

ANNEX

THE NEW FIREFIGHTERS' PENSION SCHEME (NORTHERN IRELAND)

PART 11

PENSIONABLE PAY, PENSION CONTRIBUTIONS
AND PURCHASE OF ADDITIONAL SERVICE

CHAPTER 2

PURCHASE OF ADDITIONAL SERVICE

Duration of periodical contributions and premature cessation

67.—(1) Subject to paragraph (2), where a person has elected under article 66 to pay periodical contributions, they are payable from his next birthday and continue to be payable until normal retirement age.

(2) Paragraph (1) ceases to apply to a person who leaves his employment before normal retirement age—

- (a) where he is entitled to a pension under article 13 (deferred pension), on his last day of service;
- (b) where he becomes entitled to a second pension under article 17 (entitlement to two pensions), on his last day of service in the second period of employment;
- (c) on the date on which he ceases to be employed by the Board; and
- (d) on the date on which any contributions election takes effect.

(3) Where a sub-paragraph of paragraph (2) applies, the period of additional service purchased up to the date referred to in that sub-paragraph shall be treated as if it were the period ascertained in accordance with the formula—

$$A \times \frac{B}{C}$$

, where

- A is the number of 60ths of additional service which he elected to purchase;
- B is the period in respect of which contributions have been made; and
- C is the period in respect of which contributions would, but for the cessation of his employment, have been made in accordance with the election.

(4) The period of additional service calculated in accordance with paragraph (3) shall be treated—

- (a) where the person qualifies for an ordinary pension (article 11), as part of the pensionable service on which the ordinary pension is calculated;
- (b) where he qualifies for a deferred pension (article 13), as part of the pensionable service on which the deferred pension is calculated;
- (c) where he takes member-initiated early retirement (article 15), as part of the award to which the actuarial reduction is applied;
- (d) where he takes Board-initiated early retirement (article 16), as part of his pensionable service;
- (e) where, on commencing a second period of employment with the Board, he becomes entitled to two pensions (article 17)—

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- (i) to the extent that it is attributable to the first period of employment, as part of the service on which the first pension is calculated; and
 - (ii) to the extent that it is attributable to the second period of employment, as part of the service on which the second pension is calculated.
- (5) The period of additional service calculated in accordance with paragraph (3) shall not be treated as part of the pensionable service on which—
- (a) the amount of any higher tier ill-health pension is calculated under article 12; or
 - (b) the notional ill-health pension where a survivor's pension is awarded on his death in service is calculated (article 23).
- (6) Additional service purchased by the payment of periodical contributions shall accrue annually in accordance with the contributions paid.