
DRAFT STATUTORY RULES OF NORTHERN IRELAND

2015 No.

The Judicial Pensions Regulations (Northern Ireland) 2015

PART 9

Contributions

Rate of member contributions

124.—(1) An active member of this scheme must pay contributions to this scheme (“member contributions”) on the member’s pensionable earnings for each pay period at a rate determined under this regulation (“member contributions rate”).

(2) The member contributions rate which applies to a member’s pensionable earnings is the rate which applies when the member’s pensionable earnings are paid.

(3) For the purposes of paragraph (2), assumed pay for any pay period is treated as having been paid when pensionable earnings for that period would have been paid had the circumstances in regulation 24(3) which apply to the member not applied.

(4) The member contributions rate during a scheme year to which a table set out in this regulation applies is the percentage, set out in the table, which applies to a member’s annualised rate of pensionable earnings calculated in relation to each payment of a member’s pensionable earnings.

(5) Where the member’s pensionable earnings for a scheme year are payable to the member in 12 instalments, the member’s annualised rate of pensionable earnings is calculated as follows, rounded down to the nearest whole pound—

$$12P$$

where P is the amount of a payment of the member’s pensionable earnings.

(6) Where the member’s pensionable earnings for a scheme year are payable otherwise than in 12 instalments, the member’s annualised rate of pensionable earnings is calculated as follows, rounded down to the nearest whole pound—

$$P \times \frac{365}{N}$$

where—

P is the amount of a payment of the member’s pensionable earnings; and

N is the number of days in the applicable payment period.

(7) For the purposes of paragraph (6) the applicable payment period is—

- (a) if it is the member’s first payment of pensionable earnings in relation to a continuous period of pensionable service in a qualifying judicial office, the number of days in the period beginning on the day the member commenced the period of pensionable service in the qualifying judicial office and ending on the day before the day that this payment was made; or

(b) in any other case, the period beginning on the day the previous payment of the member's pensionable earnings was made and ending on the day before the day that this payment was made.

(8) If the scheme year in which the payment of pensionable earnings is made includes the day 29th February, paragraph (6) has effect with the substitution for "365" of "366".

Scheme Year 1st April 2015 to 31st March 2016

<i>Annualised rate of pensionable earnings</i>	<i>Member contributions rate</i>
Up to but not including £15,001	4.6%
£15,001 to but not including £21,001	4.6%
£21,001 to but not including £47,001	5.45%
£47,001 to but not including £150,001	7.35%
£150,001 and above	8.05%

Scheme Year 1st April 2016 to 31st March 2017

<i>Annualised rate of pensionable earnings</i>	<i>Member contributions rate</i>
Up to but not including £15,001	4.6%
£15,001 to but not including £21,211	4.6%
£21,211 to but not including £48,472	5.45%
£48,472 to but not including £150,001	7.35%
£150,001 and above	8.05%

Scheme Year 1st April 2017 to 31st March 2018

<i>Annualised rate of pensionable earnings</i>	<i>Member contributions rate</i>
Up to but not including £15,001	4.6%
£15,001 to but not including £21,423	4.6%
£21,423 to but not including £51,006	5.45%
£51,006 to but not including £150,001	7.35%
£150,001 and above	8.05%

Scheme Year 1st April 2018 to 31st March 2019

<i>Annualised rate of pensionable earnings</i>	<i>Member contributions rate</i>
Up to but not including £15,001	4.6%
£15,001 to but not including £21,637	4.6%
£21,637 to but not including £51,516	5.45%
£51,516 to but not including £150,001	7.35%
£150,001 and above	8.05%

Amount of pensionable earnings

125.—(1) For the purposes of regulation 124, the amount of a member’s pensionable earnings for any pay period is determined in accordance with this regulation.

(2) Unless paragraph (3) or (4) applies, the amount of the member’s pensionable earnings during any period of assumed pay is equal to the member’s assumed pay.

(3) For any period of assumed pay under regulation 24(3)(a), the amount of the member’s pensionable earnings is equal to the member’s reduced pay while on sick leave.

(4) For any period of assumed pay under regulation 24(3)(b) or (c), the amount of the member’s pensionable earnings is the amount of remuneration or statutory pay actually paid to or for the member in respect of the period of adoption leave, maternity leave, parental leave, paternity leave or additional paternity leave.

Payment of member contributions

126.—(1) Member contributions are to be deducted by the member’s employer from the member’s pensionable earnings for each pay period.

(2) A member’s employer may make contributions on the member’s behalf in circumstances determined by the scheme manager.

(3) A member is not required to pay member contributions—

(a) while the member is on unpaid adoption leave, maternity leave, parental leave, paternity leave or additional paternity leave; or

(b) with the employer’s approval, while the member is on unpaid leave.

Employers’ contributions

127.—(1) Each employer of an active member of this scheme must pay contributions to this scheme in respect of the member at the rate and at the intervals the scheme manager may for the time being determine after consultation with the scheme actuary.

(2) Each employer of an active member of this scheme must in addition pay to this scheme—

(a) annual administration charges; and

(b) any other administrative charges,

at such intervals and at such rates as the scheme manager may from time to time determine.

Deduction of payments for extra pension under Schedule 1

128. Schedule 1 has effect for the purpose of enabling deductions of payments for—

(a) added pension; and

(b) an effective pension age.

Refund of all member contributions and payments for extra pension made by the member

129.—(1) Member contributions and payments resulting from the exercise of an option under Schedule 1 made by the member are only refundable if—

(a) regulation 21 applies; or

(b) the member ceases to be in pensionable service under this scheme and—

(i) the member has less than 2 years’ qualifying service;

- (ii) if a transfer value payment has been received by this scheme in relation to the member, it was from another occupational pension scheme; and
- (iii) the member has not reached normal pension age under this scheme.

(2) If paragraph (1)(b) applies, the member is entitled to be paid an amount equal to the sum of all member contributions and payments resulting from the exercise of an option under Schedule 1 made by the member, less an amount equal to the income tax payable under section 205 (short service refund lump sum charge) of the 2004 Act⁽¹⁾ as a result of a refund of those contributions and payments.

(3) If all member contributions and payments for extra pension made by the member are refunded under this regulation, the member's rights under this scheme are extinguished.

Refund of payments for extra pension made by the member

130.—(1) This paragraph applies if—

- (a) a member cancels an effective pension age option during the periodical payment period under Part 3 of Schedule 1;
- (b) the member has less than 2 years' qualifying service; and
- (c) the member has not reached normal pension age under this scheme.

(2) The member is entitled to be paid an amount equal to all the payments for extra pension made by the member in respect of that option, less an amount equal to the income tax payable under section 205 (short service refund lump sum charge) of the 2004 Act as a result of a refund of those payments.

(1) Section 205 was amended by the Finance Act 2013 (c. 29) Schedule 46 paragraphs 119 and 121 and S.I. 2010/536.