

STATUTORY RULES OF NORTHERN IRELAND

2008 No. 163

**The Health and Personal Social Services (Superannuation)
(Amendment) Regulations (Northern Ireland) 2008**

Amendment of regulation 10

7.—(1) Regulation 10 (Contributions by members) is amended as provided by paragraphs (1) to (3).

(2) For paragraphs (1) and (2) substitute—

“(1) Each member in superannuable employment must contribute to the scheme in accordance with the following paragraphs.

(1A) For the purposes of determining the relevant contribution rate for the 2008–2009 scheme year a member who meets one of the conditions referred to in paragraph (1B) must contribute 5 per cent of the member’s superannuable pay.

(1B) The conditions referred to in paragraph (1A) are—

- (a) the member is in superannuable employment on both the 31st March 2008 and 1st April 2008 with the same employer and that employment is by way of manual labour,
- (b) the member returns to superannuable employment on or after 1st April 2008 and both that employment and the period of superannuable employment immediately preceding that employment is by way of manual labour.

(1C) For the purposes of determining the relevant contribution rate for the 2008–2009 scheme year paragraph (1D) applies to a member who does not meet any of the conditions referred to in paragraph (1B).

(1D) For the 2008–2009 scheme year, a member whose superannuable pay falls into a pay band specified in column 1 of the following table must contribute the percentage of the member’s superannuable pay specified in column 2 of that table in respect of that amount.

Table

<i>Column 1</i> <i>Pay band</i>	<i>Column 2</i> <i>Contribution percentage rate</i>
Up to £19,644	5%
£19,645 to £65,001	6.5%
£65,002 to £102,499	7.5%
£102,500 to any higher amount	8.5%

(2) The Department may make a determination substituting any or all of the pay bands or contribution percentage rates specified in paragraphs (1A) and (1D) with effect from a date specified in the determination.

(2A) Before making a determination under paragraph (2), the Department must consider—

- (a) the advice of the Scheme Actuary, and
- (b) advice from such employee and employer representatives as the Department considers appropriate.

(2B) For the purposes of this regulation—

- (a) “primary employment” means a single superannuable employment for which an employing authority specifies the member’s working hours or working patterns;
- (b) “zero hours contract” means superannuable employment in respect of a contract which—
 - (i) an employing authority does not guarantee to provide work for the member;
 - (ii) there are no specified working hours or working patterns;
 - (iii) the member is paid only for work actually done under it.

(2C) For the purposes of determining the relevant contribution rate for the 2008–2009 scheme year paragraphs (2D) to (2J) apply to a member who is in superannuable employment with the same employing authority on both the 31st March 2008 and 1st April 2008.

(2D) For the purposes of paragraphs (2E) to (2J)—

- (a) a member shall be regarded as being in superannuable employment throughout the 2007–2008 scheme year regardless of any period in that year during which the member continues to be employed by the same employer but does not make contributions to the scheme;
- (b) for the purposes of calculation the member’s superannuable pay, contributions for any period referred to in (a) shall be deemed to have been paid;
- (c) the amount of superannuable earnings determined in accordance with those paragraphs shall be rounded down to the nearest whole pound;
- (d) if a member holds two or more superannuable employments at the same time—
 - (i) the determinations referred to in paragraphs (2E) to (2J) shall apply to each such employment separately; and
 - (ii) each such employment shall be treated separately for the purpose of paying contributions.

(2E) If a member—

- (a) was in superannuable employment with an employing authority on a whole-time basis throughout the 2007–2008 scheme year; and
- (b) is employed by that authority on 1st April 2008,

the member shall pay contributions at the rate specified in column 2 of the table in paragraph (1D) in respect of the amount of superannuable pay referred to in column 1 of that table which corresponds to the member’s superannuable pay received during that year.

(2F) If a member—

- (a) was in superannuable employment with an employing authority on a part-time basis or under a zero hours contract throughout the 2007–2008 scheme year; and
- (b) is employed by that authority on 1st April 2008,

the amount of the member’s superannuable pay shall be determined by reference to the amount the Department determines would have been paid in respect of a single comparable whole-time employment during that year.

(2G) If a member—

- (a) was in superannuable employment with an employing authority on a combination of a whole-time and part-time basis throughout the 2007–2008 scheme year; and
- (b) is employed by that authority on 1st April 2008,

the amount of the member’s superannuable pay shall be the aggregate of member’s superannuable pay received during that period in respect of the member’s whole-time employment and the amount the Department determines would have been paid in respect of a single comparable whole-time employment for that period in respect of the member’s part-time employment.

(2H) If a member—

- (a) commences superannuable employment with an employing authority on a whole-time basis during the 2007–2008 scheme year; and
- (b) is employed by that authority on 1st April 2008,

the amount of the member’s superannuable pay shall be determined by the formula—

$$\frac{RSP}{NDSE} \times 365$$

where—

RSP is the superannuable pay received in respect of that employment during the 2007–2008 scheme year;

NDSE is the number of days of superannuable employment with that employer during the 2007–2008 scheme year.

(2I) If a member—

- (a) commences superannuable employment with an employing authority on a part-time basis or under a zero hours contract during the 2007–2008 scheme year; and
- (b) is employed by that authority on 1st April 2008,

the amount of the member’s superannuable pay shall be determined by the formula—

$$\frac{CWTE}{NDSE} \times 365$$

where—

CWTE is the amount the Department determines would have been paid for that employment during the 2007–2008 scheme year in respect of a single comparable whole-time employment

NDSE is the number of days of superannuable employment with that employer during the 2007–2008 scheme year.

(2J) If a member—

- (a) commences superannuable employment with an employing authority during the 2007–2008 scheme year and has since been employed on both a whole-time and part-time basis; and
- (b) is employed by that authority on 1st April 2008,

the amount of the member’s superannuable pay shall be determined by the formula—

$$\frac{(RSP + CWTE)}{NDSE} \times 365$$

where—

RSP is the superannuable pay received for the whole-time employment with that employer during the 2007–2008 scheme year;

CWTE is the amount the Department determines would have been paid in respect of a single comparable whole-time employment in respect of the member’s part-time employment with that employer during the 2007–2008 scheme year;

NDSE is the number of days of superannuable employment with that employer during the 2007–2008 scheme year.

(2K) If a member commences employment under a zero hours contract during the 2008–2009 scheme year, the member shall pay contributions in respect of that employment at the rate specified in column 2 of the table in paragraph (1D) in respect of the amount of superannuable pay referred to in column 1 of that table which corresponds to the member’s superannuable pay determined in accordance with paragraph (2Q).

(2L) Subject to paragraph (2R), if a member—

- (a) commences primary employment at any time during the 2008–2009 scheme year; and
- (b) does not have a previous primary superannuable employment during that scheme year in respect of which the member paid contributions under this regulation,

the member shall pay contributions at the rate specified in column 2 of the table in paragraph (1D) in respect of the amount of superannuable pay referred to in column 1 of that table which corresponds to the member’s superannuable pay determined in accordance with paragraph (2Q).

(2M) If, at any time during the 2008–2009 scheme year, a member who is in a primary employment (“the earlier employment”) commences a further primary employment (“the later employment”) that is held concurrently with the earlier employment, the member shall pay contributions at the rate specified in column 2 of the table in paragraph (1D) in respect of the amount of superannuable pay referred to in column 1 of that table which corresponds to the member’s superannuable pay determined in accordance with paragraph (2Q).

(2N) If a member—

- (a) ceases to be in a primary employment (“the earlier employment”) that is not held concurrently with another primary employment at any time during the 2008–2009 scheme year,
- (b) after so ceasing next commences a further primary employment (“the later employment”), and
- (c) that further employment is not held concurrently with another primary employment,

the member shall continue to pay contributions in respect of the later employment at the same rate as that which applied to the earlier employment.

(2O) If a member—

- (a) at any time during the 2008–2009 scheme year ceases to be in two or more primary employments that were at one time held concurrently with each other (“the earlier employments”);
- (b) those earlier employments did not all cease on the same day; and

- (c) that member next commences a further primary employment (“the later employment”),

the member shall continue to pay contributions in respect of the later employment at the same rate as that which applied to whichever of the earlier employments was the last to cease.

(2P) If a member—

- (a) at any time during the 2008–2009 scheme year ceases to be in two or more primary employments that were at one time held concurrently with each other (“the earlier employments”);
- (b) the last two or more of those earlier employments ceased on the same day;
- (c) after the cessation of those earlier employments, next commences a further primary employment (“the later employment”); and
- (d) that further primary employment is not held concurrently with another primary employment,

the member shall pay contributions at the rate specified in column 2 of the table in paragraph (1D) in respect of the amount of superannuable pay referred to in column 1 of that table which corresponds to the member’s superannuable pay determined in accordance with paragraph (2Q).

(2Q) Where paragraph (2K), (2L), (2M) or (2P) apply the Department shall determine the member’s superannuable pay—

- (a) by applying the formula—

$$\frac{ESP}{NDSE} \times 365$$

where—

ESP is the estimated superannuable pay that the member’s employing authority estimates will be payable to the member in respect of that employment during the 2008–2009 scheme year

NDSE is the number of days of superannuable employment from the date employment commences to the end of 2008–2009 scheme year; and

- (b) if the further employment is part-time employment, by determining how much would be paid in respect of a whole-time comparable employment,

with the amount determined under sub-paragraph (a) being the member’s superannuable pay for the purposes of this regulation if the further employment is whole-time employment and the amount determined under sub-paragraph (b) being the member’s superannuable pay for the purposes of this regulation if the further employment is part-time employment.

(2R) If a member—

- (a) at any time during the 2008–2009 scheme year is in superannuable employment in respect of which he pays contributions in accordance with paragraph 10 of Schedule 2 (“the earlier employment”);
- (b) ceases all such earlier superannuable employments;
- (c) after so ceasing, next commences a primary employment which is the first primary employment held by the member during the 2008–2009 scheme year (“the later employment”),

the member shall continue to pay contributions in respect of the later employment at the same rate as that which applied to the earlier employment or, if there is more than one

earlier employment, at the same rate as that which applied to whichever of those earlier employments was the last to cease.

(2S) Paragraph (2R) shall not apply if, during the 2008–2009 scheme year, the member—

- (a) has superannuable employment both as a general medical practitioner and a dentist performer; and
- (b) ceases both of those employments on the same day.

(2T) If none of paragraphs (2E) to (2R) apply—

- (a) the Department must determine the amount of the member’s superannuable pay, and in doing so shall, in addition to the matters referred to in paragraph (2A), have regard to the superannuable pay attributable to superannuable employment comparable to the member’s employment, prevailing pay scales and prevailing rates of superannuable allowances, and
- (b) the member shall pay contributions at the rate specified in column 2 of the table in paragraph (1D) in respect of the amount of superannuable pay referred to in column 1 of that table which corresponds to the member’s superannuable pay determined in accordance with sub-paragraph (a).”.

(3) In paragraph (4)—

- (a) for “70” substitute “75”;
- (b) omit “and reaches age 65”.