

SCHEDULE 9

Modified application in certain cases

Part I

National Insurance Modification of pensions

1. In this Part—

“the Act” means the National Insurance Act (Northern Ireland) 1966(1);

“interchange rules” means interchange rules made by the Department under previous provisions;

“non-participating employment” has the meaning assigned to it by section 55(1) of the Act;

“part-time teacher” means a person who has elected under regulation B1(4) that his part-time employment is to be pensionable employment;

“retired teacher” means a person who has ceased to be in pensionable employment and has attained state pensionable age.

2.—(1) A retirement pension payable in the case of a retired teacher who—

(a) by virtue of the Modification Regulations or of interchange rules was subject to the modifications of the Acts of 1950 to 1967 made by those Regulations and applicable to new entrants within the meaning of those Regulations; or

(b) not being an existing teacher within the meaning of the Modification Regulations or a teacher in whose case by virtue of interchange rules those Regulations applied as they applied in the case of such an existing teacher, entered pensionable employment on or after the 1st April 1980,

shall be reduced by an amount calculated by multiplying £1·70 by his reckonable service on or after 1st July 1948 but before 1st April 1980; expressed in years and any fraction of a year.

(2) In the case of a retired teacher—

(a) who was last in pensionable employment before 1st April 1980; and

(b) whose retirement pension is one to which he became entitled by virtue of regulation E4(4) or (5),

any additional period of reckonable service taken into account under regulation E8(2) is deemed for the purposes of sub-paragraph (1) to be such service as is there mentioned.

(3) Where the retired teacher before 1st April 1980 elected for the purposes of regulation 21 of the 1977 Regulations to purchase added years, those added years are deemed for the purposes of sub-paragraph (1) to be such reckonable service as is there mentioned.

(4) Sub-paragraph (1) applies not only in the case of such a retired teacher as is there mentioned but also in the case of a retired teacher to whom paragraph 2(1) of Schedule 8 to the 1977 Regulations as originally made, did not apply if the Department is satisfied that the contributions paid by him before 1st April 1980 were modified on the assumption that the said paragraph 2(1) did apply in his case.

3.—(1) This paragraph applies to a retired teacher who—

(1) 1966 c. 6 (N.I.)

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- (a) by virtue of the Modification Regulations or of interchange rules, was subject to the modifications of the Act of 1950 to 1967 made by those Regulations and applicable to existing teachers within the meaning of those Regulations; or
- (b) before 1st April 1980 paid contributions at a reduced rate by virtue of an election under paragraph 2(1)(c) of Schedule 8 to the 1977 Regulations, as originally made.
- (2) A retirement pension payable to such a retired teacher shall be reduced in respect of his reckonable service after the relevant date but before 1st April 1980 by the amount calculated by multiplying by such reckonable service, expressed in years and a fraction of a year, the sum specified in column 2 (or column 3 in the case of a woman) of Table 1 opposite his age at the date of modification for the purposes of the Modification Regulations.

TABLE 1

<i>Age at date of modification</i>	<i>Yearly reduction of retirement pension for each completed year of reckonable service after date of modification</i>	
	<i>Men</i>	<i>Women</i>
(1)	(2)	(3)
20 or under	1.70	1.70
21	1.65	1.60
22	1.60	1.53
23	1.55	1.45
24	1.50	1.37
25	1.47	1.30
26	1.45	1.23
27	1.43	1.17
28	1.40	1.13
29	1.35	1.07
30	1.33	1.03
31	1.30	0.97
32	1.27	0.95
33	1.25	0.93
34	1.23	0.90
35	1.20	0.87
36	1.17	0.85
37	1.15	0.83
38	1.13	0.80
39	1.10	0.77
40	1.07	0.75
41	1.07	0.73
42	1.05	0.73

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<i>Age at date of modification</i>	<i>Yearly reduction of retirement pension for each completed year of reckonable service after date of modification</i>	
	<i>Men</i>	<i>Women</i>
(1)	(2)	(3)
43	1.03	0.70
44	1.00	0.70
45	0.97	0.67
46	0.95	0.65
47	0.95	0.65
48	0.93	0.63
49	0.93	0.63
50 and over	0.93	0.60

(3) The relevant date for the purposes of sub-paragraph (2) is—

- (a) in relation to a retired teacher to whom this paragraph applies by virtue of sub-paragraph (1)(a), the date which was in relation to him the date of modification for the purposes of the Modification Regulations; and
- (b) in relation to a retired teacher to whom this paragraph applies by virtue of sub-paragraph (1)(b), the first day of the month next following that in which the election mentioned in that sub-paragraph was made.

(4) In the case of a retired teacher—

- (a) who was last in pensionable employment before 1st April 1980; and
- (b) whose retirement pension is one to which he became entitled by virtue of regulation E4(4) or (5),

any additional period of reckonable service taken into account under regulation E8(2) shall be deemed for the purposes of sub-paragraph (2) to be such service as is there mentioned.

4. For the purposes of paragraphs 2 and 3 the reckonable service of a retired teacher is his effective reckonable service.

5. If, in calculating the amount of a retirement pension, there is taken into account any period of employment after 2nd April 1961 and before 6th April 1975 which was not non-participating employment the pension is, except as provided in paragraphs 7 and 8, reduced, for each year of such period, and proportionately for part of a year by the appropriate amount specified in the following Table 2:—

TABLE 2

<i>Annual rate of salary during period</i>	<i>Reduction in retirement pension for each whole year of period</i>			
	<i>From 3rd April 1961 to 5th January 1964</i>		<i>From 6th January 1964 to 5th April 1975</i>	
	<i>Men</i>	<i>Women</i>	<i>Men</i>	<i>Women</i>
	£	£	£	£
Not exceeding £468	nil	nil	nil	nil

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<i>Annual rate of salary during period</i>	<i>Reduction in retirement pension for each whole year of period</i>			
	<i>From 3rd April 1961 to 5th January 1964</i>		<i>From 6th January 1964 to 5th April 1975</i>	
	<i>Men</i>	<i>Women</i>	<i>Men</i>	<i>Women</i>
	£	£	£	£
Over £468 but not exceeding £520	0·19	0·16	0·19	0·16
Over £520 but not exceeding £572	0·58	0·48	0·58	0·48
Over £572 but not exceeding £624	0·96	0·80	0·96	0·80
Over £624 but not exceeding £676	1·35	1·12	1·35	1·12
Over £676 but not exceeding £728	1·73	1·44	1·73	1·44
Over £728 but not exceeding £780	2·12	1·76	2·12	1·76
Over £780 but not exceeding £832	2·31	1·92	2·51	2·09
Over £832 but not exceeding £884	2·31	1·92	2·90	2·42
Over £884 but not exceeding £936	2·31	1·92	3·29	2·74
Over £936	2·31	1·92	3·48	2·90

6. If, in calculating the amount of a retirement pension, there is taken into account any period of employment after 2nd April 1961 in respect of which a payment in lieu of contributions has been made the retirement pension shall, except as provided in paragraphs 7 and 8, be reduced—

- (a) by £2·31 in the case of a man and by £1·92 in the case of a woman for each year, and proportionately for part of a year, of any period from and including 3rd April 1961 to 5th January 1964; and
- (b) by £3·48 in the case of a man and by £2·90 in the case of a woman for each year, and proportionately for part of a year, of any period from and including 6th January 1964 to 5th April 1975.

7. Where—

- (a) a period of employment of a retired teacher which was not non-participating employment or in respect of which a payment in lieu of contributions had been made is treated as reckonable service by virtue of interchange provisions; and
- (b) the Department is informed of the amount by which his pension under the pension scheme applicable to him before interchange provisions applied to him would have been reduced in respect of that period by reason of graduated retirement benefit payable under the Act or of the method of calculating such reduction,

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the retirement pension in respect of that period shall be reduced by that amount or by an amount calculated in accordance with that method, as the case may be, and no reduction shall be made under paragraph 5 or 6 in respect of that period.

8. No reduction in the amount of a retirement pension shall be made under paragraph 5 or 6 in respect of any period which is reckonable service by virtue of regulation D3 or D4.

9. A retirement pension payable to a part-time teacher, so far as it is attributable to any part-time service which was non-participating employment within the meaning of the Act (exclusive of any period of such employment in respect of which a payment in lieu of contributions has been made), shall not be less than the amount required to constitute the benefits in respect of that service equivalent pension benefits.

10.—(1) An annual pension in respect of any such service as is mentioned in paragraph 9 shall be paid to a part-time teacher to whom no retirement pension is payable under regulation E4 if he is in pensionable employment on attaining state pensionable age.

(2) A pension under this paragraph is of the amount required to constitute the benefits in respect of the service equivalent pension benefits and is payable from the day following that on which he ceases to be in pensionable employment or in employment which would, if he had not attained the age of compulsory retirement, be pensionable employment.

(3) Regulation E33(2) (application for payment) applies in relation to a pension payable under this paragraph.

11. A part-time teacher to whom paragraph 10 applies is entitled to be paid a sum equal to the balance of his contributions computed as at the date of repayment in accordance with regulation C10 reduced by half the actuarial value of the pension payable to him under paragraph 10.

12.—(1) Any person who was employed in non-participating employment and attains state pensionable age shall be paid by way of equivalent pension benefits a sum equal to the actuarial value of a retirement pension at the following rate for each year of reckonable service—

	<i>Man</i>	<i>Woman</i>
during the period from and including 3rd April 1961 to 5th January 1964	£2·31	£1·92
during the period from and including 6th January 1964 to 5th April 1975	£3·48	£2·90

but excluding any period of such employment in respect of which—

- (a) a payment in lieu of contributions has been made; or
- (b) any retirement benefits are payable under regulation E4.

(2) If on attaining state pensionable age a person is still in pensionable employment payment shall be deferred until he ceases to be in pensionable employment, or in employment which would be pensionable employment if he had not attained the age of compulsory retirement.

(3) Regulation E33(2) (application for payment) applies in relation to a sum payable under this paragraph.