
STATUTORY RULES OF NORTHERN IRELAND

2008 No. 256

The Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008

PART 3

BENEFITS FOR PRACTITIONERS ETC.

CHAPTER 3

CONTRIBUTIONS

Basic contributions by members

Contributions by members

160.—(1) Each active member must make contributions to [^{F1}this Section of] the Scheme [^{F2}(“member contributions”)] in respect of the member's pensionable earnings in accordance with regulation 161.

(2) Contributions under paragraph (1) will be paid at the rate specified in regulation 161 and in accordance with this Chapter.

(3) A member who is absent from service in circumstances within regulation 140(1) to [^{F3}(3A)] may make contributions to [^{F1}this Section of] the Scheme in respect of the member's pensionable earnings in accordance with those provisions and regulation 161.

Textual Amendments

- F1** Words in [reg. 160](#) inserted (with effect in accordance with [reg. 1\(2\)](#) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions\), and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/22\)](#), [reg. 1\(2\)](#), **Sch. 2 Pt. 1**
- F2** Words in [reg. 160\(1\)](#) inserted (20.1.2011) by [The Health and Personal Social Services \(Superannuation\), Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/420\)](#), [regs. 1\(2\)](#), **16**
- F3** Word in [reg. 160\(3\)](#) substituted (14.3.2012) by [The Health and Personal Social Services \(Superannuation Scheme, Injury Benefits and Additional Voluntary Contributions\), Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2012 \(S.R. 2012/42\)](#), [regs. 1\(2\)](#), **23**

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[^{F4}Members' contribution rate

161.—[^{F5}(1) Contributions under regulation 160(1) must be paid at the member's contribution rate for the scheme year in question.

(2) A member's contribution rate is the percentage specified in column 2 of the relevant table in paragraph (17) in respect of the corresponding pensionable earnings band specified in column 1 of that table into which the member's pensionable earnings falls.

(3) The pensionable earnings bands and contribution percentage rates shall be determined in accordance with the relevant table in respect of each scheme year.]

(5) If, in respect of a scheme year, a practitioner (other than a dentist performer) has—

- (a) certified their pensionable earnings in accordance with regulation 260 and forwarded a record of those earnings to the host Board; or
- (b) was not required to certify their earnings in accordance with that regulation but the host Board has the figure that represents the practitioner's pensionable earnings for that scheme year,

contributions payable for that scheme year, shall be those specified in column 2 of [^{F6}the relevant table in paragraph (17)] in respect of the amount of pensionable earnings referred to in column 1 of that table which corresponds to the aggregate of—

- (i) the certified or final pensionable earnings from all practitioner sources, and
- (ii) any additional pensionable earnings the practitioner (other than a dentist performer) is treated as having received during a break in service in accordance with regulation 144.

(6) If paragraph (5) does not apply to a practitioner (other than a dentist performer) in respect of a scheme year, contributions are payable for that scheme year at the rate in column 2 of [^{F6}the relevant table in paragraph (17)] [^{F7}on the basis of whichever of the following the host Board considers the most appropriate in the circumstances] —

- (a) [^{F8}the amount of the practitioner's (other than a dentist performer) earnings that] has been agreed between the host Board on the one hand and the practitioner on the other hand; or
- (b) [^{F8}the amount of the practitioner's (other than a dentist performer) earnings that] corresponds to the practitioner's most recent certified or final pensionable earnings referred to in paragraph (5); or
- (c) [^{F8}the amount of the practitioner's (other than a dentist performer) earnings that] corresponds to the host Board's estimate of the practitioner's pensionable earnings from all practitioner sources for that year.

This is subject to paragraph (7).

(7) If paragraph (6) applies to a practitioner (other than a dentist performer) in respect of a scheme year and paragraph (5)(a) or (b) is subsequently satisfied in respect of that scheme year, that practitioner (other than a dentist performer) shall pay contributions at the rate determined in accordance with paragraph (5).

(8) If, for any scheme year, a dentist performer has—

- (a) certified their pensionable earnings in accordance with regulation 260 and forwarded a record of those earnings to the host Board; or
- (b) was not required to certify their earnings in accordance with that regulation but the host Board has the figure that represents the dentist performer's pensionable earnings for that scheme year,

contributions payable for that scheme year, shall be those specified in column 2 of [^{F9}the relevant table in paragraph (17)] in respect of the amount of pensionable earnings referred to in column 1 of that table which corresponds to the aggregate of—

- (i) certified or final pensionable earnings from all dentist performer sources, up-rated according to the formula—

$$(PE/NDPS) \times 365$$

where—

PE is the certified or final amount of dentist performer's pensionable earnings from all dentist performer sources for that year;

[^{F10}NDPS is the number of days of dentist performer's service in the scheme year] to the end of the scheme year, and

- (ii) any additional pensionable earnings the dentist performer is treated as having received during a break in service in accordance with regulation 144.

(9) If paragraph (8) does not apply to a dentist performer in respect of a scheme year, that dentist performer shall pay contributions at the rate in column 2 of [^{F9}the relevant table in paragraph (17)] [^{F11}on the basis of whichever of the following the host Board considers the most appropriate in the circumstances] —

- (a) [^{F12}the amount of the dentist performer's earnings that] has been agreed between the host Board on the one hand and the dentist performer on the other hand; or
- (b) [^{F12}the amount of the dentist performer's earnings that] corresponds to the dentist performer's most recent certified or final superannuable earnings referred to in paragraph (8); or
- (c) [^{F12}the amount of the dentist performer's earnings that] corresponds to the host Board's estimate of the dentist performer's pensionable earnings from all dentist performer sources for that year up-rated according to the formula referred to in paragraph (8) .

This is subject to paragraph (10).

(10) If paragraph (9) applies to a dentist performer in respect of a scheme year and paragraph (8) (a) or (b) is subsequently satisfied in respect of that scheme year, that dentist performer shall pay contributions at the rate determined in accordance with paragraph (8).

(11) A host Board may adjust a practitioner's contribution rate for any scheme year determined in accordance with paragraph (6) or (9)—

- (a) by agreement between the host Board on the one hand and the practitioner on the other hand; or
- (b) without such agreement, if the host Board is satisfied that pensionable earnings will exceed the amount used to determine the contribution rate in accordance with those paragraphs.

(12) If a member is in practitioner service and concurrently in HSC employment in respect of which the member is liable to pay contributions in accordance with regulation 27, contributions payable in respect of the member's practitioner service shall be determined under this Part and contributions payable in respect of the member's HSC employment shall be determined under Part 2.

(13) Where a practitioner (other than a dentist performer) is also in service as a dentist performer (or vice versa) the practitioner service as a practitioner (other than as a dentist performer) and the practitioner service as a dentist performer will each be treated separately under this regulation.

(14) In determining the contributions payable in accordance with [^{F13}this regulation and regulation 162] , a host Board must take account of pensionable earnings as a practitioner or, as

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the case may be, a dentist performer, from all practitioner or, as the case may be, dentist performer sources, including any such pensionable earnings determined by another host Board.

(15) An employing authority that is not a host Board shall, in respect of any pensionable earnings it pays to a practitioner, take advice from the relevant host Board in determining the contributions payable in accordance with [^{F14}this regulation and regulation 162] .

(16) If, apart from this paragraph, the earnings for a scheme year in respect of a member's practitioner service would not be a whole number of pounds, those earnings must be rounded down to the nearest whole pound.]

[^{F15}(17) For the purposes of this paragraph, the “relevant table” means—

(a) in respect of the 2014-2015 scheme year, Table 1;

[^{F16}(b) in respect of each scheme year from 2015-2016, Table 2.]

Table 1

Scheme Year 2014-15

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable 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

[^{F17}**Scheme Years from 2015-2016]**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable 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%]

Textual Amendments

- F4** Reg. 161 substituted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Injury Benefits) and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2009 (S.R. 2009/188), regs. 1(2), **52**
- F5** Reg. 161(1)-(3) substituted for reg. (1)-(4) (20.1.2011) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/420), regs. 1(2), **17(2)**
- F6** Words in reg. 161(5)(6) substituted (20.1.2011) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/420), regs. 1(2), **17(3)**
- F7** Words in reg. 161(6) substituted (14.3.2012) by The Health and Personal Social Services (Superannuation Scheme, Injury Benefits and Additional Voluntary Contributions), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2012 (S.R. 2012/42), regs. 1(2), **24(2)(a)**
- F8** Words in reg. 161(6)(a)(b)(c) inserted (14.3.2012) by The Health and Personal Social Services (Superannuation Scheme, Injury Benefits and Additional Voluntary Contributions), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2012 (S.R. 2012/42), regs. 1(2), **24(2)(b)**
- F9** Words in reg. 161(8)(9) substituted (20.1.2011) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/420), regs. 1(2), **17(3)**
- F10** Words in reg. 161(8) substituted (16.8.2022) by The Health and Social Care Pension Schemes, Additional Voluntary Contributions and Injury Benefits (Amendment) Regulations (Northern Ireland) 2022 (S.R. 2022/196), regs. 1(2), **47**
- F11** Words in reg. 161(9) substituted (14.3.2012) by The Health and Personal Social Services (Superannuation Scheme, Injury Benefits and Additional Voluntary Contributions), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2012 (S.R. 2012/42), regs. 1(2), **24(3)(a)**
- F12** Words in reg. 161(9)(a)(b)(c) inserted (14.3.2012) by The Health and Personal Social Services (Superannuation Scheme, Injury Benefits and Additional Voluntary Contributions), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2012 (S.R. 2012/42), regs. 1(2), **24(3)(b)**
- F13** Words in reg. 161(14) substituted (retrospective and with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Additional Voluntary Contributions), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2013 (S.R. 2013/259), regs. 1(2), **40**
- F14** Words in reg. 161(15) substituted (retrospective and with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme and Additional Voluntary Contributions), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2013 (S.R. 2013/259), regs. 1(2), **40**
- F15** Reg. 161(17) substituted (1.4.2015) by 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 (S.R. 2015/121), regs. 1(2), **35**
- F16** Reg. 161(17)(b) substituted (1.4.2019) by The Health and Personal Social Services (Superannuation) and Health and Social Care Pension Scheme (Amendment) Regulations (Northern Ireland) 2019 (S.R. 2019/62), regs. 1(2), **11(a)**
- F17** Reg. 161(17) Table 2 heading substituted (1.4.2019) by The Health and Personal Social Services (Superannuation) and Health and Social Care Pension Scheme (Amendment) Regulations (Northern Ireland) 2019 (S.R. 2019/62), regs. 1(2), **11(b)**

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Modifications etc. (not altering text)

- C1** Reg. 161 applied (1.4.2015) by The Health and Social Care Pension Scheme (Transitional and Consequential Provisions) Regulations (Northern Ireland) 2015 (S.R. 2015/122), regs. 1, **13(2)(a)(ii)**
- C2** Reg. 161 applied (1.10.2023) by The Health and Social Care Pension Schemes (Remediable Service) Regulations (Northern Ireland) 2023 (S.R. 2023/132), regs. 1, **4(7)(b)(ii)**
- C3** Reg. 161 applied (1.10.2023) by The Health and Social Care Pension Schemes (Remediable Service) Regulations (Northern Ireland) 2023 (S.R. 2023/132), regs. 1, **5(6)(b)(ii)**

Contributions by employing authorities: general

162.—^[F18](1) Each employing authority must contribute to the scheme, in respect of the pensionable earnings of each person who is an active member of the scheme in an employment with the authority, at the rate specified in paragraph (5) (“the employer’s standard rate”).]

^[F19](2) In specifying such a rate, the Department must—

- (a) obtain the consent of the Department of Finance and Personnel; and
- (b) take account of the advice of ^[F20]this Section of] the Scheme actuary and the cost of providing for any increase in pensions under the Scheme as a result of orders made under the provisions of the Pensions (Increase) Act (Northern Ireland) 1971 and Article 69 of the Social Security Pensions (Northern Ireland) Order 1975.]

(3) Any contributions payable under this regulation must be paid to the Department.

(4) If for any period a person holds more than one employment with an employing authority in respect of which the person is an active member of ^[F20]this Section of] the Scheme, this regulation applies in respect of each of those employments as if it were the only employment held.

^[F21](5) The employer’s standard rate is ^[F22]22.5% .]

Textual Amendments

- F18** Reg. 162(1) substituted (20.1.2011) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/420), regs. 1(2), **18(2)**
- F19** Reg. 162(2) substituted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) and Health and Personal Social Services (Injury Benefits) (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2009 (S.R. 2009/65), regs. 1(2), **62** (with reg. 89)
- F20** Words in reg. 162 inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/22), reg. 1(2), **Sch. 2 Pt. 1**
- F21** Reg. 162(5) substituted (20.1.2011) by The Health and Personal Social Services (Superannuation), Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/420), regs. 1(2), **18(3)**
- F22** Word in reg. 162(5) substituted (1.4.2019) by The Health and Personal Social Services (Superannuation) and Health and Social Care Pension Scheme (Amendment) Regulations (Northern Ireland) 2019 (S.R. 2019/62), regs. 1(2), **12**

Guarantees, indemnities and bonds

163.—(1) This regulation applies if—

- (a) an employing authority fails to pay contributions [^{F23}or who has previously failed to pay contributions] in accordance with regulation 162, and
 - (b) the authority is—
 - (i) a GMS practice;
 - (ii) an APMS contractor; or
 - (iii) an OOH provider.
- (2) The Department may require the authority to have in force a guarantee, indemnity or bond which provides for payment to the Department, should that authority fail to meet them, of all future liabilities of the authority [^{F24}(or such liabilities as are specified by the Department)] under—
- (a) these Regulations, or
 - (b) the Health and Personal Social Services (Superannuation) (Additional Voluntary Contributions) Regulations (Northern Ireland) 1999 ^{M1}.
- (3) The guarantee, indemnity or bond must be in such form, in respect of such an amount and provided by such a person as the Department approves for the purpose.

Textual Amendments

- F23** Words in [reg. 163\(1\)\(a\)](#) inserted (with effect in accordance with [reg. 1\(2\)](#) of the amending Rule) by [The Health and Personal Social Services \(Superannuation\), Health and Social Care \(Pension Scheme\) \(Amendment No.2\) Regulations \(Northern Ireland\) 2014 \(S.R. 2014/225\)](#), [regs. 1\(2\)](#), **18(2)**
- F24** Words in [reg. 163\(2\)](#) inserted (with effect in accordance with [reg. 1\(2\)](#) of the amending Rule) by [The Health and Personal Social Services \(Superannuation\), Health and Social Care \(Pension Scheme\) \(Amendment No.2\) Regulations \(Northern Ireland\) 2014 \(S.R. 2014/225\)](#), [regs. 1\(2\)](#), **18(3)**

Marginal Citations

- M1** [S.R. 1999 No. 294](#)

Payment of Contributions

164.—(1) Contributions under this Part must be paid in respect of all periods of practitioner service—

- (a) until the member completes 45 years' pensionable service, or
- (b) where the notice required by [regulation 139\(3\)](#) has been properly received, until the member ceases practitioner service.

(2) Except if [paragraph \(3\)](#) applies, principal medical practitioners shall pay C1 contributions to the host Board.

(3) Principal dental practitioners shall pay C1 contributions in respect of pensionable earnings that relate to particular GDS arrangements to the employing authority that is a party to those GDS arrangements, and that employing authority is liable to pay the C3 contributions that are payable in respect of those pensionable earnings.

(4) If a principal medical practitioner is engaged under a contract of service or for services by an employing authority or is a partner or shareholder in an employing authority that is not an OOH provider, that authority shall—

- (a) deduct C1 contributions from any pensionable earnings it pays to him; and
- (b) if it is not also the host Board, pay those contributions to that Health and Social Services Board.

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(5) Subject to paragraph (6), if a principal medical practitioner is—

- (a) an employing authority which is a GMS practice or an APMS contractor; or
- (b) a shareholder or partner in such an employing authority,

that employing authority must pay C3 contributions to the host Health and Social Services Board.

(6) If a principal medical practitioner is a shareholder or partner in more than one employing authority referred to in paragraph (5), each employing authority must pay C3 contributions on any pensionable earnings it pays to the practitioner or, as the case may be, on the practitioner's share of the partnership profits, to the host Board.

(7) If paragraph (4) applies (but paragraph (5) does not) and the employing authority referred to in that paragraph—

- (a) is not the host Board, that authority must pay C3 contributions to the host Board;
- (b) is the host Board, that Health and Social Services Board must pay C3 contributions to the Department in respect of any pensionable earnings it pays to him.

(8) If an assistant dental practitioner or an assistant medical practitioner (other than a locum practitioner) is engaged under a contract of service or for services by an employing authority, that authority shall—

- (a) deduct C1 contributions from any pensionable earnings it pays to him; and
- (b) in the case of an assistant medical practitioner, if it is not also the host Board, pay those contributions to that Health and Social Services Board.

(9) In the case of an assistant medical practitioner, if paragraph (8) applies and the employing authority referred to in that paragraph—

- (a) is not the host Board, that authority shall pay C3 contributions to the host Board;
- (b) is the host Board, that Health and Social Services Board shall pay C1 and C3 contributions to the Department in respect of any pensionable earnings it pays to him.

(10) A locum practitioner must pay C1 contributions to the host Board.

(11) If a locum practitioner is liable to pay contributions under paragraph (10) in respect of pensionable locum work he does for an employing authority which is not—

- (a) the host Board;
- (b) a GMS practice;
- (c) an APMS contractor,

that employing authority must pay C3 contributions to the host Board.

(12) In the case of an assistant dental practitioner who—

- (a) is a vocational trainee—
 - (i) the GDS provider who employs him shall deduct C1 contributions from any pensionable earnings the provider pays to him and shall pay those contributions to the appropriate employing authority; and
 - (ii) that employing authority is liable to pay the C3 contributions that are payable in respect of those pensionable earnings; or
- (b) is not a vocational trainee, the employing authority with which he has an arrangement from which his pensionable earnings are derived is liable to pay the C3 contributions that are payable in respect of those pensionable earnings.

[^{F25}(12A) In the case of a practitioner providing piloted services, a practitioner employed as a dental pilot scheme employee or to whom regulation 155A(1)(b) applies, the practitioner shall pay C1 contributions in respect of pensionable earnings that relate to piloted services to the employing

authority that is a party to those piloted services, and that employing authority is liable to pay C3 contributions that are payable in respect of those pensionable earnings, but where the provider of the piloted service is a qualifying body, the qualifying body shall be liable to pay C3 contributions.]

(13) If contributions are payable by a locum practitioner under paragraph (10) in respect of pensionable locum work carried out for an employing authority which is—

- (a) a host Board;
- (b) a GMS practice; or
- (c) an APMS contractor,

the host Board shall pay C3 contributions in respect of such a practitioner.

(14) C1 contributions that are required to be paid to an employing authority by or in respect of a principal or assistant dental practitioner in accordance with this regulation shall be paid to that employing authority not later than the 7th day of the month following the month to which the earnings relate.

(15) It shall be a function of an employing authority—

- (a) to which C1 contributions are paid in respect of a principal or assistant dental practitioner in accordance with this regulation;
- (b) which is liable to pay C3 contributions in respect of any principal or assistant dental practitioner;
- (c) to forward or pay those contributions to the Department not later than the 12th day after the date on which, by virtue of paragraph (14), it is due to receive the C1 contributions or, in the case of C3 contributions, the related C1 contributions.

(16) Contributions which are required to be paid to the host Board in accordance with this regulation must be paid to that Health and Social Services Board not later than the 7th day of the month following the month in which the earnings were paid.

(17) If, as regards a principal or assistant medical practitioner, an employing authority—

- (a) is not the host Board, it shall be a function of that employing authority to provide the host Board with a record of any—
 - (i) pensionable earnings paid by it to a practitioner;
 - (ii) contributions deducted by it in accordance with paragraph (4) or (8),
not later than the 7th day of the month following the month in which the earnings were paid;
- (b) is the host Board that has deducted contributions in accordance with paragraph (4) or (8) and is liable to pay C3 contributions in respect of any pensionable earnings it pays to a practitioner, it shall be a function of that Health and Social Services Board to maintain a record of—
 - (i) the matters referred to in paragraph (a)(i) and (ii); and
 - (ii) any contributions paid to it by the principal medical practitioner; and
 - (iii) any contributions paid to it by a locum practitioner.

(18) It shall be a function of the host Board to pay the contributions—

- (a) paid to it by a principal medical practitioner, non-GP provider or locum practitioner;
- (b) paid to it by another employing authority;
- (c) it is liable to pay by virtue of paragraphs (7)(b) and (9)(b),

in accordance with the provisions of this regulation, to the Department not later than the 19th day of the month following the month in which the earnings were paid.

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- (19) Without prejudice to any other method of recovery, if in respect of C1 contributions—
- (a) a principal dental practitioner, a principal medical practitioner, an assistant dental practitioner, an assistant medical practitioner or locum practitioner has failed to pay contributions; or
 - (b) an employing authority [^{F26}or qualifying body providing piloted services] has failed to deduct such contributions,

in accordance with this paragraph, the Department may recover any sum that remains due in respect of those contributions by deduction from any payment by way of benefits to, or in respect of, the member entitled to them if—

- (i) the member agrees to such a deduction; and
- (ii) the deduction is to the member's advantage.

(20) For the purposes of this regulation—

- (a) “C1 contributions” means contributions payable under regulation 160 by a practitioner under [^{F27}this Section of] the Scheme;
- (b) “C3 contributions” means contributions payable under regulation 162 by an employing authority in respect of a practitioner.
- ^{F28}(c) “qualifying body” means—
 - (i) a body corporate which, in accordance with the provisions of Part IV of the Dentists Act 1984, is entitled to carry on the business of dentistry; or
 - (ii) a company which is limited by shares, all of which are legally and beneficially owned by persons falling within sub-paragraph (a), (b), (c) or (e) of paragraph (2) of Article 5 of the 1997 Order.]

Textual Amendments

- F25** Reg. 164(12A) inserted (29.3.2013) by [The Health and Personal Social Services \(Superannuation Scheme and Injury Benefits\) and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2013 \(S.R. 2013/40\)](#), regs. 1(2), **20(2)**
- F26** Words in reg. 164(19)(b) inserted (29.3.2013) by [The Health and Personal Social Services \(Superannuation Scheme and Injury Benefits\) and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2013 \(S.R. 2013/40\)](#), regs. 1(2), **20(3)**
- F27** Words in reg. 164(20)(a) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions\), and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/22\)](#), reg. 1(2), **Sch. 2 Pt. 1**
- F28** Reg. 164(20)(c) added (29.3.2013) by [The Health and Personal Social Services \(Superannuation Scheme and Injury Benefits\) and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2013 \(S.R. 2013/40\)](#), regs. 1(2), **20(4)**

Additional contributions to purchase additional pensions

Member's option to pay additional periodical contributions to purchase additional pension

165.—(1) An active member may opt to make additional periodical contributions by monthly instalments during the contribution option period—

- (a) to increase by a specified amount the benefits payable to the member under Chapter 4 (members' retirement benefits) (including if a member dies after a pension becomes

payable, the benefits paid to a surviving partner and dependent children at the same rate as the member's pension for three or six months under Chapter 5 (death benefits)), or

- (b) to increase by a specified amount those benefits and to increase the benefits otherwise payable in respect of surviving partners and dependent children under Chapter 5 (death benefits) in respect of the member.

(2) A member may exercise the option under paragraph (1) more than once.

(3) If a member exercises an option under paragraph (1), any regular additional contributions must be deducted from the member's earnings and paid to the Department in the same manner as is specified in respect of C1 contributions (within the meaning of regulation 164) in relation to that member.

(4) The annual amount of the periodical contributions payable at the beginning of the contribution option period must not be—

- (a) less than the minimum amount, or
- (b) an amount, other than a multiple of, the minimum amount.

(5) In paragraph (4) “the minimum amount” means the amount that would, in accordance with tables prepared for the Department by the Scheme actuary for the scheme year in which the contributions are paid, be the amount of the contributions required to secure an increase in the member's pension of—

- (a) £250, or
- (b) such other amount as the Department may for the time being determine,

assuming that the contributions are made in accordance with the option for the remainder of the option period.

(6) The tables referred to in paragraph (5)—

- (a) may specify different amounts for different descriptions of members, and
- (b) may be amended during a scheme year,

but no such amendment affects the contributions payable during that year under any option, except an option under which contributions begin to be paid after the date on which the amendment takes effect.

(7) The total increase in the member's pension as a result of contributions made under this regulation, taken together with any increase as a result of—

- (a) contributions made under regulation 167 (member's option to pay additional lump sum contributions to purchase additional pension), or
- (b) contributions made under regulation 168 (payment of additional lump sum contributions by employing authority),

may not exceed £5000 or such other amount as the Department may for the time being determine (taking into account any increase in the member's pension as a result of the exercise of an option in accordance with regulations 34 to 43).

(8) In this Part “the contribution option period”, in relation to an option under this regulation, means a period of whole years, that—

- (a) is specified in the option,
- (b) begins with the pay period in respect of which the first contribution is made under the option,
- (c) is not less than 1 year nor more than 20 years, and
- (d) does not end later than the member's 65th birthday.

[^{F29}(9) In the case of a 2008 Section Optant, this regulation is subject to regulation 260D.]

Status: Point in time view as at 01/10/2023.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

- F29** Reg. 165(9) added (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Services (Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/22), regs. 1(2), **64**

Modifications etc. (not altering text)

- C4** Regs. 165-172 applied (with modifications) (1.4.2015) by The Health and Social Care Pension Scheme (Transitional and Consequential Provisions) Regulations (Northern Ireland) 2015 (S.R. 2015/122), regs. 1, **23(2)(a)(3)(b)(ii)**
- C5** Reg. 165 modified (1.10.2023) by The Health and Social Care Pension Schemes (Remediable Service) Regulations (Northern Ireland) 2023 (S.R. 2023/132), regs. 1, **15(3)**

Effect of member being absent or leaving and rejoining [^{F30}this Section of] the Scheme during the contribution option period

166.—(1) This paragraph applies if during the contribution option period a member who has exercised the option under regulation 165 is absent from work because of—

- (a) illness or injury,
- (b) maternity leave,
- (c) adoption leave,
- (d) paternity leave,
- (e) parental leave [^{F31}or shared parental leave], ^{F32}...
- [^{F33}(ea) parental bereavement leave, or]
- (f) a leave of absence of the kind mentioned in regulation 140(3).

(2) If paragraph (1) applies—

- (a) the contributions under the option continue to be payable unless the member ceases paying contributions under regulation 160, and
- (b) if the member does so cease, the member may continue to make contributions in accordance with the option if the member resumes making contributions under regulation 160 before the end of the period of 12 months beginning with the day on which the member first ceased to pay those contributions.

(3) This paragraph applies if—

- (a) a member exercises the option under regulation 165,
- (b) the member ceases to be an active member during the contribution option period, and
- (c) the member becomes an active member again before the end of the period of 12 months beginning with the day on which the member ceased to be an active member.

(4) If paragraph (3) applies, the member may continue to make contributions in accordance with the option after becoming an active member again unless a repayment of contributions has been made to the member under regulation 175.

(5) For the purposes of paragraph (4) it does not matter whether the member has paid any of the repaid contributions back to the Department.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

- F30** Words in reg. 166 heading inserted (with effect in accordance with reg. 1(2) of the amending Rule) by The Health and Personal Social Services (Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010 (S.R. 2010/22), reg. 1(2), **Sch. 2 Pt. 1**
- F31** Words in reg. 166(1)(e) inserted (with effect in accordance with reg. 1(3) of the amending Rule) by The Health and Social Care Pension Scheme (Amendment) Regulations (Northern Ireland) 2023 (S.R. 2023/33), regs. 1(2), **15**
- F32** Word in reg. 166(1)(e) omitted (29.9.2023) by virtue of The Parental Bereavement Leave and Pay (Consequential Amendments to Subordinate Legislation) (No. 2) Regulations (Northern Ireland) 2023 (S.R. 2023/157), regs. 1(1), **15(11)(a)**, 34
- F33** Reg. 166(1)(ea) inserted (29.9.2023) by The Parental Bereavement Leave and Pay (Consequential Amendments to Subordinate Legislation) (No. 2) Regulations (Northern Ireland) 2023 (S.R. 2023/157), regs. 1(1), **15(11)(b)**, 34

Modifications etc. (not altering text)

- C4** Regs. 165-172 applied (with modifications) (1.4.2015) by The Health and Social Care Pension Scheme (Transitional and Consequential Provisions) Regulations (Northern Ireland) 2015 (S.R. 2015/122), regs. 1, **23(2)(a)(3)(b)(ii)**

Member's option to pay lump sum contribution to purchase additional pension

- 167.—**(1) An active member may opt to make a single lump sum contribution—
- (a) to increase by a specified amount the benefits payable to the member under Chapter 4 (members' retirement benefits) (including if a member dies after a pension becomes payable, the benefits paid to a surviving partner and dependent children at the same rate as the member's pension for three or six months under Chapter 5 (death benefits)), or
 - (b) to increase by a specified amount those benefits and to increase the benefits otherwise payable in respect of surviving partners and dependent children under Chapter 5 (death benefits) in respect of the member.
- (2) A member may only make a contribution under this regulation of an amount that is—
- (a) not less than the minimum amount, and
 - (b) in the case of an amount exceeding the minimum amount, a multiple of the minimum amount.
- (3) In paragraph (2) “the minimum amount” means the amount that is, in accordance with tables prepared for the Department by the Scheme actuary, the amount of the single contribution required at the time that the option is exercised to secure an increase in the member's pension of—
- (a) £250, or
 - (b) such other amount as the Department may for the time being determine.
- (4) A member may exercise the option under paragraph (1) more than once.
- (5) If a member exercises an option under paragraph (1)—
- (a) the additional contribution is payable by the member to the employing authority—
 - (i) by deduction from the member's earnings or otherwise, and
 - (ii) before the end of the period of 1 month beginning with the day on which the member is notified by the Department that the option is accepted, and

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Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- (b) the employing authority must pay it to the Department not later than the 19th day of the month following the month in which the earnings were paid or, as the case may be, the employing authority received payment of the contribution.
- (6) The total increase in the member's pension as a result of contributions made under this regulation, taken together with any increase as a result of—
 - (a) contributions made under regulation 165 (member's option to pay additional periodical contributions to purchase additional pension), or
 - (b) contributions made under regulation 168 (payment of additional lump sum contributions by employing authority),

may not exceed £5000 or such other amount as the Department may for the time being determine (taking into account any increase in the member's pension as a result of the exercise of an option in accordance with regulations 34 to 43).

[^{F34}(7) In the case of a 2008 Section Optant, this regulation is subject to regulation 260D.]

Textual Amendments

F34 Reg. 167(7) added (with effect in accordance with reg. 1(2) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions\), and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/22\)](#), regs. 1(2), **65**

Modifications etc. (not altering text)

C4 [Regs. 165-172 applied \(with modifications\) \(1.4.2015\) by The Health and Social Care Pension Scheme \(Transitional and Consequential Provisions\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/122\)](#), regs. 1, **23(2)(a)(3)(b)(ii)**

Payment of additional lump sum contributions by employing authority

168.—(1) The employing authority of an active member may opt to make a single lump sum contribution—

- (a) to increase by a specified amount the benefits payable to the member under Chapter 4 (members' retirement benefits) (including if a member dies after a pension becomes payable, the benefits paid to a surviving partner and dependent children at the same rate as the member's pension for three or six months under Chapter 5 (death benefits)), or
- (b) to increase by a specified amount those benefits and to increase the benefits otherwise payable in respect of surviving partners and dependent children under Chapter 5 (death benefits) in respect of the member.

(2) An employing authority may only make a contribution under this regulation of an amount that is—

- (a) not less than the minimum amount (as defined in regulation 167(3)), and
- (b) in the case of an amount exceeding the minimum amount, a multiple of the minimum amount (as so defined).

(3) An employing authority may only exercise the option under paragraph (1) with the member's consent, but may exercise it more than once in respect of the same member.

(4) The total increase in the member's pension as a result of contributions made under this regulation, taken together with any increase as a result of—

- (a) contributions made under regulation 165 (member's option to pay additional periodical contributions to purchase additional pension), or

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- (b) contributions made under regulation 167 (member's option to pay lump sum contribution to purchase additional pension),

may not exceed £5000 or such other amount as the Department may for the time being determine (taking into account any increase in the member's pension as a result of the exercise of an option in accordance with regulations 34 to 43).

(5) A contribution under this regulation must be paid by the employing authority to the Department within one month of the date on which the authority gave the Department notice under regulation 169(2).

[^{F35}(6) In the case of a 2008 Section Optant, this regulation is subject to regulation 260D.]

Textual Amendments

F35 Reg. 168(6) added (with effect in accordance with reg. 1(2) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions\), and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/22\)](#), regs. 1(2), **66**

Modifications etc. (not altering text)

C4 Regs. 165-172 applied (with modifications) (1.4.2015) by [The Health and Social Care Pension Scheme \(Transitional and Consequential Provisions\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/122\)](#), regs. 1, **23(2)(a)(3)(b)(ii)**

Exercise of options under regulations 165, 167 and 168

169.—(1) A member exercising an option under regulation 165 or 167 must do so by giving notice in writing to the employing authority, giving such information as may be required and must, at the same time, provide the Department with a copy of that notice.

(2) An employing authority exercising an option under regulation 168 must do so by giving notice in writing to the Department, giving such information as may be required.

(3) An option under regulation 165, 167 or 168 may not be exercised during a period whilst the member is absent from work for any reason.

(4) For the purposes of this Part—

- (a) a member is treated as exercising an option under regulation 165 or 167 on the date on which the employing authority receives the member's notice under paragraph (1), and
- (b) an employing authority is treated as exercising an option under regulation 168 on the date on which the Department receives the authority's notice under paragraph (2).

(5) The Department may refuse to accept an option exercised under regulation 165, 167 or 168 and must do so if not satisfied that—

- (a) the member is in good health, and
- (b) in the case of an option exercised under regulation 165, there is no reason why the member's health should prevent the member from paying the contributions for the whole contribution period.

(6) If the Department refuses to accept such an option—

- (a) the Department must give notice in writing of that fact—
- (i) in the case of an option exercised under regulation 165 or 167, to the member, and
- (ii) in the case of an option exercised under regulation 168, to the employing authority and the member, and

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- (b) this Part applies as if the option had not been exercised.
- (7) These Regulations also apply as if an option under regulation 167 or 168 had not been exercised if—
- (a) in the case of an option under regulation 167, the payment is not received by the employing authority—
- (i) before the end of the period of 1 month beginning with the day on which the Department notifies the member of the acceptance of the option, or
 - (ii) if it is earlier, on or before the member's 65th birthday, and
- (b) in the case of an option under regulation 169, the payment is not received by the Department—
- (i) before the end of the period of 1 month beginning with the day on which the authority gave the Department notice under paragraph (2), or
 - (ii) if it is earlier, on or before the member's 65th birthday.

Modifications etc. (not altering text)

- C4** Regs. 165-172 applied (with modifications) (1.4.2015) by [The Health and Social Care Pension Scheme \(Transitional and Consequential Provisions\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/122\)](#), regs. 1, **23(2)(a)(3)(b)(ii)**

Cancellation of options under regulation [F36]165]

170.—(1) A member may cancel an option under regulation 165(1) by giving the employing authority notice in writing.

(2) If a member cancels such an option, the additional periodical contributions cease to be payable for the first pay period beginning after the date on which the employing authority receives the notice and all subsequent pay periods.

(3) If it appears to the Department that the requirement in regulation 165(7) (overall maximum) will not be met if the member continues to make periodical contributions under an option exercised under regulation 165, the Department may cancel the option by giving the member notice in writing.

(4) If the Department cancels such an option [F37:in accordance with paragraph (3),], the additional periodical contributions cease to be payable for the first pay period beginning after the date specified in the notice and all subsequent pay periods.

[F38](5) If, after the exercise of the option under regulation 165, the Department has reasonable grounds to believe that the member's health will prevent the member from paying contributions for the whole contribution period, the Department may cancel the option by giving the member notice in writing.

(6) If the Department cancels such an option in accordance with paragraph (5)—

- (a) the additional periodical contributions cease to be payable for the first pay period beginning after the date specified in the notice (“date of cancellation”) and all subsequent pay periods; and
- (b) any periodical payments made prior to the date of cancellation shall be returned to the member.]

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Textual Amendments

- F36** Word in [reg. 170 heading](#) substituted (retrospective and with effect in accordance with [reg. 1\(2\)](#) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme and Additional Voluntary Contributions\), Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2013 \(S.R. 2013/259\)](#), [regs. 1\(2\)](#), **41(2)**
- F37** Words in [reg. 170\(4\)](#) inserted (retrospective and with effect in accordance with [reg. 1\(2\)](#) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme and Additional Voluntary Contributions\), Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2013 \(S.R. 2013/259\)](#), [regs. 1\(2\)](#), **41(3)**
- F38** [Reg. 170\(5\)\(6\)](#) added (retrospective and with effect in accordance with [reg. 1\(2\)](#) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme and Additional Voluntary Contributions\), Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2013 \(S.R. 2013/259\)](#), [regs. 1\(2\)](#), **41(4)**

Modifications etc. (not altering text)

- C4** [Regs. 165-172](#) applied (with modifications) (1.4.2015) by [The Health and Social Care Pension Scheme \(Transitional and Consequential Provisions\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/122\)](#), [regs. 1](#), **23(2)(a)(3)(b)(ii)**

Effect of payment of additional contributions under this Chapter

171.—(1) This regulation applies if—

- (a) an option is exercised by a member under regulation 165 and all the contributions to be made under the option are made,
- (b) an option is exercised by a member under regulation 167 or by a member's employing authority under regulation 168 and the lump sum payment is made.

(2) Subject to paragraph (9), the member's pension is increased by the full amount of the increase to be made in accordance with the terms of the option, after the final adjustment in that amount in accordance with regulation 174 (revaluation of increases bought under options).

(3) Paragraph (2) is without prejudice to any increase or reduction falling to be made in the total amount of the member's pension under Chapter 4 [^{F39}or Chapter 10 of this Part] as a result of the member becoming entitled to payment of the pension before or after reaching the age of 65 (see regulations 178 to 180 [^{F39}and 260Q]).

(4) In the case of an option under regulation 165(1)(b), 167(1)(b) or 168(1)(b), any pension payable under Chapter 5 (death benefits) in respect of the member is increased by the appropriate amount.

(5) In paragraph (4), subject to regulations 172 and 173(3), “the appropriate amount” means—

- (a) in the case of a pension under regulation 194 the amount of which is determined under regulation 196 (active members) or regulation 198 (deferred members), 37.5% of the amount of the increase mentioned in paragraph (2) that would have applied in the member's case if the member had become entitled to the increase on the date of death (disregarding paragraph (3)),
- (b) in the case of a pension under regulation 194 the amount of which is determined under regulation 197 (pensioner members), 37.5% of the amount of the increase in the member's pension under paragraph (2) as a result of the option,
- (c) in the case of a pension under regulation 201 the amount of which is determined under regulation 203 (active members) or regulation 205 (deferred members), the appropriate

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fraction (within the meaning of regulation 203 or, as the case may be, regulation 205) of 75% of the amount of the increase mentioned in paragraph (2) that would have applied in the member's case if the member had become entitled to the increase on the date of death (disregarding paragraph (3)), and

- (d) in the case of a pension under regulation 201 the amount of which is determined under regulation 204 (pensioner members), the appropriate fraction (within the meaning of that regulation) of 75% of the amount of the increase in the member's pension as a result of the option.

(6) Except as provided in regulation 180 (partial retirement), no separate claim is required as respects any additional pension payable by virtue of this regulation.

(7) This regulation is subject to regulation 172.

(8) For the effect of the options under regulation 165 where this regulation does not apply, see regulation 173(effect of part payment of periodical contributions).

(9) Paragraph (10) applies only to an option under regulation 165(1)(a), 167(1)(a) or 168(1)(a), where a pension is to be paid for either three or six months at the same rate as the member's pension was being paid at the date of that member's death.

(10) Any increase to the member's pension shall be included only in a benefit payable to a surviving partner or a dependent child in respect of the member under these Regulations whilst it is being paid at the rate and for the duration of one of the periods referred to in paragraph (9).

[^{F40}(11) In the case of a 2008 Section Optant, this regulation is subject to regulation 260D.]

Textual Amendments

F39 Words in [reg. 171\(3\)](#) inserted (with effect in accordance with reg. 1(2) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions\), and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/22\)](#), regs. 1(2), **67(2)**

F40 [Reg. 171\(11\)](#) added (with effect in accordance with reg. 1(2) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions\), and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/22\)](#), regs. 1(2), **67(3)**

Modifications etc. (not altering text)

C4 [Regs. 165-172](#) applied (with modifications) (1.4.2015) by [The Health and Social Care Pension Scheme \(Transitional and Consequential Provisions\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/122\)](#), regs. 1, **23(2)(a)(3)(b)(ii)**

Effect of death or early payment of pension after option exercised under regulation 165, 167 or 168

172.—(1) If a member in respect of whom an option under regulation 165, 167 or 168 has been exercised dies before the end of the period of 12 months beginning with the date on which the option was exercised—

- (a) an amount equal to the contributions paid under the option must be paid—
- (i) in the case of an option under regulation 165 or 167, to the member's personal representatives, and
 - (ii) in the case of an option under regulation 168, to the employing authority which made the contribution, and

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(b) regulation 171 (4) does not apply.

(2) If a member in respect of whom an option under regulation 165 has been exercised dies after the end of the period of 12 months beginning with the date on which the option was exercised and before the end of the contribution option period, regulation 171(4) applies as if all contributions due after the date of death had been made.

(3) If a member in respect of whom an option under regulation 165, 167 or 168 has been exercised becomes entitled to a pension under regulation 182 (early retirement on ill-health (active members)) as a result of a claim made before the end of the period of 12 months beginning with the date on which the option was exercised—

(a) regulation 171(2) and (4) does not apply, and

(b) an amount equal to the contributions paid under the option must be paid—

(i) in the case of an option under regulation 165 or 167, to the member, and

(ii) in the case of an option under regulation 168, to the employing authority which made the contribution.

(4) [^{F41}Subject to regulation 170(5) and (6), if a member] in respect of whom an option under regulation 165 has been exercised becomes entitled to a pension under regulation 182 before the end of the contribution option period as a result of a claim made after the end of the period of 12 months beginning with the date on which the option was exercised, regulation 171(2) and (4) applies as if all contributions under the option had been made.

(5) If a member in respect of whom an option under regulation 165, 167 or 168 has been exercised—

(a) becomes entitled to a pension under regulation 179 (early payment of pension with actuarial reduction) or regulation 184 (early retirement on ill-health (deferred members)), or

(b) becomes entitled to a pension under regulation 180 before reaching the age of 65, the increase in the member's pension under Chapter 4 (members' retirement benefits) which would otherwise be due under regulation 171(2) or (4) is reduced.

(6) The amount of the reduction is such amount as the Department determines, after consulting the Scheme actuary, to be appropriate by reason of the payment of the increase before the member reaches 65.

(7) This regulation is subject to regulation 173.

Textual Amendments

F41 Words in [reg. 172\(4\)](#) substituted (retrospective and with effect in accordance with reg. 1(2) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme and Additional Voluntary Contributions\), Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2013 \(S.R. 2013/259\)](#), regs. 1(2), [42](#)

Modifications etc. (not altering text)

C4 [Regs. 165-172](#) applied (with modifications) (1.4.2015) by [The Health and Social Care Pension Scheme \(Transitional and Consequential Provisions\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/122\)](#), regs. 1, [23\(2\)\(a\)\(3\)\(b\)\(ii\)](#)

C6 [Reg. 172](#) modified (1.4.2015) by [The Health and Social Care Pension Scheme \(Transitional and Consequential Provisions\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/122\)](#), regs. 1, [24\(c\)](#)

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Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

Effect of part payment of periodical contributions

173.—(1) This regulation applies if—

- (a) the full number and amount of contributions due under an option under regulation 165 for the whole contribution option period are not made, and
- (b) regulation 172(1) to (4) does not apply.

(2) The increase in the member's pension under Chapter 4 is the appropriate proportion of the increase that would have been made under regulation 171(2) if the full number and amount of contributions had been made (but taking account of regulation 172(5) if that applies).

(3) In the case of an option under regulation 165(1)(b), the increase in any benefit payable under Chapter 5 (death benefits) in respect of the member is the appropriate proportion of the increase that would have been made under regulation 171(4) if the full number and amount of contributions had been made (but taking account of regulation 172(5) if that applies).

(4) For the purposes of paragraphs (2) and (3), the appropriate proportion is calculated in accordance with such method as the Scheme actuary may determine and specify in guidance given to the Department.

(5) In making a determination under paragraph (4), the Scheme actuary must have regard to—

- (a) the proportion that the total contributions paid bears to the full amount of contributions due under an option under regulation 165 for the whole contribution option period, and
- (b) the preservation requirements.

[^{F42}(6) In the case of 2008 Section Optant, this regulation is subject to regulation 260D.]

Textual Amendments

F42 Reg. 173(6) added (with effect in accordance with reg. 1(2) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions\), and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/22\)](#), regs. 1(2), **68**

[^{F43}Revaluation of increases bought under options: members' pensions

174.—(1) Where an option under regulation 165, 167 or 168 has been exercised, the final amount of the increase in a member's pension immediately before the beginning date for that pension shall be determined in accordance with this regulation.

(2) Where the increase in pension is in respect of an option that was exercised less than 2 months before the increase becomes payable, the final amount is calculated in accordance with paragraph (4).

(3) Where the increase in pension is in respect of an option that was exercised 2 or more months before the increase in pension becomes payable, the final amount is calculated in accordance with paragraph (5).

(4) The calculation referred to in paragraph (2) is as follows—

Step 1 – Calculate the basic amount of the increase in accordance with regulations 171 to 173, to find the Step 1 amount.

Step 2 – Add to the Step 1 amount an amount that is equal to any increases that would be due under the Pensions (Increase) Act (Northern Ireland) 1971 on a pension of the same amount as the Step 1 amount when it first falls into payment, to find the Step 2 amount.

Step 3 – Divide the Step 2 amount by the Step 1 amount, to find the Step 3 factor.

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Step 4 – Divide the Step 1 amount by the Step 3 factor, to find the final amount referred to in paragraph (1).

(5) The calculation referred to in paragraph (3) is as follows—

Step 1 - Calculate the basic amount of the increase in accordance with regulations 171 to 173, to find the Step 1 amount.

Step 2 – Multiply the Step 1 amount by the retail prices index for the second month before the month in which the increase in pension will become payable, to find the Step 2 amount.

Step 3 – Divide the Step 2 amount by the retail prices index for the month in which the option was exercised, to find the Step 3 amount.

Step 4 – Take the greater of the Step 1 amount and Step 3 amount, to find the Step 4 amount.

Step 5 – Add to the Step 4 amount an amount that is equal to any increases that would be due under the Pensions (Increase) Act (Northern Ireland) 1971 on a pension of the same amount as the Step 4 amount when it first falls into payment, to find the Step 5 amount.

Step 6 – Divide the Step 5 amount by the Step 4 amount, to find the Step 6 factor.

Step 7 – Divide the Step 4 amount by the Step 6 factor to find the final amount referred to in paragraph (1).

(6) In this regulation, “the beginning date”, in relation to a pension, means the date on which it is treated as beginning for the purposes of the Pensions (Increase) Act (Northern Ireland) 1971 (see section 8(2) of that Act).]

Textual Amendments

F43 Reg. 174 substituted (with effect in accordance with reg. 1(2) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme, Injury Benefits and Additional Voluntary Contributions\), Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/286\)](#), **Pt. 3 reg. 40**, reg. 1(2)

Modifications etc. (not altering text)

C7 Regs. 174, 175 applied (with modifications) (1.4.2015) by [The Health and Social Care Pension Scheme \(Transitional and Consequential Provisions\) Regulations \(Northern Ireland\) 2015 \(S.R. 2015/122\)](#), regs. 1, **23(2)(a)(3)(b)(ii)**

Repayment of contributions

Repayment of contributions

175.—(1) The contributions made by a member under this Chapter are not repayable in any circumstances except if—

- (a) paragraph (2) applies, or
- (b) Chapter V of Part IV of the 1993 Act (early leavers: cash transfer sums and contribution refunds) applies and the payment is made in accordance with that Chapter.

(2) This paragraph applies if—

- (a) a person who is not a pensioner member ceases to be an active member and does not continue to be, or become, an active member for the purposes of Part 2 within 12 months of ceasing practitioner service,
- (b) the person does not fall within sub-paragraph (a), (b), (c) or (d) of regulation 176(2) (former members entitled to a pension),

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- (c) paragraph (1)(b) does not apply, and
 - (d) the person claims repayment of contributions under this regulation by applying in writing to the Department.
- (3) If paragraph (1)(b) applies, the person is entitled to be paid the amount to which the person is entitled under Chapter V of Part IV of the 1993 Act, less—
- (a) such part of any contributions equivalent premium paid in respect of the person as is permitted by or under section 57 of the 1993 Act, and
 - (b) an amount equal to the income tax payable under section 205 of the Finance Act 2004 (short service refund lump sum charge) as a result of the repayment.
- (4) If paragraph (2) applies, the person is entitled to be paid an amount equal to the sum of the contributions made by the person under this Chapter, less the amounts mentioned in paragraph (3) (a) and (b).
- (5) If a repayment is made under this regulation, the member's rights under [^{F44}this Section of] the Scheme are extinguished unless the person or the person's spouse or civil partner is entitled to a guaranteed minimum pension under [^{F44}this Section of] the Scheme and a contributions equivalent payment has not been paid.
- (6) A person—
- (a) who is entitled to a repayment of contributions under this regulation, and
 - (b) whose pensionable service did not cease because the person's employment was terminated at the person's request,
- is entitled to interest on the amount of the repayment unless the person's pensionable service ceased because the person's employment was terminated by reason of misconduct or inefficiency.
- (7) Subject to paragraphs (8) and (9), the interest is calculated on a compound basis at the rate of 2.5% per year, with yearly rests, for the period starting on 1st April after the contributions were paid and ending with the day the member leaves pensionable service.
- (8) Paragraph (7) does not apply if paragraph (1)(b) applies and the person is entitled to a greater amount of interest under Chapter V of Part IV of the 1993 Act.
- (9) So far as the contributions were paid under another scheme and were included in a transfer payment to [^{F45}this Section of] the Scheme—
- (a) interest for the period before the transfer payment was made is calculated in accordance with the scheme making the transfer payment (subject to any provision made in any statutory provision applicable to the transfer), and
 - (b) paragraph (7) does not apply as respects that period.

Textual Amendments

- F44** Words in [reg. 175\(5\)](#) inserted (with effect in accordance with [reg. 1\(2\)](#) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions\), and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/22\)](#), [reg. 1\(2\)](#), **Sch. 2 Pt. 1**
- F45** Words in [reg. 175\(9\)](#) inserted (with effect in accordance with [reg. 1\(2\)](#) of the amending Rule) by [The Health and Personal Social Services \(Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions\), and Health and Social Care \(Pension Scheme\) \(Amendment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/22\)](#), [reg. 1\(2\)](#), **Sch. 2 Pt. 1**

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Modifications etc. (not altering text)

- C7** Regs. 174, 175 applied (with modifications) (1.4.2015) by The Health and Social Care Pension Scheme (Transitional and Consequential Provisions) Regulations (Northern Ireland) 2015 (S.R. 2015/122), regs. 1, **23(2)(a)(3)(b)(ii)**
- C8** Reg. 175 excluded (1.4.2015) by The Health and Social Care Pension Scheme (Transitional and Consequential Provisions) Regulations (Northern Ireland) 2015 (S.R. 2015/122), regs. 1, **10(3)(a)(ii)**
- C9** Reg. 175 excluded (1.4.2015) by The Health and Social Care Pension Scheme (Transitional and Consequential Provisions) Regulations (Northern Ireland) 2015 (S.R. 2015/122), regs. 1, **10(4)(a)(ii)**

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Changes to legislation:

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