

STATES OF JERSEY



DRAFT PUBLIC EMPLOYEES (PENSION SCHEME) (TRANSITIONAL PROVISIONS, SAVINGS AND CONSEQUENTIAL AMENDMENTS) (JERSEY) REGULATIONS 201-

**Lodged au Greffe on 18th August 2015
by the States Employment Board**

STATES GREFFE



Jersey

DRAFT PUBLIC EMPLOYEES (PENSION SCHEME) (TRANSITIONAL PROVISIONS, SAVINGS AND CONSEQUENTIAL AMENDMENTS) (JERSEY) REGULATIONS 201-

REPORT

1. BACKGROUND

The States Employment Board, at its meeting on 13th July 2015, agreed to lodge the following draft Regulations under the Public Employees (Pensions) (Jersey) Law 2014.

Following States approval of [P.28/2014](#) – the Public Employees (Pensions) (Jersey) Law 2014 (“the Law”) – on 21st May 2014, it was referred to H.M. Privy Council, where it received Royal Assent on 16th July 2014, and was subsequently registered in the Royal Court on 25th July 2014. The Law provides the powers for establishing, by Regulations, a reformed pension scheme for States employees (excluding teachers at this time).

2. THE DRAFT REGULATIONS

The draft Regulations primarily deliver the provisions of the new Public Employees Pension Scheme (“PEPS”), as well as the governance and administration across both the PEPS and the Public Employees Contributory Retirement Scheme (“PECRS”). The main focus is on the benefits and membership of the PEPS, as well as the funding, actuarial valuations, administration and transitions of both the PEPS and the PECRS (“the respective schemes”).

The draft Regulations have been developed and refined following a sustained consultation with the Committee of Management (“the Committee”) and their professional advisers during 2014 and 2015, and also following an extensive negotiation process involving members of the Joint Negotiation Group (“JNG”) who negotiate pension provision for the majority of States employees. Following the consultations and the negotiations, the draft Regulations are generally considered the best option for a sustainable, affordable and fair pension scheme for all States employees.

In order for the new PEPS to commence on 1st January 2016, Regulations pursuant to the Law need to be agreed by the States.

The Regulations that have been drafted are as follows:

- Public Employees (Pension Scheme) (Administration) (Jersey) Regulations 201- (“the Administration Regulations”) (P.96/2015)

- Public Employees (Pension Scheme) (Funding and Valuation) (Jersey) Regulations 201- (“the Funding and Valuation Regulations”) (P.97/2015)
- Public Employees (Pension Scheme) (Membership and Benefits) (Jersey) Regulations 201- (“the Membership and Benefit Regulations”) (P.98/2015)
- Public Employees (Pension Scheme) (Transitional Provisions, Savings and Consequential Amendments) (Jersey) Regulations 201- (“the Transitional Regulations”) (P.99/2015).

To assist States Members in the understanding of the Regulations an individual report has been prepared for each set of Regulations. This report will focus on the Transitional Regulations.

3. THE TRANSITIONAL REGULATIONS

The Transitional Regulations provide a bridge between the current PECRS Regulations and the new PEPS Regulations. Amongst other things, the Transitional Regulations set out provisions that deal with the transition of members from the PECRS into the PEPS, the payment of benefits accrued under both schemes, the payment of benefits related to members who transition into the PEPS and the maintenance of the appointments for advisers to the Committee.

The structure of the Transitional Regulations is set out so that it defines the transition of membership from the PECRS to the PEPS, then provides for transitional matters relating to members’ benefits and any payments into or out of the scheme, and goes on to provide for the continuation of appointments made under PECRS and matters relating to admitted employers. Schedule 1 sets out amendments to the PECRS Regulations that will come into force on 1st January 2016; and Schedule 2 sets out amendments to the PECRS Regulations that will come into force on 1st January 2019.

It is proposed that most of the Regulations and Schedule 1 of the Transitional Regulations will apply from 1st January 2016 (“the 1st commencement date”); and other Regulations, as well as Schedule 2, will apply from the later date of 1st January 2019 (“the 2nd commencement date”). Further detail regarding which Regulations will apply from which date is included at the end of this report.

4. MEMBERSHIP

Automatic membership of the scheme on the 2nd commencement date

This provision provides that from 1st January 2019, most members of the 1967 Scheme will move into the PEPS. Prior to 1st January 2019, certain members will be given the option to remain in the PECRS under their current Regulations.

Members who are within 7 years of their normal pension age as at 31st December 2018 and members whose scheme membership allows them to accrue a pension at 1/45th of their final salary will be given a one-off option to remain in the PECRS. The 7 year figure for protection to remain in the PECRS was agreed between the employer and the JNG during the negotiation process, as was the protection for members with a 45th accrual rate.

Where a member moves into the PEPS, they will cease to accrue pensionable service in PECRS and will become an active member of PEPS. Even though they cease accruing pensionable service in PECRS, they retain their rights to the benefits already accrued under the PECRS.

Optional membership of the scheme

This provision allows for members who are within 7 years of their normal pension age or on a 45th accrual rate to opt to remain in PECRS or move to the PEPS. The process for administering the options exercise will be managed outside of the Regulations.

Where a member fails to make an option within a specified time limit, they will forfeit the right to remain in PECRS and will be moved into PEPS.

Change of category of membership by a continuing member of the 1967 Scheme

Where a member has opted to remain in the PECRS and they choose to transfer from a uniformed post to a non-uniformed (“ordinary”) post or conversely from non-uniformed to uniformed, then they lose their ability to remain in the 1967 Scheme. As the member is changing employment as well as their scheme category (i.e. non-uniformed/uniformed), they effectively become a new employee and as such will join the PEPS as a new member.

Where a member moves into the PEPS, they retain their rights to the benefits accrued under the PECRS to the date in which they left.

5. TRANSITIONAL PROVISIONS

Additional voluntary contributions

The different methodology used to calculate pension entitlement between PEPS and the PECRS means that any agreement a member has entered into to purchase additional voluntary contributions (“AVCs”) under the PECRS will cease when that member moves into the PEPS from the PECRS. Any added years purchased through that agreement will be added to the overall service the member has accrued in the PECRS before moving into the PEPS.

The administrator will have 3 months from the date the member moved in to PEPS to inform them of the added years purchased under PECRS and how this affects their benefits. If the member decides to continue purchasing AVCs under PEPS, they will have to enter into a new agreement under the PEPS provisions.

Payments on or after the transition date

Any pensionable earnings received, or any contributions paid, on or after the date in which a member moves into the PEPS, which relates to work carried out by that member before that date, shall be dealt with in accordance with the PECRS Regulations.

Retirement benefits

This provision deals with PEPS members who have benefits accrued under the PECRS as well as the PEPS.

Members who transition into the PEPS will be able to receive their PECRS benefits when they reach the normal retiring age, as stated in the Regulations under which the PECRS benefits were accrued.

A member of PEPS who has benefits in PECRS gains no advantage in retaining benefits in PECRS past their normal pension age. Therefore, a member of PEPS, whose normal pension age is increased can draw their PECRS benefits at the PECRS normal pension age and continue in scheme employment accruing benefits under PEPS.

Alternatively, if a member in PEPS wants to draw their PECRS benefits early, they will have to leave scheme employment entirely. The member cannot receive early

payment of PECRS benefits and remain in employment accruing further PEPS benefits.

Members who transition into the PEPS who were employed as Prison Officers before 1st February 2013 have a normal retiring age in PECRS of 60, but retain the right to receive their full retirement benefits from age 55. To ensure that these members continue to retain that right, the Regulations allow for these members to take receipt of their PECRS retirement benefits from age 55, as if this was their actual normal retiring age under PECRS, and remain in scheme employment.

Where a member of PEPS has a deferred pension in PECRS, they will be able to receive payment of those benefits, in line with the Regulations under which they were deferred, whilst remaining in scheme employment and accruing further benefits in PEPS.

Any member who retires from PEPS before they are eligible to receive their accrued benefits under the PEPS will not be able to access their PECRS benefits until the earliest age at which those benefits become payable under the PECRS Regulations relating to those benefits.

Members of the PEPS who have benefits in PECRS and PEPS who take receipt of their PEPS benefits, through normal, ill-health or voluntary early retirement, will have to take receipt of the benefits they have accrued under the PECRS at the same time. A member will not be able to keep their benefits in PECRS where they have started to receive their PEPS benefits.

Any transition member who leaves employment before being eligible to receive their accrued PECRS benefits will be able either to defer those benefits or transfer them out of the scheme, as would have been allowed if they remained a member under the PECRS.

Conversion of 1967 Scheme retirement benefits into lump sum

Commutation will be available for both the PEPS benefits and PECRS benefits on retirement, and where a member has retired from the PEPS before they have become eligible to receive their PECRS pension, they will still be able to exchange part of their PECRS benefits when they receive those benefits.

The amount of pension that the member may commute under each scheme does not have to be the same. They could commute 20% of their PEPS benefits and 30% of their PECRS benefits into a lump sum, or they could choose to apply commutation to only one of their pension benefits.

Calculation of final pensionable earnings

For members who move into the PEPS from the PECRS, the calculation of final pensionable earnings used for benefits under PECRS Existing and New Members Regulations of the 1967 Scheme will be based on the best successive 365 days of the last 10 years of service prior to and ending on the date the benefits come into payment.

Where a member does not have 10 years' service, it will be the best 365 days since the 1st commencement date, and where a member has less than one year's service, the member's pensionable earnings shall be calculated by reference to the whole year equivalent pensionable earnings which would have been paid to the member.

The 10 year look-back period for final pensionable earnings assists those members who wish to take a step down in pay towards the end of their career. Under PECRS, if you take a lower-paid position towards the end of your career, it affects all the service built up. Under PEPS the lower salary only affects future pension accrual.

This provision affects benefits that are accrued under the PECS Existing and New Members Regulations, as the calculation for final pay in those Regulations is based on the best successive 365 days over 3 years prior to the date of leaving; whereas provision has been entered in the Regulations so that the 1967 and FHS Regulations calculate the final salary as the average annual salary over the last 3 years. No alterations are being made to the way in which the 1967 and the FHS Regulations calculate their benefits.

Survivor benefits

Where a member of PEPS dies in service, their benefits will receive an enhancement calculated on the basis that had the member not died they would have accrued pension to their normal pension age. This enhancement is also applied under the PECS Existing and New Members Regulations. In the event that the member has benefits in both schemes, there will be no enhancement applied to the PECS survivor benefits. The enhancement may only apply to their current scheme benefits. Therefore, the PECS survivor benefits will be based on service the member accrued under the PECS prior to moving into PEPS.

The 1967 and FHS Regulations do not have any survivor benefits paid to widowers. For members who move into the PEPS from those Regulations, survivor benefits under those PECS Regulations will continue to only be paid to a widow, whereas PEPS benefits will be paid to all surviving partners.

Extension of 1967 Scheme survivor benefits to nominated co-habiting partner

The Membership and Benefit Regulations introduced nominated co-habiting partner (“NCHP”) benefits into the PEPS. This allows members who may not want to be in a legally binding relationship to ensure that their partner would receive benefits from the scheme in the event of the member’s death.

This Regulation allows a NCHP of a member who has moved into the PEPS to also receive benefits from the PECS. The member must have continuous service from the PECS to the PEPS to allow the NCHP to receive PECS benefits. The member may not have left, returned to service and then nominated a partner. Any deferred benefits a member has in PECS will not be accessible by a NCHP.

NCHP provisions will not apply to the 1967 and FHS Regulations in PECS. It would not be appropriate to apply NCHP provisions into these Regulations because the current 1967 Regulations and FHS Regulations do not allow for widower pensions or civil partner pensions.

When the recent legislation for civil partnerships was agreed, the legal and actuarial advice was that the application of civil partnership provisions would be unfair to past, current and future widowers who are not beneficiaries under these Regulations.

Members under these old Regulations were given the option some 25 years ago to remain under these Regulations, or to move into the Existing Members or New Members part of the Scheme. Members that chose to remain as members of the 1967 and FHS Regulations were given an assurance that their pensions would retain the guarantee of index-linking, the benefits at that time would remain in place and not be subject to any ‘enhancement or diminishment’.

The schemes were effectively moth-balled, which is why there are no widower or civil partner pensions. It is therefore appropriate not to extend the “nominated partner” provisions.

Ill-health pension – qualifying period, etc. for purposes of the Scheme

The ill health retirement provision in the PEPS is the only provision which requires a set amount of pensionable service before it can be awarded. Therefore, service under PECRS will be added to service under PEPS to qualify for ill-health benefits. If a member moves into PEPS from PECRS with 18 months' service in PECRS, they would need a further 6 months in PEPS to be eligible for ill-health retirement. In addition, the service built up in PECRS prior to moving into the PEPS will be used in the calculation for any enhancement a member may receive as a result of being awarded an enhanced ill-health pension.

Ill-health pension – 1967 Scheme

This provision deals with the position of those who became entitled to ill-health retirement whilst in PECRS, but a final decision is not made until the member moves into PEPS, providing the decision is made by 31st July 2019, the ill-health retirement may still be determined under PECRS Regulations.

To ensure a member is not disadvantaged by the change in ill-health provisions, a 6 month transitional period, up to 31st July 2019, was agreed by the employer and the JNG, whereby ill-health retirements can be determined based on both the 1967 Scheme and the PEPS provisions. This means the employer would have to consider which set of provisions would be more beneficial for the employee if awarded ill-health retirement during that period.

Non-reduced payment of retirement benefits before normal pension age – uniformed members

A uniformed member (excluding Chief Officers and Deputy Chief Officers), who has moved from PECRS to PEPS as at 1st January 2019, who is within 5 years of their normal pension age of 60, may be eligible for payment of an unreduced early retirement pension, subject to the employer.

Front-line uniformed members will see a direct increase in their normal pension age from 55 to 60, from the date they move into PEPS. Fitness policies for all uniformed services personnel will be introduced and are the responsibility of the Human Resources Department of the States of Jersey.

There is no automatic right to this provision and the employer must agree to meet the cost of paying an early pension with no actuarial reduction. The cost is determined by the Scheme Actuary.

Transfer payments

This provision outlines the different transitional matters that relate to the transfer of benefits out of and in to the PEPS and the PECRS.

If a member leaves scheme employment and chooses to transfer their benefits to a different pension scheme, the transfer will include the benefits under both schemes. A member may not choose to transfer out PEPS benefits and leave PECRS benefits in the scheme, or vice versa.

Arrangements that were in place under the PECRS scheme which allowed for the transfer of benefits between the UK and other territories will be taken as being arrangements made under the PEPS. This means there will be no requirement to draw up new arrangements due to PEPS coming into force. This also allows for people who become members of PEPS to transfer their final salary benefits into the Fund. Any final salary transfer will be based on the benefits provisions as set out in the PECRS New Members Regulations, payable in line with provisions as set out in these Regulations.

An application for a transfer instigated prior to moving from PECRS to PEPS will be added to the member's PECRS benefits.

Admission of 1967 Scheme employers to the Scheme

This provision allows an employer who is an Admitted Body employer under PECRS to be deemed an Admitted Body employer under PEPS. An employer admitted to the PEPS under this provision will not be expected to enter into a new admission agreement, but they will be subject to obligatory provisions set out in the Membership and Benefit Regulations. The Chief Minister reserves the right to require an employer to enter into an admission agreement at a future date.

The admittance of an employer into PEPS under this provision will not affect their participation in PECRS or any duties or powers applicable under the PECRS Regulations.

Continued obligations of 1967 Scheme employers

When an employer is admitted into the PECRS they must provide the Committee with written statements and undertakings that they will pay such contributions as the Actuary certifies, and provide information on employees and or any other such information that the Committee may require.

From the 1st commencement date, the written statements and undertakings will cease to have effect and the employer will be subject to the provisions set out in Schedule 1 to the Membership and Benefits Regulations in relation to contributions, other payments and any additional cost the employer would have to pay resulting from their actions.

Any obligations an admitted body employer had prior to being admitted into the PEPS will remain that employer's obligation.

In the event an employer admitted to the PEPS ceases participation, this shall be dealt with under provisions set out in the Membership and Benefit Regulations.

Appointments

All appointments to the position of Actuary, Investment Manager and Custodian made under PECRS will continue as if they were made under the PEPS. This will provide a continuation of services under both schemes.

6. SCHEDULE 1

Schedule 1 sets out the changes that have been made to the PECRS Regulations as a result of the new PEPS Regulations coming into force from 1st January 2016.

Amendment of the Public Employees (Contributory Retirement Scheme) (Existing Members) (Jersey) Regulations 1989

The main amendments to the PECRS Existing Members Regulations are:

- the contributions will now refer to the relevant Regulations in the Funding and Valuation Regulations;
- there is no possibility of re-admittance to the Regulations where a person has previously been a member and left, as all new employees will join the PEPS;
- Members can now take up to 30% of their pension as a lump sum in line with the PEPS Regulations; and
- Members may no longer access an old age pension adjustment to their pension.

Other consequential amendments that have been made to the PECRS Existing Members Regulations are as a result of the Funding and Valuation Regulations and Administration Regulations replacing the PECRS General Regulations.

Amendment of the Public Employees (Contributory Retirement Scheme) (Former Hospital Scheme) (Jersey) Regulations 1992

The main amendments to the PECRS Former Hospital Scheme Regulations are:

- the contributions will now refer to the relevant Regulations in the Funding and Valuation Regulations; and
- the pension increases now refer to the Funding and Valuation Regulations instead of Regulation 11 of the General Regulations, but this will not affect the protection of the guaranteed index-linking afforded to members under these Regulations.

Other consequential amendments that have been made to the PECRS Former Hospital Scheme Regulations are as a result of the Funding and Valuation Regulations and Administration Regulations replacing the PECRS General Regulations.

Amendment of the Public Employees (Contributory Retirement Scheme) (General) (Jersey) Regulations 1989

The whole of the PECRS General Regulations will be repealed when the PEPS comes into force, with the exception of Regulation 8, Voluntary Early Retirement.

Regulation 8 will still be required as it is specific for members of the PECRS in that it covers the final salary scheme benefits. There will be a VER provision in the PEPS Regulations, but this will only relate to CARE benefits and will not be appropriate for use in respect of PECRS benefits.

There is one amendment made to Regulation 8 which will be to remove the reference to the average retiring age of members being 61.5 years. This age is used by the scheme actuary when calculating additional costs following the use of this Regulation. The change being made will mean that the additional cost will be calculated based on members retiring at their normal retiring age, had they remained in the scheme.

Amendment of the Public Employees (Contributory Retirement Scheme) (Jersey) Regulations 1967

The main amendments to the PECRS 1967 Regulations are:

- contributions will now refer to the relevant Regulations in the Funding and Valuation Regulations; and
- pension increases now refer to the Funding and Valuation Regulations instead of Regulation 11 of the General Regulations, though this will not affect the protection of the guaranteed index-linking afforded to members under these Regulations.

Other consequential amendments that have been made to the PECRS 1967 Regulations are as a result of the Funding and Valuation Regulations and Administration Regulations replacing the PECRS General Regulations.

There has also been some general housekeeping performed in the 1967 Regulations to remove some Regulations that are now deemed to be redundant.

Regulation 3 has been removed as it stated that the Chief Minister shall maintain the Fund, but this is now the responsibility of the Committee as outlined in the Administration Regulations.

Regulation 21 has been removed as it referred to persons appointed to the position of a Crown Officer, the States and the Royal Court being members of the scheme. As there

is no-one in the 1967 Regulations appointed to these positions, this Regulation is no longer required.

Regulation 22 is removed as it refers to the date on which a person becomes a contributory member. This has been removed as no person can now become a member of the PECRS under 1967 Regulations as it is now a closed part of the PECRS.

Regulation 25 has been removed as it stated that all contributions, benefits and all other matters in relation to members of the 1967 Regulations are to be determined by the General Regulations and the 1967 Regulations. As the contributions are now included in the Funding and Valuation Regulations and the General Regulations are being repealed, this Regulation is no longer required.

There will be no effect on the position of the benefits of the 1967 Regulations based on the removal of this Regulation.

Amendment of the Public Employees (Contributory Retirement Scheme) (New Members) (Jersey) Regulations 1989

The main amendments to the PECRS New Members Regulations are:

- the contributions will now refer to the relevant Regulations in the Funding and Valuation Regulations;
- there is no possibility of re-admittance to the Regulations where a person has previously been a member and left, as all new employees will join the PEPS;
- Members can now take up to 30% of their pension as a lump sum in line with the PEPS Regulations; and
- Members may no longer access an old age pension adjustment to their pension.

Other consequential amendments that have been made to the PECRS New Members Regulations are as a result of the Funding and Valuation Regulations and Administration Regulations replacing the PECRS General Regulations.

7. SCHEDULE 2

1967 Scheme Regulations amended as at 2nd commencement date

This Schedule will make changes to the rate of contributions which members who choose to remain in the PECRS will have to pay from 1st January 2019. From that date, all contributions to be paid under the PECRS will fall in line with the contributions to be paid by members who move from the PECRS into the PEPS. Members who choose to remain in PECRS will have their contribution increase to 7.75% (for ordinary/non-uniformed members) and 10.1% (for uniformed members) phased in over 3 to 5 years.

8. PREPARING FOR IMPLEMENTATION

The following draft Regulations will come into force on 1st January 2016, on the same date as the Public Employees (Pensions) (Jersey) Law 2014, and the same date as the new PEPS scheme commences:

- Regulations 1, 17, 20(1), 21 and Schedule 1.

The following draft Regulations will come into force on 1st January 2019, when members of the PECRS move into the PEPS.

- Regulations 2 to 16, 18, 19, 20(2) and Schedule 2.

9. FINANCIAL AND MANPOWER IMPLICATIONS

There are no financial or manpower implications for the States arising from the adoption of these draft Regulations.

These Regulations set out the transitional provisions, the consequential amendments and any saving of Regulations in respect of the PECS and the PEPS Regulations; and as such there are no direct financial or manpower implications.

Explanatory Note

These draft Regulations are divided into 4 Parts and 2 Schedules as follows –

Part 1 (Regulation 1) contains the interpretation provision;

Part 2 (Regulations 2 to 4) contains provisions dealing with the automatic or optional membership of the proposed new career average revalued earnings Public Employees Pension Scheme (the “Scheme” as referred to in Article 2(1) of the Public Employees (Pensions) (Jersey) Law 2014 (the “Law”));

Part 3 (Regulations 5 to 18) contains miscellaneous transitional provisions the purpose of which is to facilitate a “bridge” between the effect of the “1967 Scheme Regulations” (as defined in Article 1(1) of the Law and which regulate the operation of the final salary Public Employees Contributory Retirement Scheme 1967, referred to in these Regulations as the “1967 Scheme” but also known as “PECRS”) and the effect of the “Scheme Regulations” (as defined in Article 2(2) of the Law) so as to provide a seamless transition from one scheme to the other;

Part 4 (Regulations 19 and 20) contains the closing provisions;

Schedule 1 makes miscellaneous and consequential amendments to the 1967 Scheme Regulations. The amendments contained in this Schedule would take effect, if the States so approve, on 1st January 2016 for the purposes of the commencement of phase 1 of the Scheme’s implementation; and

Schedule 2 makes further consequential amendments to the 1967 Scheme Regulations which would take effect, if the States so approve, on 1st January 2019 for the purposes of the commencement of phase 2 of the Scheme’s implementation.

Part 1: Interpretation

Regulation 1 defines words and expressions routinely used throughout these draft Regulations. In particular the expressions “1st commencement date” means, if the States so approve, as referred to above, 1st January 2016 for the commencement of phase 1 of the Scheme’s implementation, and “2nd commencement date” means 1st January 2019 for the implementation of phase 2, when the majority of members of the 1967 Scheme would transition to membership of the Scheme in accordance with *Regulation 2*.

Part 2: Membership

Regulation 2 sets out which of those employees who are members of the 1967 Scheme on the day before the 2nd commencement date (i.e. 31st December 2018) would automatically transfer to membership of the Scheme on the 2nd commencement date (i.e. 1st January 2019). Essentially these would be comprised of the following groups –

- (a) non-uniformed members who are subject to the Public Employees (Contributory Retirement Scheme) (Jersey) Regulations 1967 (the “1967 Regulations”) and, if men, are under the age of 58, or if women, are under the age of 53;
- (b) non-uniformed members who are subject to the Public Employees (Contributory Retirement Scheme) (Existing Members) (Jersey) Regulations 1989 or the Public Employees (Contributory Retirement Scheme) (New Members) (Jersey) Regulations 1989 (collectively referred to in this note as the “Existing or New Members Regulations”) and are under the age of 58;

- (c) uniformed members who are subject to Public Employees (Contributory Retirement Scheme) (New Members) (Jersey) Regulations 1989 (the “New Members Regulations”) and if –
 - (i) category A members (i.e. employees who are ambulance officers, air traffic control officers, firefighters, police officers, or prison officers), are under the age of 48,
 - (ii) category B members (i.e. chief officers of the employees who are category A members) or category C members (i.e. prison officers employed on or after 1st February 2013), are under the age of 53; and
- (d) members who are subject to the Public Employees (Contributory Retirement Scheme) (Former Hospital Scheme) (Jersey) Regulations 1992 (the “1992 Regulations”) and if men, are under the age of 58, or if women, are under the age of 53.

The effect of the transition to the Scheme for these 1967 Scheme members would mean that retirement benefits under that scheme would cease to accrue. However those accrued benefits would become payable in accordance with the 1967 Scheme Regulations subject to the transitional provisions contained in *Part 3* of these Regulations, and Article 11 of the Law, which protects 1967 Scheme retirement benefits based on final salary as at the date such a member, leaves the Scheme, on retirement or otherwise.

Regulation 3 would provide for membership of the Scheme on the 2nd commencement date in relation to members of the 1967 Scheme who are not subject to the automatic transition provisions under *Regulation 2*. Essentially those members would be comprised of the following –

- (a) in relation to the 1967 Regulations, all –
 - (i) non-uniformed male members aged 58 or over, or female members aged 53 or over, and
 - (ii) uniformed members (regardless of age);
- (b) in relation to the Existing or New Members Regulations, all non-uniformed members aged 58 or over;
- (c) in relation to the Public Employees (Contributory Retirement Scheme) (Existing Members) (Jersey) Regulations 1989 (the “Existing Members Regulations”), all uniformed members (regardless of age);
- (d) in relation to the New Members Regulations, all category A members aged 48 or over, and category B or category C members aged 53 or over; and
- (e) in relation to the 1992 Regulations, all male members aged 58 or over, or female members aged 53 or over.

The members described in paragraphs (a) to (e) may, before the 2nd commencement date, choose whether or not to become members of the Scheme from the 2nd commencement date. If a member chooses not to join the Scheme, then he or she would remain a member of the 1967 Scheme and would not be able to the join the Scheme at a later date. However, there are 2 exceptions to that rule. The first exception would be if the member left employment and was then later re-employed. In that case the person would, on re-employment, not be able to re-join the 1967 Scheme but would automatically become a member of the Scheme. The 2nd exception is set

out in *Regulation 4* which would deal with Scheme membership arising after the 2nd commencement date as a result of a 1967 Scheme member changing from uniformed employment to non-uniformed employment and vice versa. Members who choose to remain members of the 1967 Scheme are referred to as “continuing members of the 1967 Scheme”. If, before the 2nd commencement date, a member described in paragraphs (a) to (e) fails to make a choice as to whether or not to join the Scheme, then that member would by default become a member of the Scheme on the 2nd commencement date.

Regulation 4 would require a continuing member of the 1967 Scheme to transfer to membership of the Scheme if, after the 2nd commencement date, that member changes from a non-uniformed job to a uniformed job or vice-versa. Retirement benefits accrued under the 1967 Scheme would be protected as at the date of transfer and calculated on the basis of final salary as at the date the member leaves the Scheme, notwithstanding that membership of the Scheme did not commence until after the 2nd commencement date.

Part 3: Transitional provisions

Regulation 5 would provide for the stopping of the payment of additional voluntary contributions under the 1967 Scheme and for the added years purchased by those contributions to be credited to the pensionable service accrued under the 1967 Scheme by the transition member.

Regulation 6 clarifies what would happen in respect of salary or pensionable allowances paid to a transition member, or contributions paid by such a member on after the date her or she becomes a member of the Scheme and which relate to that member’s membership of the 1967 Scheme. The 1967 Scheme Regulations as they applied to that member immediately before his or her transfer to the Scheme would continue to apply for the purposes of those payments or contributions.

Regulation 7 concerns the payment of transition members’ retirement benefits under the 1967 Scheme. Essentially, those benefits would come into payment in accordance with whichever of the 1967 Scheme Regulations applied to that member before the “transition date” (as defined in *Regulation 1(1)*), unless the member defers payment of those benefits until such time as he or she is entitled to the payment of Scheme retirement benefits under *Regulation 29* of the Membership and Benefits Regulations (e.g. on reaching normal pension age which presently, in the case of a non-uniformed member, is from age 65 up to and including age 67, or on being within 10 years of normal pension age). If a transition member reaches his or her 1967 Scheme normal retiring age (which in the case of a non-uniformed member is aged 65), he or she may receive his or her 1967 Scheme retirement benefits whilst remaining in Scheme employment.

Under *Regulation 7(3)* and *(4)*, where under the 1967 Scheme Regulations a transition member is permitted to receive his or her 1967 Scheme retirement benefits before attaining his or her normal retiring age under that scheme, that member may, on reaching the permitted pre-normal retiring age threshold and on leaving Scheme employment, receive payment of his or her 1967 Scheme retirement benefits calculated in accordance with whichever of the 1967 Scheme Regulations applied to that member before the transition date.

In the case of transition members who are prison officers, their normal retiring age was, on 1st February 2013, raised from age 55 to age 60. However, for prison officers employed before 1st February 2013 or prison officers who were members of the 1967 Scheme under the 1967 Regulations, the age 55 normal retiring age was preserved in respect of those officers only. Accordingly the effect of *Regulation 7(5)*

and (6) would continue to preserve the age 55 normal retiring age for this particular group of prison officer transition members who would therefore be able to draw their 1967 Scheme retirement benefits at age 55 whilst remaining in Scheme employment.

Under *Regulation 7(7)* and (8), a transition member who has accrued a period of pensionable service under the 1967 Scheme in relation to which he or she is entitled to a deferred pension by reason of ceasing to be an employee, such a member is entitled, whilst remaining in Scheme employment, to the payment of that deferred pension as at the date he or she would otherwise have been entitled to that deferred pension had that member continued as a contributing member of the 1967 Scheme. For example, in the case of a former non-uniformed member of the 1967 Scheme under the New Members Regulations, the earliest date at which such a transition member would be entitled to his or her deferred pension would be as at the date he or she attains the age of 60. If the transition member in question had joined or re-joined the 1967 Scheme on or after 1st January 2006, the deferred pension would be actuarially reduced (as required under the New Members Regulations).

Under *Regulation 7(9)*, a transition member entitled to the payment of a terminal illness lump sum or an ill-health pension under *Regulation 33* or *37* respectively, of the Membership and Benefits Regulations would be entitled to the payment of his or her accrued 1967 Scheme retirement benefits as if he or she had attained his or her 1967 Scheme normal retiring age as at the date that member's ill-health pension or lump sum becomes payable.

Under *Regulation 7(10)*, where a transition member receives early payment of his or her Scheme retirement benefits by virtue of *Regulation 30* (voluntary early retirement) of the Membership and Benefits Regulations, that member is also entitled to payment of his or her 1967 Scheme retirement benefits in accordance with *Regulation 8* (voluntary early retirement) of the Public Employees (Contributory Retirement Scheme) (General) (Jersey) Regulations 1989 (the "General Regulations").

Regulation 7(11) clarifies that where a transition member leaves Scheme employment before he or she is entitled to the payment of retirement benefits under the 1967 Scheme, that member would continue to be entitled to a deferred pension under whichever of the 1967 Scheme Regulations applied to that member before the transition date. Alternatively, under *Regulation 22* of the Administration Regulation, that member could request a transfer payment of benefits accrued under the 1967 Scheme, to another pension scheme.

Regulation 8 would enable a transition member who was a member of the 1967 Scheme under the Existing or New Members Regulations, to exchange up to 30% of his or her 1967 Scheme retirement benefits for a lump sum payment. *Regulation 31* of the Membership and Benefits Regulations would apply for the purposes of that exchange so that a transition member who is eligible to apply for an exchange of 1967 Scheme retirement benefits would, for every £1.00 of 1967 Scheme retirement benefits exchanged, be entitled to receive £13.50 of lump sum in respect of those benefits.

Regulation 9, for the purposes of Article 11(2)(b), (3) and (4)(a) of the Law, prescribes the period by reference to which a transition member's 1967 Scheme final salary retirement benefits are calculated. The calculation is based on the member's pensionable service accrued under the 1967 Scheme (see Article 11(2)(a) of the Law) and final pensionable earnings as at one of 5 points, i.e. on reaching 1967 Scheme normal retiring age, on leaving Scheme employment after 1967 Scheme normal retiring age or reaching normal pension age, i.e. under the Scheme (if later), on leaving Scheme employment at any other time, or as at the date of the member's

death. A transition member who was a member of the 1967 Scheme under the Existing or New Members Regulations who accrues –

- 10 or more years of pensionable service in the Scheme would have his or her 1967 Scheme retirement benefits calculated by reference to the highest of his or her pensionable earnings over 365 consecutive days in the 10 years prior to and ending at one of the 5 points mentioned above (i.e. the “relevant date”);
- less than 10 years but more than one year’s pensionable service in the Scheme would have his or her 1967 Scheme retirement benefits calculated by reference to the highest of his or her pensionable earnings over 365 consecutive days beginning with the 1st commencement date and ending on the relevant date; or
- one year or less pensionable service in the Scheme would have his or her 1967 Scheme retirement benefits calculated by reference to the whole year equivalent pensionable earnings that member would have been paid for his or her actual period of employment, and ending on the relevant date.

A transition member who was a member of the 1967 Scheme under the 1967 Regulations or the 1992 Regulations would have his or her 1967 Scheme retirement benefits calculated by reference to the average of his or her pensionable earnings paid in the 3 years prior to and ending on the relevant date.

Regulation 10 would provide that “1967 Scheme survivor benefits” (as defined in this Regulation), are payable according to whichever of the 1967 Scheme Regulations applied to that transition member before the transition date except that pensionable service accrued under the 1967 Scheme as at the day before he or she commenced membership of the Scheme, and final pensionable earnings calculated in accordance with *Regulation 9* would be used to calculate the annual amount of 1967 Scheme survivor benefits payable.

Regulation 11 would allow a transition member who was a member of the 1967 Scheme under the Existing or New Members Regulations to nominate a cohabiting partner to receive 1967 Scheme survivor benefits. Regulation 3 of the Membership and Benefits Regulations would apply for the purposes of giving effect to that nomination. Any references in the Existing or New Members Regulations to “spouse” or “surviving civil partner” would be deemed to include a reference to a surviving nominated cohabiting partner.

Regulation 12 would count a transition member’s period of service in respect of which he or she would qualify for retirement benefits under the 1967 Scheme, as meeting the 2 or more years pensionable service requirement that applies before an active member of the Scheme (as defined in *Regulation 1(1)*) is eligible for payment of an ill-health pension. Furthermore, any such period of qualifying service under the 1967 Scheme would be added to the years of pensionable service accrued by a transition member for the purposes calculating an enhanced level ill-health pension. Any medical report produced in respect of a transition member before the 2nd commencement date for the purposes of considering an award of an ill-health pension under the 1967 Scheme may be used for the purposes of the determination of an ill-health pension under Regulation 37 of the Membership and Benefits Regulations.

Regulation 13 would provide for a time-limited continued application of the 1967 Scheme Regulations retirement through ill-health pension provisions. Where consideration of the award of a pension under those provisions is commenced but not

determined before the transition date, a transition member is entitled to an ill-health pension under the 1967 Scheme Regulations, provided a decision as to whether that member is eligible to such a pension is taken by 31st August 2019 (assuming a transition date of 1st January 2019).

Regulation 14 is a limited transitional provision which would only apply to a uniformed transition member aged between 55 and 59, who is not employed as a chief officer of any “uniformed service” (“service”) as defined in Regulation 1(1). Such a member may be entitled to early payment of retirement benefits under the respective schemes (i.e. the Scheme or the 1967 Scheme), without actuarial reduction, if that member’s employer terminates his or her employment because the member is not physically fit enough to discharge service functions effectively, efficiently or safely. Any decision to award retirement benefits under this provision is subject to the employer having regard to the costs, as certified by the Actuary, which are likely to be incurred as a result of such a decision. Further to a decision to pay retirement benefits under this provision, the employer is required to pay into the fund the costs as certified by the Actuary.

Regulation 15 would make provision concerning transfer payments into and out of the fund. The transfer of a transition member’s retirement benefits out of the fund under *Regulation 22* of the Public Employees (Pension Scheme) (Administration) (Jersey) Regulations 201- (the “Administration Regulations”) would consist of the benefits aggregated under both of the respective schemes. A transfer would not be permitted in respect of benefits under one scheme only. A contributing member of the 1967 Scheme who, before the 1st commencement date, has requested the transfer into the 1967 Scheme of his or her retirements benefits from another pension scheme, but that process is not completed before the 1st commencement date, that member’s transferred-in benefits would be determined under Regulation 7 of the General Regulations despite the prospective repeal of that Regulation.

Reciprocal arrangements (under clause (iv) of the proviso to prospectively repealed Regulation 7(1) of the General Regulations) with other pension schemes for the transfer of members to and from the 1967 Scheme, and for the receipt of, or transfer out of transfer values in respect of retirement benefits, would be treated as if such arrangements had been made under Regulation 24(6) of the Administration Regulations. Where a transfer payment is received under Regulation 23 of the Administration Regulations and consists whether in whole or in part of retirement benefits attributable to a final salary scheme, the active member to whom that transfer payment relates would for the purposes of those final salary retirement benefits be treated as if he or she were a contributing member of the 1967 Scheme under the New Members Regulations, and would be entitled to an amount of added years calculated by the Actuary as representing the value of the benefits transferred in.

Regulation 16 would treat existing 1967 Scheme employers (as defined in *Regulation 1*) as being automatically admitted to the Scheme as at the 1st commencement date. This would allow for any new employees of those employers, who are employed on or after the 1st commencement date to be eligible for membership of the Scheme. Employers admitted to the Scheme under this provision would not be required to enter into admission agreements which would be the usual position for any newly admitted Scheme employers (as required under Schedule 1 to the Membership and Benefits Regulations). However the Chief Minister would have the discretion to impose that requirement at a later date. In the meantime employers admitted under this provision would have to provide the Chief Minister with information as to which employees are allowed to join the Scheme, and would have to comply with any obligations set out in the pension administration strategy (as defined

in *Regulation 1*). In addition paragraphs 6 to 9 of Schedule 1 to the Membership and Benefits Regulations would apply in respect of employers admitted under this Regulation. Those provisions contain miscellaneous employer requirements including the payment of contributions, recovery of costs incurred by employers and arrangements for leaving the respective schemes. Furthermore, any certificates regarding 1967 Scheme employer contributions which were issued under prospectively repealed Regulation 9 of the General Regulations, would continue to be reviewed by the Actuary and new certificates would be issued and reviewed in accordance with *Regulation 16(3)*.

Regulation 17 relates to written statements and undertakings given before the 1st commencement date by 1967 Scheme employers, under Regulation 9A of the General Regulations. In view of the prospective repeal of that Regulation by these Regulations (on the 1st commencement date), such statements and undertakings (which concern obligations regarding contributions and provision of information) would be replaced with obligations set out in the pension administration strategy and in paragraphs 6 to 9 of Schedule 1 to the Membership and Benefits Regulations. Notwithstanding the discontinuation of those statements or undertakings, anything which arises (whether before or after the 1st commencement date) as a result of any obligations imposed under those statements and undertakings would continue to have effect in relation to a 1967 Scheme employer. The Chief Minister may, notwithstanding any obligations imposed under the pension administration strategy, require a 1967 Scheme employer to enter into an admission agreement for the purposes of that scheme, which would include certain requirements set out in Schedule 1 to the Membership and Benefits Regulations. *Regulation 17(5)* is analogous to *Regulation 16(3)* so as to permit continued actuarial review and issue of new contribution certificates. *Regulation 17(6)* provides that a 1967 Scheme employer wishing to leave the 1967 Scheme would be subject to the provisions set out in paragraphs 8 and 9 of Schedule 1 to the Membership and Benefits Regulations.

Regulation 18 would provide for the continuation in post of persons appointed before the 1st commencement date (under the General Regulations), as the Actuary, investment manager or custodian. Such persons would be treated as if appointed as at the 1st commencement date under the Administration Regulations.

Part 4: Closing

Regulation 19 introduces *Schedule 1*, effective from the 1st commencement date and *Schedule 2*, effective from the 2nd commencement date, which both contain miscellaneous consequential amendments to the 1967 Scheme Regulations mentioned earlier in this note.

Regulation 20 sets out the title of these Regulations and, subject to the States approval, would provide for specified provisions to come into force on either the 1st commencement date or the 2nd commencement date.

Schedule 1 as referred to above would take effect on the 1st commencement date and would make –

- (1) consequential amendments to the 1967 Scheme Regulations arising from the implementation of the Scheme as at that date. In particular –
 - (a) amendments would be made to all the interpretation provisions so that expressions or words used throughout the Scheme Regulations which have cross-application under the 1967 Scheme Regulations, are assigned the same meaning. Those expressions or words, where they subsequently

appear throughout the 1967 Scheme Regulations would consequentially be amended;

- (b) provisions which cover employer and member contributions would be amended so as to fall in line with requirements, applicable from the 1st commencement date, specified under the Public Employees (Pension Scheme) (Funding and Valuation) (Jersey) Regulations 201- (the “Funding and Valuation Regulations”);
 - (c) under the Existing and New Members Regulations the amount by which a member or deferred pensioner under those Regulations may exchange his or her retirement benefits would be amended from one-quarter to 30%. This is analogous with Regulation 31 of the Membership and Benefits Regulations;
 - (d) under the New Members Regulations a new *Regulation 2A* (see *paragraph 5(4)*) would be inserted to deal with any new concurrent employments entered into after the 1st commencement date. The effect of this amendment would, notwithstanding Article 10(1) of the Law (which closes the 1967 Scheme to new employees), permit any existing member of the 1967 Scheme (post the 1st commencement date) or continuing member of the 1967 Scheme (post the 2nd commencement date) who enters into a concurrent employment, to accrue 1967 Scheme retirement benefits under the New Members Regulations in relation to that concurrent employment. The effect is that a contributing member of the 1967 Scheme cannot also be an active member of Scheme;
 - (e) in relation to the General Regulations, all the governance and administration provisions would be repealed and replaced by the Administration Regulations. Any provisions contained in the other 1967 Scheme Regulations which concern administrative or governance functions which are analogous with provisions contained in the Scheme Regulations other than the Administration Regulations, would also be amended so as to fall into line with those analogous Scheme Regulations; and
- (2) various miscellaneous “housekeeping” amendments, including amendments which would bring provisions of the 1967 Scheme Regulations into line with Article 131CF of the Income Tax (Jersey) Law 1961 which permits the conversion of retirement benefits into a lump sum not exceeding £30,000, and Article 131CG of that Law, in relation to transfers payments received from an “equivalent scheme established outside Jersey”, within the meaning of that Article.

Schedule 2 as referred to above would take effect on the 2nd commencement date and would make further consequential amendments to the 1967 Scheme Regulations arising from the implementation of phase 2 of the Scheme as at that date. Those amendments would only be in respect of the provisions relating to employer and member contributions which as at that date would fall in line with the contribution requirements specified under the Funding and Valuation Regulations.



Jersey

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Jersey

DRAFT PUBLIC EMPLOYEES (PENSION SCHEME) (TRANSITIONAL PROVISIONS, SAVINGS AND CONSEQUENTIAL AMENDMENTS) (JERSEY) REGULATIONS 201-

Made [date to be inserted]
Coming into force [date to be inserted]

THE STATES, in pursuance of Articles 2, 10 and 11 of the Public Employees (Pensions) (Jersey) Law 2014¹ and Article 2 of the Public Employees (Retirement) (Jersey) Law 1967², have made the following Regulations –

PART 1
INTERPRETATION

1 Interpretation

- (1) In these Regulations, unless the context indicates otherwise –
- “1st commencement date” means 1st January 2016;
 - “2nd commencement date” means 1st January 2019;
 - “1967 Regulations” means the Public Employees (Contributory Retirement Scheme) (Jersey) Regulations 1967³;
 - “1967 Scheme” has the meaning given in Article 1(1) of the Law;
 - “1967 Scheme employer” means an employer who –
 - (a) is admitted to the 1967 Scheme under repealed Regulation 9 of the General Regulations; or
 - (b) is treated as if admitted to the 1967 Scheme under any enactment which provides for that employer to become an employer for the purposes of that scheme in respect of members of that scheme whose employment with the States Employment Board is transferred to that employer;
 - “1967 Scheme Regulations” has the meaning given in Article 1(1) of the Law;

“1967 Scheme retirement benefits” shall be construed in accordance with Regulation 7(1);

“1992 Regulations” means the Public Employees (Contributory Retirement Scheme) (Former Hospital Scheme) (Jersey) Regulations 1992⁴;

“active member” means a person who is in Scheme employment and becomes a member of the Scheme under Regulation 2, 3(2)(a) or (c), or 4;

“Actuary” means a person appointed in accordance with Regulation 10 of the Administration Regulations, to give actuarial advice in respect of the fund;

“Administration Regulations” means the Public Employees (Pension Scheme) (Administration) (Jersey) Regulations 201-⁵;

“Administrator” shall be construed in accordance with Regulation 19 of the Administration Regulations;

“admission agreement” means an agreement between the Minister and a 1967 Scheme employer or such an employer admitted to the Scheme under Regulation 16(1), which sets out the terms upon which that employer is admitted to the 1967 Scheme or the Scheme, as the case may be;

“Airport Rescue and Firefighting Service” has the meaning given in Article 1 of the Fire and Rescue Service Law;

“air traffic control unit” has the meaning given in Article 1(1) of the Air Navigation (Jersey) Law 2014⁶;

“annual pension increase” has the meaning given in Regulation 8 of the Funding and Valuation Regulations;

“certificate” means a certificate obtained by the Committee from the Actuary as to the amounts to be contributed by a 1967 Scheme employer in relation to that scheme, in accordance with repealed Regulation 9(1)(c)(i) of the General Regulations;

“Committee” means the “Committee of Management” construed in accordance with Article 4 of the Law and Regulation 2 of the Administration Regulations;

“continuing member of the 1967 Scheme” shall be construed in accordance with Regulation 3(2)(b);

“contributing member of the 1967 Scheme” means –

- (a) a “contributory member” within the meaning of Regulation 4 of the 1967 Regulations;
- (b) a “category A member” and a “category B member” within the meaning of Regulation 1 of the Existing Members Regulations or Regulation 1 of the New Members Regulations;
- (c) a “category C” member within the meaning of Regulation 1 of the New Members Regulations;

-
- (d) a “member” within the meaning of Regulation 1 of the Existing Members Regulations or Regulation 1 of the New Members Regulations, who is not a category A, category B or category C member; and
- (e) a “member” within the meaning of Regulation 1 of the 1992 Regulations;

“Existing Members Regulations” means the Public Employees (Contributory Retirement Scheme) (Existing Members) (Jersey) Regulations 1989⁷;

“Fire and Rescue Service Law” means the Fire and Rescue Service (Jersey) Law 2011⁸;

“Funding and Valuation Regulations” means the Public Employees (Pension Scheme) (Funding and Valuation) (Jersey) Regulations 201-⁹;

“General Regulations” means the Public Employees (Contributory Retirement Scheme) (General) (Jersey) Regulations 1989¹⁰;

“Law” means the Public Employees (Pensions) (Jersey) Law 2014¹¹;

“member of the 1967 Scheme” means a contributing member of that scheme;

“Membership and Benefits Regulations” means the Public Employees (Pension Scheme) (Membership and Benefits) (Jersey) Regulations 201-¹²;

“Minister” means the Chief Minister;

“New Members Regulations” means the Public Employees (Contributory Retirement Scheme) (New Members) (Jersey) Regulations 1989¹³;

“pension administration strategy” means a written statement of policies, procedures and obligations governing the administration of the respective schemes, prepared under Regulation 20 of the Administration Regulations;

“pensioner member” shall be construed in accordance with Regulation 12 of the Membership and Benefits Regulations;

“pensionable service” means a period of employment computed in years and complete days which qualifies person to accrue retirement benefits under the respective schemes;

“prison officer” has the meaning given in Article 1(1) of the Prison (Jersey) Law 1957¹⁴;

“relevant date” has the meaning given in Regulation 9(1);

“respective schemes” has the meaning given in Article 1(1) of the Law, and “schemes” shall be construed accordingly;

“Scheme” means the Public Employees Pension Scheme referred to in Article 2(1) of the Law;

“Scheme employment” means employment by virtue of which a person is eligible to be an active member of the Scheme;

“Scheme retirement benefits” and “1967 Scheme retirement benefits” shall be construed in accordance with Regulation 8;

“transition date” means the 2nd commencement date, or in relation to a continuing member of the 1967 Scheme in respect of whom Regulation 4 applies, the date that member changes his or her employment;

“transition member” means a person who becomes an active member of the Scheme under Regulation 2, 3(2)(a) or (c) or 4;

“uniformed member” in relation to the Scheme has the same meaning as in Regulation 1 of the Membership and Benefits Regulations;

“uniformed service” means –

- (a) the Airport Rescue and Firefighting Service;
- (b) the air traffic control unit maintained at Jersey Airport;
- (c) persons employed under the Employment of States of Jersey Employees (Jersey) Law 2005¹⁵ for the purposes of discharging the States of Jersey’s ambulance service;
- (d) the person employed as the prison Governor or persons employed as prison officers for the purposes of the Prison (Jersey) Law 1957¹⁶;
- (e) the States of Jersey Fire and Rescue Service (within the meaning of Article 3 of the Fire and Rescue Service Law);
- (f) the States Police Force (within the meaning of Article 1 of the States of Jersey Police Force Law 2012¹⁷);

“valuation” has the meaning given in Regulation 3(1) of the Funding and Valuation Regulations.

- (2) In these Regulations –
 - (a) where a word or expression is used in relation to the 1967 Scheme Regulations, that word or expression is to be construed in accordance with the meaning given to it in those Regulations; and
 - (b) the expression “normal retiring age” when used in relation to a transition member, has the meaning assigned to that expression under whichever of the 1967 Scheme Regulations applied to that member immediately before the transition date.
- (3) Any reference in these Regulations to repealed Regulation 5, 7, 9, 9A, 9B or 11 of the General Regulations (or any provision of those Regulations) is a reference to those Regulations (or provision of those Regulations) as they were in force immediately prior to their repeal by paragraph 3(4) of Schedule 1 to these Regulations.

PART 2

MEMBERSHIP

2 Automatic membership of the Scheme on 2nd commencement date

- (1) This Regulation applies to the following description of contributing members of the 1967 Scheme –
 - (a) in relation to the 1967 Regulations, a contributory member in respect of whom Regulation 17, 18, 19, 20 or 20A of those Regulations does not apply, and who as at the day before the 2nd commencement date has not attained the age of 58 in the case of a man, or the age of 53 in the case of a woman;
 - (b) in relation to the Existing Members Regulations or New Members Regulations, a member who is not a category A, category B or category C member and who as at the day before the 2nd commencement date has not attained the age of 58;
 - (c) in relation to the New Members Regulations, a member who is –
 - (i) a category A member and who as at the day before the 2nd commencement date has not attained the age of 48, or
 - (ii) a category B or category C member and who as at the day before the 2nd commencement date has not attained the age of 53; and
 - (d) in relation to the 1992 Regulations, a member who as at the day before the 2nd commencement date has not attained the age of 58 in the case of a man, or the age of 53 in the case of a woman.
- (2) On the 2nd commencement date, a member of the 1967 Scheme in respect of whom this Regulation applies shall –
 - (a) cease to be a member of the 1967 Scheme, and shall cease to accrue retirement benefits under that scheme; and
 - (b) become an active member of the Scheme.

3 Optional membership of the Scheme

- (1) This Regulation applies to a contributing member of the 1967 Scheme not falling within a description specified in Regulation 2(1).
- (2) A person in respect of whom this Regulation applies, who before the 2nd commencement date –
 - (a) opts not to remain a member of the 1967 Scheme, shall on the 2nd commencement date –
 - (i) cease to be a member of the 1967 Scheme, and shall cease to accrue retirement benefits under that scheme, and
 - (ii) become an active member of the Scheme;
 - (b) opts to remain a member of the 1967 Scheme –

-
- (i) shall not, except where that member has ceased to be an employee on or after the 2nd commencement date, be eligible to become an active member of the Scheme on or after the 2nd commencement date, and
 - (ii) shall for the purposes of Scheme Regulations, be referred to as a “continuing member of the 1967 Scheme”; or
 - (c) has not exercised either of the options referred to in sub-paragraphs (a) and (b), shall be taken to have opted not to remain a member of the 1967 Scheme, and sub-paragraph (a) shall apply in respect of that member.

4 Change of category of membership by a continuing member of the 1967 Scheme

- (1) This Regulation applies to a continuing member of the 1967 Scheme.
- (2) For the purposes of this Regulation –
 - (a) a “uniformed member” in relation to a continuing member of the 1967 Scheme means –
 - (i) a member under the 1967 Regulations in respect of whom Regulation 17, 18, 19, 20 or 20A of those Regulations applies, or
 - (ii) a category A, category B or category C member under the Existing Members Regulations or New Members Regulations;
 - (b) an “ordinary member” in relation to a continuing member of the 1967 Scheme means –
 - (i) a member under the 1967 Regulations in respect of whom Regulation 17, 18, 19, 20 or 20A of those Regulations does not apply,
 - (ii) a member who is not a category A or category B member under the Existing Members Regulations or New Members Regulations, or a member who is not a category C member under the New Members Regulations, or
 - (iii) a member in respect of whom the 1992 Regulations apply; and
 - (c) an “ordinary member” in relation to the Scheme has the same meaning as in Regulation 1 of the Membership and Benefits Regulations.
- (3) If a uniformed member in respect of whom this Regulation applies changes employment in consequence of which he or she ceases to be eligible to be a uniformed member, that member shall cease to be a continuing member of the 1967 Scheme and shall become an ordinary member of the Scheme.
- (4) If an ordinary member to whom this Regulation applies changes employment in consequence of which he or she is eligible to become a uniformed member, that member shall cease to be continuing member of the 1967 Scheme and shall become a uniformed member of the Scheme.

-
- (5) Retirement benefits accrued under the 1967 Scheme before the transition date shall, for the purposes of Article 10(7) of the Law, be regarded as pension rights accrued as at that date and for the purposes of Article 11(3) of the Law those retirement benefits shall be calculated as at that date in accordance with Article 11(2)(b) of the Law and Regulation 9 notwithstanding that the member became a member of the Scheme after the 2nd commencement date.

PART 3

TRANSITIONAL PROVISIONS

Transition members: benefits etc.

5 Additional voluntary contributions

- (1) The payment of additional voluntary contributions under the Existing Members Regulations or New Members Regulations shall cease on the day before the transition date.
- (2) The added years to which a transition member is entitled by reason of the contributions referred to in paragraph (1), shall be added to the pensionable service accrued by that transition member whilst he or she was a member of the 1967 Scheme.
- (3) The Administrator shall within 3 months following the date that the payment of additional contributions ceases under paragraph (1), supply the transition member with a statement setting out the amount of additional pensionable service that he or she has accrued under the 1967 Scheme by reason of the additional voluntary contributions the member has paid under that scheme.

6 Payments on or after the transition date

Any salary or pensionable allowance paid to a transition member, or contribution paid by a transition member on or after the transition date which relates to that transition member's employment whilst he or she was a member of the 1967 Scheme, shall be dealt with in accordance with whichever of the 1967 Scheme Regulations applied to that transition member immediately before the transition date.

7 Retirement benefits

- (1) A transition member is entitled to receive payment of his or her retirement benefits accrued under the 1967 Scheme ("1967 Scheme retirement benefits"), in accordance with this Regulation.
- (2) Unless earlier payment has been received in accordance with the provisions of this Regulation, a transition member on attaining his or her

-
- normal retiring age is entitled to the immediate payment of his or her 1967 Scheme retirement benefits calculated in accordance with –
- (a) whichever of the 1967 Scheme Regulations applied to that member immediately before the transition date; and
 - (b) Regulation 9 for the purpose of calculating final pensionable earnings as at the relevant date.
- (3) This paragraph applies to a transition member who under the 1967 Scheme Regulations is entitled to the payment of his or her 1967 Scheme retirement benefits (with or without actuarial reduction) from an age earlier than his or her normal retiring age.
- (4) A transition member in respect of whom paragraph (3) applies may, upon attaining the earlier age referred to in paragraph (3), apply to the Administrator upon leaving Scheme employment, for the immediate payment of his or her 1967 Scheme retirement benefits calculated in accordance with –
- (a) whichever of the 1967 Scheme Regulations applied to that member immediately before the transition date; and
 - (b) Regulation 9 for the purpose of calculating final pensionable earnings as at the relevant date.
- (5) This paragraph applies to a transition member who is a prison officer who has attained age 55 and who immediately before the 2nd commencement date was –
- (a) a category A member of the 1967 Scheme employed as a prison officer before 1st February 2013; or
 - (b) a prison officer in respect of whom Regulation 20A of the 1967 Regulations applied.
- (6) A transition member in respect of whom paragraph (5) applies, is entitled to the immediate payment of his or her 1967 Scheme retirement benefits calculated in accordance with –
- (a) whichever of the 1967 Scheme Regulations (referred to in paragraph (5)) applied to that member immediately before the 2nd commencement date; and
 - (b) Regulation 9 for the purpose of calculating final pensionable earnings as at the relevant date, and age 55 shall be taken to be normal retiring age for the purposes of the relevant date described in Article 11(2)(b)(i) of the Law.
- (7) This paragraph applies to a transition member who –
- (a) has accrued a deferred pension under the 1967 Scheme in relation to a period of pensionable service under that scheme in respect of which that transition member ceased to be an employee;
 - (b) on re-admittance to the 1967 Scheme has not requested that his or her previous period of pensionable service be treated as continuous with his or her subsequent period of pensionable service; and
 - (c) is in Scheme employment as at the date he or she would otherwise have become entitled to payment of his or her deferred pension

under the 1967 Scheme, had that member not become a transition member.

- (8) A transition member in respect of whom paragraph (7) applies, is entitled to apply to the Administrator for the immediate payment of his or her 1967 Scheme deferred pension calculated –
- (a) in accordance with whichever of the 1967 Scheme Regulations applied to that member immediately before the transition date (with or without any actuarial reduction, as the case may be, and including any increase applied under repealed Regulation 11 of the General Regulations);
 - (b) as at the date the member ceased to be an employee in respect of that previous period of pensionable service under the 1967 Scheme; and
 - (c) with any annual pension increase applied to that pension, from the 1st commencement date to the date of its payment, in accordance with Regulation 8 or 12(2)(a) of, and paragraph 2 of Schedule 1, to the Funding and Valuation Regulations.
- (9) A transition member in respect of whom a terminal illness lump sum is payable under Regulation 33 of the Membership and Benefits Regulations, or an ill-health pension is payable under Regulation 36 of those Regulations, shall at the same time as that lump sum or pension is paid, receive payment of his or her 1967 Scheme retirement benefits as if he or she had attained his or her normal retiring age as at the date of payment of those benefits, calculated in accordance with –
- (a) whichever of the 1967 Scheme Regulations applied to that member immediately before the transition date; and
 - (b) Regulation 9 for the purpose of calculating final pensionable earnings as at the relevant date.
- (10) Where a transition member is entitled to receive payment of Scheme retirement benefits by reason of voluntary early retirement under Regulation 30 of the Membership and Benefits Regulations, that member shall also be entitled to payment of his or her 1967 Scheme retirement benefits and –
- (a) Regulation 8 of the General Regulations shall apply for the purposes of the calculation of the 1967 Scheme retirement benefits; and
 - (b) Regulation 9 of these Regulations shall apply for the purpose calculating final pensionable earnings as at the relevant date.
- (11) A transition member who leaves Scheme employment before he or she is entitled to the payment of retirement benefits under the 1967 Scheme shall –
- (a) continue to be entitled to a deferred pension under whichever of the 1967 Scheme Regulations applied to that member immediately before the transition date, and which when payable under those Regulations, shall be calculated in accordance with Regulation 9 for the purpose calculating final pensionable earnings as at the relevant date; or

-
- (b) be entitled to a transfer payment out of the fund in accordance with Regulation 22 of the Administration Regulations and Regulation 15(1) of these Regulations.

8 Conversion of 1967 Scheme retirement benefits into lump sum

- (1) This Regulation applies to a transition member who was a member of the 1967 Scheme under the Existing Members Regulations or New Members Regulations.
- (2) A transition member –
 - (a) who falls within one of the descriptions of members specified in Regulation 31(1) of the Membership and Benefits Regulations; and
 - (b) in respect of whom Regulation 7(2), (3), (5)(a), (7), (9) (10) or (11)(a) applies,may apply to the Administrator to exchange up to 30% of his or her 1967 Scheme retirement benefits for a lump sum payment.
- (3) Regulation 31 of the Membership and Benefits Regulations shall apply for the purposes of that exchange.

9 Calculation of final pensionable earnings

- (1) In this Regulation “relevant date” means in relation to a transition member –
 - (a) a date ending at any of the points described in Article 11(2)(b) of the Law which applies in respect of that transition member; or
 - (b) the date of the transition member’s death.
- (2) This paragraph applies to a transition member who was a member of the 1967 Scheme under the Existing Members Regulations or New Members Regulations.
- (3) Where paragraph (2) applies, a transition member’s final pensionable earnings for the purposes of Article 11(2)(b), (3) and (4)(a) of the Law, shall be calculated by reference to –
 - (a) the highest of that member’s pensionable earnings over 365 consecutive days in the 10 years prior to, and ending on the relevant date;
 - (b) in the case of a transition member who has less than 10 years’ but more than one year’s pensionable service under the Scheme, the highest of that member’s pensionable earnings over 365 consecutive days beginning with the year commencing on the 1st commencement date, and ending on the relevant date; or
 - (c) in the case of a transition member who has one year or less pensionable service under the Scheme, the whole year equivalent pensionable earnings that would have been paid by an employer in respect of that member’s actual period of employment, and ending on the relevant date.

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- (4) This paragraph applies to a transition member who was a member of the 1967 Scheme under the 1967 Regulations or 1992 Regulations.
 - (5) Where paragraph (4) applies, a transition member's final pensionable earnings for the purposes of Article 11(2)(b), (3) and (4)(a) of the Law, shall be calculated by reference to the average of that member's pensionable earnings in the 3 years prior to, and ending on the relevant date.

10 Survivor benefits

- (1) In this Regulation "1967 Scheme survivor benefits" means –
 - (a) in the case of the 1967 Regulations, a widow's pension or children's benefit payable under Regulation 8 or 9 of those Regulations;
 - (b) in the case of the 1992 Regulations –
 - (i) a pension payable under Regulation 9(2) or (3), 10(2) or (3), 11 or 12(2) of those Regulations, or
 - (ii) a lump sum payable under Regulation 10(4) or 12(3) or (4) of those Regulations; or
 - (c) in the case of the Existing Members Regulations or New Members Regulations, a pension payable under Regulation 9(3) to (7), 10(1) to (4), 11 or 12 of whichever of those Regulations apply in the person's case.
- (2) Where a transition member dies as an active, deferred or pensioner member of the Scheme, his or her 1967 Scheme survivor benefits shall be payable in accordance with whichever of the 1967 Scheme Regulations applied to that transition member immediately before the transition date, except that the annual amount of 1967 Scheme survivor benefits payable under those Regulations shall be calculated by reference to –
 - (a) pensionable service accrued (under the 1967 Scheme) as at the day before the transition date; and
 - (b) final pensionable earnings calculated in accordance with Regulation 9.

11 Extension of 1967 Scheme survivor benefits to nominated cohabiting partner

- (1) In this Regulation –
 - (a) "1967 Scheme survivor benefits" has the meaning given in Regulation 10(1)(c);
 - (b) "nominated cohabiting partner" shall be construed in accordance with Regulation 3 of the Membership and Benefits Regulations.
- (2) This Regulation applies to a transition member who was a member of the 1967 Scheme under the Existing Members Regulations or New Members Regulations.

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- (3) A transition member who is an active, deferred or pensioner member of the Scheme (whether or not in receipt of his or her 1967 Scheme retirement benefits), may nominate a person to receive that member's 1967 Scheme survivor benefits.
 - (4) Regulation 3 of the Membership and Benefits Regulations shall apply for the purposes of that nomination.
 - (5) For the purposes of this Regulation any reference to a "spouse" or "surviving civil partner" in the Existing Members Regulations or New Members Regulations shall be taken to include a reference to a surviving nominated cohabiting partner.

12 Ill-health pension – qualifying period etc. for purposes of the Scheme

For the purposes of the payment of an ill-health pension under Regulation 36(2) of the Membership and Benefits Regulations –

- (a) a transition member's period of service for the purposes of qualifying for retirement benefits under the 1967 Regulations, or pensionable service under the 1992 Regulations, the Existing Members Regulations or the New Members Regulations shall –
 - (i) count towards the requirement in Regulation 36(2)(a) of the Membership and Benefits Regulations, for an active member to have completed 2 or more years pensionable service, and
 - (ii) be added to the number of years of pensionable service accrued by that member under the Scheme, for the purposes of calculating an enhanced level ill-health pension under Regulation 38(3) of the Membership and Benefits Regulations;
- (b) any medical report produced before the transition date for the purposes of considering entitlement to an ill-health pension under the 1967 Scheme, may be used for the purposes of informing a decision under Regulation 37 of the Membership and Benefits Regulations.

13 Ill-health pension – 1967 Scheme

- (1) In this Regulation "relevant 1967 Scheme ill-health retirement Regulations" means whichever of the following Regulations apply in respect of a transition member –
 - (a) Regulation 7(1)(c), (5) and (6) of the 1967 Regulations;
 - (b) Regulation 7 of the Existing Members Regulations or New Members Regulations; or
 - (c) Regulation 7 of the 1992 Regulations.
- (2) This Regulation applies to a transition member whose entitlement to retire before normal retiring age and receive a pension under the relevant 1967 Scheme ill-health retirement Regulations, was under consideration, but not determined before the transition date.
- (3) A transition member shall be entitled to receive a pension under the relevant 1967 Scheme ill-health retirement Regulations provided the

determination of that entitlement is made by no later than the last calendar day of the 7th month after the month beginning with the transition date.

14 Payment of retirement benefits before normal pension age – uniformed members

- (1) This Regulation –
 - (a) applies to a transition member who –
 - (i) is a uniformed member of the Scheme, and
 - (ii) has attained at least the age of 55 but has not attained his or her normal pension age (as prescribed in Regulation 28 of the Membership and Benefits Regulations);
 - (b) excludes a transition member described in sub-paragraph (a) who is –
 - (i) a person employed as the chief ambulance officer or assistant chief ambulance officer for the purposes of discharging the States of Jersey’s ambulance service,
 - (ii) a person appointed as the chief air traffic control officer or assistant chief air traffic control officer of the air traffic control unit maintained at Jersey Airport,
 - (iii) a person appointed as a chief fire officer or deputy chief fire officer of the Airport Rescue and Firefighting Service,
 - (iv) the Chief Fire Officer (within the meaning of Article 1 of the Fire and Rescue Service Law) or a person appointed as the deputy Chief Fire Officer,
 - (v) the Chief Officer or Deputy Chief Officer of the States Police Force (within the meaning of Article 1 of the States of Jersey Police Force Law 2012¹⁸),
 - (vi) the prison Governor (within the meaning of Article 1 of the Prison (Jersey) Law 1957¹⁹).
- (2) Where, in relation to a transition member in respect of whom this Regulation applies, that member’s Scheme employment is terminated on the grounds that his or her employer is satisfied that the member’s level of physical fitness is below the standard required to secure the effective, efficient or safe discharge of functions by the uniformed service in which the member is employed, that employer may, subject to paragraph (3), determine that the member should receive immediate payment of his or her retirement benefits on the termination of his or her Scheme employment.
- (3) Before a determination is made under paragraph (2) –
 - (a) an employer shall have regard to the costs likely to be incurred in the particular case; and
 - (b) the Actuary shall provide a report to the transition member’s employer and the Committee, certifying the likely costs to the fund

as a consequence of the proposed payment of retirement benefits under this Regulation.

- (4) Where a determination is made under paragraph (2), the transition member shall be entitled to receive payment of retirement benefits accrued under the respective schemes calculated as at the date he or she leaves Scheme employment and without any actuarial reduction.
- (5) An employer shall pay into the fund such amount of costs arising from a determination under paragraph (2) as are certified by the Actuary.

15 Transfer payments

- (1) Where, under Regulation 22 of the Administration Regulations, a transition member applies for a transfer payment out of the fund, that transfer payment shall consist of the member's aggregated retirement benefits accrued under the respective schemes.
- (2) This paragraph applies where, before the 1st commencement date, a member of the 1967 Scheme has requested a transfer value of final salary benefits under a transferring arrangement (within the meaning of repealed Regulation 7(1) of the General Regulations) but the Administrator does not receive that transfer value until on or after the 1st commencement date.
- (3) Where paragraph (2) applies, the transfer value received shall be determined in accordance with repealed Regulation 7(1) of the General Regulations.
- (4) This paragraph applies where the Minister has made reciprocal arrangements under Regulation 24(6) of the Administration Regulations for the receipt or payment of transfer payments from or to other pension schemes in respect of active members.
- (5) For the purposes of paragraph (4) any reciprocal arrangements the Minister has made under clause (iv) of the proviso to repealed Regulation 7(1) of the General Regulations which are in force immediately before the 1st commencement date, shall be taken to be reciprocal arrangements made under Regulation 24(6) of the Administration Regulations.
- (6) This paragraph applies where, under Regulation 23 of the Administration Regulations a transfer payment is accepted by the Administrator and –
 - (a) that payment is under a reciprocal arrangement to which paragraphs (4) and (5) apply; and
 - (b) that transfer payment represents, whether in whole or in part, final salary retirement benefits.
- (7) Where paragraph (6) applies, the active member in respect of whom the transfer payment relates, shall, for the purposes of those final salary retirement benefits, be treated as if he or she is a contributing member of the 1967 Scheme under the New Members Regulations, and that member shall be entitled to such added years (as defined in those Regulations) as the Committee, on the advice of the Actuary, shall determine having

regard to the amount credited to the fund in respect of the value of the transfer payment.

1967 Scheme employers and appointments

16 Admission of 1967 Scheme employers to the Scheme

- (1) On the 1st commencement date, a 1967 Scheme employer shall be taken to be an employer admitted to the Scheme as if that employer had been admitted to the Scheme under Regulation 7 of, and paragraph 2(1) of Schedule 1 to, the Membership and Benefits Regulations.
- (2) Paragraph 3 of Schedule 1 to the Membership and Benefits Regulations shall not apply for the purposes of paragraph (1).
- (3) The Actuary shall, in relation to an employer to whom paragraph (1) applies, review –
 - (a) any certificate issued under repealed Regulation 9(1)(c)(ii) of the General Regulations before the expiry of 3 months after the date at which the valuation is presented under Regulation 3(3) of the Funding and Valuation Regulations, and following that review the Actuary shall issue a new certificate as to the amounts to be contributed to the fund by that employer in respect of the Scheme; and
 - (b) any certificate issued under sub-paragraph (a) before the expiry of 3 months after the date at which a subsequent valuation is presented under Regulation 3(3) of the Funding and Valuation Regulations, and following that review and each review thereafter the Actuary shall issue a new certificate as to the amounts to be contributed.
- (4) Subject to paragraph (5), as at the 1st commencement date, an employer to whom paragraph (1) applies is not required to enter into an admission agreement in accordance with paragraph 4 of Schedule 1 to the Membership and Benefits Regulations, but shall –
 - (a) provide such information as the Minister requires as to whether any named individual, class, category or description of employee is, or is not eligible to become an active member of the Scheme on the day his or her employment with that employer begins;
 - (b) be subject to the provisions set out in paragraphs 6 to 9 of Schedule 1 to the Membership and Benefits Regulations concerning the payment of contributions or costs relating to the Scheme, and ending of participation in the Scheme; and
 - (c) comply with such other obligations as are required in relation to the Scheme, as may be set out in the pension administration strategy.
- (5) Notwithstanding paragraph (4), the Minister may require an employer to whom paragraph (1) applies to enter into an admission agreement at such time, or in such circumstances as he or she may determine, and the

requirements set out in paragraph 4 of Schedule 1 to the Membership and Benefits Regulations shall apply for the purposes of any such agreement.

- (6) Nothing in paragraph (1) shall be taken to affect a 1967 Scheme employer's continued participation in the 1967 Scheme or the exercise of any duties or powers conferred on a 1967 Scheme employer under the 1967 Scheme Regulations.

17 Continued obligations of 1967 Scheme employers and contribution certificates

- (1) Subject to paragraph (2), where before the 1st commencement date a 1967 Scheme employer has provided any written statement and written undertaking in accordance with repealed Regulation 9A of the General Regulations, any such written undertaking and written statement shall cease to have effect on the 1st commencement date but that employer shall –
- (a) be subject to the provisions set out in paragraphs 6 to 7 of Schedule 1 to the Membership and Benefits Regulations concerning the payment of contributions or costs relating to the 1967 Scheme; and
- (b) comply with such other obligations as are required in relation to the 1967 Scheme as may be set out in the pension administration strategy.
- (2) Notwithstanding paragraph (1), any obligation under repealed Regulation 9A(2) or (4) or repealed Regulation 9B of the General Regulations concerning a 1967 Scheme employer's contributions, contribution shortfalls and provision of information, that arose at, or relate to any time, before or after 14th October 2009, (including after the 1st commencement date), regardless of whether not that employer –
- (a) employs for the time being any members of the 1967 Scheme; or
- (b) has ceased to participate as a 1967 Scheme employer,
- shall remain that employer's obligation.
- (3) Notwithstanding paragraph (1), the Minister may require a 1967 Scheme employer to enter into an admission agreement, at such time or in such circumstances as he or she may determine, for the purposes of that employer's participation in the 1967 Scheme.
- (4) The requirements set out in paragraph 4(1) and (2)(b) to (m) of Schedule 1 to the Membership and Benefits Regulations shall apply for the purposes of any such agreement, and any references in that paragraph to the Scheme and Regulations under the Scheme shall be construed as references to the 1967 Scheme and equivalent Regulations under that scheme.
- (5) The Actuary shall review –
- (a) any certificate issued under repealed Regulation 9(1)(c)(ii) of the General Regulations, before the expiry of 3 months after the date at which the valuation is presented under Regulation 3(3) of the Funding and Valuation Regulations, and following that review

shall issue a new certificate as to the amounts to be contributed to the fund in respect of the 1967 Scheme; and

- (b) any certificate issued under sub-paragraph (a) before the expiry of 3 months after the date at which a subsequent valuation is presented under Regulation 3(3) of the Funding and Valuation Regulations, and following that review and each review thereafter, the Actuary shall issue a new certificate as to the amounts to be contributed.
- (6) A 1967 Scheme employer shall cease participation in the 1967 Scheme in accordance with paragraphs 8 and 9 of Schedule 1 to the Membership and Benefits Regulations.

18 Appointments etc.

- (1) A person who was, immediately before the 1st commencement date, an Actuary, investment manager or custodian appointed under repealed Regulation 5 of the General Regulations, shall on that commencement date be taken to be –
 - (a) an Actuary appointed under Regulation 10 of the Administration Regulations;
 - (b) an investment manager appointed under Regulation 12 of those Regulations;
 - (c) a custodian appointed under Regulation 16 of those Regulations,and, as the case requires, those Regulations shall apply for the purposes of terminating any such appointment.
- (2) A person described in paragraph (1) shall discharge the functions conferred under the Administration Regulations as if that person had been appointed under those Regulations on the 1st commencement date.

PART 4

CLOSING

19 1967 Scheme Regulations amended

- (1) In relation to the 1st commencement date, the 1967 Scheme Regulations are amended as set out in Schedule 1.
- (2) In relation to the 2nd commencement date, the 1967 Scheme Regulations are amended as set out in Schedule 2.

20 Citation and commencement

- (1) These Regulations may be cited as the Public Employees (Pension Scheme) (Transitional Provisions, Savings and Consequential Amendments) (Jersey) Regulations 201-.

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- (2) Regulations 1, 15(2) to (7), 16 to 18, 19(1), this Regulation and Schedule 1 shall come into force on the 1st commencement date.
 - (3) Regulations 2 to 15(1), 19(2) and Schedule 2 shall come into force on the 2nd commencement date.

SCHEDULE 1

(Regulation 19(1))

**1967 SCHEME REGULATIONS AMENDED AS AT
1ST COMMENCEMENT DATE**

1 Amendment of the Public Employees (Contributory Retirement Scheme) (Existing Members) (Jersey) Regulations 1989

- (1) The Public Employees (Contributory Retirement Scheme) (Existing Members) (Jersey) Regulations 1989²⁰ are amended in accordance with this paragraph.
- (2) In Regulation 1 –
 - (a) before the definition “Actuary” there are inserted the following definitions –
 - “ ‘1957 Law’ means the Prison (Jersey) Law 1957²¹;
 - ‘2011 Law’ means the Fire and Rescue Service (Jersey) Law 2011²²;
 - ‘2012 Law’ means the States of Jersey Police Force Law 2012²³;
 - ‘2014 Pensions Law’ means the Public Employees (Pensions) (Jersey) Law 2014;²⁴”;
 - (b) for the definition “Actuary” there is substituted the following definition –
 - “ ‘Actuary’ means a person appointed in accordance with Regulation 10 of the Administration Regulations, to give actuarial advice in respect of the fund;”;
 - (c) for paragraph (a) of the definition “added years”, there is substituted the following paragraph –
 - “(a) any refund paid or transfer value received, as referred to in repealed Regulation 7 of the General Regulations or transfer payment under Regulation 23 of the Administration Regulations;”;
 - (d) after the definition “added years” there are inserted the following definitions –
 - “ ‘Administration Regulations’ means the Public Employees (Pension Scheme) (Administration) (Jersey) Regulations 201-²⁵;
 - ‘Administrator’ shall be construed in accordance with Regulation 19 of the Administration Regulations;”;
 - (e) for the definitions “category A member” and “category B member” there are substituted the following definitions –
 - “ ‘category A member’ means a member employed –
 - (a) as an emergency ambulance officer for the purposes of discharging the States of Jersey’s ambulance service, other

- than an emergency ambulance officer who ceased to be a member before 1st January 1999;
- (b) as a firefighter (not being the Chief Fire Officer) within the meaning of Article 1 of the 2011 Law;
 - (c) as an officer (not being a person appointed as a chief fire officer or deputy chief fire officer of the Airport Rescue and Firefighting Service) in the Airport Rescue and Firefighting Service within the meaning of Article 1 of the 2011 Law;
 - (d) as a police officer in the States Police Force within the meaning of Article 1 of the 2012 Law;
 - (e) as a prison officer,
- not being a category B member;
- ‘category B member’ means a member who is –
- (a) an air traffic control officer in the ‘air traffic control unit’, within the meaning of Article 1(1) of the Air Navigation (Jersey) Law 2014²⁶ maintained at Jersey Airport;
 - (b) a person employed as the chief ambulance officer or assistant chief ambulance officer for the purposes of discharging the States of Jersey’s ambulance service, whose basic salary due under his or her contract of employment, with effect from 1st January 2003, is reduced by 4%;
 - (c) a person appointed as a chief fire officer or deputy chief fire officer of the Airport Rescue and Firefighting Service;
 - (d) the Chief Fire Officer within the meaning of Article 1 of the 2011 Law;
 - (e) the Chief Officer of the States Police Force within the meaning of Article 1 of the 2012 Law;
 - (f) the prison Governor within the meaning of Article 1(1) of the 1957 Law;”;
- (f) for the definition “Committee” there is substituted the following definition –
- “ ‘Committee’ means the ‘Committee of Management’ construed in accordance with Article 4 of the 2014 Pensions Law and Regulation 2 of the Administration Regulations;”;
- (g) for paragraph (b) of the definition “employer” there is substituted the following paragraph –
- “(b) any other employer –
- (i) admitted to the scheme under repealed Regulation 9 of the General Regulations,
 - (ii) treated as if admitted to the scheme under any enactment which provides for that employer to become an employer for the purposes of the scheme in respect of members whose employment with the States Employment Board is transferred to that employer, or

- (iii) treated as if admitted to the scheme under paragraph 2(4) and (5) of Schedule 1 to the Public Employees (Pension Scheme) (Membership and Benefits) (Jersey) Regulations 201-²⁷;
- (h) after the definition “employer” there is inserted the following definition –
- “ ‘equivalent scheme established outside Jersey’ shall be construed in accordance with Article 131CG of the Income Tax Law;”;
- (i) after the definition “Former Hospital Scheme Rules” there are inserted the following definitions –
- “ ‘fund’ shall be construed in accordance with Article 5 of the 2014 Pensions Law;
- ‘Funding and Valuation Regulations’ means the Public Employees (Pension Scheme) (Funding and Valuation) (Jersey) Regulations 201-²⁸;
- (j) in paragraph (a) of the definition “normal retiring age”, for the words “in the States of Jersey Prison Service” there are substituted the words “as prison officers”;
- (k) after the definition “pensioner” there is inserted the following definition –
- “ ‘prison officer’ has the meaning given in Article 1(1) of the 1957 Law;”;
- (l) in paragraph (c) of the definition “qualifying service” –
- (i) after the word “Treasurer” there are inserted the words “or the Administrator (as the case may be),”;
- (ii) for the words “Regulation 7 of the General Regulations (whether directly or indirectly)” there are substituted the words “repealed Regulation 7 of the General Regulations or Regulation 23 of the Administration Regulations”;
- (m) after the definition “relations” there are inserted the following definitions –
- “ ‘repealed Regulation 7 of the General Regulations’ means Regulation 7 of the General Regulations as it was in force immediately prior to its repeal by the Transitional Regulations;
- ‘repealed Regulation 9 of the General Regulations’ means Regulation 9 of the General Regulations as it was in force immediately prior to its repeal by the Transitional Regulations;”;
- (n) the definition “SOJPS” is deleted;
- (o) after the definition “transitional pensioner” there is inserted the following definition –
- “ ‘Transitional Regulations’ means the Public Employees (Pension Scheme) (Transitional Provisions, Savings and Consequential Amendments) (Jersey) Regulations 201-²⁹;

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- (p) after the definition “Treasurer” there is added the following definition –
- “ ‘United Kingdom transferring arrangement’ means a registered pension scheme within the meaning of section 150(2) of the Finance Act 2004 (c.12) of the United Kingdom.”.
- (3) In Regulation 2 –
- (a) in paragraph (1) the words “and the General Regulations” are deleted;
- (b) in paragraph (11)(b), for the word “scheme” there is substituted the word “fund”;
- (c) in paragraph (12) –
- (i) in sub-paragraph (a), for the words “Subject to sub-paragraphs (b)”, there are substituted the words “Subject to sub-paragraphs (aa), (b)”;
- (ii) after sub-paragraph (a) there is inserted the following sub-paragraph –
- “(aa) On or after the coming into force of Regulation 8 of the Membership and Benefits Regulations, a person referred to in sub-paragraph (a) cannot apply to be re-admitted to the scheme under these Regulations.”;
- (iii) in sub-paragraph (d), in both places in which they occur, for the words “in the SOJPS” there are substituted the words “as a prison officer”;
- (d) in paragraph (13)(c), for the word “Treasurer” there is substituted the word “Administrator”.
- (4) In Regulation 3 –
- (a) for paragraph (1) there is substituted the following paragraph –
- “(1) A member shall pay such contributions to the fund as are required under Regulation 12 of, and paragraph 5 of Schedule 1 to, the Funding and Valuation Regulations.”;
- (b) for paragraph (2) there is substituted the following paragraph –
- “(2) An employer shall in respect of member contributions, pay those contributions to the Administrator in the manner required under Regulation 11(8) of the Funding and Valuation Regulations.”;
- (c) paragraph (6) is deleted;
- (d) in paragraph (8) the words “of these Regulations and Regulation 6 of the General Regulations” are deleted.
- (5) In Regulation 4 –
- (a) for paragraph (1) there is substituted the following paragraph –
- “(1) Subject to the proviso in Regulation 2(11) and Regulation 3(4), an employer shall pay such contributions to the fund as are required under Regulation 12 of, and paragraph 5 of Schedule 1 to, the Funding and Valuation Regulations.”;

- (b) in paragraph (7), for the word “scheme” there is substituted the word “fund”;
 - (c) for paragraph (8) there is substituted the following paragraph –
 - “(8) An employer’s contributions shall be paid to the Administrator in the manner required under Regulation 11(7) of the Funding and Valuation Regulations.”;
 - (d) paragraph (9) is deleted.
- (6) In Regulation 5(2), for the words “in the SOJPS” there are substituted the words “as a prison officer”.
- (7) In Regulation 6 –
- (a) in paragraph (3), after the words “paragraph (3A)” there are inserted the words “and paragraph (3AA)”;
 - (b) for paragraph (3A) there is substituted the following paragraph –
 - “(3A) This paragraph applies to a category A member who retires or has his or her employment terminated on or after 9th February 2011 and whose pension, either in whole or in part, is attributable to a transfer payment received by –
 - (a) the Treasurer on or after 9th February 2011 but before 1st January 2015, in accordance with repealed Regulation 7 of the General Regulations under a United Kingdom transferring arrangement;
 - (b) the Treasurer on or after 1st January 2015 but before the commencement of Schedule 1 to the Transitional Regulations, in accordance with repealed Regulation 7 of the General Regulations from an equivalent scheme established outside Jersey; or
 - (c) the Administrator on or after the commencement of Schedule 1 to the Transitional Regulations, in accordance with Regulation 23 of the Administration Regulations from an equivalent scheme established outside Jersey.”;
 - (c) after paragraph (3A) there is inserted the following paragraph –
 - “(3AA) Where paragraph (3A) applies –
 - (a) such part of the member’s pension that is not attributable to such a transfer payment shall be payable from the date of the member’s retirement or the date the member has his or her employment terminated, as the case may be; and
 - (b) such part of the pension that is attributable to such a transfer payment shall –
 - (i) be payable from the date of the member’s normal retiring age, and
 - (ii) be treated for the purposes of the scheme as a deferred pension to which the member is entitled under Regulation 8(1)(a).”;
- (d) in paragraph (3B), for the words “paragraph (3A)(b)” there are substituted the words “paragraph (3AA)(b)”;

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- (e) in paragraph (7)(b), for the words “in the SOJPS” there are substituted the words “as a prison officer”.
- (8) In Regulation 6A –
- (a) in the heading, for the words “SOJPS members” there are substituted the words “prison officers”;
 - (b) in paragraph (1), for the words “a category A member of scheme under these Regulations employed in the SOJPS” there are substituted the words “a category A member of the scheme under these Regulations employed as a prison officer”.
- (9) In Regulation 7 –
- (a) in paragraph (4), for the words “as from the date of his or her re-entering service or 3 months from the date of the offer of re-employment whichever date is the earlier” there are substituted the words “from such date as the Committee determines”;
 - (b) paragraph (5) is deleted;
 - (c) in paragraph (6), the words “who does not re-enter service” there are substituted the words “who does not accept an employer’s offer of employment within 3 months following the date of that offer”.
- (10) In Regulation 8 –
- (a) in the heading, for the word “value” there is substituted the word “payment”;
 - (b) for paragraph (1)(b) there is substituted the following sub-paragraph –
 - “(b) to apply for a transfer payment out of the fund under Regulation 22 of the Administration Regulations;”;
 - (c) in paragraph (1A), for the words “in the SOJPS” there are substituted the words “as a prison officer”;
 - (d) in paragraph (2) –
 - (i) the words “to the scheme” are deleted,
 - (ii) for the words “to request a transfer value payable in accordance with the provisions of Regulation 7 of the General Regulations” there are substituted the words “to apply for a transfer payment out of the fund under Regulation 22 of the Administration Regulations”;
 - (e) in paragraph (3) –
 - (i) in sub-paragraph (a), for the words “paid to the scheme” there is substituted the words “paid to the fund”,
 - (ii) in sub-paragraph (c)(ii), for the words “transfer value” there are substituted the words “transfer payment”,
 - (iii) in sub-paragraph (d), for the word “Treasurer” there is substituted the word “Administrator”,
 - (iv) for sub-paragraph (e) there is substituted the following sub-paragraph –

- “(e) subject to Regulation 24(4)(c) and (d) of the Administration Regulations, any contributions the member paid to any pension scheme of which he or she was previously a member and which have been –
- (i) transferred to the fund under repealed Regulation 7 of the General Regulations,
 - (ii) transferred to the fund under repealed Regulation 15 of the 1967 Regulations, or
 - (iii) in the case of a member referred to in Regulation 2(3)(a), transferred to the Former Hospital Scheme under Rule 41 of the Former Hospital Scheme Rules.”;
- (f) in paragraph (4)(c), for the word “Treasurer” there is substituted the word “Administrator”.
- (11) In Regulation 9(3) and 10(2), for the words “Regulation 13, 14 or 15” there are substituted the words “Regulation 13 or 14”.
- (12) In Regulation 11 –
- (a) in paragraph (2)(a), the words “or adjusted any pension under Regulation 15” are deleted;
 - (b) in paragraph (2)(b), for the words “Regulation 13, 14 or 15 , that amount being further increased by the proportion that the pensioner’s pension as increased under Regulation 11 of the General Regulations” there are substituted the words “Regulation 13 or 14, that amount being further increased by the proportion that the pensioner’s pension as increased under Regulation 8 or 12(2)(a) of, and paragraph 2 of Schedule 1 to, the Funding and Valuation Regulations”.
- (13) In Regulation 12(2), in both places where they occur, for the words “Regulation 11 of the General Regulations” there are substituted the words “Regulation 8 or 12(2)(a) of, and paragraph 2 of Schedule 1 to, the Funding and Valuation Regulations”.
- (14) In Regulation 13 –
- (a) in paragraph (1), for the words “one-quarter of the amount” there is substituted the figure “30%”;
 - (b) in paragraph (1A) –
 - (i) for the words “A member entitled to a pension payable in accordance with Regulation 6(3A) may elect to exchange up to a maximum of one-quarter of” there are substituted the words “A member in respect of whom Regulation 6(3A) applies whose pension is payable in accordance with Regulation 6(3AA), may elect to exchange up to a maximum of 30% of”,
 - (ii) in sub-paragraph (a) for the words “transfer value” there are substituted the words “transfer payment”;
 - (c) in paragraph (3)(b), for the words “Midland Bank Base Rate” there are substituted the words “Bank of England base rate”.

- (15) Regulation 15 is deleted.
- (16) For Regulation 16 there is substituted the following Regulation –

“16 Conversion of pension into lump sum not exceeding £30,000

- (1) A member or a deferred pensioner may apply to the Administrator to receive a lump sum by way of exchange of the capital value of all his or her accrued pension under the scheme, provided that at the time the application is made –
- (a) the member has attained the age of 60;
 - (b) the member has not commenced drawing his or her accrued pension under the scheme; and
 - (c) the aggregate of the following amounts does not exceed £30,000 –
 - (i) the capital value of the member’s accrued pension under the scheme,
 - (ii) all lump sums that the member has previously exchanged –
 - (A) under Article 131CE of the Income Tax Law, or
 - (B) before the commencement of the Income Tax (Amendment No. 44) (Jersey) Law 2014³⁰, under any of the previous trivial commutation provisions referred to in Article 131CE(2) of the Income Tax Law.
- (2) An exchange under paragraph (1) is not permitted where the capital value of the member’s accrued pension includes any amount transferred from a scheme, trust or contract (however called and whether approved under any Article of the Income Tax Law or under the jurisdiction of a country or territory outside Jersey).
- (3) An application under paragraph (1) shall be made in such form and manner as the Administrator may specify.
- (4) The calculation of the lump sum payable under this Regulation shall be determined by the Committee after consulting the Actuary.
- (5) Payment of the lump sum shall –
- (a) in the case of –
 - (i) a member, be made on the day after the member ceases employment, or
 - (ii) a deferred pensioner, be made within 3 months following the date of the application under paragraph (1); and
 - (b) extinguish the member’s rights to any other benefits under the scheme, as well as the rights of any person contingently entitled to any benefit payable upon that member’s death.”.
- (17) In Regulation 16A(1) and (3), for the word “Treasurer” there is substituted the word “Administrator”.

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- (18) In Regulation 17(1)(c), (d)(i) and (ii) and (2), for the word “scheme” there is substituted the word “fund”.
- (19) In Regulation 18 –
- (a) in paragraph (4)(d)(i) and (ii), for the word “scheme” there is substituted the word “fund”;
 - (b) in paragraph (5), for the words “Midland Bank Base Rate” there are substituted the words “Bank of England base rate”;
 - (c) in paragraph (7), for the words “Subject to paragraph (8), contributions” there is substituted the word “Contributions”;
 - (d) paragraph (8) is deleted;
 - (e) in paragraph (13), for the words “9 months” there are substituted the words “6 months”.
- (20) In Regulation 22(6), in both places in which it occurs, for the word “scheme” there is substituted the word “fund”.

2 Amendment of the Public Employees (Contributory Retirement Scheme) (Former Hospital Scheme) (Jersey) Regulations 1992

- (1) The Public Employees (Contributory Retirement Scheme) (Former Hospital Scheme) (Jersey) Regulations 1992³¹ are amended in accordance with this paragraph.
- (2) In Regulation 1 –
- (a) for the definition “Actuary” there is substituted the following definition –
 - “ ‘Actuary’ means a person appointed in accordance with Regulation 10 of the Administration Regulations, to give actuarial advice in respect of the fund;”;
 - (b) after the definition “Actuary” there are inserted the following definitions –
 - “ ‘Administration Regulations’ means the Public Employees (Pension Scheme) (Administration) (Jersey) Regulations 201-³²;
 - ‘Administrator’ shall be construed in accordance with Regulation 19 of the Administration Regulations;”;
 - (c) for the definition “Committee” there is substituted the following definition –
 - “ ‘Committee’ means the Committee of Management construed in accordance with Article 4 of the 2014 Pensions Law and Regulation 2 of the Administration Regulations;”;
 - (d) for paragraph (b) of the definition “employer” there is substituted the following paragraph –
 - “(b) any other employer –
 - (i) admitted to the scheme under repealed Regulation 9 of the General Regulations,

- (ii) treated as if admitted to the scheme under any enactment which provides for that employer to become an employer for the purposes of the scheme in respect of members whose employment with the States Employment Board is transferred to that employer, or
 - (iii) treated as if admitted to the scheme under paragraph 2(4) and (5) of Schedule 1 to the Public Employees (Pension Scheme) (Membership and Benefits) (Jersey) Regulations 201-³³;
- (e) after the definition “employer” there is inserted the following definition –
 - “ ‘equivalent scheme established outside Jersey’ shall be construed in accordance with Article 131CG of the Income Tax Law;”;
- (f) after the definition “Former Hospital Scheme Rules” there are inserted the following definitions –
 - “ ‘fund’ shall be construed in accordance with Article 5 of the 2014 Pensions Law;
 - ‘Funding and Valuation Regulations’ means the Public Employees (Pension Scheme) (Funding and Valuation) (Jersey) Regulations 201-³⁴;
- (g) after the definition “General Regulations” there is inserted the following definition –
 - “ ‘Income Tax Law’ means the Income Tax (Jersey) Law 1961³⁵;
- (h) after the definition “pensionable allowance”, there is inserted the following definition –
 - “ ‘2014 Pensions Law’ means the Public Employees (Pensions) (Jersey) Law 2014³⁶;
- (i) for paragraph (d) of the definition “pensionable service”, there is substituted the following paragraph –
 - “(d) any notional period of pensionable service granted to a member on account of any refund paid or transfer value received, as referred to in repealed Regulation 7 of the General Regulations, or transfer payment under Regulation 23 of the Administration Regulations;”;
- (j) after the definition “relations” there are inserted the following definitions –
 - “ ‘repealed Regulation 7 of the General Regulations’ means Regulation 7 of the General Regulations as it was in force immediately prior to its repeal by the Transitional Regulations;
 - ‘repealed Regulation 9 of the General Regulations’ means Regulation 9 of the General Regulations as it was in force immediately prior to its repeal by the Transitional Regulations;”;
- (k) after the definition “service”, there is inserted the following definition –

- “ ‘Transitional Regulations’ means the Public Employees (Pension Scheme) (Transitional Provisions, Savings and Consequential Amendments) (Jersey) Regulations 201-³⁷.”;
- (1) after the definition “Treasurer” there is inserted the following definition –
- “ ‘United Kingdom transferring arrangement’ means a registered pension scheme within the meaning of section 150(2) of the Finance Act 2004 (c.12) of the United Kingdom.”.
- (3) In Regulation 2(1), the words “and the General Regulations” are deleted.
- (4) In Regulation 3 –
- (a) for paragraph (1) there is substituted the following paragraph –
- “(1) A member who has not reached normal retiring age shall pay such contributions to the fund as are required under Regulation 12 of, and paragraph 5 of Schedule 1 to, the Funding and Valuation Regulations.”;
- (b) for paragraph (2) there is substituted the following paragraph –
- “(2) An employer shall in respect of member contributions, pay those contributions to the Administrator in the manner required under Regulation 11(8) of the Funding and Valuation Regulations.”.
- (5) In Regulation 4 –
- (a) for paragraph (1) there is substituted the following paragraph –
- “(1) An employer shall pay such contributions to the fund as are required under Regulation 12 of, and paragraph 5 of Schedule 1 to, the Funding and Valuation Regulations.”;
- (b) after paragraph (1) there is inserted the following paragraph –
- “(2) An employer’s contributions shall be paid to the Administrator in the manner required under Regulation 11(7) of the Funding and Valuation Regulations.”.
- (6) In Regulation 8 –
- (a) in the heading, for the word “value” there is substituted the word “payment”;
- (b) for paragraph (1)(b) there is substituted the following subparagraph –
- “(b) to apply for a transfer payment out of the fund under Regulation 22 of the Administration Regulations;”;
- (c) in paragraph (2), for the words “to request a transfer value payable in accordance with the provisions of Regulation 7 of the General Regulations” there are substituted the words “to apply for a transfer payment out of the fund under Regulation 22 of the Administration Regulations”;
- (d) for paragraph (3A) there is substituted the following paragraph –
- “(3A) If –

-
- (a) the deferred pensioner who retires as referred to in paragraph (3)(a) –
- (i) is a member of another pension scheme, and
 - (ii) is a person who, in accordance with the provisions of that scheme, is retiring other than for reasons of ill-health –
 - (A) on or after 9th February 2011, and
 - (B) is under the age of 55 years; and
- (b) the deferred pension, or in the case of a female member a deferred pension and lump sum, either in whole or in part, is attributable to a transfer payment received by –
- (i) the Treasurer on or after 9th February 2011 but before 1st January 2015, under a United Kingdom transferring arrangement,
 - (ii) the Treasurer on or after 1st January 2015 but before the commencement of Schedule 1 to the Transitional Regulations, from an equivalent scheme established outside Jersey, or
 - (iii) the Administrator on or after the commencement of Schedule 1 to the Transitional Regulations, in accordance with Regulation 23 of the Administration Regulations, from an equivalent scheme established outside Jersey,
- there shall be payable, from the date that the deferred pensioner actually retires, that part of the deferred pension, or in the case of a female member a deferred pension and lump sum, that is not attributable to the transfer payment described in sub-paragraph (b) and, from the date the deferred pensioner attains the age of 55 years, that part of the deferred pension, and where appropriate, that lump sum, that is so attributable.”.
- (7) In Regulation 9 –
- (a) in paragraph (4)(a) –
 - (i) for the words “contributions to the scheme” there are substituted the words “contributions to the fund”,
 - (ii) for the words “Regulation 7” there are substituted the words “repealed Regulation 7”;
 - (b) in paragraph (5) –
 - (i) for the words “contributions to the scheme” there are substituted the words “contributions to the fund”,
 - (ii) for the words “Regulation 7” there are substituted the words “repealed Regulation 7”.
- (8) In Regulation 12(3) –
- (a) for the words “contributions to the scheme” there are substituted the words “contributions to the fund”;

(b) for the words “Regulation 7” there are substituted the words “repealed Regulation 7”.

(9) For Regulation 14 there is substituted the following Regulation –

“14 Conversion of pension into lump sum not exceeding £30,000

(1) A member or a deferred pensioner may apply to the Administrator to receive a lump sum by way of exchange of the capital value of all his or her accrued pension under the scheme, provided that at the time the application is made –

- (a) the member has attained the age of 60;
- (b) the member has not commenced drawing his or her accrued pension under the scheme; and
- (c) the aggregate of the following amounts does not exceed £30,000 –
 - (i) the capital value of the member’s accrued pension under the scheme,
 - (ii) all lump sums that the member has previously exchanged –
 - (A) under Article 131CE of the Income Tax Law, or
 - (B) before the commencement of the Income Tax (Amendment No. 44) (Jersey) Law 2014³⁸, under any of the previous trivial commutation provisions referred to in Article 131CE(2) of the Income Tax Law.

(2) An exchange under paragraph (1) is not permitted where the capital value of the member’s accrued pension includes any amount transferred from a scheme, trust or contract (however called and whether approved under any Article of the Income Tax Law or under the jurisdiction of a country or territory outside Jersey).

(3) An application under paragraph (1) shall be made in such form and manner as the Administrator may specify.

(4) The calculation of the lump sum payable under this Regulation shall be determined by the Committee after consulting the Actuary.

(5) Payment of the lump sum shall –

- (a) in the case of –
 - (i) a member, be made on the day after the member ceases employment, or
 - (ii) a deferred pensioner, be made within 3 months following the date of the application under paragraph (1); and
- (b) extinguish the member’s rights to any other benefits under the scheme, as well as the rights of any person contingently entitled to any benefit payable upon that member’s death.”.

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- (10) In Regulation 15, for the word “scheme” there is substituted the word “fund”.
- (11) In Regulation 16 –
- (a) in paragraph (4)(d)(i) and (ii), for the word “scheme” there is substituted the word “fund”;
 - (b) in paragraph (5), for the words “Midland Bank Base Rate” there are substituted the words “Bank of England base rate”;
 - (c) in paragraph (7), for the words “Subject to paragraph (8), contributions” there are substituted the words “Contributions”;
 - (d) paragraph (8) is deleted;
 - (e) in paragraph (13), for the words “9 months” there are substituted the words “6 months”.
- (12) In Regulation 19 –
- (a) for the words “from the scheme” there are substituted the words “under the scheme”;
 - (b) for the words “to the scheme” there are substituted the words “to the fund”.
- (13) In Regulation 22 –
- (a) in paragraph (1), for the words “be reviewed in accordance with Regulation 10 of the General Regulations, subject to Regulation 6(3) thereof”, there are substituted the words “be increased in accordance with Regulation 8 or 12(2)(a) of, and paragraph 2 of Schedule 1 to, the Funding and Valuation Regulations”;
 - (b) in paragraph (2), the sentence beginning with the words “In such an event” and ending with the words “Scheme Rules.” is deleted;
 - (c) in paragraph (3) –
 - (i) for the words “be reviewed in accordance with Regulation 11 of the General Regulations, subject to Regulation 6(3) thereof”, there are substituted the words “be increased in accordance with Regulation 8 or 12(2)(a) of, and paragraph 2 of Schedule 1 to, the Funding and Valuation Regulations”;
 - (ii) for the words “the funds of the scheme” there are substituted the words “the fund”;
 - (d) in paragraph (5) –
 - (i) for the words “to the scheme” there are substituted the words “to the fund”;
 - (ii) for the words “from the Scheme” there are substituted the words “under the scheme”;
 - (e) paragraph (7) is deleted.

3 Amendment of the Public Employees (Contributory Retirement Scheme) (General) (Jersey) Regulations 1989

- (1) The Public Employees (Contributory Retirement Scheme) (General) (Jersey) Regulations 1989³⁹ are amended in accordance with this paragraph.
- (2) In Regulation (1) –
 - (a) for the definition “Actuary” there is substituted the following definition –

“ ‘Actuary’ means a person appointed in accordance with Regulation 10 of the Administration Regulations, to give actuarial advice in respect of the fund;”;
 - (b) for the definition “Committee” there is substituted the following definition –

“ ‘Committee’ means the ‘Committee of Management’ construed in accordance with Article 4 of the 2014 Pensions Law and Regulation 2 of the Public Employees (Pension Scheme) (Administration) (Jersey) Regulations 201-⁴⁰;”;
 - (c) for paragraph (b) of the definition “employer” there is substituted the following paragraph –

“(b) any other employer –

 - (i) admitted to the scheme under Regulation 9 of these Regulations as it was in force immediately before the repeal of that Regulation by the Public Employees (Pension Scheme) (Transitional Provisions, Savings and Consequential Amendments) (Jersey) Regulations 201-⁴¹,
 - (ii) treated as if admitted to the scheme under any enactment which provides for that employer to become an employer for the purposes of the scheme in respect of members whose employment with the States Employment Board is transferred to that employer, or
 - (iii) treated as if admitted to the scheme under paragraph 2(4) and (5) of Schedule 1 to the Public Employees (Pension Scheme) (Membership and Benefits) (Jersey) Regulations 201-⁴²;”;
 - (d) after the definition “Former Hospital Scheme Regulations” there are inserted the following definitions –

“ ‘fund’ shall be construed in accordance with Article 5 of the 2014 Pensions Law;

‘Funding and Valuation Regulations’ means the Public Employees (Pension Scheme) (Funding and Valuation) (Jersey) Regulations 201-⁴³;”;
 - (e) after the definition “1989 New Members Regulations”, there is inserted the following definition –

“‘2014 Pensions Law’ means the Public Employees (Pensions) (Jersey) Law 2014⁴⁴.”;

- (f) the following definitions are deleted –
- (i) “appointed day”,
 - (ii) “1990 appointed day”,
 - (iii) “assets of the scheme”,
 - (iv) “Chairman”,
 - (v) “employer representative”,
 - (vi) “Law”,
 - (vii) “member representative”,
 - (viii) “Treasurer”.
- (3) In Regulation 8 –
- (a) in paragraph (4), for the words “in accordance with the provisions of Regulation 11” there are substituted the words “in accordance with Regulation 8 or 12(2)(a) of, and paragraph 1 of Schedule 2 to, the Funding and Valuation Regulations”;
 - (b) in paragraph (5), for the words “in accordance with Regulation 11” there are substituted the words “in accordance with Regulation 8 or 12(2)(a) of, and paragraph 2 of Schedule 1 to, the Funding and Valuation Regulations”; and
 - (c) in paragraph (6), for the words “pension at the age of 61.5 years or the member’s normal retiring age (whichever is the lesser age)” there are substituted the words “attaining his or her normal retiring age”.
- (4) Regulations 2 to 7, 9 to 16 and 18 are repealed.

4 Amendment of the Public Employees (Contributory Retirement Scheme) (Jersey) Regulations 1967

- (1) The Public Employees (Contributory Retirement Scheme) (Jersey) Regulations 1967⁴⁵ are amended in accordance with this paragraph.
- (2) In Regulation 1 –
- (a) in paragraph (1) –
 - (i) before the definition “1988 appointed day” there are inserted the following definitions –
 - “‘Actuary’ means a person appointed in accordance with Regulation 10 of the Administration Regulations, to give actuarial advice in respect of the fund;
 - ‘Administration Regulations’ means the Public Employees (Pension Scheme) (Administration) (Jersey) Regulations 201-⁴⁶;
 - ‘Administrator’ shall be construed in accordance with Regulation 19 of the Administration Regulations;”;
 - (ii) for the definition “Committee of Management” there is substituted the following definition –

“ ‘Committee of Management’ shall be construed in accordance with Article 4 of the 2014 Pensions Law and Regulation 2 of the Administration Regulations;”

(iii) for paragraph (b) of the definition “employer” there is substituted the following paragraph –

“(b) any other employer –

(i) admitted to the scheme under repealed Regulation 9 of the General Regulations,

(ii) treated as if admitted to the scheme under any enactment which provides for that employer to become an employer for the purposes of the scheme in respect of members whose employment with the States Employment Board is transferred to that employer, or

(iii) treated as if admitted to the scheme under paragraph 2(4) and (5) of Schedule 1 to the Public Employees (Pension Scheme) (Membership and Benefits) (Jersey) Regulations 201-⁴⁷;”

(iv) after the definition “employer” there is inserted the following definition –

“ ‘equivalent scheme established outside Jersey’ shall be construed in accordance with Article 131CG of the Income Tax Law;”

(v) after the definition “Former Hospital Scheme Regulations”, there are inserted the following definitions –

“ ‘fund’ shall be construed in accordance with Article 5 of the 2014 Pensions Law;

‘Funding and Valuation Regulations’ means the Public Employees (Pension Scheme) (Funding and Valuation) (Jersey) Regulations 201-⁴⁸;”

(vi) after the definition “General Regulations” there is inserted the following definition –

“ ‘Income Tax Law’ means the Income Tax (Jersey) Law 1961⁴⁹;”

(vii) after the definition “pension”, there is inserted the following definition –

“ ‘2014 Pensions Law’ means the Public Employees (Pensions) (Jersey) Law 2014⁵⁰;”

(viii) after the definition “relations” there are inserted the following definitions –

“ ‘repealed Regulation 7 of the General Regulations’ means Regulation 7 of the General Regulations as it was in force immediately prior to its repeal by the Transitional and Consequential Amendments Regulations;

‘repealed Regulation 9 of the General Regulations’ means Regulation 9 of the General Regulations as it was in force

immediately prior to its repeal by the Transitional and Consequential Amendments Regulations;”,

(ix) for the definition “scheme” there is substituted the following definition –

“ ‘scheme’ means the pension scheme established by these Regulations (which shall upon the coming into force of the Administration Regulations, be administered in accordance with those Regulations);”,

(x) in the definition “service”, for the words “16, 20(1)(f), 21 and 22 of these Regulations and Regulation 7(1)(b) and 17 of the General Regulations” there are substituted the words “16 and 20(1)(f), Regulation 7(1)(b) of the General Regulations as it was in force immediately prior its repeal by the Transitional and Consequential Amendments Regulations, Regulation 17 of the General Regulations, and Regulation 23(5)(a) of the Administration Regulations”,

(xi) after the definition “transitional pensioner” there is inserted the following definition –

“ ‘Transitional and Consequential Amendments Regulations’ means the Public Employees (Pension Scheme) (Transitional Provisions, Savings and Consequential Amendments) (Jersey) Regulations 201-⁵¹;”,

(xii) after the definition “Transitional Regulations” there are added the following definitions –

“ ‘Treasurer’ means the Treasurer of the States;

‘United Kingdom transferring arrangement’ means a registered pension scheme within the meaning of section 150(2) of the Finance Act 2004 (c.12) of the United Kingdom.”.

(b) for paragraph (2) there is substituted the following paragraph –

“(2) A reference in these Regulations to the States shall, except in Regulation 8(2)(b), be construed as ‘any other employer’ within the meaning given in paragraph (b) of the definition ‘employer’.”.

(3) In Regulation 2(1), the words “(except in circumstances which apply under Regulation 7(6) of these Regulations where the re-employment takes place within 3 months of the date of offer of re-employment)” are deleted.

(4) In Regulation 4(5)(b), for the word “scheme” there is substituted the word “fund”.

(5) For Regulation 6 there is substituted the following Regulation –

“6 Contributions

(1) Subject to paragraph (4), a contributory member and that member’s employer shall pay such contributions to the fund as are required under Regulation 12 of, and paragraph 5 of Schedule 1 to, the Funding and Valuation Regulations.

- (2) An employer shall in respect of member contributions, pay those contributions to the Administrator in the manner required under Regulation 11(8) of the Funding and Valuation Regulations.
 - (3) An employer's contributions shall be paid to the Administrator in the manner required under Regulation 11(7) of the Funding and Valuation Regulations.
 - (4) A contributory member who has attained normal retiring age shall cease to make the contributions required under paragraph (1).
 - (5) With effect from 1st January 1999, the employer of each member who is employed as an Emergency Ambulance Officer in the States of Jersey Ambulance Service shall pay additional contributions to the fund that represent the total difference in cost between providing all such members' benefits and the cost that would have been incurred to the scheme if the modifications specified in Regulation 18 had not applied.
 - (6) The amount to be paid in any year under paragraph (5) shall be the amount specified in respect of that year by the Actuary in a certificate provided to the Committee of Management.
 - (7) With effect from 1st January 2003, the employer of each member who is employed as the Chief Ambulance Officer or an Assistant Chief Ambulance Officer in the States of Jersey Ambulance Service, and whose basic salary due under his or her contract of service has been reduced by 4%, shall pay additional contributions to the fund that represent the total difference in cost between providing all such members' benefits and the cost that would have been incurred to the scheme if the modifications specified in Regulation 19 had not applied.
 - (8) The amount to be paid in any year under paragraph (7) shall be the amount specified in respect of that year by the Actuary in a certificate provided to the Committee of Management.”.
- (6) In Regulation 7 –
- (a) in paragraph (4A), after the words “Subject to paragraph (4B)” there are inserted the words “and paragraph (4BB),”;
 - (b) for paragraph (4B) there is substituted the following paragraph –

“(4B) This paragraph applies to a category A member who retires or has his or her employment terminated on or after 9th February 2011 and whose pension, either in whole or in part, is attributable to a transfer payment received by –

 - (a) the Treasurer on or after 9th February 2011 but before 1st January 2015, in accordance with repealed Regulation 7 of the General Regulations under a United Kingdom transferring arrangement;
 - (b) the Treasurer on or after 1st January 2015 but before the commencement of Schedule 1 to the Transitional Regulations, in accordance with repealed Regulation 7 of the

- General Regulations from an equivalent scheme established outside Jersey; or
- (c) the Administrator on or after the commencement of Schedule 1 to the Transitional Regulations, in accordance with Regulation 23 of the Administration Regulations from an equivalent scheme established outside Jersey.”;
- (c) after paragraph (4B) there is inserted the following paragraph –
- “(4BB) Where paragraph (4B) applies –
- (a) such part of the member’s pension that is not attributable to such a transfer payment shall be payable from the date of the member’s retirement; and
- (b) such part of the pension that is attributable to such a transfer payment shall be treated for the purposes of the scheme as a deferred pension to which the member is entitled under Regulation 11.”;
- (d) in paragraph (4C), for the words “paragraph (4B)(b)” there are substituted the words “paragraph (4BB)(b)”.
- (7) In Regulation 8(2)(b)(i), (ii) and (iii), for the words “Regulation 23” there are substituted the words “Regulation 8 or 12(2)(a) of, and paragraph 2 of Schedule 1 to the Funding and Valuation Regulations”.
- (8) In Regulation 11, for the words “such contributory member requests instead the transfer value payable under Regulation 7 of the General Regulations” there are substituted the words “such a contributory member applies instead for a transfer payment out of the fund under Regulation 22 of the Administration Regulations”.
- (9) For Regulation 11A there is substituted the following Regulation –

“11A Conversion of pension into lump sum not exceeding £30,000

- (1) A contributory member entitled to a retirement pension under Regulation 7 or a member entitled to a deferred pension under Regulation 11 may apply to the Administrator to receive a lump sum by way of exchange of the capital value of all his or her accrued pension under the scheme, provided that at the time the application is made –
- (a) the member has attained the age of 60;
- (b) the member has not commenced drawing his or her accrued retirement pension under the scheme; and
- (c) the aggregate of the following amounts does not exceed £30,000 –
- (i) the capital value of the member’s accrued retirement pension under the scheme,
- (ii) all lump sums that the member has previously exchanged –
- (A) under Article 131CE of the Income Tax Law, or

- (B) before the commencement of the Income Tax (Amendment No. 44) (Jersey) Law 2014⁵², under any of the previous trivial commutation provisions referred to in Article 131CE(2) of the Income Tax Law.
- (2) An exchange under paragraph (1) is not permitted where the capital value of the member's accrued retirement pension includes any amount transferred from a scheme, trust or contract (however called and whether approved under any Article of the Income Tax Law or under the jurisdiction of a country or territory outside Jersey).
- (3) An application under paragraph (1) shall be made in such form and manner as the Administrator may specify.
- (4) The calculation of the lump sum payable under this Regulation shall be determined by the Committee after consulting the Actuary.
- (5) Payment of the lump sum shall –
- (a) in the case of –
- (i) a contributory member, be made on the day after the member ceases employment, or
- (ii) a member entitled to a deferred pension under Regulation 11, be made within 3 months following the date of the application under paragraph (1); and
- (b) extinguish the member's rights to any other benefits under the scheme, as well as the rights of any person contingently entitled to any benefit payable upon that member's death."
- (10) In Regulation 16, for the word "scheme" there is substituted the word "fund".
- (11) In Regulation 20 –
- (a) in paragraph (1), for the words "the States of Jersey Port Control Unit and the States of Jersey Airport Rescue and Firefighting Service" there are substituted the words "the Airport Rescue and Firefighting Service (within the meaning of Article 1 of the Fire and Rescue Service (Jersey) Law 2011⁵³)";
- (b) in paragraph (2), for the words "a Chief Officer of the Prison Service, the Chief Airport Fire Service Officer or the Deputy Chief Airport Fire Service Officer" there are substituted the words "a person appointed as the chief fire officer or deputy chief fire officer of the Airport Rescue and Firefighting Service".
- (12) In Regulation 20A, for the words "in the States of Jersey Prison Service" there are substituted the words "(within the meaning of Article 1(1) of the Prison (Jersey) Law 1957⁵⁴)".
- (13) Regulations 3, 21, 22, 23 and 25 are repealed.

5 Amendment of the Public Employees (Contributory Retirement Scheme) (New Members) (Jersey) Regulations 1989

- (1) The Public Employees (Contributory Retirement Scheme) (New Members) (Jersey) Regulations 1989⁵⁵ are amended in accordance with this paragraph.
- (2) In Regulation 1 –
 - (a) before the definition “Actuary” there are inserted the following definitions –
 - “ ‘1957 Law’ means the Prison (Jersey) Law 1957⁵⁶;
 - ‘2011 Law’ means the Fire and Rescue Service (Jersey) Law 2011⁵⁷;
 - ‘2012 Law’ means the States of Jersey Police Force Law 2012⁵⁸;
 - ‘2014 Pensions Law’ means the Public Employees (Pensions) (Jersey) Law 2014⁵⁹.”;
 - (b) for the definition “Actuary” there is substituted the following definition –
 - “ ‘Actuary’ means a person appointed in accordance with Regulation 10 of the Administration Regulations, to give actuarial advice in respect of the fund;”;
 - (c) for paragraph (a) of the definition “added years”, there is substituted the following paragraph –
 - “(a) any refund paid or transfer value received, as referred to in repealed Regulation 7 of the General Regulations or transfer payment under Regulation 23 of the Administration Regulations;”;
 - (d) after the definition “added years” there are inserted the following definitions –
 - “ ‘Administration Regulations’ means the Public Employees (Pension Scheme) (Administration) (Jersey) Regulations 201-⁶⁰;
 - ‘Administrator’ shall be construed in accordance with Regulation 19 of the Administration Regulations;”;
 - (e) for the definitions “category A member”, “category B member” and “category C member” there are substituted the following definitions –
 - “ ‘category A member’ means a member employed –
 - (a) as an emergency ambulance officer for the purposes of discharging the States of Jersey’s ambulance service, other than an emergency ambulance officer who ceased to be a member before 1st January 1999;
 - (b) as a firefighter (not being the Chief Fire Officer) within the meaning of Article 1 of the 2011 Law;
 - (c) as an officer (not being a person appointed as a chief fire officer or deputy chief fire officer of the Airport Rescue and

- Firefighting Service) in the Airport Rescue and Firefighting Service within the meaning of Article 1 of the 2011 Law;
- (d) as a police officer in the States Police Force within the meaning of Article 1 of the 2012 Law;
 - (e) as a prison officer,
- not being a category B or category C member;
- ‘category B member’ means a member who is –
- (a) an air traffic control officer in the ‘air traffic control unit’, within the meaning of Article 1(1) of the Air Navigation (Jersey) Law 2014⁶¹ maintained at Jersey Airport;
 - (b) a person employed as the chief ambulance officer or assistant chief ambulance officer for the purposes of discharging the States of Jersey’s ambulance service, whose basic salary due under his or her contract of employment, with effect from 1st January 2003, is reduced by 4%;
 - (c) a person appointed as a chief fire officer or deputy chief fire officer of the Airport Rescue and Firefighting Service;
 - (d) the Chief Fire Officer within the meaning of Article 1 of the 2011 Law;
 - (e) the Chief Officer of the States Police Force within the meaning of Article 1 of the 2012 Law;
 - (f) the prison Governor within the meaning of Article 1(1) of the 1957 Law;
- ‘category C member’ means a member employed as a prison officer –
- (a) whose employment first commenced on or after 1st February 2013; or
 - (b) who, in accordance with Regulation 2(14)(c), was re-admitted or admitted to the scheme before the coming into force of Regulation 8 of the Membership and Benefits Regulations;”;
- (f) for the definition “Committee” there is substituted the following definition –
“ ‘Committee’ means the Committee of Management construed in accordance with Article 4 of the 2014 Pensions Law and Regulation 2 of the Administration Regulations;”;
 - (g) for paragraph (b) of the definition “employer” there is substituted the following paragraph –
“(b) any other employer –
 - (i) admitted to the scheme under repealed Regulation 9 of the General Regulations,
 - (ii) treated as if admitted to the scheme under any enactment which provides for that employer to become an employer for the purposes of the scheme in

- respect of member's whose employment with the States Employment Board is transferred to that employer, or
- (iii) treated as if admitted to the scheme under paragraph 2(4) and (5) of Schedule 1 to the Membership and Benefits Regulations;";
- (h) after the definition "employer" there is inserted the following definition –
- “ ‘equivalent scheme established outside Jersey’ shall be construed in accordance with Article 131CG of the Income Tax Law;”;
- (i) after the definition "Former Hospital Scheme Rules" there are inserted the following definitions –
- “ ‘fund’ shall be construed in accordance with Article 5 of the 2014 Pensions Law;
- ‘Funding and Valuation Regulations’ means the Public Employees (Pension Scheme) (Funding and Valuation) (Jersey) Regulations 201-⁶²;”;
- (j) in the definition "member", after the words "Regulation 2" there are inserted the words "or Regulation 2A,";
- (k) after the definition "member" there is inserted the following definition –
- “ ‘Membership and Benefits Regulations’ means the Public Employees (Pension Scheme) (Membership and Benefits) (Jersey) Regulations 201-⁶³;”;
- (l) in paragraph (a) of the definition "normal retiring age", for the words "in the SOJPS" there are substituted the words "as prison officers";
- (m) after the definition "pensioner", there is inserted the following definition –
- “ ‘prison officer’ has the meaning given in Article 1(1) of the 1957 Law;”;
- (n) in paragraph (c) of the definition "qualifying service" –
- (i) for the word "Treasurer" there is substituted the word "Administrator",
- (ii) for the words "Regulation 7 of the General Regulations (whether directly or indirectly)" there are substituted the words "repealed Regulation 7 of the General Regulations or Regulation 23 of the Administration Regulations";
- (o) after the definition "relations" there are inserted the following definitions –
- “ ‘repealed Regulation 7 of the General Regulations’ means Regulation 7 of the General Regulations as it was in force immediately prior to its repeal by the Transitional Regulations;

‘repealed Regulation 9 of the General Regulations’ means Regulation 9 of the General Regulations as it was in force immediately prior to its repeal by the Transitional Regulations;”;

- (p) the definition “SOJPS” is deleted;
- (q) after the definition “spouse” there is inserted the following definition –

“ ‘Transitional Regulations’ means the Public Employees (Pension Scheme) (Transitional Provisions, Savings and Consequential Amendments) (Jersey) Regulations 201-;”;

- (r) after the definition “Treasurer” there is added the following definition –

“ ‘United Kingdom transferring arrangement’ means a registered pension scheme within the meaning of section 150(2) of the Finance Act 2004 (c.12) of the United Kingdom.”.

(3) In Regulation 2 –

- (a) in paragraph (1) the words “and the provisions of the General Regulations” are deleted;
- (b) in paragraph (13), in sub-paragraph (b) of the proviso, for the word “scheme” there is substituted the word “fund”;
- (c) in paragraph (14) –
 - (i) in sub-paragraph (a), for the words “Subject to sub-paragraphs (b)”, there are substituted the words “Subject to sub-paragraphs (aa), (b)”,
 - (ii) after sub-paragraph (a) there is inserted the following sub-paragraph –

“(aa) On or after the coming into force of Regulation 8 of the Membership and Benefits Regulations, a person referred to in sub-paragraph (a), cannot apply to be re-admitted (or admitted) to the scheme under these Regulations.”,
 - (iii) in sub-paragraph (c), in both places in which they occur, for the words “in the SOJPS” there are substituted the words “as a prison officer”;
- (d) in paragraph (15)(c), for the word “Treasurer” there is substituted the word “Administrator”.

(4) After Regulation 2 there is inserted the following Regulation –

“2A Membership in concurrent employment

- (1) In this Regulation ‘concurrent employment’ means an employment with an employer that the employee performs concurrently with another employment by virtue of which the employee is already a member of the scheme.
- (2) An employee who, on or after the coming into force of Regulation 8 of the Membership and Benefits Regulations –

-
- (a) is a member of the scheme under the 1967 Regulations, the 1989 Existing Members Regulations, the Former Hospital Scheme Regulations or these Regulations; and
- (b) enters into a concurrent employment,
- notwithstanding the closure of the scheme under Article 10(1) of the 2014 Pensions Law, that employee shall be a member of the scheme under these Regulations in respect of that concurrent employment for the purposes of accruing retirement benefits in respect of that employment.”.
- (5) In Regulation 3 –
- (a) for paragraph (1) there is substituted the following paragraph –
- “(1) A member shall pay such contributions to the fund as are required under Regulation 12 of, and paragraph 5 of Schedule 1 to, the Funding and Valuation Regulations.”;
- (b) for paragraph (2) there is substituted the following paragraph –
- “(2) An employer shall, in respect of member contributions, pay those contributions to the Administrator in the manner required under Regulation 11(8) of the Funding and Valuation Regulations.”;
- (c) paragraph (6) is deleted;
- (d) in paragraph (8) the words “of these Regulations and Regulation 6 of the General Regulations” are deleted.
- (6) In Regulation 4 –
- (a) for paragraph (1) there is substituted the following paragraph –
- “(1) Subject to the proviso in Regulation 2(13) and Regulation 3(4), an employer shall pay such contributions to the fund as are required under Regulation 12 of, and paragraph 5 of Schedule 1, to the Funding and Valuation Regulations.”;
- (b) in paragraph (7), for the word “scheme” there is substituted the word “fund”;
- (c) for paragraph (8) there is substituted the following paragraph –
- “(8) An employer’s contributions shall be paid to the Administrator in the manner required under Regulation 11(7) of the Funding and Valuation Regulations.”;
- (d) paragraph (9) is deleted.
- (7) In Regulation 5(2), for the words “in the SOJPS” there are substituted the words “as a prison officer”.
- (8) In Regulation 6 –
- (a) for paragraph (3A) there is substituted the following paragraph –
- “(3A) This paragraph applies to a category A member who retires or has his or her employment terminated on or after 9th February 2011 and whose pension, either in whole or in part, is attributable to a transfer payment received by –

- (a) the Treasurer on or after 9th February 2011 but before 1st January 2015, in accordance with repealed Regulation 7 of the General Regulations under a United Kingdom transferring arrangement;
 - (b) the Treasurer on or after 1st January 2015 but before the commencement of Schedule 1 to the Transitional Regulations, in accordance with repealed Regulation 7 of the General Regulations from an equivalent scheme established outside Jersey; or
 - (c) the Administrator on or after the commencement of Schedule 1 to the Transitional Regulations, in accordance with Regulation 23 of the Administration Regulations from an equivalent scheme established outside Jersey.”;
- (b) after paragraph (3A) there is inserted the following paragraph –
- “(3AA) Where paragraph (3A) applies –
- (a) such part of the member’s pension that is not attributable to such a transfer payment shall be payable from the date of the member’s retirement or the date the member has his or her employment terminated, as the case may be;
 - (b) the reduction described in paragraph (6) shall be applied only to such part of the pension that is payable from the date described in sub-paragraph (a);
 - (c) such part of the pension that is attributable to such a transfer payment shall –
 - (i) be payable from the date of the member’s normal retiring age, and
 - (ii) be treated for the purposes of the scheme as a deferred pension to which the member is entitled under Regulation 8(1A)(a).”;
- (c) in paragraph (3B), for the words “paragraph (3A)(c)” there are substituted the words “paragraph (3AA)(c)”;
- (d) in paragraph (4), for the words “paragraphs (3A)” there are substituted the words “paragraphs (3AA)”;
- (e) in paragraph (8), for the words “in the SOJPS” there are substituted the words “as a prison officer”.
- (9) In Regulation 6AA –
- (a) in the heading, for the words “SOJPS members” there are substituted the words “prison officers”;
 - (b) in paragraph (1), for the words “a category A member of scheme under these Regulations employed in the SOJPS” there are substituted the words “a category A member of the scheme under these Regulations employed as a prison officer”.
- (10) In Regulation 7 –
- (a) in paragraph (4), for the words “as from the date of his or her re-entering service or 3 months from the date of the offer of re-

employment whichever date is the earlier” there are substituted the words “from such date as the Committee determines”;

- (b) paragraph (5) is deleted;
- (c) in paragraph (6), for the words “who does not re-enter service” there are substituted the words “who does not accept an employer’s offer of employment within 3 months following the date of that offer”.

(11) In Regulation 8 –

- (a) in the heading, for the word “value” there is substituted the word “payment”;
- (b) for paragraph (1A)(b), there is substituted the following subparagraph –

“(b) to apply for a transfer payment out of the fund under Regulation 22 of the Administration Regulations.”;

- (c) in paragraph (1AA), for the words “in the SOJPS” there are substituted the words “as a prison officer”;
- (d) in paragraph (1D), for the words “funds of the scheme” there is substituted the word “fund”;
- (e) for paragraph (1G) there is substituted the following paragraph –

“(1G) This paragraph applies to a member –

- (a) who is a category A member at the time he or she ceases to be an employee;
- (b) who chooses to be paid a pension under paragraph (1C) which is payable on or after 9th February 2011; and
- (c) whose pension, either in whole or in part, is attributable to a transfer payment received by –
 - (i) the Treasurer on or after 9th February 2011 but before 1st January 2015, in accordance with repealed Regulation 7 of the General Regulations under a United Kingdom transferring arrangement,
 - (ii) the Treasurer on or after 1st January 2015 but before the commencement of Schedule 1 to the Transitional Regulations, in accordance with repealed Regulation 7 of the General Regulations from an equivalent scheme established outside Jersey, or
 - (iii) the Administrator on or after the commencement of Schedule 1 to the Transitional Regulations, in accordance with Regulation 23 of the Administration Regulations from an equivalent scheme established outside Jersey.”;

- (f) for paragraph (1H) there is substituted the following paragraph –

“(1H) This paragraph applies to a category C member who is entitled to a deferred pension payable in accordance with paragraph (1A)(a)(ii) whose pension, either in whole or in part, is attributable to a transfer payment received by –

- (a) the Treasurer on or after 9th February 2011 but before 1st January 2015, in accordance with repealed Regulation 7 of the General Regulations under a United Kingdom transferring arrangement;
 - (b) the Treasurer on or after 1st January 2015 but before the commencement of Schedule 1 to the Transitional Regulations, in accordance with repealed Regulation 7 of the General Regulations from an equivalent scheme established outside Jersey; or
 - (c) the Administrator on or after the commencement of Schedule 1 to the Transitional Regulations, in accordance with Regulation 23 of the Administration Regulations from an equivalent scheme established outside Jersey.”;
- (g) in paragraphs (1)(a) and (b), for the words “transfer value” there are substituted the words “transfer payment”;
- (h) in paragraph (2) –
- (i) the words “to the scheme” are deleted,
 - (ii) for the words “to request a transfer value payable in accordance with the provisions of Regulation 7 of the General Regulations” there are substituted the words “to apply for a transfer payment out of the fund under Regulation 22 of the Administration Regulations”;
- (i) in paragraph (3) –
- (i) in sub-paragraph (a), for the word “scheme” there is substituted the word “fund”,
 - (ii) in sub-paragraph (c)(ii), for the words “transfer value” there are substituted the words “transfer payment”,
 - (iii) in sub-paragraph (d), for the word “Treasurer” there is substituted the word “Administrator”,
 - (iv) for sub-paragraph (e) there is substituted the following sub-paragraph –
- “(e) subject to Regulation 24(4)(c) and (d) of the Administration Regulations, any contributions the member paid to any pension scheme of which he or she was previously a member and which have been –
- (i) transferred to the fund under repealed Regulation 7 of the General Regulations,
 - (ii) transferred to the fund under repealed Regulation 15 of the 1967 Regulations, or
 - (iii) in the case of a member referred to in paragraph (3)(a) of Regulation 2, transferred to the Former Hospital Scheme under Rule 41 of the Former Hospital Scheme Rules.”;
- (j) in paragraph (4)(c), for the word “Treasurer” there is substituted the word “Administrator”;
- (k) in paragraph (7) –

-
- (i) for the word “Treasurer” there is substituted the word “Administrator”,
 - (ii) for the words “wishes a transfer value to be paid in respect of him or her” there are substitute the words “applies for a transfer payment out of the fund under Regulation 22 of the Administration Regulations”,
 - (iii) for the word “scheme” there is substituted the word “fund”.
- (12) In Regulation 9(3) and 10(2), for the words “Regulation 13, 14 or 15” there are substituted the words “Regulation 13 or 14”.
- (13) In Regulation 11 –
- (a) in paragraph (2)(a), the words “or adjusted any pension under Regulation 15” are deleted;
 - (b) in paragraph (2)(b), for the words “Regulation 13, 14 or 15 , that amount being further increased by the proportion that the pensioner’s pension as increased under Regulation 11 of the General Regulations” there are substituted the words “Regulation 13 or 14, that amount being further increased by the proportion that the pensioner’s pension as increased under Regulation 8 or 12(2)(a) of, and paragraph 2 of Schedule 1 to, the Funding and Valuation Regulations”.
- (14) In Regulation 12(2), for the words “Regulation 11 of the General Regulations” there are substituted the words “Regulation 8 or 12(2)(a) of, and paragraph 2 of Schedule 1 to, the Funding and Valuation Regulations”.
- (15) In Regulation 13 –
- (a) in paragraph (1), for the words “one-quarter of the amount” there is substituted the figure “30%”;
 - (b) in paragraph (3)(b), for the words “Midland Bank Base Rate” there are substituted the words “Bank of England base rate”;
 - (c) in paragraph (4) –
 - (i) for the words beginning “A member or deferred pensioner” and ending “a maximum of one-quarter of” there are substituted the words “A member in respect of whom Regulation 6(3A) or 8(1G) applies, whose pension is payable in accordance with Regulation 6(3AA), may elect to exchange up to a maximum of 30% of”,
 - (ii) in sub-paragraph (a) for the words “transfer value” there are substituted the words “transfer payment”.
- (16) Regulation 15 is deleted.
- (17) For Regulation 16 there is substituted the following Regulation –

“16 Conversion of pension into lump sum not exceeding £30,000

- (1) A member or a deferred pensioner may apply to the Administrator to receive a lump sum by way of exchange of the capital value of

- all his or her accrued pension under the scheme, provided that at the time the application is made –
- (a) the member has attained the age of 60;
 - (b) the member has not commenced drawing his or her accrued pension under the scheme; and
 - (c) the aggregate of the following amounts does not exceed £30,000 –
 - (i) the capital value of the member’s accrued pension under the scheme,
 - (ii) all lump sums that the member has previously exchanged –
 - (A) under Article 131CE of the Income Tax Law, or
 - (B) before the commencement of the Income Tax (Amendment No. 44) (Jersey) Law 2014⁶⁴, under any of the previous trivial commutation provisions referred to in Article 131CE(2) of the Income Tax Law.
- (2) An exchange under paragraph (1) is not permitted where the capital value of the member’s accrued pension includes any amount transferred from a scheme, trust or contract (however called and whether approved under any Article of the Income Tax Law or under the jurisdiction of a country or territory outside Jersey).
- (3) An application under paragraph (1) shall be made in such form and manner as the Administrator may specify.
- (4) The calculation of the lump sum payable under this Regulation shall be determined by the Committee after consulting the Actuary.
- (5) Payment of the lump sum shall –
- (a) in the case of –
 - (i) a member, be made on the day after the member ceases employment, or
 - (ii) a deferred pensioner, be made within 3 months following the date of the application under paragraph (1); and
 - (b) extinguish the member’s rights to any other benefits under the scheme, as well as the rights of any person contingently entitled to any benefit payable upon that member’s death.”.
- (18) In Regulation 16A(1) and (3), for the word “Treasurer” there is substituted the word “Administrator”.
- (19) In Regulation 17(5), (6)(a) and (b) and (10), for the word “scheme” there is substituted the word “fund”.
- (20) In Regulation 18 –
- (a) in paragraph (4)(d)(i) and (ii), for the word “scheme” there is substituted the word “fund”;

- (b) in paragraph (5), for the words “Midland Bank Base Rate” there are substituted the words “Bank of England base rate”;
 - (c) in paragraph (7), for the words “Subject to paragraph (8), contributions” there are substituted the words “Contributions”;
 - (d) paragraph (8) is deleted;
 - (e) in paragraph (13), for the words “9 months” there are substituted the words “6 months”.
- (21) In Regulation 22(1), in both places in which it occurs, for the word “scheme” there is substituted the word “fund”.

SCHEDULE 2

(Regulation 19(2))

**1967 SCHEME REGULATIONS AMENDED AS AT
2ND COMMENCEMENT DATE**

1 Amendment of the Public Employees (Contributory Retirement Scheme) (Existing Members) (Jersey) Regulations 1989

- (1) The Public Employees (Contributory Retirement Scheme) (Existing Members) (Jersey) Regulations 1989⁶⁵ are amended in accordance with this paragraph.
- (2) In Regulation 3(1), for the words “Regulation 12 of, and paragraph 5 of Schedule 1” there are substituted the words “Regulation 11(2) or 14 of, and Schedule 3”.
- (3) In Regulation 4(1), for the words “Regulation 12 of, and paragraph 5 of Schedule 1” there are substituted the words “Regulation 11(2) or 15 of, and Schedule 4”.

2 Amendment of the Public Employees (Contributory Retirement Scheme) (Former Hospital Scheme) (Jersey) Regulations 1992

- (1) The Public Employees (Contributory Retirement Scheme) (Former Hospital Scheme) (Jersey) Regulations 1992⁶⁶ are amended in accordance with this paragraph.
- (2) In Regulation 3(1), for the words “Regulation 12 of, and paragraph 5 of Schedule 1” there are substituted the words “Regulation 11(2) or 14 of, and Schedule 3”.
- (3) In Regulation 4(1), for the words “Regulation 12 of, and paragraph 5 of Schedule 1” there are substituted the words “Regulation 11(2) or 15 of, and Schedule 4”.

3 Amendment of the Public Employees (Contributory Retirement Scheme) (Jersey) Regulations 1967

In Regulation 6(1) of the Public Employees (Contributory Retirement Scheme) (Jersey) Regulations 1967⁶⁷, for the words “Regulation 12 of, and paragraph 5 of Schedule 1” there are substituted the words “Regulation 11(2) or 14 of, and Schedule 3, and Regulation 15 of, and Schedule 4”.

4 Amendment of the Public Employees (Contributory Retirement Scheme) (New Members) (Jersey) Regulations 1989

- (1) The Public Employees (Contributory Retirement Scheme) (New Members) (Jersey) Regulations 1989⁶⁸ are amended in accordance with this paragraph.

- (2) In Regulation 3(1), for the words “Regulation 12 of, and paragraph 5 of Schedule 1” there are substituted the words “Regulation 11(2) or 14 of, and Schedule 3”.
- (3) In Regulation 4(1), for the words “Regulation 12 of, and paragraph 5 of Schedule 1” there are substituted the words “Regulation 11(2) or 15 of, and Schedule 4”.

1	<i>L.18/2014</i>
2	<i>chapter 16.650</i>
3	<i>chapter 16.650.48</i>
4	<i>chapter 16.650.24</i>
5	<i>P.96/2015</i>
6	<i>chapter 03.250</i>
7	<i>chapter 16.650.12</i>
8	<i>chapter 23.175</i>
9	<i>P.97/2015</i>
10	<i>chapter 16.650.36</i>
11	<i>L.18/2014</i>
12	<i>P.98/2015</i>
13	<i>chapter 16.650.60</i>
14	<i>chapter 23.775</i>
15	<i>chapter 16.325</i>
16	<i>chapter 23.775</i>
17	<i>chapter 23.820</i>
18	<i>chapter 23.820</i>
19	<i>chapter 23.775</i>
20	<i>chapter 16.650.12</i>
21	<i>chapter 23.775</i>
22	<i>chapter 23.175</i>
23	<i>chapter 23.820</i>
24	<i>L.18/2014</i>
25	<i>P.96/2015</i>
26	<i>chapter 03.250</i>
27	<i>P.98/2015</i>
28	<i>P.97/2015</i>
29	<i>P.99/2015</i>
30	<i>L.48/2014</i>
31	<i>chapter 16.650.24</i>
32	<i>P.96/2015</i>
33	<i>P.98/2015</i>
34	<i>P.97/2015</i>
35	<i>chapter 24.750</i>
36	<i>L.18/2014</i>
37	<i>P.99/2015</i>
38	<i>L.48/2014</i>
39	<i>chapter 16.650.36</i>
40	<i>P.96/2015</i>
41	<i>P.99/2015</i>
42	<i>P.98/2015</i>
43	<i>P.97/2015</i>
44	<i>L.18/2014</i>
45	<i>chapter 16.650.48</i>
46	<i>P.96/2015</i>
47	<i>P.98/2015</i>
48	<i>P.97/2015</i>
49	<i>chapter 24.750</i>
50	<i>L.18/2014</i>
51	<i>P.99/2015</i>
52	<i>L.48/2014</i>

53	<i>chapter 23.175</i>
54	<i>chapter 23.775</i>
55	<i>chapter 16.650.60</i>
56	<i>chapter 23.775</i>
57	<i>chapter 23.175</i>
58	<i>chapter 23.820</i>
59	<i>L.18/2014</i>
60	<i>P.96/2015</i>
61	<i>chapter 03.250</i>
62	<i>P.97/2015</i>
63	<i>P.98/2015</i>
64	<i>L.48/2014</i>
65	<i>chapter 16.650.12</i>
66	<i>chapter 16.650.24</i>
67	<i>chapter 16.650.48</i>
68	<i>chapter 16.650.60</i>