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## EXPLANATORY NOTE

*(This note is not part of the Regulations.)*

These Regulations revoke and replace the Teachers' Superannuation Regulations (Northern Ireland) 1977.

The principal changes are as follows:—

- (a) A teacher employed in a part-time capacity may elect that the employment should be pensionable (Regulation B1) and may purchase added years on the same conditions as full-time employees (*regulations C3 and C6*).
- (b) The rate of contributions payable by a teacher absent on maternity leave will be based on the actual salary paid and not on the notional salary payable. The employer's contribution will continue to be based on the notional salary that would have been payable (*regulation C1, (1)(c)*).
- (c) A teacher who has been out of pensionable employment for one month or more will be entitled to a refund of contributions provided that he does not have enough service to qualify for superannuation benefits (*regulation C9(1)*).
- (d) Where a teacher has been prohibited or restricted from teaching on the grounds of misconduct, or where such action is being considered by the Department of Education, infirmity retirement will not be permitted (*regulation E4 (4) and (5)*).
- (e) Where a teacher has resigned from teaching and subsequently qualifies for infirmity benefits, the benefits are payable from the date immediately after the last day of his employment as a teacher (*regulation E4(10)*).
- (f) Service before 1 October 1956 will, in calculating the lump sum, be treated in the same way as other service (*regulation E6*).
- (g) Abatement of pension during further employment is calculated on an "annual" basis instead of the previous "quarterly" basis (*regulation E14*).
- (h) Where a person is granted infirmity retirement and there are exceptional circumstances of serious ill health, he may elect to commute the retirement pension to a lump sum (*regulation E19*).
- (i) The death grant is increased to twice the average annual salary. Death grants are payable only to the person nominated by the deceased. At any time there may be only one valid nominee. Where no nomination has been made, the death grant is payable to the surviving spouse or, if there is no surviving spouse, to the personal representatives (*regulation E20*).
- (j) The method of calculating average annual salary for a teacher employed in a part-time capacity has been changed. Average annual salary for such a teacher is based on the salary the teacher would have received if he had been employed in a full-time capacity for that period (*regulation E31(10)*).
- (k) The period within which superannuation contributions must be paid over to the Department has been reduced from 2 weeks to seven days after the end of the month to which the contributions relate (*regulation G6*).
- (l) Where a teacher continues to be employed by the same employer but at a reduced rate of salary, his superannuation benefits may be calculated in two parts. This may be done

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only where the transfer to the employment on lower salary has been in the interests of the efficient discharge of the employer's function.

The first part of the pension will be determined on the basis of the average annual salary and the service immediately before the reduced salary took effect. The second part of the pension will be determined by the average annual salary at the date of retirement and the service which was not taken into account in the first part (*regulation H1 and Schedule 9 Part II*).