
STATUTORY RULES OF NORTHERN IRELAND

2009 No.

EDUCATION

The Teachers' Pensions (Amendment) Regulations (Northern Ireland) 2009

Made - - - -

XXX

Laid before Parliament

1 June 2009

The Department of Education makes the following Regulations in exercise of the powers conferred by Articles 11(1)(a), (2), (3), (3A)(b) and paragraphs 1, 3, 4, 5, 6, 8, 11 and 13 of Schedule 3 to the Superannuation (Northern Ireland) Order 1972(c).

In accordance with Article 11(5) of that Order consultation has taken place with representatives of local education authorities and of teachers and with representatives of other persons likely to be affected.

In accordance with Article 11(1) of that Order these Regulations are made with the consent of the Department of Finance and Personnel(d).

Citation and commencement

1. These Regulations may be cited as the Teachers' Pensions (Amendment) Regulations (Northern Ireland) 2009 and shall come into operation on 1st June 2009.

Interpretation

2. In these Regulations "the Superannuation Regulations" means the Teachers' Superannuation Regulations (Northern Ireland) 1998(e).

Amendment of Superannuation Regulations

3. The Superannuation Regulations are amended in accordance with regulations 4 to 11.

(a) As amended by S.I. 1990/1509 (N.I. 13) Article 13(1)

(b) As amended by S.I. 1990/1509 (N.I. 13) Article 6(1)

(c) S.I. 1972/1073 (N.I. 10)

(d) Formerly Department of Finance: see S.I. 1982/338 (N.I. 6) Article 3

(e) S.R. 1998 No.333, as amended by S.R. 2001, No. 149, S.R. 2003 No. 147, S.R. 2005 No. 181, S.R. 2005 No. 495, S.R. 2006 No. 163, S.R. 2006 No. 366 and S.R. 2007 No. 137

Early retirement generally

4. For regulation E4(7) there shall be substituted the following paragraph—

“(7) In Case F the person—

- (a) has attained the age—
 - (i) of 50, if he is not a post 5th April 2006 entrant and attained that age before 6th April 2010, or
 - (ii) of 55 in any other case, and
- (b) has ceased after attaining that age but before attaining the normal pension age to be—
 - (i) in pensionable employment,
 - (ii) in excluded employment, or
 - (iii) in employment which would be pensionable employment but for the fact that the person has not made an election under regulation B1(4),
- (c) is not within Case D, and
- (d) has not received and is not to receive compensation under Part 3 of the Teachers (Compensation for Redundancy and Premature Retirement) Regulations (Northern Ireland) 2009(a) (discretionary compensation for termination), and his employer has notified the Department in writing—
 - (i) that his employment was terminated by reason of his redundancy or in the interests of the efficient discharge of the employer’s functions, and
 - (ii) that the employer has, with the approval of the compensating authority, agreed that he should become entitled to retirement benefits under this Case.”.

Pension on early retirement

5. In regulation E5 (amount of retirement pension)—

- (a) in paragraph (2) for “(13)” there shall be substituted “(14)”;
- (b) in paragraph (8) there shall be added after “within paragraph (6)(a) “and, where applicable, paragraph (13)”;
- (c) there shall be added after paragraph (13)—

“(14) Where this paragraph applies the annual rate of a person’s retirement pension shall be the annual rate calculated in accordance with the foregoing provisions of this regulation of the retirement pension to which he would be entitled apart from this paragraph and ignoring the effect of regulation E10 (national insurance modification of pensions) multiplied by the appropriate factor.

(15)

- (a) Subject to sub-paragraph (b), paragraph (14) applies in Case F, as described in regulation E4(7), where a person has ceased to be in employment as there described on or after 1st June 2009;
- (b) paragraph (14) shall not apply so as to reduce the annual equivalent of a person’s guaranteed minimum pension together with that of any equivalent pension benefits where that is the annual rate of his retirement pension in accordance with paragraph (8).

(16) For the avoidance of doubt, in regulations E7 to E9 references to “retirement benefits” and “retirement pension” are references to such benefits as calculated before any actuarial reduction required by paragraph (14).”.

(a) S.I.No.

Lump sum on early retirement.

6. In regulation E6 (amount of retirement lump sum)—

- (a) in paragraph (2) for “(7) and (8)” there shall be substituted “(7), (8) and (9)”;
- (b) after paragraph (8) there shall be added at the end new paragraphs as follows—

“(9) Where this paragraph applies the amount of a person’s retirement lump sum shall be the amount calculated in accordance with the foregoing provisions of this regulation of the lump sum to which he would be entitled apart from this paragraph multiplied by the appropriate factor.

(10) Paragraph (9) applies in Case F, as described in regulation E4(7), where a person has ceased to be in employment as there described on or after 1st June 2009.

(11) For the avoidance of doubt, in regulations E7 and E8 references to “retirement benefits” and “retirement lump sum” are references to such benefits as calculated before any actuarial reduction required by paragraph (9).”.

Duplicate pensions

7. In regulation E9(5) (avoidance of duplicate pensions) there shall be added at the end “or where the other pension is annual compensation payable under regulation 7 of the Teachers (Compensation for Redundancy and Premature Retirement) Regulations (Northern Ireland) 2009.”

Supplementary death grant

8. In regulation E21 (supplementary death grant)—

- (a) in paragraphs (2) and (3) in the full-out words before the word “a” there shall be inserted the words “subject to paragraph (4A)”;
- (b) in paragraph (4)—
 - (i) in sub-paragraph (a) after “under” there shall be inserted “regulation E5(14) (actuarial reduction of pension on early retirement),” and
 - (ii) in sub-paragraph (b) at the end there shall be added “(including any actuarial reduction under regulation E6(9) (actuarial reduction of lump sum on early retirement))”; and
- (c) after paragraph 4 there shall be inserted—

“(4A) Where regulation E5(14) applies a supplementary death grant may be paid equal only to the deficiency referred to in paragraph (2) or (3), as the case may be, multiplied by the appropriate factor.”.

Short-term family benefits

9. In regulation E25 (Amount and duration of short-term family benefits)—

- (a) In paragraph (1) for “paragraph (2)” there shall be substituted “paragraphs (2) and (4),”;
- (b) After paragraph 3 there shall be added—

“(4) Where regulation E5(14) applies (actuarial reduction of pension on early retirement) the annual rate of a short-term pension payable under regulation E24 shall be the rate calculated in accordance with paragraph (1) or (2) multiplied by the appropriate factor.”.

Finance

10. For regulation G2(5) substitute—

“(G2(5)) For the purposes of paragraph (4)(e), the notional investment income for each financial year shall be determined by the Government Actuary and derived using a percentage return as specified from time to time by the Department of Finance and Personnel.”.

Glossary of expressions

11. In Schedule 1 insert the following definition at the appropriate place in alphabetical order—

““compensating authority”

Construe in accordance with regulation 20 of the Teachers’ (Compensation for Redundancy and Premature Retirement) Regulations (Northern Ireland) 2009.”

Sealed with the Official Seal of the Department of Education on ***

(L.S.)

Name
A senior officer of the
Department of Education

The Department of Finance and Personnel hereby consents to the foregoing Regulations
Sealed with the Official Seal of the Department of Finance and Personnel on ***

(L.S.)

Name
A senior officer of the
Department of Finance and Personnel

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EXPLANATORY NOTE

(This note is not part of the Order)

These Regulations make amendments to the Teachers' Superannuation Regulations (Northern Ireland) 1998.

Regulation 4 substitutes a new regulation E4(7) which sets out the requirements for entitlement to benefits for those who are retired prematurely by their employer.

Regulations 5 and 6 provide for the actuarial reduction of the retirement pension and retirement lump sum payable in respect of those who are retired prematurely by their employer. The Teachers (Compensation for Redundancy and Premature Retirement) Regulations (Northern Ireland) 2009 (S.R. 2009 No. xxx) make provision for the payment of the balance.

Regulations 7, 8 and 9 make consequential provisions.

Regulation 10 makes a change to Regulation G2(5), to provide for the manner in which notional investment income is to be determined.

Regulation 11 amends Schedule 1 to insert a definition of "compensating authority".

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