
STATUTORY RULES OF NORTHERN IRELAND

1998 No. 333

Teachers' Superannuation Regulations (Northern Ireland) 1998

Part G

Finance

Payment by employers to the Department

G6.—(1) The employer of a person in pensionable employment shall pay to the Department within 7 days after the end of each month—

- (a) all amounts due from the person that are deductible from his salary under regulation C15(1); and
- (b) the contributions payable under regulation G5,

in respect of his contributable salary for that month.

(2) For the purposes of paragraph (1)—

- (a) all salaries shall be treated as being payable monthly in arrear; and
- (b) any arrears payable by reason of a retrospective increase in contributable salary shall be treated as having become payable in the month in which they were paid.

(3) If the full amount of any payment required by paragraph (1) is not received by the Department within 7 days after the end of the month interest is payable by the employer on the amount outstanding at 12 per cent per annum, compounded with monthly rests, from the 8th day to the date of payment; but the Department may in any particular case waive the payment of interest.

(4) The Department may deduct from any grants due to the employers under Part V of the Education Reform (Northern Ireland) Order 1989(1) any sum due to it under paragraph (1) and if so deducted such sum shall not be paid by the employer to the Department in accordance with that paragraph.