1977 No. 260

EDUCATION

The Teachers' Superannuation Regulations (Northern Ireland) 1977

Made . . . . . 19*th August* 1977
Coming into operation . . . . 1*st October* 1977

ARRANGEMENT OF REGULATIONS

PART I

GENERAL

1. Citation and commencement
2. Interpretation
3. Reckonable service
4. War service
5. Service not reckonable
6. Average salary
7. Modification for National Insurance
8. Savings, transitory provisions and revocations

PART II

CONTRIBUTIONS

SECTION A

GENERAL PROVISIONS

9. Financing of benefits by contributions
10. Contributions in respect of teacher on reduced salary
11. Payment of teacher's contributions
12. Payment of employer's contributions
13. Time for making payments to the Department
14. Interest on contributions
15. Cessation of contributions after forty-five years of service
16. Return of repaid contributions
17. Method of return of contributions repaid under regulation 16(2)
18. Attribution of contributions

SECTION B

ADDED YEARS

19. Maximum purchase of added years
20. Modification of regulation 19 in certain cases
21. Purchase of past added years
22. Election to purchase past added years
23. Method 1 contributions
24. Method 2 contributions
25. Method 3 contributions
26. Pre-1973 contributors
27. Purchase of current added years
28. Contributions for current added years
29. Contributions in respect of war service
30. Special contributions in respect of war service

SECTION C

SPECIAL CONTRIBUTIONS

31. Effect of section C
32. Interpretation of section C
33. Member's contributions
34. Non-member's contributions
35. Retired teacher's contributions
36. Deceased teacher's contributions
37. Election to pay special contributions
38. Time for making elections under section C
39. Determination by the Department
40. Rate and duration of contributions
41. Deduction from terminal sum

SECTION D

REPAYMENT OF CONTRIBUTIONS

42. Repayment on cessation of employment
43. Repayment at age of compulsory retirement
44. Repayment to personal representatives
45. Calculation of repayment under regulations 42 to 44
46. Repayment of member's contributions
47. Repayment to pensioners after further service

PART III

BENEFITS

SECTION A

ALLOWANCES AND GRATUITIES

48. Entitlement to allowances
49. Amount of annual allowance
50. Duration of annual allowance
51. Amount of additional allowance
52. Short service gratuities
53. Death gratuities
54. Allowance in respect of death during service after age of compulsory retirement
55. Supplementary death gratuities
56. Benefits after re-employment

SECTION B

FAMILY PENSIONS

57. Interpretation of section B
58. Short term pensions
59. Entitlement to long term pension
60. Nomination of beneficiaries
61. Amount of pension for widow or adult nominated beneficiary
62. Amount of child's pension
63. Special pension for widow
64. Special provision for widows of certain non-members
65. Duration of pensions

SECTION C

PROVISIONS SUPPLEMENTARY TO PART III

66. Payment of, and application for, benefits
67. Counting reckonable service for benefit
68. Modifications for teachers on reduced salary
69. Allocation of annual allowance
70. Abatement of annual allowance on re-employment
71. Avoidance of duplicate pensions
72. Suspension and resumption of infirmity allowances
73. Deferment, suspension or reduction of benefits

PART IV

INTERCHANGES

74. Approved superannuation schemes
75. Payment of transfer values
76. Receipt of transfer values
77. Modifications relating to schemes outside Northern Ireland
78. Exceptions

PART V

FINANCIAL PROVISIONS

79. Teachers' Superannuation Fund
80. Teachers' superannuation account
81. Receipts
82. Payments
83. Interest
84. Accounting on redemption of securities
85. Notional deductions for tax
86. Actuarial inquiries

PART VI

SUPPLEMENTARY PROVISIONS

87. Records and information
88. Payment of benefits
89. Payments in respect of deceased persons
90. Benefits not assignable
91. Extension of time
92. Consequential amendment of enactments

SCHEDULES

Schedule 1—Employment which is reckonable service
Schedule 2—Added years
Schedule 3—Special contributions
Schedule 4—Non-reckonable service counting towards entitlement to allowances
Schedule 5—Allocation Declarations
Schedule 6—Transfer values
Schedule 7—Teachers' superannuation account
Schedule 8—Modifications relating to National Insurance
Schedule 9—Transitory provisions relating to family benefits
Schedule 10—Revocations

The Department of Education(a) in exercise of the powers conferred upon it by Article 11 of the Superannuation (Northern Ireland) Order 1972(b) and of all other powers enabling it in that behalf, and after consultation with representatives of education and library boards, teachers and with such representatives of other persons likely to be affected as required by Article 11(5) of the said Order, and with the consent of the Department of the Civil Service(c), hereby makes the following Regulations.

PART I

GENERAL

Citation and commencement

1. These regulations may be cited as the Teachers' Superannuation Regulations (Northern Ireland) 1977 and shall come into operation on 1st October 1977.

Interpretation

2.—(1) In these regulations

"actuarial" in relation to any sum or value (however described) means the sum or value determined by the Government Actuary;

"age of compulsory retirement" means—

(*a*) 31st July next following the age of sixty-five in the case of teachers born in the month of August who first entered reckonable service before 1st April 1972 and who elect that sub-paragraph (*b*) shall not apply to them;

(*b*) in all other cases 31st August next following the age of sixty-five;

"agreed" means agreed between the Department and the teacher or other person concerned;

"approved" means approved by the Department;

"British Islands" means the United Kingdom, the Channel Islands and the Isle of Man;

"child" in reference to the child of a person, means a child (including an illegitimate child or adopted child) of that person, or a child accepted by that person as a member of the family and wholly or mainly dependent on him, who has not attained the age of seventeen or, having attained the age of seventeen, is receiving full-time education or attending a course of not less than two years full-time training for a trade, profession or calling; but does not include a person who is married nor a person who is for the time being in receipt of a disqualifying income;

"comparable Northern Ireland service" means service which is pensionable under a superannuation scheme for teachers in public employment in any part of the British Islands outside Northern Ireland;

"the Department" means the Department of Education;

"disqualifying income" means remuneration payable to a person attending a course of full-time training at a rate not less than the annual rate for the time being payable of an official pension (within the meaning of the Pensions (Increase) Act (Northern Ireland) 1971(d)) which began on 1st April 1972 at the annual rate of £250;

(a) Formerly Ministry: *see* 1973 c. 36 Sch. 5 para. 8(1)
(b) S.I. 1972/1073 (N.I.10)
(c) Formerly a function of the Department of Finance: *see* S.R. 1976 No. 281 Article 3 and Sch. 1
(d) 1971 c. 35 (N.I.)

"financial year" means a period of twelve months beginning on 1st April;

"full salary" means salary (within the meaning of paragraph (7)) without deduction;

"interchange provisions" means Part IV and any previous provisions to the like effect, and includes interchange rules made by the Department under previous provisions;

"organiser" means a person in employment which involves the performance of duties in connection with the provision of education or services ancillary to education;

"previous provision" means an enactment relating to the superannuation of teachers in Northern Ireland in force at any time before the commencement of these regulations;

"reckonable service", subject to regulation 5, has the meaning assigned to it by regulation 3;

"service", in relation to reckonable service, means salaried employment of a person who at the date of the employment is over eighteen years of age and under the age of compulsory retirement;

"statutory provision" has the meaning assigned to it by section 1(*f*) of the Interpretation Act (Northern Ireland) 1954(**e**);

"teacher" includes a person who has ceased to be a teacher and, except in Schedule I, an organiser;

"terminal sum" includes—

(*a*) an additional allowance;

(*b*) a short service gratuity;

(*c*) any sum payable on the death of the teacher; and

(*d*) any sum payable to the teacher under section D of Part II;

"war service" has the meaning assigned to it by regulation 4.

(2) Any reference to an Act of any specified year is to an Act relating to the superannuation of teachers in Northern Ireland enacted in that year; and—

"the 1967 regulations" means the Teachers Superannuation (Family Benefits) Rules (Northern Ireland) 1967(**f**);

"the 1972 superannuation regulations" means the Teachers Superannuation Regulations (Northern Ireland) 1972(**g**); and

"the 1972 family benefits regulations" means the Teachers' Superannuation (Family Benefits) Rules (Northern Ireland) 1972(**h**).

(3) References to an annual allowance, an additional allowance, a gratuity or a pension are references to an annual allowance, additional allowance, gratuity or pension payable under Part III or where the context so requires previous provisions to the like effect and "benefit", when used without qualification, is a reference to any or every such annual allowance, additional allowance, gratuity or pension as the context requires.

(**e**) 1954 c. 33 (N.I.)
(**f**) S.R. & O. (N.I.) 1967 No. 124 (p. 394)
(**g**) S.R. & O. (N.I.) 1972 No. 319 (p. 1531) amended by S.R. & O. (N.I.) 1973 Nos. 32 (I, p. 160), 33 (I, p. 177), 476 (II, p. 2774), 488 (II, p. 2797); S.R. 1974 Nos. 185 (I, p. 784), 211 (I, p. 912), 265 (II, p. 1246); S.R. 1975 No. 20 (I, p. 109)
(**h**) S.R. & O. (N.I.) 1972 No. 82 (p. 276) amended by S.R. & O. (N.I.) 1972 Nos. 125 (p. 444), 246 (p. 1327); S.R. & O. (N.I.) 1973 Nos. 32 (I, p. 160), 61 (I, p. 300), 81 (I, p. 367), 488 (II, p. 2797), 489 (II, p. 2816); S.R. 1974 Nos. 185 (I, p. 784), 265 (II, p. 1246); S.R. 1975 No. 136 (I, p. 838)