Vannin

SD No. 2020/0047

**JUDICIAL PENSIONS (AMENDMENT)
SCHEME 2020**





JUDICIAL PENSIONS (AMENDMENT) SCHEME 2020

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Statutory Document No. 2020/0047

*Public Sector Pensions Act 2011***JUDICIAL PENSIONS (AMENDMENT) SCHEME 2020***Approved by Tynwald:**Coming into Operation: in accordance with article 2*

The Public Sector Pensions Authority makes the following Regulations under section 6(1)(c) of the Public Sector Pensions Act 2011 and with the consent of the persons concerned under section 6(2) of that Act.

*Preliminary***1 Title**

This Scheme is the Judicial Pensions (Amendment) Scheme 2020.

2 Commencement and effect

- (1) If approved by Tynwald, this Scheme comes into operation on the day following its approval.
- (2) Once it is approved, the amendments made to the principal Scheme by this Scheme have effect on and after 1 April 2020.

3 Interpretation

In this Scheme —

“the 1993 Act” means the Judicial Pensions and Retirements Act 1993 (an Act of Parliament)¹;

“the principal Scheme” means the Judicial Pension Scheme 2004².

4 Closure of the principal Scheme to new entrants

The principal Scheme is closed to new entrants from the day following the approval of this Scheme.

¹ 1993 c.8

² S.D. 581/04



*Amendment of the principal Scheme***5 Principal Scheme amended**

The principal Scheme is amended as follows.

6 Application of UK Scheme: article 2 amended

(1) Article 2 of the principal Scheme is amended as follows.

(2) For paragraph (1) substitute-

▣ This Scheme has effect for the payment of superannuation to or in respect of the holders of the following offices (being offices specified in Section 3 (1)(a) and (b) of the Public Sector Pensions Act 2011¹-

(a) judges of the High Court (within the meaning of section 3(1) of the *High Court Act 1991*); and

(b) the Attorney General and Her Majesty's Solicitor General for the Island. ▣

(3) In paragraph (2)–

(a) after sub-paragraph (b) insert–

▣ (ba) so much of the Pensions Act 2011³ (an Act of Parliament) as amends the 1993 Act; ▣;

(b) at the end add–

(p) the Judicial Pensions (Election against Benefits) Regulations 2003;⁴

(q) the Judicial Pensions (Contributions) Regulations 2012⁵;

(r) the Judicial Pension (Widows', Widowers' and Children's Benefits) Regulations 2014⁶.

7 Modifications subject to which UK Scheme applied to the Island – Schedule amended

(1) The Schedule is amended as follows.

(2) In paragraph 2 –

(a) for the entries relating to the appropriate Minister and the Commissioners of Inland Revenue substitute–

▣ the appropriate Minister

the Public Sector Pensions Authority

³ 2011 C.19 Section 34(1)

⁴ S.I. 2003/2916

⁵ S.I. 2012/516

⁶ S.I. 2014/288

The Commissioners of Revenue and Customs	the Isle of Man Treasury ²² .
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(b) for the entry relating to the administrators of the scheme constituted by Part I of the 1993 Act substitute—

²³ administrators of the scheme constituted by Part I of the 1993 Act	the Public Sector Pensions Authority ²⁴
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(3) After paragraph 27 insert—

²⁵ PART 2A

THE PENSIONS ACT 2011

27A. Section 34 (contributions towards cost of judicial pensions etc) is modified by substituting the following text for that inserted as section 9A of the 1993 Act—

²⁶ 9A Contributions towards cost of judicial pension etc

(1) The Public Sector Pensions Authority may, by a Scheme, make provision for and in connection with requiring contributions to be made towards the cost of the liability for relevant benefits.

(2) The prescribed contributions are to be—

- (a) made by the person to or in respect of whom the relevant benefits are to be, or may be, provided;
- (b) made for the person's period of service in qualifying judicial office;
- (c) in the form of deductions from the salary payable for that service.

(3) But no contribution is to be made by a person—

- (a) for any period of service during which an election under section 13 is in force in respect of the person;
- (b) for any period of service after the person has completed, in the aggregate, 20 years' service in qualifying judicial office;
- (c) for any other prescribed period of service;
- (d) in any prescribed circumstances.

(4) For the purposes of subsection (3)(b), it does not matter whether the person's service in qualifying judicial office was service before or after the commencement of section 34(1) of the Pensions Act 2011 (but no contribution is to be made for a person's service before 1 October 2019).

(5) In this section—

“prescribed” means specified in, or determined in accordance with, a Scheme under subsection (1);

“relevant benefits” means—

- (a) a pension under section 2;
- (b) a lump sum under section 4;
- (c) payments by way of pension or lump sum under section 19, so far as relating to a pension or lump sum within paragraph (a) or (b).

(6) Section 30 of the Legislation Act 2015 (Tynwald procedure — approval required) applies to a Scheme under subsection (1).²²

(4) At the end of the Schedule insert—

PART 12

THE JUDICIAL PENSIONS (ELECTION AGAINST BENEFITS) REGULATIONS 2003

- 68. Omit regulation 3.
- 69. Omit Regulation 4(3)(a)
- 70. In regulation 4 wherever it occurs for “appropriate Minister” substitute “Public Sector Pensions Authority”.

PART 13

THE JUDICIAL PENSIONS (CONTRIBUTIONS) REGULATIONS 2012

- 71. In regulation 2 omit the references to “the 1960 Act” and “the 1981 Act”.
- 72. For regulation 3 substitute –

“3 Rate of contribution

Contributions under section 9A of the 1993 Act shall be made at the percentage rate, set out in this regulation, of a person’s salary for the time being as it becomes due -

- From 1 April 2020 – 1.6%;
- From 1 April 2021 – 3.2%;
- From 1 April 2022 – 4.8%;
- From 1 April 2023 – 6.4%;



From 1 April 2024 — 8%.

PART 14

**THE JUDICIAL PENSIONS (WIDOWS', WIDOWERS' AND
CHILDREN'S BENEFITS) REGULATIONS 2014**

73. Omit regulation 2.

MADE - 15TH JANUARY 2020



JERRY CARTER
Chairman
Public Sector Pensions Authority



EXPLANATORY NOTE

(This note is not part of the Scheme)

This Scheme applies to the Judicial Pension Scheme 2004 (“the principal Scheme”) a number of later Parliamentary enactments which modify the operation of the UK Judicial Pension arrangements, upon which the Isle of Man Scheme is based. Their application is subject to the modifications set out in the Schedule to the principal Scheme in order to take account of the Judicial Pension arrangements on the Isle of Man.

A summary of the effect of each of the instruments is as follows:

- (1) *Section 34 of the Pensions Act 2011 (of Parliament)* – This section inserts a new section 9A into the Judicial Pensions and Retirement Act 1993 (of Parliament). The new section introduces provisions into the current judicial pension scheme to allow contributions to be taken towards the cost of providing pension benefits to members of the scheme.

Contributions will only be taken during the period in which the individual judge is accruing full pension benefits. However if the judge retires, resigns, or is removed from office during such period contributions will stop being taken from the date he or she leaves office.

- (2) *The Judicial Pensions (Election against Benefits) Regulations 2003* - These Regulations modify the Judicial Pensions Act 1981 and the Judicial Pensions and Retirement Act 1993 consequential upon the provision of section 160 of the Pension Schemes Act 1993. The effect of the modified provisions is to allow a holder of judicial office to elect not to receive benefits under the judicial pension schemes, whether or not he becomes a member of a personal pension scheme, and without the need to notify the PSPA of the identity of any personal pension scheme of which he becomes a member. Any election made before the coming into force of these Regulations shall have effect as if made under the amended provisions, thus allowing the office holder to become a member of a personal pension scheme other than that specified in the original election, or not to be a member of any such scheme.
- (3) *The Judicial Pensions (Contributions) Regulations 2012* - These Regulations prescribe the rate at which contributions under section 9A are to be paid by members of judicial pension scheme.

In addition they amend the Judicial Pensions (Additional Voluntary Contributions) Regulations 1995 to ensure that contributions made under the Judicial Pensions (Contributions) Regulations 2012 are not taken into account for the purposes of calculating the maximum amount of contributions that may be made by a member of the judicial additional voluntary contributions scheme constituted in accordance with the Judicial Pensions (Additional Voluntary Contributions) Regulations 1995 in any one tax year.

- (4) *The Judicial Pension (Widows', Widowers' and Children's Benefits) Regulations 2014* - The current judicial pension arrangements enable contributions covering the cost of survivor benefits to be taken from members of the Judicial Pension Scheme. These Regulations enables them apply to members who marry a person of the same sex.

¹ 2011 c.18

