# ISLE OF MAN GOVERNMENT UNIFIED SCHEME (AMENDMENT) SCHEME 2014

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## SCHEDULE

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

1 **Title**

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

2 **Commencement**

   This Scheme comes into operation on 18 July 2014.

3 **Interpretation**

   In this Scheme —

   “the rules of the Isle of Man Government Unified Scheme” means the rules set out in the Schedule of the Isle of Man Government Unified Scheme 2011\(^2\).

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

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

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\(^1\) 2011 c.18

\(^2\) SD 0389/2011 as amended by SD 0139/12 and SD 0178/2013
Rule 4  Isle of Man Government Unified Scheme (Amendment) Scheme 2014

MADE 18 JULY 2014

J CARTER
Chairman
Public Sector Pensions Authority
SCHEDULE
(Paragraph 4)

MODIFICATIONS TO ISLE OF MAN GOVERNMENT UNIFIED SCHEME 2011

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

1 Definitions and Interpretation

In Rule 1.1 of the Isle of Man Government Unified Scheme

(1) After the definition of “Additional Voluntary Contributions” insert —

"Admission Agreement" means an agreement which allows public sector employees whose employment is transferred from their public sector employment to an external provider of those services, to remain in their former Public Sector Pension Scheme for so long as they are mainly or wholly employed in connection with the delivery of the outsourced service.

(2) For the definition of "Employee" substitute —

"Employee" means a Public Sector Employee or a person whose employment has been transferred from the public sector to an organisation outside of the public sector under the terms of an Admission Agreement.

(3) For the definition of “Employing Authority” substitute —

"Employing Authority" means:

(i) the employer of a Public Sector employee; or,

(ii) if the employee is a public sector office holder, means the person for the time being paying the remuneration of the employee; or

(iii) if the Employee whose employment has been transferred under the terms of an Admission Agreement means the organisation outside of the public sector which has entered into the Admission Agreement and to whom Section 14 of this Scheme does not Apply.

2 Pensionable Service

After Rule 6.3 insert —
6.4 In relation to an employee whose employment has been transferred from their public sector employment to an external provider of those services under the terms of an Admission Agreement, the employee may only accrue pensionable service for so long as they are mainly or wholly employed in connection with the delivery of the outsourced service.

3 Employing Authorities Contributions

After Rule 24.1 insert —

24.1A An Employing Authority that is an external provider of services covered by an Admissions Agreement must pay a contribution of 20% of each Public Sector Employee's Pensionable Pay in monthly instalments. The level of this contribution will be subject to any increases calculated under Rule 83 (Cost Sharing) or any other instrument that applies a cost sharing mechanism to this Scheme.

EXPLANATORY NOTE

(This note is not part of the Scheme)

This Scheme seeks to provide, where appropriate, for continued public sector pension provision for those public sector employees who may move to the private or third sector should the services they provide be transferred and thereafter their employment to an external commercial organisation.