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STATUTORY RULES OF NORTHERN IRELAND

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**1998 No. 333**

**Teachers' Superannuation Regulations (Northern Ireland) 1998**

**Part H**

**Miscellaneous and Supplemental**

**Modified application in case of employment at reduced salary**

**H1.—(1) If—**

- (a) a person who has been in pensionable employment either—
  - (i) continues to be employed by the same employer, or
  - (ii) subject to sub-paragraph (4), ceases to be employed and is re-employed within 6 months, by the same employer,at a reduced rate of contributable salary in a different post; and
- (b) he does not elect under regulation C1(6) that his contributable salary is to be treated as having continued at the previous rate; and
- (c) his employer notifies the Department in writing, within 13 weeks after the first day of his employment at the reduced rate, that his employment at that rate is in the interests of the efficient discharge of the employer's functions; and
- (d) the application to him of this paragraph would, taking into account prospective increases under the Pensions (Increase) Act (Northern Ireland) 1971 of benefits under Part E, be beneficial,

these Regulations have effect in relation to him with the modifications set out in Part II of Schedule 9.

(2) For the purposes of paragraph (1) the contributable salary of a person in part-time employment shall be taken to be what it would have been if the employment had been full-time, but where the employers at the previous rate and at the reduced rate were in fact different, the former is the employer for the purposes of notification under paragraph (1)(c).

(3) A second or subsequent application of paragraph (1) does not affect its previous operation.

(4) In sub-paragraph (1)(a) the words “in a different post” shall not apply in relation to a person whose employment at a reduced rate of contributable salary started before the commencement of these Regulations.

**Records and information**

**H2.—(1)** The employer of a person in pensionable employment shall record for each financial year—

- (a) the rate of the persons' salary;
- (b) the amount of his contributable salary;

- (c) where during the financial year the person has spent one or more periods in part-time pensionable employment, the amount which his contributable salary would have been if the employment had been full-time throughout the year;
- (d) any money value forming part of his contributable salary by virtue of regulation C1(1)(b) (accommodation and related services);
- (e) the contributions deducted under regulation C15(1);
- (f) the period during which he was in pensionable employment; and
- (g) the dates of any absence on sick leave or maternity leave and the amount of salary paid during such absence.

(2) Every employer shall, within such reasonable time as the Department may require, make to the Department such reports and returns, and to give to it such information about persons who are or have been in pensionable employment, as it may reasonably require for the purposes of its functions under these Regulations; and such persons, or their personal representatives, shall give to the Department such information and produce such documents as it may reasonably require for those purposes.

### **Payments in respect of deceased persons**

**H3.**—(1) This regulation applies where a person dies and the total of—

- (a) any sums that were due to him under these Regulations; and
- (b) any sums payable under these Regulations to his personal representatives,

(“the amount due”) does not exceed £5,000.

(2) Where this regulation applies the Department may, without requiring the production of probate or other proof of title, pay the amount due—

- (a) to the personal representatives; or
- (b) to the person, or to or among any one or more of any persons, appearing to it to be beneficially entitled to the estate.

### **Revaluation of guaranteed minimum in certain cases**

**H4.**—(1) This regulation applies where a person has ceased to be in pensionable employment and has taken a right to a cash equivalent by exercising the option conferred by section 91(1) of the Pensions Act wholly or partly in the way specified in section 91(2)(c) of that Act (purchase of annuity).

(2) Where this regulation applies, to the extent that the person’s guaranteed minimum is otherwise appropriately secured within the meaning of section 15(3) and (4) of the Pensions Act—

- (a) for the purposes of section 10 of that Act (earner’s guaranteed minimum) the person’s earnings factors shall be determined by reference to the last order made under Article 23 of the Social Security Pensions (Northern Ireland) Order 1975<sup>(1)</sup> or Section 130 of the Social Security Administration (Northern Ireland) Act 1992<sup>(2)</sup> to come into force before the end of the tax year in which his service was terminated and without reference to the last such order to come into force before the end of the final relevant year; and
- (b) the weekly equivalent mentioned in section 10(2) of that Act shall be increased in accordance with any additional requirements for the time being prescribed for the purposes of that Act (exclusion from liability to pay a limited revaluation premium).

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(1) S.I. 1975/1503 (N.I. 15)

(2) 1992 c. 8

(3) In this regulation “final relevant year” has the meaning given in section 12(5) of the Pensions Act<sup>(3)</sup>.

#### **Extension of time**

**H5.** The Department may in any particular case extend, or treat as having been extended, the time within which anything is required or authorised to be done under these Regulations.

#### **Determination of Questions**

**H6.** All questions arising under these Regulations shall be determined by the Department.

#### **Revocations, savings and transitional provisions**

**H7.**—(1) Subject to paragraph (2) the Regulations specified in Part I of Schedule 13 are hereby revoked.

(2) The revocations made by Part I of Schedule 13 have effect subject to the savings in Part II of that Schedule.

(3) The provisions of Part II of Schedule 13 do not affect the general operation of section 29 of the Interpretation Act (Northern Ireland) 1954<sup>(4)</sup>.

(4) Part III of Schedule 13 has effect for the purpose of making transitional provisions consequential upon the making of these Regulations.

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<sup>(3)</sup> As amended by S.I. 1995/3213 (N.I. 22) Article 147 and Schedule 3 paragraph 21

<sup>(4)</sup> 1954 c. 33 (N.I.)