STATUTORY RULES OF NORTHERN IRELAND

2015 No. 69

EDUCATION

The Teachers' Superannuation (Amendment) Regulations (Northern Ireland) 2015

Made - - - - 18th February 2015

Coming into operation 1st April 2015

The Department of Education makes the following Regulations in exercise of the powers conferred by Articles 11(1)(**1**), (2), (3), (3A)(**2**) and paragraphs 1, 3, 4, 5, 6, 8, 11 and 13 of Schedule 3 to the Superannuation (Northern Ireland) Order 1972(**3**).

In accordance with Article 11(5) of that Order consultation has taken place with representatives of local education authorities and of teachers and with representatives of other persons likely to be affected.

In accordance with Article 11(1) of that Order these Regulations are made with the consent of the Department of Finance and Personnel(**4**).

Citation and commencement

1. These Regulations may be cited as the Teachers' Superannuation (Amendment) Regulations Northern Ireland) 2015 and shall come into operation on 1st April 2015.

Amendment of Superannuation Regulations

2. The Teachers' Superannuation Regulations Northern Ireland) 1998 (**5**) are amended in accordance with regulations 3 to 9.

Amendments to regulation C2 (Ordinary Contributions)

3.—(1) Regulation C2 is amended as provided by paragraphs (2) and (3).

(2) Omit paragraph (1).

(**1**) As amended by S.I. 1990/1509 (N.I. 13) Article 13(1)
(**2**) As amended by S.I. 1990/1509 (N.I. 13) Article 6(1)
(**3**) S.I. 1972/1073 (N.I. 10)
(**4**) Formerly Department of Finance: see S.I. 1982/338 (N.I. 6) Article 3
(**5**) S.R. 1998 No. 333, as amended by S.R. 2001 No. 149, S.R. 2003 No. 147, S.R. 2005 No. 181, S.R. 2005 No. 495, S.R. 2006 No. 163, S.R. 2006 No. 366, S.R. 2007 No. 137, S.R. 2008 No. 50, S.R. 2010 No. 137, S.R. 2012 No. 126, S.R. 2013 No. 54, S.R. 2014 No. 37 and S.R. 2014 No. 70.

(3) For paragraph (2) substitute—

"(2) A person who is in pensionable employment is to pay contributions of—

(i) before 1st April 2012, 6.4% of his contributable salary;

(ii) from 1st April 2012 to 31st March 2013 (both dates inclusive), for each month during which he is in pensionable employment, the percentage rate set out in table A which is applicable to his contributable salary rate for that month or, if part-time, the full-time equivalent contributable salary rate;

(iii) from 1st April 2013 to 31st March 2014 (both dates inclusive), for each month during which he is in pensionable employment, the percentage rate set out in table B which is applicable to his contributable salary rate for that month or, if part-time, the full-time equivalent contributable salary rate;

(iv) on or after 1st April 2014 to 31st March 2015 (both dates inclusive), for each month during which he is in pensionable employment, the percentage rate set out in table C which is applicable to his contributable salary rate for that month or, if part-time, the full-time equivalent contributable salary rate; and

(v) (aa) on or after 1

(bb) The percentage rate of employees' contributions for a pensionable employment is the rate in Column 2 of table D which corresponds to the band which includes the salary for that employment in Column 1.

(cc) The salary bands in Column 1 are increased for each financial year, if there is a relevant increase in the consumer prices index for that financial year, by the appropriate percentage for the financial year, rounded up to the nearest £1.

(dd) There is a relevant increase in the consumer prices index for a financial year if the consumer prices index for the month of September before that financial year is higher than that for the previous September.

(ee) The appropriate percentage for the tax year is the same percentage as the percentage increase in the consumer prices index.

(ff) In this regulation, "consumer prices index" means the all items consumer prices index published by the Statistics Board, a body corporate established by section 1 of the Statistics and Registration Service Act 2007(**6**).

Table A

Full-time equivalent contributable salary band (£)	*Contribution Rate*
Below 15,000	6.4%
15,000 to 25,999	7.0%
26,000 to 31,999	7.3%
32,000 to 39,999	7.6%
40,000 to 74,999	8.0%
75,000 to 111,999	8.4%
112,000 and above	8.8%

(**6**) 2007 c.18

Table B

Full-time equivalent contributable salary band (£)	*Contribution Rate*
Below 15,000	6.4%
15,000 to 25,999	7.0%
26,000 to 31,999	7.9%
32,000 to 39,999	8.8%
40,000 to 44,999	9.2%
45,000 to 74,999	10.1%
75,000 to 99,999	10.6%
100,000 and above	11.2%

Table C

Full-time equivalent contributable salary band (£)	*Contribution Rate*
Below 15,000	6.4%
15,000 to 25,999	7.2%
26,000 to 31,999	8.3%
32,000 to 39,999	9.5%
40,000 to 44,999	9.9%
45,000 to 74,999	11%
75,000 to 99,999	11.6%
100,000 and above	12.4%

Table D

Column 1 *Salary for the pensionable employment from 1 April 2015*	*Column 2* *Employees' contribution rate*
£0 to £25,999	7.4%
£26,000 to £34,999	8.6%
£35,000 to £41,499	9.6%
£41,500 to £54,999	10.2%
£55,000 to £74,999	11.3%
≥ £75,000	11.7%."

Amendments to regulation E4 (Entitlement to payment of retirement benefits)

4. In regulation E4(**7**), paragraph (4) for sub-paragraph (c) substitute—

"(c) made an application for payment under regulation E33(2) within two years after the end of pensionable employment; and

(d) is not within Case F;".

Amendments to regulation E14 (Abatement of retirement pension during further employment)

5. For regulation E14 substitute—

"**Interpretation: abatement of pension**

E14. In this regulation and regulations E14A to E14D

"abatable pension" means the sum of a person's retirement pension—

(a) disregarding the effect of any reduction under regulation E14D; and

(b) excluding—

(i) phased retirement pension,

(ii) additional pension,

(iii) a pension (or part of a pension) which is payable to the person (P) by reason of Case G applying to P's reckonable service, and

(iv) retirement benefits defined in and payable under the Teachers' Pension Scheme Regulations (Northern Ireland) 2014(**8**);

"adjusted salary of reference" for a person (P) is—

(a) if P's previous employment was full-time, the higher of—

(i) the highest salary taken into account in determining P's average salary under regulation E31 or E31A, multiplied by the adjustment factor, or

(ii) (if applicable) the highest salary taken into account in determining P's average salary under regulation E31 or E31A relating to P's further employment, multiplied by the adjustment factor;

(b) if P's previous employment was part-time, the higher of the full-time equivalent of—

(i) the highest salary taken into account in determining P's average salary under regulation E31 or E31A, multiplied by the adjustment factor, or

(ii) (if applicable) the highest salary taken into account in determining P's average salary under regulation E31 or E31A relating to P's further employment, multiplied by the adjustment factor;

(c) if P becomes entitled to a further retirement pension during a tax year, and the salary of reference for P's employment immediately prior to the further retirement ("the new higher salary of reference") is higher than that for the previous employment ("the existing salary of reference"), the sum of—

(i) the existing salary of reference divided by 365 multiplied by the number of days from the beginning of the tax year to the day before the further retirement; and

(**7**) Regulation E4 was amended by S.R. 2014 No. 37, regulation 8
(**8**) S.R. 2014 No. 310

(ii) the new higher salary of reference divided by 365 multiplied by the number of days from the date of entitlement to further retirement benefits to the end of the tax year;

"adjustment factor" for a salary is the amount (if any) by which, immediately before the first day of the employment, that salary would have increased if it had been the annual rate of an official pension as defined in section 5(1) of the Pensions Increase Act (Northern Ireland) 1971(**9**), beginning and first qualifying for increases under that Act, on the same date as—

(a) the last day of employment at that salary, in a case where the average salary was determined under regulation E31, or

(b) the retirement pension, in a case where the average salary was determined under regulation E31A;

"initial adjusted salary of reference" is a person's adjusted salary of reference divided by 365 and multiplied by the number of days in the initial period;

"initial period" is that part of a tax year running from a person's entitlement day in respect of retirement benefits and ending at the end of the tax year;

"pension receipts" means the sum of a person's retirement pension—

(a) including—

(i) phased retirement pension,

(ii) a pension (or part of a pension) which is payable to the person (P) by reason of Cases A, F or G applying to P's reckonable service, including mandatory compensation for premature retirement of the Teachers (Compensation for Redundancy and Premature Retirement) Regulations (Northern Ireland) 2010(**10**), and compensation payable under regulation 12 (discretionary compensation for premature retirement) of those Regulations,

(iii) retirement benefits defined in and payable under the Teachers' Pension Scheme Regulations (Northern Ireland) 2014; and

(b) excluding additional pension; and

"salary" means—

(a) contributable salary;

(b) pensionable earnings as defined in Chapter 4 of Part 3 of the Teachers' Pension Scheme Regulations (Northern Ireland) 2014.

Scope of abatement of retirement pension following further employment

E14A. Regulation E14B applies to a person (P) to whom retirement benefits have become payable and who is employed—

(a) in pensionable employment, comparable service or employment which would have been pensionable but for—

(i) P having made an election under regulation B(4) (election for employment not to be pensionable), or

(ii) P having reached the age of 75;

(b) in part-time employment in a capacity described in paragraphs 1 to 6 of Schedule 2, which is not pensionable employment by reason of the fact that the

(**9**) 1971 c. 35 (N.I.)
(**10**) S.R. 2010 No. 136