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STATUTORY RULES OF NORTHERN IRELAND

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**2010 No. 136**

**The Teachers' (Compensation for Redundancy and  
Premature Retirement) Regulations (Northern Ireland) 2010**

**PART 4**

**Mandatory compensation for premature retirement**

**Mandatory compensation**

7.—(1) A person who is entitled to retirement benefits under Case F in regulation E4(7) of the Superannuation Regulations (premature retirement) and to whom regulations E5(14) and E6(10) of those Regulations apply (actuarial reductions on premature retirement) is entitled to lump sum compensation and to annual compensation under this regulation.

(2) The amount of the lump sum compensation under this regulation is the amount, if any, calculated in accordance with regulation E6(10) of the Superannuation Regulations by which his retirement lump sum or additional retirement lump sum under regulation E15(4) of those Regulations (as the case may be) is reduced.

(3) Subject to paragraph (4) the rate of the annual compensation under this regulation is the difference between the rate of his retirement pension or additional retirement pension under regulation E15(4) of the Superannuation Regulations (as the case may be) if calculated in accordance with regulation E5(14) of those Regulations and the rate if it is not.

(4) When a person in receipt of annual compensation under this regulation attains state pensionable age and the annual rate of his retirement pension under the Superannuation Regulations is increased by virtue of the operation of regulation E1 or E5(14) of those Regulations (guaranteed minimum pension) then from the date that he attained state pensionable age his annual compensation under this regulation shall be reduced by the difference between the annual rate of his retirement pension as calculated with the operation of regulation E1 or E5(14) of the Superannuation Regulations and the annual rate as calculated without.

**Abatement of annual compensation during further employment**

8.—(1) This regulation applies where the amount of retirement pension paid to a person is reduced under regulation E14 of the Superannuation Regulations.

(2) Where this regulation applies—

- (a) where by virtue of regulation E14(3)(a) of the Superannuation Regulations no retirement pension is paid during a tax year, no compensation shall be paid in that tax year; and
- (b) in any other case the compensation to which the person is entitled under regulation 7 in any tax year shall be reduced if necessary so as to secure that the compensation paid during that tax year does not exceed

where—

A has the same meaning as in regulation E14 of the Superannuation Regulations,  
R is the full annual rate of the person's compensation under regulation 7 during the tax year in question as increased under the Pensions (Increase) Act (Northern Ireland) 1971<sup>(1)</sup>, and

S is the total of—

- (c) the full annual rate of the person's retirement pension;
- (d) the full annual rate of compensation payable under regulation 7; and
- (e) the full annual rate of all compensation payable under regulation 12;

for the tax year in question as increased under the Pensions (Increase) Act (Northern Ireland) 1971.

(3) Where compensation falls to be reduced under paragraph (2) (b) in any tax year the compensating authority shall pay the compensation in accordance with regulation 25 at the rate which is appropriate without taking account of the reduction until the amount to which the compensation is to be reduced (on the assumption that the person will remain in employment at the same salary for the remainder of the tax year) has been paid.

(4) Once the appropriate amount of compensation has been paid as mentioned in paragraph (3) no further payment shall be made during that tax year unless the person ceases to be in the employment or is in employment at a lower salary in which case the compensating authority shall pay compensation during the remainder of the tax year to the person of such amount and at such times as is necessary in order to secure the result described in paragraph (2).

### **Supplementary death grants**

9. Where regulation E21 of the Superannuation Regulations ("regulation E21") applies and by virtue of regulation E21(2), (3) or (3A) a supplementary death grant equal to the deficiency referred to in those paragraphs multiplied by the appropriate factor may be paid under regulation E21, a supplementary death grant may be paid by the compensating authority to the person entitled under regulation E21 equal to the deficiency referred to in regulation E21(2) or (3) less the amount of supplementary death grant that may be paid under regulation E21.

### **Entitlement to short-term family benefits**

10.—(1) This regulation applies where the amount of a person's short-term pension under regulation E24 of the Superannuation Regulations is reduced by virtue of regulation E25(4) of those Regulations.

(2) Where this regulation applies the person to whom the short-term pension is payable under regulation E24 is entitled to compensation, for each month during which the short-term compensation is payable, which is equal to the amount by which the short-term pension is reduced for that month.