1974. No. 185 **[C]**

EDUCATION

Teachers' Superannuation—Added Years and Interchange

REGULATIONS, DATED 29TH DAY OF JULY 1974, MADE BY THE DEPARTMENT OF EDUCATION WITH THE CONSENT OF THE DEPARTMENT OF FINANCE UNDER ARTICLE 11 OF THE SUPERANNUATION (NORTHERN IRELAND) ORDER 1972.

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The Department of Education in exercise of the powers conferred upon it by Articles 11 and 14(1) of the Superannuation (Northern Ireland) Order 1972(a) and all other powers enabling it in that behalf and after consultation with representatives of education and library boards and of 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 Finance hereby makes the following Regulations:—

INTRODUCTORY

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Teachers' Superannuation (Added Years and Interchange) Regulations (Northern Ireland) 1974 and these Regulations and the Teachers' Superannuation Regulations (Northern Ireland) 1972 to 1973 may be cited as the Teachers' Superannuation Regulations (Northern Ireland) 1972 to 1974.

(2) These Regulations shall be deemed to have come into operation on 1st April 1974.

(3) In these Regulations, except where the context otherwise requires—

"the Department" means the Department of Education for Northern Ireland;

"the Family Benefits Regulations 1973" means the Teachers' Superannuation (Family Benefits) (Amending) Regulations (No. 2) (Northern Ireland) 1973(b);

"the principal Teachers' Regulations" means the Teachers' Superannuation Regulations (Northern Ireland) 1972(c) as amended;

"terminal sum" has the meaning assigned to it by the Teachers' Superannuation (Family Benefits) Rules (Northern Ireland) 1972(d);

other expressions have the meanings assigned to them by the Principal Teachers' Regulations.

(4) A teacher who becomes in the opinion of the Department permanently incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service is referred to in these Regulations as becoming incapacitated and references to incapacity are to be construed accordingly.

(5) A teacher whose employment in reckonable service before he purchases added years has not been continuous shall for the purposes of these Regulations be treated as having become first employed in such service at the age determined by adding to his actual age at that time—

(*a*) any period after he was first employed in reckonable service during which he was not employed in such service; and

(a) S.I. 1972, No. 1073 (N.I. 10).
(b) S.R. & O. (N.I.) 1973, No. 488.
(c) S.R. & O. (N.I.) 1972, No. 319; 1973, No. 32; 1973, No. 33; 1973, No. 476.
(d) S.R. & O. (N.I.) 1972, No. 82; 1972, No. 125; 1972, No. 246; 1973, No. 32; 1973, No. 61; 1973, No. 81; 1973, No. 488; 1973, No. 489.

(*b*) any period which is treated as reckonable service by virtue of regulation 27 of the principal Teachers' Regulations.

(6) References to the salary payable to a teacher at any date include references to the salary deemed to have been payable to him at that date by virtue of any regulations governing the payment of salaries and allowances to teachers with retrospective effect.

ADDED YEARS

Purchase of added years

2.—(1) A person who pays contributions under these Regulations in respect of any number of years is referred to in these Regulations as having purchased that number of added years; and references to added years, and to the purchase of added years, shall be construed accordingly.

(2) Notwithstanding any other provision of these Regulations a teacher may not purchase added years, whether past or current or past and current, in excess of the permitted maximum, that is to say, subject to Regulation 5 below, if he first entered reckonable service before attaining the age of 50, thirty years and in any other case the number of years specified by the relevant entry in the following Table:—

Age on first entry	*Permitted maximum*
50	23
51	16
52	9
53	2
54	Twice the period remaining before 55th birthday

(3) A teacher who ceases (otherwise than on death or as a result of incapacity) to be employed in reckonable service without having completed the payment of his contributions under these Regulations may not purchase, and shall not be treated as having purchased, added years in excess of the number which bears to the greatest number of years which he could have purchased in accordance with these Regulations the same proportion as his actual reckonable service bears to the reckonable service which he would have completed if he had been continuously employed in such service from the day when those contributions first became payable until he attained the age of 60.

Added years to count as reckonable service

3.—(1) Subject to the provisions of this regulation and regulations 4 and 5 below:—

(*a*) any number of added years purchased by virtue of regulation 6 or 13 below shall be treated as that number of years of reckonable service for the purpose of calculating the amount of any allowance or gratuity payable by virtue of the principal Teachers' Regulations or any pension payable by virtue of the Family Benefits Regulations 1973; and

(*b*) any number of added years purchased by virtue of regulation 13 below shall be treated as that number of years of reckonable service for the purpose of calculating the entitlement of a person to any benefit payable by virtue of the regulations relating to the superannuation of teachers.

(2) A teacher who dies or becomes incapacitated during any period in which contributions are payable by him under regulation 14 below shall for the purposes of regulations 36, 38 and 41 of the principal Teachers' Regulations (which relate to the payment of benefits) be treated as having died or as the case may be become incapacitated while employed in reckonable service.

(3) Added years shall not be treated as reckonable service for the purposes of regulations 36(3) (enhanced annual allowance) and 38(5) (enhanced additional allowance) of the principal Teachers' Regulations nor of regulations 19(2)(*h*) and 20(2)(*b*) of the Family Benefits Regulations 1973 (which apply regulation 36 of the principal Teachers' Regulations).

(4) Any annual superannuation allowance payable under the principal Teachers' Regulations shall be reduced by £1.70 for each complete added year, and by a proportionate amount in respect of a part of such a year, purchased under regulation 6 or 12 below.

(5) For the purposes of regulation 38(2)(*b*) of the principal Teachers' Regulations added years shall be deemed to be service after the beginning of October 1956.

Teachers with less than 20 years service

4.—(1) In calculating for the purpose of determining the amount of any lump sum benefit payable to him the reckonable service of any teacher whose reckonable service apart from added years purchased by him ("actual service") amounts to less than 20 years, there shall be disregarded any added years so purchased in excess of the number in the second column of the Table below which appears against the entry in the first column specifying his actual service:—

Number of completed years of actual service	*Added years*
19	17
18	15
17	13
16	11
15	9
14	7
Less than 14	8 years less than the number of years of actual reckonable service.

(2) For the purposes of this regulation a teacher who becomes incapacitated before attaining the age of sixty shall be treated as having continued in reckonable service until the date on which he attains that age.

(3) Any annual superannuation allowances payable to a teacher to whom paragraph (1) above applies shall be increased in respect of each added year which is in excess of the number applicable to him by virtue of that paragraph by 1/350th of his average salary.

Teachers with rights to benefits from previous employment

5.—(1) This regulation modifies the provisions of regulation 2(2) above relating to the permitted maximum in its application to any teacher who on last becoming employed in reckonable service was entitled in respect of any former employment, trade, profession, vocation or office to superannuation benefits (including any immediate or deferred pension or lump sum and any gratuity or refund of contributions).

(2) The permitted maximum in respect of such a teacher as is described in paragraph (1) above shall be such a number of years as will ensure that the aggregate annual amount of the following sums does not exceed two-thirds of his average salary—

(*a*) (except where the total value of the superannuation benefits does not exceed a lump sum of £200 or a deferred annual pension of £52) the actuarial value, expressed as an annuity payable to him, of any such superannuation benefits as are referred to in that paragraph;

(*b*) so much of the annual superannuation allowance payable to him under the principal Teachers' Regulations and these regulations as is attributable to his reckonable service before attaining the age of sixty; and

(*c*) the actuarial value, expressed as an annuity payable to him, of so much of the additional superannuation allowance payable to him under those regulations as is attributable to such service.

(3) For the purposes of paragraph (2) above it is to be assumed that the teacher will continue to be employed in ordinary reckonable service until he attains the age of sixty on the same salary scale as he is employed on the date when the calculation of the permitted maximum in his case falls to be made.

Purchase of past added years

6.—(1) Subject to paragraph (2) below, a teacher employed in reckonable service on or after 1st April 1972 who is or as the case may be was first employed in such service or in external service before attaining the age of fifty-five may, at any time while he is employed in reckonable service, elect to purchase the number of years, or any number of complete years, before the date of purchase during which he has not been employed in reckonable service, or external service or in any service which is treated by the principal Teachers' Regulations as reckonable service or external service—

(i) after attaining the age of twenty; and

(ii) before attaining the age of sixty or, if on the commencement of these Regulations he has attained the age of sixty, sixty-five.

(2) A teacher may not by virtue of this regulation purchase any added years which he has purchased by virtue of regulation 13 below.

(3) In its application to any years following the discontinuance after 31st March 1974 of the teacher's employment in reckonable service paragraph (1) shall have effect with the substitution for the word "complete" of the word "those".

Elections

7.—(1) A first election for the purposes of regulation 6 above shall be made by the teacher not later than whichever is the later of his fifty-fifth birthday and—

(*a*) (if he is employed in reckonable service on 1st April 1974) 31st December 1974; or

(*b*) (if he is not so employed on that date), the expiry of six months after the day on which he first becomes again employed in such service.