STATUTORY RULES OF NORTHERN IRELAND

2026 No. 51

PENSIONS

The Guaranteed Minimum Pensions Increase Order (Northern Ireland) 2026

Made - - - -	*12th March 2026*
Coming into operation -	*6th April 2026*

This Order is made in exercise of the powers conferred by section 105(1) and 177(2), (3) and (4) of the Pension Schemes (Northern Ireland) Act 1993(**a**) and now vested in the Department for Communities(**b**).

The Secretary of State for Work and Pensions has made an Order(**c**) under section 109(4) of the Pension Schemes Act 1993(**d**).

Accordingly, the Department for Communities makes the following Order.

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Guaranteed Minimum Pensions Increase Order (Northern Ireland) 2026 and shall come into operation on 6th April 2026.

(2) In this Order "relevant period" has the same meaning as in section 109(3A)(**e**) of the Pension Schemes Act 1993.

(3) The Interpretation Act (Northern Ireland) 1954(**f**) shall apply to this Order as it applies to an Act of the Assembly.

(**a**) 1993 c. 49; section 105(1) was amended by Article 55 of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) and paragraph 22 of Schedule 1 to S.R. 2005 No. 433
(**b**) *See* Article 8(b) of S.R. 1999 No. 481 and section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))
(**c**) S.I. 2026/133
(**d**) 1993 c. 48
(**e**) Section 109(3A) was inserted by section 55(b) of the Pensions Act 1995 (c. 26) and amended by paragraph 40 of Schedule 13 to the Pensions Act 2014 (c. 19)
(**f**) 1954 c. 33 (N.I.)

Increase of guaranteed minimum pensions

2. For the purposes of section 105(1) of the Pension Schemes (Northern Ireland) Act 1993, the percentage by which there is to be an increase of the rate of that part of guaranteed minimum pensions which is attributable to earnings factors for the tax years in the relevant period is 3 per cent.

Sealed with the Official Seal of the Department for Communities on 12th March 2026

(L.S.)

David Tarr
A senior officer of the Department for Communities

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which corresponds to an Order (S.I. 2026/133) made by the Secretary of State for Work and Pensions under section 109(4) of the Pension Schemes Act 1993, specifies 3 per cent as the percentage by which that part of guaranteed minimum pensions attributable to earnings factors for the tax years 1988-1989 to 1996-1997, and payable by contracted-out, defined benefit occupational pension schemes, is to be increased.

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