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STATUTORY RULES OF NORTHERN IRELAND

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**2015 No. 121**

**The Health and Personal Social Services (Superannuation Scheme, Additional Voluntary Contributions and Injury Benefits), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2015**

**PART 2**

**Amendment of the Health and Personal Social Services (Superannuation) Regulations (Northern Ireland) 1995**

**General**

**2.** The Health and Personal Social Services (Superannuation) Regulations (Northern Ireland) 1995(1) are amended as provided by regulations 3 to 15.

**Amendment of regulation 2**

**3.—(1)** Regulation 2 (Interpretation) is amended as provided by paragraphs (2) to (4)

(2) After the definition of “2011 Act” insert—

““the 2014 Act” means the Public Service Pensions Act (Northern Ireland) 2014(2);

“the 2015 Scheme” means the scheme set out in the Health and Social Care Pension Scheme Regulations (Northern Ireland) 2015(3);”.

(3) At the appropriate place in alphabetical order insert—

““consumer prices index” means the all items consumer prices index published by the Statistics Board of the UK Statistics Authority for the month of February immediately preceding a relevant year;”.

(4) For the definition of “registered medical practitioner”(4), substitute—

““registered medical practitioner” means a fully registered medical practitioner within the meaning given in section 55 of the Medical Act 1983(5);”.

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(1) S.R. 1995 No.95 as amended by S.R. 1997 Nos.217 and 390; S.R. 1998 No.299; S.R. 1999 No.293; S.R. 2002 No.69; S.R. 2004 Nos.103 and 104; S.R. 2005 Nos.155, 533, 534 and 565; S.R. 2006 Nos.159 and 410; S.R. 2008 Nos.96, 130 and 163; S.R. 2009 Nos.65 and 188; S.R. 2010 Nos.22, 286 and 420; S.R. 2011 No.256; S.R. 2012 Nos.42 and 78; S.R. 2013 Nos.40, 73, 247 and 259; S.R. 2014 Nos.59 and 225 and S.R. 2015 Nos.56 and 122

(2) 2014 c.2 (N.I.)

(3) S.R. 2015 No.120

(4) The definition of registered medical practitioner was previously inserted by S.R. 2010 No.286 regulation 3(d)

(5) 1983 c.54

### **Amendment of regulation 3**

4.—(1) Regulation 3 (Meaning of “superannuable pay”)(6), is amended as provided by paragraphs (2) and (3).

(2) In sub-paragraph (a) of paragraph (1)(7) after “bonuses” insert “pay awards and pay increases that are expressed by the Department to be non-consolidated”.

(3) After paragraph (9) add—

“(10) Where, having regard to the matters referred to in paragraph (11), the Department considers that the amount which would, but for the Department’s determination under this paragraph, constitute the member’s final year’s superannuable pay is inordinate, determine—

- (a) what the amount of that pensionable pay is to be, and
- (b) the date from which any change in the amount of that pay as a result of that determination is to take effect.

(11) Those matters are—

- (a) any variations in the level of the member’s superannuable pay during a period not exceeding ten years and ending with the earlier of the date the member ceases to be in superannuable employment or the date the member dies;
- (b) the general level of superannuable pay pertaining in HSC employment for members of the same or an equivalent grade or post during the period under consideration for the purposes of paragraph (a);
- (a) promotion and re-grading prospects in HSC employment for members of the same or an equivalent grade or post during the period under consideration for the purposes of paragraph (a);
- (b) any other matters the Department considers relevant.

(12) Where the Department determines the amount of a member’s superannuable pay pursuant to paragraph (10)—

- (a) the difference between the amount which would, but for that determination, be the member’s final year’s superannuable pay and the amount so determined shall be ignored for the purposes of this regulation (“the ignored amount”);
- (b) any contributions referable to the ignored amount and paid by the member pursuant to regulation 10 or 72, paragraphs 10 or 23 of Schedule 2, must, net of any tax payable, be refunded to that member;
- (c) any contributions referable to the ignored amount and paid by the employing authority pursuant to regulation 11 or paragraphs 10 or 23 of Schedule 2, shall be refunded to that employing authority;
- (d) the amount so determined is not be regarded as an “excessive pay increase” for the purposes of regulation 11A.”.

### **Amendment of regulation 10**

5.—(1) Regulation 10 (Contributions by members) is amended as provided by paragraphs (2) to (5).

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(6) Regulation 3 as amended by [S.R. 1997 No.217](#) regulation 3; [S.R. 2005 No.155](#) regulation 3 and No.565 regulation 5; [S.R. 1995 No.163](#) regulation 3

(7) Paragraph (1) was substituted by [S.R. 2005 No.565](#) regulation 5

(2) For paragraph (1A)(8), substitute—

“(1A) A member’s contribution rate for each of the scheme years 2015-2016 to 2018-2019 inclusive is the percentage specified in column 2 of the following table in respect of the corresponding superannuable pay band specified in column 1 of that table into which the member’s superannuable pay falls.

**Table: Scheme Years 2015-2016 to 2018-2019**

<i>Column 1</i>	<i>Column 2</i>
<i>Superannuable Pay band</i>	<i>Contribution percentage rate</i>
Up to £15,431	5%
£15,432 to £21,477	5.6%
£21,478 to £26,823	7.1%
£26,824 to £47,485	9.3%
£47,486 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%”.

(3) Omit paragraph (1B)(9).

(4) In paragraph (2)(10), for “the tables set out in this regulation” substitute “the table in paragraph (1A)”.

(5) In paragraphs (2Q), (2R) and (2V)(11), for “paragraph (1B)” substitute “paragraph (1A)”.

#### **Amendment of regulation 11**

6. In paragraph (2) of regulation 11 (Contributions by employing authorities)(12), for “13.3%” substitute “16.3%”.

#### **New regulation 11A**

7. After regulation 11 (Contributions by employing authorities) insert—

#### **“Further contributions by employing authorities in respect of excessive pay increases**

**11A.—**(1) This regulation applies where a member becomes entitled to a benefit in accordance with regulation 12, 13A, 14A, 14C, 16 or 49 and the Department determines that the member’s final year’s superannuable pay determined under regulation 3(6) exceeds the allowable amount.

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(8) Paragraph (1A) was substituted by [S.R. 2009 No.188](#), regulation 4; [S.R.2010 No.420](#), regulation 3(2); [S.R. 2012 No.78](#), regulation 4(2); [S.R. 2013 No.73](#), regulation 6 and [S.R. 2013 No.247](#), regulation 3(2) and amended by [S.R. 2014 No.59](#), regulation 3(2)

(9) Paragraph (1B) was inserted by [S.R. 2013 No.247](#), regulation 3(2) and amended by [S.R. 2014 No.59](#), regulation 3(5) and [S.R. 2015 No.56](#) regulation 3

(10) Paragraph (2) was substituted by [S.R. 2008 No.188](#), regulation 4 and amended by [S.R. 2010 No.420](#), regulation 3(2); [S.R. 2012 No.78](#), regulation 4(2); [S.R. 2013 No.73](#), regulation 6 and [S.R. 2013 No.247](#), regulation 3(3)

(11) The last relevant statutory rule in respect of paragraphs (2Q), (2R) and (2V) was [S.R. 2012 No.78](#)

(12) Regulation 11 as amended by [S.R. 2005 No.533](#), regulation 3(2); [S.R. 2005 No.565](#), regulation 8; [S.R. 2008 No.96](#), regulation 3(2); [S.R. 2008 No.130](#), regulation 3(3); [S.R. 2008 No.163](#), regulation 8 and [S.R. 2010 No.420](#), regulation 4

- (2) For the purposes of this regulation—
- (a) Year 1 is the year in which the member ceases to be in superannuable employment or dies, whichever occurs first;
  - (b) Year 2 is the year immediately preceding Year 1;
  - (c) Year 3 is the year immediately preceding Year 2.
- (3) The allowable amount in respect of Year 1 is the lower of—
- (a) the member's superannuable pay for Year 1, and
  - (b) the allowable amount for Year 2 increased by the lower of—
    - (i) the aggregate of 4.5% and the percentage (if any) by which the consumer prices index for the February before the start of Year 1 is higher than it was for the previous February, and
    - (ii) the percentage increase in the member's superannuable pay for Year 1 compared with Year 2.
- (4) The allowable amount in respect of Year 2 is the lower of—
- (a) the member's superannuable pay for Year 2, and
  - (b) the allowable amount for Year 3 increased by the lower of—
    - (i) the aggregate of 4.5% and the percentage (if any) by which the consumer prices index for the February before the start of Year 2 is higher than it was for the previous February, and
    - (ii) the percentage increase in the member's superannuable pay for Year 2 compared with Year 3.
- (5) The allowable amount in respect of Year 3 is the lower of—
- (a) the member's superannuable pay for Year 3, and
  - (b) the member's superannuable pay for the year immediately preceding Year 3 increased by the aggregate of 4.5% and the percentage (if any) by which the consumer prices index for the February before the start of Year 3 is higher than it was for the previous February.
- (6) An excess employer contribution is determined as follows—
- Step 1: find Amount A, which is the difference between the member's final year's superannuable pay and the allowable amount for that year
- Step 2: calculate amount B, which is the amount of the pension payable to the member as if the member's final year's superannuable pay consisted only of Amount A increased by an amount equal to any increases that would be due under the Pensions (Increase) Act (Northern Ireland) 1971 on a pension of that amount
- Step 3: calculate amount C, which is the amount of the lump sum payable to the member as if the member's final year's superannuable pay consisted only of amount A increased by an amount equal to any increases that would be due under the Pensions (Increase) Act (Northern Ireland) 1971 on a lump sum of that amount
- Step 4: multiply Amount B by the applicable factor to find Amount D
- Step 5: in the case of a member who is entitled to a benefit under regulation 49, multiply Amount C by the applicable factor to find Amount E
- Step 6: add together—
- (a) Amount D and Amount E, in the case of a member entitled to a benefit under regulation 49;

- (b) Amount C and amount D, in all other cases,  
to find the amount of the excess employer contribution.

(7) Where the member's final year's superannuable pay exceeds the allowable amount by reason only of it including an amount in respect of a national award recommended by the Advisory Committee on Clinical Excellence Awards, the body responsible for the funding of that award must pay the excess employer contribution.

(8) Paragraphs (9) and (10) apply where Amount A found under Step 1 of paragraph (6) includes both—

- (a) an increased pay award from the member's employing authority, and
- (b) a national award recommended by the Advisory Committee on Clinical Excellence Awards.

(9) Where—

- (a) the inclusion of both of the awards referred to in paragraph (8) in the member's superannuable pay in Year 3, Year 2 or, as the case may be, Year 1 means that pay is the member's final year's superannuable pay in accordance with regulation 3(6), but
- (b) the exclusion of the award referred to in paragraph (8)(b) from the member's superannuable pay in the year identified in sub-paragraph (a) would result in a different one of those years being so identified,

the Department, after consulting the Scheme Actuary, is to determine the proportion of the excess employer contribution determined in accordance with paragraph (6) to be paid by the member's employing authority and the body responsible for the funding of awards recommended by the Advisory Committee on Clinical Excellence Awards: the determination of the excess employer contribution is to take account of the award referred to in paragraph (8)(b).

(10) Where the inclusion of both of the awards referred to in paragraph (8) in the member's superannuable pay in Year 3, Year 2 or, as the case may be, Year 1 means that pay is the member's final year's superannuable pay in accordance with regulation 3(6), and the exclusion of the award referred to in paragraph (8)(b) would not result in a different one of those years being so identified, the amount of the excess employer contribution determined in accordance with paragraph (6) (and taking account of the amount referred to in paragraph (8)(b)) payable by the member's employing authority and the body responsible for the funding of awards recommended by the Advisory Committee on Clinical Excellence Awards is to be determined in accordance with paragraph (11).

(11) The amount of the excess employer contribution payable by the member's employing authority and the body responsible for the funding of awards recommended by the Advisory Committee on Clinical Excellence Awards is to be determined as follows—

Step 1: find Amount A in accordance with Step 1 of paragraph (6)

Step 2: find Amount F, which is the difference between—

- (a) the member's superannuable pay for the member's last year of superannuable employment as if that, and the member's superannuable pay in previous years, did not include the award referred to in paragraph (8)(b), and
- (b) the allowable amount for that year as if the member's superannuable pay for previous years had not included the award referred to in paragraph (8)(b)

Step 3: divide Amount F by Amount A and express the result as a percentage: that is the percentage of the excess employer contribution payable by the member's employing authority

Step 4: subtract the percentage found under Step 3 from 100% to find the percentage of the excess employer contribution payable by the body responsible for the funding of awards recommended by the Advisory Committee on Clinical Excellence Awards.

(12) The amount of an excess employer contribution must be paid to the Department within 1 month of the Department notifying the payer of its liability for that amount: but the Department may exceptionally specify that it is to be paid within some other period.

(13) Where a payer fails to pay all, or any part, of the excess employer contribution it is liable to pay, the Department is to give that payer a written notice (“a late payment notice”) specifying all of the following—

- (a) the amount of the excess employer contribution that is unpaid;
- (b) the amount of any interest due on the amount referred to in paragraph (a);
- (c) the amount of the administration charge arising from the late payment of the excess employer contribution;
- (d) that the amounts in (a) to (c) are to be received by the Department within 1 month of the date of the notice.

(14) Where a payer fails to comply with a late payment notice, the Department may issue a further late payment notice amended to take account of that failure.

(15) Where a member has superannuable employment with more than one employing authority during the years referred to in paragraph (2), this regulation applies to each such employment separately.

(16) In the case of a member in part-time employment, this regulation is subject to regulation 78.

(17) For the purpose of this regulation an increase in superannuable pay during Year 3, Year 2 or, as the case may be, Year 1 is to be ignored where the Department is satisfied it arises as a result of—

- (a) the member taking up new employment with a new employer: provided the Department is satisfied that the employer in question is a new employer;
- (b) the ending of a salary sacrifice arrangement made before the 1 April 2015: for these purposes a salary sacrifice arrangement is one under which the member gives up the right to receive an amount of superannuable pay in return for the provision of a benefit in kind including, but not limited to, a benefit consisting of a motor car or other vehicle, meals care or vouchers.

(18) If the Department is not satisfied that the employer in question is a new employer, that employer is to be treated as an employing authority liable for an excess employer contribution in accordance with this regulation.

(19) An increase in a member’s superannuable pay due to the acceptance of a transfer payment in the circumstances described in regulation 3(5) shall be ignored for the purposes of this regulation.

(20) In any particular case the Department may direct that, for the purposes of this regulation, “employing authority” includes one or more of a successor, transmittee or assignee of an employing authority’s business or functions.

(21) For the purposes of this regulation—

- (a) a “payer” is the person who is liable to pay all or part of an excess employer contribution to the Department in accordance with this regulation;
- (b) the superannuable pay to be taken into account by the Department for a year or part of a year referred to in paragraph (2) will be derived from the superannuable

- pay for that period recorded in scheme year pension records provided to the Department in accordance with paragraph (5) of regulation 97;
- (c) where the member is in superannuable employment for less than 12 months superannuable pay for that year means—
- (superannuable pay/number of days superannuable employment) × 365
- (d) no account is to be taken of increases in superannuable pay prior to 1st April 2015 or more than 1095 days prior to the member’s last day of superannuable employment;
- (e) the applicable factor is to be determined from time to time by the Department having considered the advice of the Scheme Actuary and having obtained the consent of the Department of Finance and Personnel;
- (f) if the percentage increase in the consumer prices index referred to in paragraphs (3), (4) and (5) is less than zero, it will be regarded as a percentage increase of 0% for the purposes of this regulation;
- (g) a benefit referred to in paragraph (1) means—
- (i) in the case of regulation 13A, a benefit including the effects of any increase in superannuable service referred to in paragraph (4) of that regulation;
- (ii) in the case of regulation 16, a benefit including the effects of any reduction referred to in paragraph (2) of that regulation;
- (h) for the purposes of making any payment it is liable to pay under this regulation, the body responsible for the funding of awards recommended by the Advisory Committee on Clinical Excellence Awards shall have the same liabilities and duties as an employing authority under these Regulations in respect of that payment.”.

#### **Amendment of regulation 14A**

**8.**—(1) Regulation 14A (Early retirement pension (Termination of employment by employing authority))(13) is amended as provided by paragraphs (2) and (3).

(2) In paragraph (4), after “12” insert “: this is subject to paragraph (4A)”.

(3) After paragraph (4), insert—

“(4A) A member who satisfies the conditions in paragraph (2) is not entitled to a pension under this regulation if the Department, after consultation with the scheme actuary, decides that the amount of the pension would be less than the amount of the guaranteed minimum pension to which the member is entitled.”.

#### **Amendment of regulation 23**

**9.** For paragraphs (4) and (5) of regulation 23 (Widows pension)(14), substitute—

“(4) If the Department is satisfied that the widow will otherwise suffer severe financial hardship, the Department may pay a pension to a widow who—

- (a) has remarried,
- (b) has formed a civil partnership,

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(13) Regulation 14A was inserted by [S.R. 2008 No.96](#), regulation 3(5); amended by [S.R. 2013 No.40](#), regulation 5 and [S.R. 2013 No.56](#), regulation 5

(14) Regulation 23 as amended by [S.R. 2005 No.533](#), regulation 3(4) and [S.R. 2008 No.163](#), regulation 19

- (c) is living together as husband and wife with a man to whom the widow is not married,
  - (d) is living together as if in a civil partnership with a woman who is not the widow's civil partner.
- (5) If the Department is satisfied that the widow will otherwise suffer hardship, the Department may pay a pension to a widow who has—
- (a) remarried and that later marriage has come to an end,
  - (b) formed a civil partnership which has come to an end.”.

### **Amendment of regulation 53**

**10.** In paragraph (8) of regulation 53 (Member's right to transfer or buy-out), before sub-paragraph (a) insert—

- “(za) a member may require the cash equivalent to be used to acquire rights in one or more of the ways permitted under section 97AE of the 1993 Act(15);”.

### **Amendment of regulation 59**

**11.** In sub-paragraph (c) of paragraph (3) of regulation 59 (Member's right to transfer a preserved pension to the 2008 Section)(16), after “Section” insert “ on or before 31st March 2015 and”.

### **New Regulation 59A**

**12.** After regulation 59 (Member's right to transfer a preserved pension to the 2008 Section), insert—

#### **“Member's right to transfer a preserved pension to the 2015 Scheme**

**59A.**—(1) A member of the 2015 Scheme who meets both condition A and one of either condition B or condition C, may require the Department to use the cash equivalent of the member's rights under this Section of the scheme to acquire rights in the 2015 Scheme: this is subject to the following provisions of this regulation.

(2) Condition A is that the member—

- (a) is entitled to a deferred benefit under regulation 49,
- (b) has not been a member of the 2008 Section, and
- (c) became an active member of the 2015 Scheme before attaining the age of 60.

(3) Condition B is that the member has a break in superannuable employment for any one period of more than five years beginning with the day immediately following the cessation of the superannuable employment in respect of which that person is entitled to the pension referred to in paragraph (2)(a) and ending on the day immediately before the person became an active member of the 2015 Scheme in accordance with paragraph (2)(c).

(4) Condition C is that the member—

- (a) has a break in active membership of the 2015 Scheme for any one period of more than five years which is the first break of such a period since that membership commenced, and

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(15) Section 97AE was inserted by Article 241 of the Pension (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1))

(16) Regulation 59 was inserted by S.R. 2009 No.65 regulation 13 and amended by S.R. 2010 No.286 regulation 12



- (b) has not previously had a break in superannuable employment before becoming an active member of the 2015 Scheme which would satisfy condition B.
- (5) For the purposes of paragraphs (3) and (4) any break in superannuable employment where the member was in pensionable public service as defined in paragraph 3(2) of Schedule 7 to the 2014 Act is to be disregarded.
- (6) The Department shall provide a member to whom this regulation applies with a statement of the amount of the cash equivalent of the member's benefits accrued in accordance with these Regulations at the guarantee date ("a statement of entitlement").
- (7) In this regulation "the guarantee date" means any date that falls within the required period and is—
- (a) chosen by the Department,
  - (b) specified in the statement of entitlement, and
  - (c) within the period of 10 days ending with the date on which the member is provided with the statement of entitlement.
- (8) In counting the period of 10 days referred to in paragraph (7)(c), Saturdays, Sundays, Christmas Day, New Year's Day and Good Friday are excluded.
- (9) In paragraph (7), "the required period" means—
- (a) the period of three months beginning with the date that the Department receives notification from the member's employing authority that the member has joined the 2015 Scheme; or
  - (b) such longer period beginning with that date (but not exceeding six months) as may be reasonably required if, for reasons beyond the control of the Department, the requisite information cannot be obtained to calculate the amount of the cash equivalent.
- (10) Subject to paragraphs (11) to (13), the member's guaranteed cash equivalent shall be equal to the capitalised value of all of the member's rights to benefits accrued under these Regulations and any associated rights under Part I of the Pensions (Increase) Act (Northern Ireland) 1971<sup>(17)</sup>.
- (11) The Department shall—
- (a) take advice from the Scheme Actuary before determining the factors to be used in the calculation of the member's guaranteed cash equivalent, and
  - (a) calculate and verify the amount of the guaranteed cash equivalent in accordance with the Occupational Pension Schemes (Transfer Values) Regulations (Northern Ireland) 1996<sup>(18)</sup>.
- (12) Except in the case of a transfer payment accepted under regulation 62A (Transfers in respect of members to whom regulation 9A applies who elect to join or re-join the scheme), a member's cash equivalent will be at least equal to the amount of any transfer payments accepted in respect of the member under regulation 60(4), plus the amount of the member's contributions to this Section of the scheme.
- (13) A member who has received a statement of entitlement in accordance with paragraph (6) may apply to the Department for the cash equivalent of the member's rights under this Section of the scheme to be used to acquire rights under the 2015 Scheme.
- (14) An application under this regulation must be made in respect of each and every portion of the cash equivalent and is—

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<sup>(17)</sup> 1971 c.35 (N.I.)

<sup>(18)</sup> S.R. 1996 No.619

- (a) to be made in writing on the form provided for this purpose by the Department;
  - (b) to be made before the end of the period of three months beginning with the guarantee date;
  - (c) irrevocable.
- (15) On the making of such an application—
- (a) a member becomes entitled to be credited with an increase to the member’s pensionable earnings and a period of pensionable service in the 2015 Scheme in respect of the cash equivalent value of the member’s benefits under this Section of the scheme calculated in accordance with regulation 144 of the 2015 Scheme, and
  - (b) the member’s rights under this Section of the scheme are extinguished on the day that the member is credited with an increase to the member’s pensionable earnings and a period of pensionable service in accordance with regulation 144 of the 2015 Scheme.
- (16) A member’s right to require the Department to use the cash equivalent of the member’s rights in the way referred to in paragraph (1) may only be exercised once.”.

### **Amendment of regulation 89A**

**13.**—(1) Regulation 89A (Deduction of tax: further provisions)(**19**) is amended as provided by paragraphs (2) to (4).

(2) After paragraph (7A)(**20**), add—

“(7B) If a person claiming a benefit under these Regulations intends to rely on entitlement to individual protection against a lifetime allowance charge in accordance with paragraph 1 of Schedule 6 to the Finance Act 2014(**21**), that person must give to the scheme administrator—

- (a) the reference number issued by the Commissioners under the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Individual Protection 2014 Notification) Regulations 2014(**22**) in respect of that entitlement, and
- (b) the information referred to in paragraph (7).”.

(3) In paragraph (8)(**23**), for “paragraph (7) or (7A)” substitute “paragraph (7), (7A) or (7B)”.

(4) In paragraph (9)(**24**), for “paragraph (7) or (7A)” substitute “paragraph (7), (7A) or (7B)”.

### **New regulation 97C**

**14.** After regulation 97B (Interest on late payment of benefits and refunds of contributions), insert—

#### **“Interest and Administration Charges: Late paid contributions**

**97C.**—(1) For the purposes of this regulation there is a “chargeable event” where an employing authority fails to pay, by the dates therein specified, the full amount of contributions it is required to pay under any of the following provisions—

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(19) Regulation 89A was inserted by [S.R. 2006 No.410](#), regulation 16; amended by [S.R. 2008 No.130](#), regulation 3(18); [S.R. 2008 No.163](#), regulation 62; [S.R. 2011 No.256](#), regulation 4; [S.R. 2012 No.42](#), regulation 8 and [S.R.2012 No.78](#), regulation 7

(20) Paragraph (7A) was inserted by [S.R. 2012 No.78](#) regulation 7(3) and amended by [S.R. 2014 No.225](#) regulation 4(2)

(21) [2014 c.26](#)

(22) [S.I. 2014/1842](#)

(23) Paragraph (8) was amended by [S.R. 2014 No.225](#) regulation 4(3)

(24) Paragraph (9) was amended by [S.R. 2014 No.225](#) regulation 4(4)

- (a) regulations 10, 11, 11A, 70, 71, 72, 73A, 73C, 73D;
  - (b) paragraph 10 or 23 of Schedule 2.
- (2) Where there is a chargeable event, the amount of contributions that should have been paid under a provision referred to in paragraph (1) is to be determined by the Department having regard to—
- (a) the amount of contributions historically paid pursuant to the provision in question by that employing authority;
  - (b) any reasons or explanation provided by the employing authority for the change in the amount of contributions (if any) it has paid pursuant to that provision;
  - (c) any other factors that the Department considers relevant.
- (3) Where there is a chargeable event, the employing authority is liable to pay standard rate interest on the amount of unpaid contributions determined under paragraph (2) and an administration charge in respect of each such event.
- (4) Where the Department becomes aware of a chargeable event, the Department shall give the employing authority a written notice specifying—
- (a) the date of that event;
  - (b) the amount of unpaid contributions determined under paragraph (2);
  - (c) the amount of standard interest rate payable in respect of that event;
  - (d) the amount of administration charge payable in respect of that event;
  - (e) that payment of the amounts referred to in paragraphs (c) and (d) is to be made within 1 month of the date of the notice and that failure to do so incurs further interest and administration charges.
- (5) Any amount payable by way of interest or payable by way of an administration charge is to be paid as single lump sum unless the Department considers the case to be exceptional and considers it appropriate for that amount to be paid over a period, and by a number of instalments, determined by the Department.
- (6) Where the Department considers the case to be exceptional, nothing in the preceding paragraphs prevents the Department from waiving all or any part of the amount of interest, or all or any administration charges, payable.
- (7) In the case of arrears in respect of the scheme year 2015-16 and subsequent years, the standard rate of interest is the aggregate of the percentage (if any) by which the consumer prices index for the February before the scheme year in which the chargeable event arose is higher than it was for the previous February plus 3%, compounded at annual intervals.
- (8) In respect of arrears in respect of the scheme year 2015-16 and subsequent years, the administration charge is £75.
- (9) In any particular case the Department may direct that, for the purposes of this regulation, “employing authority” includes one or more of, a successor, transmittee or assignee of an employing authority’s business or functions.”

## **Amendment of Schedule 2**

**15.** In paragraph 10 of Schedule 2 (Medical and dental practitioners), for sub-paragraph (1A)(25) substitute—

- “(1A) For the purposes of this paragraph, the “relevant table” means—
- (a) in respect of the 2014-2015 scheme year, Table 1;

(b) in respect of the 2015-2016 to 2018-2019 scheme years, Table 2.

**Table 1**

**Scheme Year 2014-15**

<i>Column 1</i>	<i>Column 2</i>
<i>Superannuable Earnings Band</i>	<i>Contribution Percentage Rate</i>
Up to £15,431	5%
£15,432 to £21,477	5.6%
£21,478 to £26,823	7.1%
£26,824 to £49,472	9.3%
£49,473 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%

**Table 2**

**Scheme Years 2015-2016 to 2018-2019**

<i>Column 1</i>	<i>Column 2</i>
<i>Superannuable Earnings band</i>	<i>Contribution percentage rate</i>
Up to £15,431	5%
£15,432 to £21,477	5.6%
£21,478 to £26,823	7.1%
£26,824 to £47,845	9.3%
£47,846 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%".