
STATUTORY RULES OF NORTHERN IRELAND

2010 No. 420

The Health and Personal Social Services (Superannuation),
Health and Social Care (Pension Scheme)
(Amendment) Regulations (Northern Ireland) 2010

PART 3

Amendment of the Health and Social Care (Pension
Scheme) Regulations (Northern Ireland) 2008

Part 3: General

9. The Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008(1) are amended as provided by regulations 10 to 18.

Amendment of regulation 3

10.—(1) Regulation 3 (Actuarial reports and accounts) is amended as provided by paragraphs (2) and (3).

(2) At the end of paragraph (4), add (as full out words), “This is subject to paragraph (5).”.

(3) After paragraph (4), add—

“(5) The actuarial report referred to in paragraph (4) shall be based on actuarial assumptions determined by the Department following the consent of the Department of Finance and Personnel.

(6) Before determining the assumptions referred to in paragraph (5) the Department may consult—

- (a) such representatives of employees and employing authorities as appear to the Department to be appropriate, and
- (b) the Scheme Actuary.”.

Substitution of regulation 27

11. For regulation 27 (Contributions by members), substitute—

“27 Contributions by members

(1) Each active member must make contributions to this Section of the Scheme (“member contributions”) in respect of—

- (a) the member’s pensionable pay in accordance with regulation 28 where the member is not a non-GP provider;

- (b) the member’s pensionable earnings in accordance with regulation 30 where the member is a non-GP provider.
- (2) Member contributions must be made—
 - (a) until the member completes 45 years’ pensionable service, or
 - (b) where the notice required by regulation 7(3) has been properly received, until the member ceases officer service.
- (3) In the case of a member who is not a non-GP Provider, the member’s employing authority must deduct member contributions from the member’s pensionable pay and pay them to the Department not later than the 19th day of the month following the month in which the pay was paid to the member.
- (4) In the case of a member who is a non-GP Provider, the host Board must pay to the Department contributions under this regulation paid to it by the non-GP provider or paid to it by another employing authority not later than the 19th day of the month following the month in which the earnings were paid to the non-GP Provider.
- (5) Paragraph (6) applies where a member has failed to pay member contributions or an employing authority has failed to deduct such contributions in accordance with this regulation.
- (6) The Department may recover any sum that remains due in respect of contributions referred to in paragraph (5) by deduction from any payment by way of benefits to, or in respect of, the member if—
 - (a) the member agrees to such a deduction; and
 - (b) the deduction is to the member’s advantage.
- (7) Paragraph (6) is without prejudice to any other method of recovery the Department may have.
- (8) A member who is absent from service in circumstances within regulation 9(1) to (3), may make contributions to this Section of the Scheme in respect of the member’s pensionable pay or, as the case may be, pensionable earnings in accordance with that regulation and whichever of regulation 28 or 30 applies to that member.
- (9) If, apart from this paragraph, the pay or, as the case may be, earnings for a scheme year in respect of a member’s service would not be a whole number of pounds, that pay or, as the case may be, those earnings must be rounded down to the nearest whole pound.”.

Substitution of regulation 28

12. For regulation 28 (Members’ contribution rate), substitute—

“28 Contribution rate for members other than non-GP providers

- (1) Contributions under regulation 27(1)(a) must be paid at the member’s contribution rate for the scheme year in question.
- (2) A member’s contribution rate is the percentage specified in column 2 of the relevant table in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member’s pensionable pay falls.
- (3) The pensionable pay bands and contribution percentage rates shall be determined in accordance with the relevant table in respect of each scheme year.
- (4) For the purposes of this regulation “the relevant table” means—

- (a) in respect of the 2010-2011 scheme year, table 1 where paragraph (2) of regulation 29 applies and table 2 if paragraph (16), (17) or (21) of that regulation applies;
- (b) in respect of the 2011-2012 scheme year, table 2.

Table 1

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable Pay band</i>	<i>Contribution percentage rate</i>
Up to £20,709	5%
£20,710 to £68,392	6.5%
£68,393 to £107,846	7.5%
£107,847 to any higher amount	8.5%

Table 2

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable Pay band</i>	<i>Contribution percentage rate</i>
Up to £21,175	5%
£21,176 to £69,931	6.5%
£69,932 to £110,273	7.5%
£110,274 to any higher amount	8.5%.”

Amendment of regulation 29

13.—(1) Regulation 29 (Employees) is amended as provided by paragraphs (2) to (4).

(2) For the heading, substitute “**29 Determination of pensionable pay for the purposes of setting a contribution rate for members other than non-GP Providers**”.

(3) In paragraphs (4) to (17) and (21), for “the table in paragraph (2)” in each place substitute “the relevant table in paragraph (4)”.

(4) In paragraph (26), for “the 2008-2009 scheme year” substitute “the current scheme year”.

Substitution of regulation 30

14. For regulation 30 (Non-GP Providers), substitute—

“Contribution rate and determination of pensionable earnings for non-GP providers

30.—(1) Member contributions payable by a non-GP Provider under regulation 27(1) (b) must be paid at the member’s contribution rate for the scheme year in question.

(2) A member’s contribution rate is the percentage specified in column 2 of the relevant table in paragraph (14) in respect of the corresponding pensionable earnings band specified in column 1 of that table into which the member’s pensionable earnings falls.

(3) The pensionable earnings bands and contribution percentage rates shall be determined in accordance with the relevant table in respect of each scheme year.

(4) Paragraph (5) applies where, in respect of a scheme year, a non-GP provider—

- (a) has certified their pensionable earnings in accordance with regulation 136 and forwarded a record of those earnings to the host Board, or
 - (b) was not required to certify their earnings in accordance with that regulation but the host Board has the figure that represents the non-GP provider's pensionable earnings for that scheme year.
- (5) In the circumstances referred to in paragraph (4), contributions payable for the scheme year in question shall be those specified in column 2 of the relevant table in paragraph (14) in respect of the amount of pensionable earnings referred to in column 1 of that table which corresponds to—
- (a) the certified or final pensionable earnings from all non-GP provider sources, and
 - (b) any additional pensionable earnings the non-GP provider is treated as having received during a break in service in accordance with regulation 14.
- (6) If paragraph (4) does not apply to a non-GP provider in respect of a scheme year, that non-GP provider shall pay contributions at the rate in column 2 of the relevant table in paragraph (14), on the basis of whichever of the following the host Board considers the most appropriate in the circumstances—
- (a) an amount of the non-GP provider's earnings that has been agreed between the host Board on the one hand and the non-GP provider on the other hand;
 - (b) an amount of the non-GP provider's earnings that corresponds to that non-GP provider's most recent certified or final pensionable earnings referred to in paragraph (4); or
 - (c) an amount of such earnings that corresponds to the host Board's estimate of that non-GP provider's pensionable earnings from all non-GP provider sources for that year.

This is subject to paragraph (7).

(7) If paragraph (6) applies to a non-GP provider in respect of a scheme year and paragraph (4)(a) or (b) is subsequently satisfied in respect of that scheme year, that non-GP provider shall pay contributions at the rate determined in accordance with paragraph (5).

(8) A host Board may adjust a non-GP provider's contribution rate for any scheme year determined in accordance with paragraph (6)—

- (a) by agreement between the host Board on the one hand and the non-GP provider on the other hand, or
- (b) without such agreement, if the host Board is satisfied that pensionable earnings of the non-GP provider will exceed the amount used to determine the contribution rate in accordance with that paragraph.

(9) If a member is in non-GP provider service and concurrently in practitioner service in respect of which the member is liable to pay contributions in accordance with regulation 160, contributions payable in respect of the member's non-GP provider service shall be determined under this regulation and contributions payable in respect of the member's practitioner service shall be determined under regulation 161.

(10) In determining member contributions payable in accordance with this regulation, a host Board must take account of pensionable earnings from all non-GP provider sources, including any pensionable earnings as a non-GP provider determined by another host Board.

(11) An employing authority that is not a host Board shall, in respect of any pensionable earnings it pays to a non-GP provider, take advice from any relevant host Board in determining the contributions payable in accordance with this regulation.

(12) Where paragraph (13) does not apply, a non-GP provider shall pay member contributions to the host Board.

(13) If a non-GP provider is engaged under a contract of service or for services by an employing authority or is a partner or shareholder in an employing authority that is not an OOH provider, that authority must—

- (a) deduct contributions due under this regulation from any pensionable earnings it pays that person, and
- (b) if it is not also the host Board, pay those contributions to that Board not later than the 7th day of the month following the month in which the earnings were paid.

(14) For the purposes of this regulation “the relevant table” means—

- (a) in respect of the 2009-2010 scheme year, table 1;
- (b) in respect of the 2010-2011 and any later scheme year, table 2.

Table 1: Scheme Year 2009-2010

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £20,709	5%
£20,710 to £68,392	6.5%
£68,393 to £107,846	7.5%
£107,847 to any higher amount	8.5%

Table 2: Scheme Year 2010-2011

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £21,175	5%
£21,176 to £69,931	6.5%
£69,932 to £110,273	7.5%
£110,274 to any higher amount	8.5%.”

Substitution of regulation 31

15. For regulation 31 (Contributions by employing authorities: general), substitute—

“31 Contributions by employing authorities: general

(1) The employing authority of a member who is an active member of this Section of the Scheme under this Part must contribute to the scheme, in respect of the pensionable pay, or as the case may be, pensionable earnings of that member, at the rate specified in paragraph (4) (“the employer’s standard rate”).

(2) In specifying the employer’s standard rate, the Department must—

- (a) obtain the consent of the Department of Finance and Personnel, and
- (b) take account of the advice of the Scheme actuary and the cost of providing for any increase in pensions under this Section of the Scheme as a result of orders made

under the provisions of the Pensions (Increase) Act (Northern Ireland) 1971 and Article 69 of the Social Security Pensions (Northern Ireland) Order 1975(2).

(3) If for any period a person holds more than one employment (whether under a contract of service or for services) with an employing authority in respect of which the person is an active member of the Scheme, this regulation and regulation 32 apply in respect of each of those employments as if it were the only employment held.

(4) The employer's standard rate is 13.3%.

(5) In any particular case the Department may direct that, for the purposes of this Chapter, "employing authority" includes one or more of—

- (a) a successor, transmittee or assignee of an employing authority's business or functions;
- (b) the last employing authority of a person to whom these Regulations apply.

(6) If a non-GP provider is—

- (a) an employing authority which is a GMS practice or an APMS contractor, or
- (b) a shareholder or partner in such an employing authority,

that employing authority shall pay employer's standard rate contributions to the host Board not later than the 7th day of the month following the month in which the earnings were paid.

This is subject to paragraph (7).

(7) If a non-GP provider is a shareholder or partner in more than one employing authority referred to in paragraph (6), each employing authority must pay employer's standard rate contributions on any pensionable earnings it pays to the non-GP provider or, as the case may be, on the non-GP provider's share of the partnership profits, to the host Board not later than the 7th day of the month following the month in which the earnings were paid.

(8) If paragraph (13) of regulation 30 applies (but paragraph (6) of this regulation does not) and the employing authority referred to in regulation 30(13)—

- (a) is not the host Board, that authority must pay employer's standard rate contributions under this regulation to the host Board not later than the 7th day of the month following the month in which the earnings were paid;
- (b) is the host Board, that Board must pay employer's standard rate contributions under this regulation to the Department in respect of any pensionable earnings it pays to the non-GP provider.

(9) Not later than the 19th day of the month following the month in which pensionable pay or, as the case may be, pensionable earnings are paid to a member, the employer's standard rate contributions under this regulation must be paid to the Department—

- (a) in the case of a member other than a non-GP provider, by that member's employing authority,
- (b) in the case of a non-GP provider, by the host Board."

Amendment of regulation 160

16. In paragraph (1) of regulation 160 (Contributions by members), after "Scheme" insert " ("member contributions")".

Amendment of regulation 161

17.—(1) Regulation 161 (Members' contribution rate) is amended as provided by paragraphs (2) to (4).

(2) For paragraphs (1) to (4), substitute—

“(1) Contributions under regulation 160(1) must be paid at the member's contribution rate for the scheme year in question.

(2) A member's contribution rate is the percentage specified in column 2 of the relevant table in paragraph (17) in respect of the corresponding pensionable earnings band specified in column 1 of that table into which the member's pensionable earnings falls.

(3) The pensionable earnings bands and contribution percentage rates shall be determined in accordance with the relevant table in respect of each scheme year.”

(3) In paragraphs (5), (6), (8) and (9), for “the table in paragraph (2)” in each place substitute “the relevant table in paragraph (17)”.

(4) After paragraph (16), add—

“(17) For the purposes of this regulation “the relevant table” means—

(a) in respect of the 2009-2010 scheme year, table 1;

(b) in respect of the 2010-2011 and any later scheme year, table 2.

Table 1: Scheme Year 2009-2010

<i>Column 1</i> <i>Pensionable earnings band</i>	<i>Column 2</i> <i>Contribution percentage rate</i>
Up to £20,709	5%
£20,710 to £68,392	6.5%
£68,393 to £107,846	7.5%
£107,847 to any higher amount	8.5%

Table 2: Scheme Year 2010-2011

<i>Column 1</i> <i>Pensionable earnings band</i>	<i>Column 2</i> <i>Contribution percentage rate</i>
Up to £21,175	5%
£21,176 to £69,931	6.5%
£69,932 to £110,273	7.5%
£110,274 to any higher amount	8.5%.”

Amendment of regulation 162

18.—(1) Regulation 162 (Contributions by employing authorities: general) is amended as provided by paragraphs (2) and (3).

(2) For paragraph (1), substitute—

“(1) Each employing authority must contribute to the scheme, in respect of the pensionable earnings of each person who is an active member of the scheme in an

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employment with the authority, at the rate specified in paragraph (5) (“the employer’s standard rate”).”.

(3) For paragraph (5), substitute—

“(5) The employer’s standard rate is 13.3%.”.