STATUTORY INSTRUMENTS

2017 No. 522

The Judicial Pensions (Fee-Paid Judges) Regulations 2017

PART 9

CONTRIBUTIONS IN RESPECT OF SERVICE ON OR AFTER COMMENCEMENT DAY

Interpretation

59. In this Part—

"fee year" means the period beginning with 1st April in any year and ending with the 31st March in the following year; and

"P" means an active member.

Liability to pay contributions on fees in respect of qualifying fee-paid days

60. P must pay a contribution to the appropriate Minister on any fee paid to P in respect of a qualifying fee-paid day where the day is, or is after, the commencement day.

Qualifying fee-paid days disregarded if they do not add to reckonable service

61.—(1) Regulation 60 does not require P to pay a contribution in respect of a qualifying feepaid day worked in an eligible fee-paid judicial office if P's reckonable service in relation to that office would have been equal to or greater than the maximum amount in relation to that office, had P retired on the day before that day.

(2) The reference in paragraph (1) to the maximum amount in relation to an office is to that amount as determined in accordance with regulation 5 (reckonable service).

Amount of contribution

62.—(1) The amount of the contribution payable on a fee under regulation 60 is the sum of—

(a) the personal benefits contribution, and

(b) the dependants' benefits contribution.

(2) The amount of the personal benefits contribution is the amount of the fee multiplied by the percentage specified in column 2 of the table in regulation 63 for the relevant fee year, in the row relating to P's annualised fees for that year.

(3) The amount of the dependants' benefits contribution is the amount of the fee multiplied by the percentage specified in column 3 of the same row of the same table.

(4) P's annualised fees for the relevant fee year are determined in accordance with the following formula—

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

where----

- (a) F is the amount of the fee;
- (b) N is the number of days in the applicable payment period.
 - (5) For the purposes of paragraph (4) the "applicable payment period" means—
 - (a) where the qualifying fee-paid day in respect of which the fee is paid is the first qualifying fee-paid day to occur in the relevant fee year, the period—
 - (i) beginning with the first day of the relevant fee year, and
 - (ii) ending with the day before the qualifying fee-paid day;
 - (b) where the qualifying fee-paid day in respect of which the fee is paid is the second, or a later, qualifying fee-paid day to occur in the relevant fee year, the period—
 - (i) beginning with the most recent previous qualifying fee-paid day, and
 - (ii) ending with the day before the qualifying fee-paid day.

(6) If the relevant fee year is a leap year, the formula in paragraph (4) has effect as if for "365" there were substituted "366".

(7) In this regulation "the relevant fee year" means the fee year in which the qualifying fee-paid day in respect of which the fee is paid falls.

Contribution rates for fee years

63.—(1) The table for the fee year 1st April 2017 to 31st March 2018 is—

Annualised fees	Contribution (personal)	Contribution (dependants')
Up to but not including £15,001	0.96%	1.80%
£15,001 to but not including £21,423	0.96%	1.80%
£21,423 to but not including £51,006	1.47%	1.80%
£51,006 to but not including £150,001	2.61%	1.80%
£150,001 and above	4.43%	0%

(2) The table for the fee year 1st April 2018 to 31st March 2019 is—

Annualised fees	Contribution (personal)	Contribution (dependants')
Up to but not including £15,001	0.96%	1.80%
£15,001 to but not including £21,637	0.96%	1.80%
£21,637 to but not including £51,516	1.47%	1.80%
£51,516 to but not including £150,001	2.61%	1.80%
£150,001 and above	4.43%	0%

Payment of contribution

64. A contribution payable under this Part is to be paid by way of deduction from the fee to which it relates.