

1974. No. 185

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EDUCATION**Teachers' Superannuation—Added Years and Interchange**

REGULATIONS, DATED 29TH DAY OF JULY 1974, MADE BY THE DEPARTMENT OF EDUCATION WITH THE CONSENT OF THE DEPARTMENT OF FINANCE UNDER ARTICLE 11 OF THE SUPERANNUATION (NORTHERN IRELAND) ORDER 1972.

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The Department of Education in exercise of the powers conferred upon it by Articles 11 and 14(1) of the Superannuation (Northern Ireland) Order 1972(a) and all other powers enabling it in that behalf and after consultation with representatives of education and library boards and of teachers and with such representatives of other persons likely to be affected as required by Article 11(5) of the said Order and with the consent of the Department of Finance hereby makes the following Regulations:—

INTRODUCTORY

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Teachers' Superannuation (Added Years and Interchange) Regulations (Northern Ireland) 1974 and these Regulations and the Teachers' Superannuation Regulations (Northern Ireland) 1972 to 1973 may be cited as the Teachers' Superannuation Regulations (Northern Ireland) 1972 to 1974.

(2) These Regulations shall be deemed to have come into operation on 1st April 1974.

(3) In these Regulations, except where the context otherwise requires—
“the Department” means the Department of Education for Northern Ireland;

“the Family Benefits Regulations 1973” means the Teachers' Superannuation (Family Benefits) (Amending) Regulations (No. 2) (Northern Ireland) 1973(b);

“the principal Teachers' Regulations” means the Teachers' Superannuation Regulations (Northern Ireland) 1972(c) as amended;

“terminal sum” has the meaning assigned to it by the Teachers' Superannuation (Family Benefits) Rules (Northern Ireland) 1972(d);

other expressions have the meanings assigned to them by the Principal Teachers' Regulations.

(4) A teacher who becomes in the opinion of the Department permanently incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service is referred to in these Regulations as becoming incapacitated and references to incapacity are to be construed accordingly.

(5) A teacher whose employment in reckonable service before he purchases added years has not been continuous shall for the purposes of these Regulations be treated as having become first employed in such service at the age determined by adding to his actual age at that time—

(a) any period after he was first employed in reckonable service during which he was not employed in such service; and

(a) S.I. 1972, No. 1073 (N.I. 10).

(b) S.R. & O. (N.I.) 1973, No. 488.

(c) S.R. & O. (N.I.) 1972, No. 319; 1973, No. 32; 1973, No. 33; 1973, No. 476.

(d) S.R. & O. (N.I.) 1972, No. 82; 1972, No. 125; 1972, No. 246; 1973, No. 32; 1973, No. 61; 1973, No. 81; 1973, No. 488; 1973, No. 489.

(b) any period which is treated as reckonable service by virtue of regulation 27 of the principal Teachers' Regulations.

(6) References to the salary payable to a teacher at any date include references to the salary deemed to have been payable to him at that date by virtue of any regulations governing the payment of salaries and allowances to teachers with retrospective effect.

ADDED YEARS

Purchase of added years

2.—(1) A person who pays contributions under these Regulations in respect of any number of years is referred to in these Regulations as having purchased that number of added years; and references to added years, and to the purchase of added years, shall be construed accordingly.

(2) Notwithstanding any other provision of these Regulations a teacher may not purchase added years, whether past or current or past and current, in excess of the permitted maximum, that is to say, subject to Regulation 5 below, if he first entered reckonable service before attaining the age of 50, thirty years and in any other case the number of years specified by the relevant entry in the following Table:—

<i>Age on first entry</i>	<i>Permitted maximum</i>
50	23
51	16
52	9
53	2
54	Twice the period remaining before 55th birthday

(3) A teacher who ceases (otherwise than on death or as a result of incapacity) to be employed in reckonable service without having completed the payment of his contributions under these Regulations may not purchase, and shall not be treated as having purchased, added years in excess of the number which bears to the greatest number of years which he could have purchased in accordance with these Regulations the same proportion as his actual reckonable service bears to the reckonable service which he would have completed if he had been continuously employed in such service from the day when those contributions first became payable until he attained the age of 60.

Added years to count as reckonable service

3.—(1) Subject to the provisions of this regulation and regulations 4 and 5 below:—

(a) any number of added years purchased by virtue of regulation 6 or 13 below shall be treated as that number of years of reckonable service for the purpose of calculating the amount of any allowance or gratuity payable by virtue of the principal Teachers' Regulations or any pension payable by virtue of the Family Benefits Regulations 1973; and

(b) any number of added years purchased by virtue of regulation 13 below shall be treated as that number of years of reckonable service for the purpose of calculating the entitlement of a person to any benefit payable by virtue of the regulations relating to the superannuation of teachers.

(2) A teacher who dies or becomes incapacitated during any period in which contributions are payable by him under regulation 14 below shall for the purposes of regulations 36, 38 and 41 of the principal Teachers' Regulations (which relate to the payment of benefits) be treated as having died or as the case may be become incapacitated while employed in reckonable service.

(3) Added years shall not be treated as reckonable service for the purposes of regulations 36(3) (enhanced annual allowance) and 38(5) (enhanced additional allowance) of the principal Teachers' Regulations nor of regulations 19(2)(h) and 20(2)(b) of the Family Benefits Regulations 1973 (which apply regulation 36 of the principal Teachers' Regulations).

(4) Any annual superannuation allowance payable under the principal Teachers' Regulations shall be reduced by £1.70 for each complete added year, and by a proportionate amount in respect of a part of such a year, purchased under regulation 6 or 12 below.

(5) For the purposes of regulation 38(2)(b) of the principal Teachers' Regulations added years shall be deemed to be service after the beginning of October 1956.

Teachers with less than 20 years service

4.—(1) In calculating for the purpose of determining the amount of any lump sum benefit payable to him the reckonable service of any teacher whose reckonable service apart from added years purchased by him ("actual service") amounts to less than 20 years, there shall be disregarded any added years so purchased in excess of the number in the second column of the Table below which appears against the entry in the first column specifying his actual service:—

<i>Number of completed years of actual service</i>	<i>Added years</i>
19	17
18	15
17	13
16	11
15	9
14	7
Less than 14	8 years less than the number of years of actual reckonable service.

(2) For the purposes of this regulation a teacher who becomes incapacitated before attaining the age of sixty shall be treated as having continued in reckonable service until the date on which he attains that age.

(3) Any annual superannuation allowances payable to a teacher to whom paragraph (1) above applies shall be increased in respect of each added year which is in excess of the number applicable to him by virtue of that paragraph by 1/350th of his average salary.

Teachers with rights to benefits from previous employment

5.—(1) This regulation modifies the provisions of regulation 2(2) above relating to the permitted maximum in its application to any teacher who on last becoming employed in reckonable service was entitled in respect of any former employment, trade, profession, vocation or office to superannuation benefits (including any immediate or deferred pension or lump sum and any gratuity or refund of contributions).

(2) The permitted maximum in respect of such a teacher as is described in paragraph (1) above shall be such a number of years as will ensure that the aggregate annual amount of the following sums does not exceed two-thirds of his average salary—

- (a) (except where the total value of the superannuation benefits does not exceed a lump sum of £200 or a deferred annual pension of £52) the actuarial value, expressed as an annuity payable to him, of any such superannuation benefits as are referred to in that paragraph;
- (b) so much of the annual superannuation allowance payable to him under the principal Teachers' Regulations and these regulations as is attributable to his reckonable service before attaining the age of sixty; and
- (c) the actuarial value, expressed as an annuity payable to him, of so much of the additional superannuation allowance payable to him under those regulations as is attributable to such service.

(3) For the purposes of paragraph (2) above it is to be assumed that the teacher will continue to be employed in ordinary reckonable service until he attains the age of sixty on the same salary scale as he is employed on the date when the calculation of the permitted maximum in his case falls to be made.

Purchase of past added years

6.—(1) Subject to paragraph (2) below, a teacher employed in reckonable service on or after 1st April 1972 who is or as the case may be was first employed in such service or in external service before attaining the age of fifty-five may, at any time while he is employed in reckonable service, elect to purchase the number of years, or any number of complete years, before the date of purchase during which he has not been employed in reckonable service, or external service or in any service which is treated by the principal Teachers' Regulations as reckonable service or external service—

- (i) after attaining the age of twenty; and
- (ii) before attaining the age of sixty or, if on the commencement of these Regulations he has attained the age of sixty, sixty-five.

(2) A teacher may not by virtue of this regulation purchase any added years which he has purchased by virtue of regulation 13 below.

(3) In its application to any years following the discontinuance after 31st March 1974 of the teacher's employment in reckonable service paragraph (1) shall have effect with the substitution for the word "complete" of the word "those".

Elections

7.—(1) A first election for the purposes of regulation 6 above shall be made by the teacher not later than whichever is the later of his fifty-fifth birthday and—

- (a) (if he is employed in reckonable service on 1st April 1974) 31st December 1974; or
- (b) (if he is not so employed on that date), the expiry of six months after the day on which he first becomes again employed in such service.

(2) A subsequent election for the purposes of regulation 6 may be made by a teacher within six months of his becoming again employed in reckonable service in respect of any period after he has made an election under paragraph (1) above or this paragraph during which he has not been employed in reckonable service.

(3) Any election for the purposes of regulation 6 above shall specify by which one of the methods prescribed by regulations 9, 10 and 11 below the contributions payable by the teacher shall be paid and, if he elects to pay contributions by Method 1, the rate at which he elects to pay those contributions in accordance with regulation 9 below.

(4) An election shall be made in writing and delivered to the Department and shall be effective from the date of its receipt.

(5) An election may be varied in accordance with the provisions of paragraph 5 of Schedule 1 below but subject thereto shall be irrevocable.

Contributions

8. Added years shall be purchased by contributions paid as the teacher shall elect by—

- (a) Method 1, in accordance with regulation 9; or
 - (b) Method 2, in accordance with regulation 10; or
 - (c) Method 3, in accordance with regulation 11; or
- partly by Method 2 and partly by either Method 1 or Method 3.

Method 1 contributions

9.—(1) Subject to the provisions of this regulation, contributions payable by Method 1 shall be paid at the rate for the time being specified by the teacher in accordance with Schedule 1 to these Regulations from the first day of the month following the acceptance of his election until the actuarial cost (as determined by reference to Table 1 of Schedule 2) of purchasing the added years which he elected to purchase has been met.

(2) Contributions payable by Method 1 shall be paid by deductions from salary (during any period in which the teacher is employed in reckonable service) and by payment to the Department (during any period in which the teacher is paying contributions in accordance with regulation 14 below).

(3) If, in circumstances to which regulation 29 (repayment on cessation of employment) of the principal Teachers' Regulations does not apply, a teacher ceases to pay contributions by Method 1 before the actuarial cost referred to in paragraph (1) above has been met, then subject in either case to regulation 2(3) above, either—

- (a) if he so elects by notice in writing to the Department within three months of his ceasing to pay those contributions, he shall pay to the Department a sum determined by the Government Actuary as the actuarial equivalent of the balance of contributions outstanding, in which case he shall be treated as having purchased the added years which he elected to purchase; or
- (b) if he does not so elect, he shall be treated as having purchased only that number of added years as bears to the number which he elected to purchase the same proportion as the period during which he paid contributions bears to the period during which those contributions would have been paid if he had continued to pay them until the actuarial cost had been met.

(4) If a teacher to whom paragraph (3)(b) above applies by virtue of his ceasing to be employed in reckonable service again becomes employed in such service, contributions shall be paid by him in accordance with paragraphs (1) and (2) above in respect of so many of the added years which he elected to purchase as he is treated by virtue of paragraph (3)(b) as not having purchased.

(5) If, as regards any teacher, the period referred to in paragraph (1) above ends after whichever is the later of his sixtieth birthday and the date upon which superannuation allowances first become payable to him under regulation 35(1)(a) or (b) of the principal Teachers' Regulations there shall be deducted from the terminal sum payable to or in respect of him the amount determined in accordance with Table 2 of Schedule 2 as outstanding for payment:

Provided that unless he elects that it shall apply to him this paragraph shall not apply to a teacher to whom paragraph (3)(b) above applies in any case when the period required to meet the actuarial cost referred to ends without his again becoming employed in reckonable service.

(6) There shall be deducted from any terminal sum payable to or in respect of a teacher before his sixtieth birthday the amount determined by the Government Actuary as the actuarial equivalent of the amount which would have been outstanding for payment on that birthday if he had continued to pay contributions at the last rate specified by him until he attained the age of sixty; and if any such teacher becomes again employed in reckonable service he shall be treated as having paid those contributions.

Method 2 contributions

10.—(1) Contributions payable by Method 2 shall be paid by the payment direct to the Department not later than one month after the acceptance of the teacher's election of an amount ascertained by multiplying the number of added years which the teacher elects to purchase by the factor determined in accordance with Schedule 3.

(2) If the teacher has, within one year (or, in the case of a teacher who has attained the age of 57, three years) immediately preceding the payment of contributions by Method 2, suffered a reduction in salary or taken up a new post in reckonable service at a lower rate of salary than the rate of his previous post in that service, his full salary for the purposes of paragraph (1) above shall be the amount of the salary which, in the opinion of the Department would have been payable to him if he had continued to be employed on terms and conditions comparable to those on which he was employed immediately before his salary was reduced or, as the case may be, his post was changed.

Contributions by Method 3

11.—(1) Contributions payable by Method 3 shall be paid by deductions from salary (during any period in which the teacher is employed in reckonable service) and by payment to the Department (during any period in which the teacher is paying contributions in accordance with regulation 14 below):—

(a) in the case of a teacher who has not attained the age of 55, in accordance with the following formula:—

$$\text{annual instalment} = \frac{S \times (1 + .05N)}{N}$$

where S = the amount ascertained in accordance with regulation 10(1) above; and

N = number of years over which payment is to extend; or

(b) in any other case, of such a sum as may be determined by the Government Actuary to be the actuarial equivalent of the contributions payable by that teacher by Method 2.

(2) Subject to paragraphs (4) and (5) below, Method 3 contributions shall be payable monthly in uniform instalments for such period of not less than five nor more than ten years (expiring in the case of a teacher who is not over 55, not later than his sixtieth birthday) as may be agreed between the teacher and the Department.

(3) The annual amount of Method 3 contributions shall not exceed whichever is the less of—

(a) 9 per cent of the annual rate of the teacher's salary at the date of the acceptance of his election to pay them; and

(b) such lower percentage as may be determined by deducting 9 per cent the percentage rate of any contributions which on the date of that acceptance the teacher is paying in addition to the contributions payable as the teacher's contribution by virtue of regulation 67 of the principal Teachers' Regulations.

(4) In a case where the teacher becomes incapacitated before attaining the age of sixty or dies without having completed the payment of his contributions—

(a) if he has paid contributions for not less than one year, he shall be treated as having purchased the number of years which he elected to purchase;

(b) if he has not paid contributions for one year, he shall be treated as not having purchased added years and the amount of contributions paid by him shall be repaid to him, or, as the case may be, paid to his estate.

(5) If the teacher ceases to pay contributions before the amount determined under paragraph (1) above has been paid either—

(a) on the award to him of superannuation allowances by virtue of regulation 35(1)(a) or (b) of the principal Teachers' Regulations; or

(b) on his ceasing to be employed in reckonable service in circumstances to which neither paragraph (4) nor sub-paragraph (a) above apply—

then, subject in either case to regulation 2(3) above, either—

(i) if he so elects by notice in writing to the Department within three months of the occurrence of the event specified in sub-paragraph (a) or, as the case may be, (b) above, the amount outstanding shall be paid by deduction from the terminal sum payable to or in respect of him or in such other manner as may be agreed; or

(ii) if he does not so elect, he shall be treated as having purchased that number of added years which bears to the number which he elected to purchase the same proportion as the number of instalments which he has paid bears to the number of instalments which he would have paid if payment of contributions under this regulation had not been discontinued.

Special provision for retired teachers

12.—(1) A person who, having been employed in reckonable service on or at any time after 1st April 1972 and on ceasing to be so employed after that date and before 1st September 1974 became or as the case may be becomes entitled to be paid superannuation allowances by virtue of regulation 35(1) of the principal Teachers' Regulations, may by an election made not later than 31st December 1974 purchase added years under regulation 6 by contributions paid in accordance with regulation 10 as modified by paragraph (2) below; and accordingly for the purposes of regulations 6 and 7 above such a person shall be treated as being employed in reckonable service both on 1st April 1974 and on any day from 1st April 1974 until 31st December 1974 on which he makes such an election.

(2) In its application to a person who elects under this regulation to purchase added years regulation 10 shall have effect with the substitution for the reference to the teacher's full salary of a reference to his salary on the last day on which he is employed in reckonable service before he became entitled to be paid superannuation allowances or, as the case may be, further allowances.

(3) In paragraph (1) above the reference to superannuation allowances payable by virtue of regulation 35(1) of the principal Teachers' Regulations includes a substituted allowance payable by virtue of regulation 44(4)(a) of those Regulations.

Purchase of current added years

13.—(1) Subject to paragraphs (2) and (3) below, a teacher whose employment in reckonable service is discontinued shall if he so elects purchase any years before he attains the age of sixty during the period following that discontinuance—

- (a) not exceeding six years during which he is employed—
 - (i) as a teacher in any school outside the British Isles in which, in the opinion of the Department, it is expedient to facilitate the employment of teachers from Northern Ireland;
 - (ii) in an educational service outside the British Isles in employment which to a substantial extent involves the control or supervision of teachers;
- (b) not exceeding three years during which he is not so employed as is mentioned in sub-paragraph (a) above.

(2) If in the case of any teacher who has purchased added years under paragraph (1) above—

- (a) his employment in reckonable service is discontinued within 12 months of his becoming again employed in reckonable service; or
- (b) on the expiry of those years he continues not to be employed in reckonable service—

he may purchase only so many (if any) added years during the further period in which he is not employed in reckonable service as, when added to the number previously purchased by him under this regulation, do not exceed the maximum prescribed by the sub-paragraph of paragraph (1) which is applicable to that further period.

(3) Paragraph (1) above shall not unless the Department so directs in respect of any teacher apply in any case where the employment of a teacher in reckonable service is discontinued within 12 months of the expiry of any

period in respect of which he has paid contributions under regulation 27 of the principal Teachers' Regulations.

(4) An election for the purposes of this regulation shall be made in writing and delivered to the Department within six months (in a case falling within paragraph (1)(a)) and within three months (in a case falling within paragraph (1)(b)) of that paragraph becoming applicable to him.

(5) Added years shall be purchased for the purposes of this regulation by contributions in accordance with regulation 14 below.

(6) Regulation 76 of the principal Teachers' Regulations (Department's power to extend time) shall not apply to this regulation.

Contributions for current added years

14.—(1) The contributions payable by a teacher in respect of current added years shall be a sum equal to the aggregate of the contributions which would have been payable in respect of those years if he had continued throughout those years to be employed in reckonable service at the salary which in the opinion of the Department he could have expected to receive if he had been so employed.

(2) Contributions payable by a teacher under this regulation shall be paid to the Department at such times as the Department may require.

(3) Contributions under this regulation and any interest thereon shall be attributable to the financial year in which payment is made to the Department.

(4) So much of the contributions paid by a teacher under this regulation as is equal to the contributions which would have been payable by him if he had continued to be employed in reckonable service shall be treated as having been paid by way of teacher's contributions and the remainder shall be treated as having been paid by way of employer's contributions.

Pre-1973 contributors

15.—(1) "Pre-1973 contributor" means a teacher who on the commencement of these Regulations is paying contributions under regulation 28 of the principal Teachers' Regulations (in this regulation and regulations 16, 17 and 18 below called "regulation 28 of 1972") which he commenced to pay before 1973.

(2) A pre-1973 contributor who does not elect to purchase added years under regulation 6 above within the time specified by regulation 7 above shall continue to pay contributions in accordance with regulation 28 of 1972 and accordingly regulation 12(3) of the principal Teachers' Regulations shall continue to apply to him.

(3) If a pre-1973 contributor who continues to pay contributions in accordance with regulation 28 of 1972 by virtue of paragraph (2) above ceases to be employed in reckonable service before attaining the age of 60 without becoming qualified for superannuation allowances under regulation 35 or 40 of the principal Teachers' Regulations he shall be treated as having purchased that number of added years which bears to the period of previous employment in respect of which he gave notice to the Department under regulation 12(3)(a) of those Regulations the same proportion as the period during which he paid additional contributions under regulation 28 of 1972 bears to the length of time between the date when he began to pay those contributions and his sixtieth birthday.

(4) A pre-1973 contributor who elects to purchase added years under regulation 6 above shall, on commencing to pay contributions under these Regulations, cease to pay contributions under regulation 28 of 1972 and shall be treated as having purchased such a number of added years as is specified by paragraph (3) above.

1973 contributors

16.—(1) “1973 contributor” means a teacher who on the commencement of these Regulations is paying contributions under regulation 28 of 1972 which he commenced to pay after the end of 1972.

(2) Subject to paragraph (3) below, if a 1973 contributor does not elect to purchase added years under regulation 6 above not later than 31st December 1974 he shall on the expiry of that time cease to pay contributions under regulation 28 of 1972 and shall be entitled to be repaid by the Department a sum equal to the amount of contributions paid by him under that regulation.

(3) If a 1973 contributor retires before 31st December 1974 without having elected to purchase added years under regulation 6 above he shall, unless he is repaid under paragraph (2) above, be treated as having purchased the number of added years which is equal to the number of years in respect of which he has paid contributions under regulation 28 of 1972.

(4) If a 1973 contributor elects to purchase added years under regulation 5 above, any contributions paid by him for any period under regulation 28 of 1972 shall be treated as contributions of that amount paid for that period for the purposes of whichever of regulation 9, 10 or 11 above is appropriate in his case.

Former contributors

17.—(1) This regulation applies to a teacher who paid contributions under regulation 28 of 1972 at any time after the beginning of April 1972 but ceased to pay those contributions before the commencement of these Regulations.

(2) Regulation 15(3) above shall apply to a teacher to whom this regulation applies as it applies to a pre-1973 contributor who continues to pay contributions in accordance with regulation 28 of 1972.

Cesser of regulations

18. No election to pay additional contributions under regulation 28 of 1972 shall be made by any teacher after the commencement of these Regulations and accordingly, subject to regulations 15 to 17 above, regulations 12, 28 and 33(1)(b) and (c) of the principal Teachers’ Regulations together with the Teachers’ Superannuation (Amendment) Regulations (Northern Ireland) 1973(e) shall cease to have effect and are hereby revoked.

Reduction of salary, etc.

19.—(1) Regulation 25 and, subject to paragraph (2) below, 49(2) of the principal Teachers’ Regulations shall apply in respect of contributions under these Regulations as they apply in respect of contributions under those regulations.

(2) In any case where the calculation in accordance with regulation 49(2) of the principal Teachers’ Regulations of the average salary of a teacher for any period during which regulation 25 of those Regulations applies to him by virtue of paragraph (1) above would (apart from this paragraph) cause the amount of superannuation allowances awarded to him in respect of his reckonable service before attaining the age of sixty to exceed the amount

specified in paragraph (3) below, regulation 49(2) shall have effect as if his average salary were whichever is the greater of the salaries calculated in accordance with sub-paragraph (b) of that paragraph.

(3) The amount referred to in paragraph (2) is the amount of those allowances that would have been payable to him in respect of that service if—

- (a) he had purchased the permitted maximum of added years; and
- (b) his average salary during the period in question had been equal to whichever is the greater of—
 - (i) his salary (calculated in accordance with regulation 65 of the principal Teachers' Regulations) for any one of the last five years of reckonable service; and
 - (ii) the annual average of his total remuneration for any period of three consecutive years during which he was employed in reckonable service ending not more than ten years before the date when he ceased to be so employed.

Intervals of service

20. A teacher who on the commencement of these Regulations has not completed the payment of contributions to whose payment the Department consented under regulation 10(1) of the principal Teachers' Regulations may pay contributions under that regulation in respect of whichever is the longer of the period in respect of which the Department so consented and the period for which, if these Regulations had been in force when the Department gave that consent, the teacher could have elected to pay contributions under regulation 13 above but subject thereto—

- (a) no further contributions shall be paid by any teacher under that provision; and
- (b) regulations 10 and 27 of the principal Teachers' Regulations shall cease to have effect and are hereby revoked.

Repayment of repaid contributions

21.—(1) Without prejudice to regulation 24(1A) of the principal Teachers' Regulations, a teacher to whom that paragraph applies shall if he so elects repay to the Department the sum specified by that paragraph by instalments in accordance with the provisions of this regulation.

(2) Subject to paragraph (3) below, payments under this regulation shall be made in uniform instalments of such amount and at such intervals as may be agreed while the teacher is employed in reckonable service and shall continue to be paid until the sum referred to in paragraph (1) above, together with the interest payable on it by virtue of paragraph (4) below, has been paid.

(3) The annual amount of any instalments paid under this regulation shall not exceed whichever is the less of—

- (a) 9 per cent of the teacher's annual salary at the rate payable on the date the Department receives his election; and
- (b) one-fifth of the sum specified in regulation 24(1A) of the principal Teachers' Regulations or such greater fraction of that sum as is represented by the reciprocal of the number of years by which his age on that date is less than sixty—

reduced (in either case) by the amount of any contributions payable by the teacher by way of deductions from salary under any provision of these Regulations or of the Family Benefits Regulations 1973.

(4) Where a teacher elects to repay any contributions repaid to him in accordance with the provisions of this regulation, there shall be payable, in addition to the sum specified by regulation 24(1A) of the principal Teachers' Regulations, compound interest on the amount of that sum for the time being outstanding calculated at $3\frac{1}{2}$ per cent per annum with yearly rests from 31st March in each year from the payment of the first instalment under this regulation to the last payment of the sum specified under regulation 24(1A); and any interest payable by virtue of this paragraph shall be paid in an instalment or instalments, of the amount and at intervals agreed under paragraph (2) above, after the payment of the sum so specified has been completed.

(5) If a teacher who has commenced to pay instalments in accordance with this regulation becomes entitled to the award of superannuation allowances, or a death gratuity becomes payable in respect of him, before he has completed repayment, then—

- (a) any allowances payable to or in respect of him shall be calculated on the basis that he had completed repayment; and
- (b) the amount outstanding shall be deducted from the additional superannuation allowance payable to, or gratuity payable in respect of, him.

Supplementary provisions

22.—(1) Regulations 16(1) and (2), 17(2), 18, 19, 20, 23 and 72 of the principal Teachers' Regulations shall apply in relation to contributions payable by a teacher by Method 1 or 3 as they apply in relation to contributions payable by a teacher under regulation 67 of the principal Teachers' Regulations.

(2) Additional contributions payable by a teacher by Method 1 or 3 and any interest thereon shall be attributable to the financial year in which payment is made to the Department.

(3) Rule 76 (restriction on amount of contributions) of the Teachers' Superannuation (Family Benefits) Rules (Northern Ireland) 1972 as amended shall be construed as if the contributions specified in paragraph (1) included contributions payable under these Regulations.

(4) Subject to regulation 13(6) above, regulation 76 of the principal Teachers' Regulations shall apply in respect of anything which is required or authorised to be done under these Regulations.

INTERCHANGES

Approved superannuation schemes

23. For the purposes of these Regulations an approved superannuation scheme is either—

- (a) A scheme established under section 1 of the Superannuation Act 1972(f) or the Superannuation (Northern Ireland) Order 1972 or other arrangements for superannuation maintained in pursuance of regulations made, or having effect as if made, under that Act or Order or section 1 of the Police Pensions Act 1948(g) or a Firemen's Pension Scheme made under section 26 of the Fire Services Act 1947(h) or section 25 of the Police Act (Northern Ireland) 1970(i) or a scheme made under section 17 of the Fire Services Act (Northern Ireland) 1969(j) ("a statutory scheme"); or—

(f) 1972. c. 11. (g) 1948. c. 24. (h) 1947. c. 41. (i) 1970. c. 9 (N.I.).
 (j) 1969. c. 13 (N.I.).

(b) A scheme (other than a statutory scheme) wholly approved by the Board of Inland Revenue under section 208 or 222 of the Income and Corporation Taxes Act 1970(k) or under Chapter II of Part II of the Finance Act 1970(l) ("a non-statutory scheme");

and in their application to a statutory scheme references in these Regulations to the person responsible for the management of the scheme are to be construed as references to the Minister of the Crown, local authority or police or fire authority or to the appropriate Northern Ireland Department administering the scheme.

Payment of transfer values

24.—(1) Subject to regulations 26 and 27 below, on an application being made in writing by the person responsible for the management of an approved superannuation scheme within the period specified by paragraph (2) below the Department may pay to that person a transfer value (calculated in accordance with Part I of Schedule 4) in respect of a former teacher who, after being employed in reckonable service, becomes, or has at any time after 31st March 1972 become, subject to that scheme.

(2) The period specified for the purposes of paragraph (1) above is six months from the day when the former teacher became subject to the approved superannuation scheme (or, in the case of a former teacher who became subject to that scheme after 31st March 1972 and before the commencement of these Regulations, from the commencement of these Regulations) or such longer period as the Department may in the case of any teacher approve.

(3) Where the payment of any such transfer value is made the reckonable service of the teacher to whom it relates shall cease to be treated as such for all purposes of the regulations relating to the superannuation of teachers.

Receipt of transfer values

25.—(1) Subject to regulations 26 and 27 below, the Department may receive a transfer value from the person responsible for the management of an approved superannuation scheme in respect of a teacher who, after being subject to that scheme, elects within six months of his becoming employed in reckonable service (or, in the case of a teacher who became employed in reckonable service after 31st March 1972 and before the commencement of these Regulations, of the commencement of these Regulations) that such a transfer value shall be paid in respect of him.

(2) A teacher in respect of whom a transfer value is received by virtue of paragraph (1) above shall be credited with reckonable service in accordance with the provisions of Part II of Schedule 4 below.

Modifications of regulations 24 and 25

26.—(1) The references in regulations 24(1) and (2) and 25(1) to 31st March 1972 shall be construed—

- (a) in the application of those provisions to the Federated Pensions Schemes, as references to 31st March 1966; and
- (b) in their application to the National Trust Retirement and Death Benefits Scheme, as references to 31st December 1968.

(2) "Federated Pensions Schemes" means the company of that name formerly known as the Federated Superannuation Scheme for Nurses and Hospital Officers (Contributory) which was incorporated under the Companies Acts 1908 to 1917(m) on 1st January 1928; and "National Trust and Death Benefits Scheme" means a scheme established under that name by a deed of trust executed on 1st May 1973 and includes any scheme superseded by that scheme relating to the superannuation of employees of the National Trust for places of Historic Interest or Natural Beauty incorporated by the National Trust Act 1907(n).

(3)(a) In its application to any person in respect of whom an application is made by the Secretary of State for Education and Science in England and Wales or the Secretary of State for Scotland, regulation 24(1) shall have effect without the words "after 31st March 1972".

(b) In its application to any person in respect of whom the Department receives a transfer value from the Secretary of State for Education and Science in England and Wales or the Secretary of State for Scotland, regulation 25(1) shall have effect without the words "within six months of his becoming employed in reckonable service (or, in the case of a teacher who became employed in reckonable service after 31st March 1972 and before the commencement of these Regulations, of the commencement of these Regulations)".

Exceptions to regulations 24 and 25

27.—(1) No transfer value shall be paid or as the case may be received under these Regulations on account of any interchange in respect of which such a value has been respectively paid or received under interchange rules.

(2) No transfer value shall be paid under regulation 24 above in respect of a teacher who, when the application relating to him was received by the Department was entitled to be paid an annual superannuation allowance by virtue of regulation 35(1)(a) or (b) of the principal Teachers' Regulations.

The Teachers' Superannuation Account

28. There shall be treated as having been paid out of the account kept in accordance with regulation 69 of the principal Teachers' Regulations any transfer value paid by the Department to, and as having been paid into the revenue of that account any transfer value received by the Department from, the Department of Finance, the Department of Health and Social Services or in respect of England and Wales the Minister for the Civil Service, the Secretary of State for Education and Science, the Secretary of State for Social Services, or in respect of Scotland the Secretary of State for Scotland in accordance with regulations 24 and 25 above.

MISCELLANEOUS AMENDMENTS

29. The Superannuation (Teachers and Teachers' Families) (Amendment) Regulations (Northern Ireland) 1973(o) shall have effect subject to the following amendments:—

- (a) At the end of regulation 25(2) (non-contributor's widow's pension) there shall be added "or (under either sub-paragraph) such lesser amount (not less than 5/160ths of the teacher's average salary within the meaning of regulation 66 of the principal Teachers' Regulations) as she may elect within such time as may be specified in a notice in writing served on her by the Department.";

(m) 8 Edw. 7 c. 69; 3 & 4 Geo. 5 c. 25; 7 & 8 Geo. 5 c. 18; 7 & 8 Geo. 5 c. 28.

(n) 7 Edw. 7 c. cxxvii.

(o) S.R. & O. (N.I.) 1973, No. 32.

- (b) at the end of regulation 26(1) (retired non-contributor's widow's pension) there shall be added "or such lesser amount (not less than 5/160ths of his average salary within the meaning of regulation 66 of the principal Teachers' Regulations) as he may elect within such time as may be specified in a notice in writing served on him by the Department.";
- (c) at the end of paragraph 3 of Schedule 2 (modification of Family Benefits Rules) there shall be added as a new sub-paragraph:—

"At the beginning of paragraph (5) there shall be inserted the words "Subject to paragraph (5A)" and after that paragraph there shall be inserted as a new paragraph—

"(5A) The service counting for benefit of a teacher to whom paragraph (5) applies shall, if his widow so elects, be treated as (in the case of a teacher who had elected to pay additional contributions by Method III) such shorter period of not less than five years, or (in any case) such longer period not exceeding his reckonable service, as she may elect."".

Family Benefits Regulations 1973

30. Regulation 15(2) (deduction from terminal sum) of the Family Benefits Regulations 1973 shall have effect with the substitution for the words "the award to him of superannuation allowances" of the words "the date upon which superannuation allowances first became payable to him".

Sealed with the Official Seal of the Department of Education for Northern Ireland this 29th day of July 1974.

(L.S.) *E. J. Kirkpatrick,*
Assistant Secretary.

The Department of Finance, on behalf of the Secretary of State, hereby consents to the foregoing Regulations.

Sealed with the Official Seal of the Department of Finance for Northern Ireland this 29th day of July 1974.

(L.S.) *J. P. McGrath,*
Assistant Secretary.

SCHEDULE 1

Regulation 9(1)

Method 1 elections

1. The rate at which Method 1 contributions shall be payable shall be expressed as a percentage, being a whole number not exceeding 9, of the rate of the teacher's salary from time to time.

2. Subject to paragraph 1 the percentage rate shall be such that the actuarial cost of purchasing added years will not be met within less than five years or (in the case of a teacher who is aged 55 or over when he begins to pay contributions) before the teacher attains the age of sixty.

3.—(1) An election made by a teacher who has elected to pay additional contributions under the Family Benefits Regulations 1973 shall, as from the date when he commences to pay contributions in pursuance of it, be treated as having effect to the extent specified by sub-paragraph (4) below in substitution for the election which he made under those Regulations.

(2) An election made under these Regulations—

(a) shall specify the respective rates at which the teacher's additional contributions are to be applied in defraying the actuarial cost of purchasing added years under these Regulations and the cost of the benefits payable under the Family Benefits Regulations 1973 ("the family benefits rate");

(b) may (subject to regulation 4(2) of those Regulations) vary the number of years specified by the teacher under regulation 8(1)(a) of the Family Benefits Regulations 1973.

(3) An election under this paragraph shall not specify a rate which is lower than the rate specified by the teacher under regulation 8(1)(b) of the Family Benefits Regulations 1973; but subject thereto may, notwithstanding the provisions of regulation 8(3) of those Regulations, specify as the family benefits rate any rate, whether higher or lower than the rate specified as the family benefits rate in the election made by the teacher under regulation 8 of those Regulations, which satisfies the provisions of that regulation.

(4) Any number of years specified by virtue of sub-paragraph (2)(b) above shall be treated as the number of years specified by the teacher under regulation 8(1)(a) of the Family Benefits Regulations 1973 and the family benefits rate shall be treated as the rate for the time being specified by the teacher under regulation 8(1)(b) of those Regulations; and contributions paid by the teacher under these Regulations shall for the purposes of the Family Benefits Regulations 1973 be treated as being paid by him under those Regulations at the family benefits rate.

4. In the case of a teacher who is paying additional contributions otherwise than under the Family Benefits Regulations 1973 the maximum rate of contributions under these Regulations shall be determined by deducting from 9 per cent the percentage rate of those additional contributions.

5. An election under these Regulations may be varied by a subsequent election to pay contributions at a higher rate in accordance with the provisions of this schedule taking effect—

(a) in the case of contributions payable by virtue of regulation 9(5) above, on the teacher again becoming employed in reckonable service; and

(b) in any other case, from 1st April in the year following the end of the year in which the varying election is received by the Department.

NOTE: In this schedule "additional contributions" means, as regards any teacher, contributions under the regulations relating to the superannuation of teachers which are additional to the contributions payable as the teacher's contribution by virtue of regulation 67 of the principal Teachers' Regulations.

SCHEDULE 2 Regulations 9(1) and (6)
Method 1 contributions and deductions

TABLE I
Contributions

A	B									
Age on the date from which additional contributions begin to be paid	Period in years for which contributions are required to be paid in respect of each added year (regulation 6)									
	Rate of contributions elected (regulation 7(3))	1%	2%	3%	4%	5%	6%	7%	8%	9%
29 and under	17.00	8.50	5.67	4.25	3.40	2.83	2.42	2.12	1.89	
30	17.05	8.52	5.68	4.26	3.41	2.84	2.43	2.13	1.89	
31	17.10	8.55	5.70	4.28	3.42	2.85	2.44	2.14	1.90	
32	17.15	8.58	5.72	4.29	3.43	2.86	2.45	2.14	1.91	
33	17.20	8.60	5.73	4.30	3.44	2.87	2.46	2.15	1.91	
34	17.25	8.62	5.75	4.31	3.45	2.88	2.47	2.16	1.92	
35	17.30	8.65	5.77	4.32	3.46	2.88	2.48	2.16	1.92	
36	17.35	8.68	5.78	4.34	3.47	2.89	2.49	2.17	1.93	
37	17.45	8.72	5.82	4.36	3.49	2.91	2.50	2.18	1.94	
38	17.55	8.78	5.85	4.39	3.51	2.93	2.51	2.19	1.95	
39	17.70	8.85	5.90	4.42	3.54	2.95	2.53	2.21	1.97	
40	17.85	8.92	5.95	4.46	3.57	2.97	2.55	2.23	1.98	
41	18.00	9.00	6.00	4.50	3.60	3.00	2.57	2.25	2.00	
42	18.15	9.07	6.05	4.54	3.63	3.02	2.59	2.27	2.02	
43	18.30	9.15	6.10	4.57	3.66	3.05	2.61	2.29	2.03	
44	18.45	9.22	6.15	4.61	3.69	3.07	2.64	2.31	2.05	
45	18.60	9.30	6.20	4.65	3.72	3.10	2.66	2.33	2.07	
46	18.75	9.37	6.25	4.69	3.75	3.12	2.68	2.34	2.08	
47	18.90	9.45	6.30	4.73	3.78	3.15	2.70	2.36	2.10	
48	19.10	9.55	6.37	4.77	3.82	3.18	2.73	2.39	2.12	
49	19.30	9.65	6.43	4.82	3.86	3.22	2.76	2.41	2.14	
50	19.50	9.75	6.50	4.87	3.90	3.25	2.79	2.44	2.17	
51	19.70	9.85	6.57	4.92	3.94	3.28	2.81	2.46	2.19	
52	19.90	9.95	6.63	4.97	3.98	3.32	2.84	2.49	2.21	
53	20.10	10.05	6.70	5.02	4.02	3.35	2.87	2.51	2.23	
54	20.30	10.15	6.77	5.07	4.06	3.38	2.90	2.54	2.26	
55	20.50	10.25	6.83	5.12	4.10	3.42	2.93	2.56	2.28	
56	20.65	10.33	6.88	5.16	4.13	3.44	2.95	2.58	2.29	
57	20.75	10.38	6.92	5.19	4.15	3.46	2.97	2.59	2.31	
58	20.85	10.43	6.95	5.21	4.17	3.48	2.98	2.61	2.32	
59	20.95	10.48	6.98	5.24	4.19	3.49	2.99	2.62	2.33	
60	20.95	10.48	6.98	5.24	4.19	3.49	2.99	2.62	2.33	
61	20.90	10.45	6.97	5.22	4.18	3.48	2.98	2.61	2.32	
62	20.80	10.40	6.93	5.20	4.16	3.47	2.97	2.60	2.31	
63	20.70	10.35	6.90	5.17	4.14	3.45	2.96	2.59	2.30	
64	20.55	10.28	6.85	5.14	4.11	3.42	2.94	2.57	2.28	
65	20.35	10.18	6.78	5.09	4.07	3.39	2.91	2.54	2.26	

NOTE: The necessary interpolations are to be made where the period elected under regulation 6 is not an exact number of years,

TABLE 2

Deductions

As regards any teacher the deduction to be made is the annual amount of his contributions at the last rate payable multiplied by the factor shown in column B against the entry in column A which specifies the number of further years during which contributions would have been payable, reduced where necessary in accordance with the provisions of regulation 2(3).

A	B
<i>Number of further years during which contributions would have been payable</i>	<i>Factor</i>
1	.990
2	1.961
3	2.913
4	3.846
5	4.760
6	5.657
7	6.536
8	7.398
9	8.244
10	9.072
11	9.884
12	10.681
13	11.461
14	12.227
15	12.977
16	13.713
17	14.434
18	15.141
19	15.835
20	16.514

NOTE: The necessary interpolations are to be made where the further period for which contributions would have been payable is not an exact number of years.

SCHEDULE 3

Regulation 10(1)

Method 2 contributions

The factor for the purposes of regulation 10(1) is the percentage of the full salary (within the meaning of regulation 65 of the principal Teachers' Regulations) of the teacher at the rate payable to him on the date on which the Department receives his election which appears in the table below against the entry relating to his age on that date.

<i>Age</i>	<i>Percentage</i>
Under 23	11.15
23	11.25
24	11.35
25	11.45
26	11.50
27	11.55
28	11.65
29	11.75
30	11.85
31	11.95
32	12.05
33	12.15
34	12.25
35	12.35
36	12.45
37	12.55
38	12.65
39	12.75
40	12.85
41	12.95
42	13.05
43	13.15
44	13.25
45	13.40
46	13.55
47	13.70
48	13.85
49	14.00
50	14.15
51	14.30
52	14.45
53	14.65
54	14.90
55	15.15
56	15.45
57	15.80
58	16.20
59	16.70
60	17.30
61	17.40
62	17.50
63	17.55
64 and over	17.60

SCHEDULE 4

Regulations 24(1) and 25(2)

Interchange: Transfer values and reckonable service

PART I

Transfer values

1. The transfer value payable in respect of any teacher shall be—
- (a) the aggregate of the sums calculated in accordance with paragraph 2 in respect of accrued gross pension (reduced by a sum in respect of national insurance modification calculated in accordance with paragraph 4), lump sum and widow's pension, together with—
 - (b) compound interest at 6 per cent with yearly rests in respect of each complete year beginning with the day upon which the teacher ceases to be employed in reckonable service and ending with the day on which the transfer value is paid.

2.—(1) The sums in respect of gross pension and lump sum shall be calculated by multiplying the accrued entitlement (within the meaning of paragraph 3) of the teacher to that benefit by the appropriate factor*.

(2) The sum in respect of widow's pension shall be calculated by multiplying the accrued entitlement of the teacher to that pension by four.

3. The accrued entitlement of a teacher to a benefit is the amount expressed in pounds calculated by multiplying his salary immediately before the date when he ceased to be employed in reckonable service by the fraction of which the numerator and denominator are shown in columns 2 and 3 respectively of the table below in the entry relating to that benefit.

TABLE

1 <i>Benefit</i>	2 <i>Numerator</i>	3 <i>Denominator</i>
1. Gross pension	Years of service	80
2. Lump sum	(a) Years of service before October 1956	30
	(b) Three times years of service after September 1956	80
3. Widow's pension	Years of service counting under regulation 19(2) of the Teachers' Superannuation (Family Benefits) (Amending) Regulations (No. 2) (Northern Ireland) 1973	160

* In Part I of this schedule "the appropriate factor" means the factor appearing in the appropriate column of the appropriate part of the table in the Appendix against the entry relating to the age of the teacher at the date when he ceased to be employed in reckonable service.

NOTES:

1. "Salary" in relation to reckonable service, means average salary within the meaning of regulation 66(1) of the principal Teachers' Regulations;
2. "Service" means reckonable service and as regards any teacher includes the number of added years calculated in accordance with regulations 9(3)(b), 11(5)(b)(ii) and 15(3) above, but does not include any period in respect of which any contributions under the regulations relating to the superannuation of teachers payable while the teacher was employed in reckonable service have not been paid by him when he ceases to be so employed.

4. The amount by which the sum in respect of the teacher's gross pension is to be reduced shall be calculated by multiplying by the appropriate factor* such of the following sums as fall to be applied in his case:—

- (a) If paragraph 4 of Schedule 5 to the principal Teachers' Regulations applies to him, £1.70 for each year of his service;
- (b) if paragraph 5 of that Schedule applies to him, the sum determined as applicable to him by virtue of the table in paragraph 5(3);
- (c) if his reckonable service includes any such period of employment as is described in paragraph 7, 8 or 9 of that Schedule, the amount by which by virtue of those provisions the annual superannuation allowance payable to him would have been reduced.

* In Part I of this schedule "the appropriate factor" means the factor appearing in the appropriate column of the appropriate part of the table in the Appendix against the entry relating to the age of the teacher at the date when he ceased to be employed in reckonable service.

PART II

Reckonable service

5. The reckonable service of a teacher in respect of whom the Department receives a transfer value relating to his service as a teacher in England, Wales or Scotland shall be the service certified in respect of England and Wales by the Secretary of State for Education and Science or, as the case may be, the Secretary of State for Scotland as the service which stood to his credit under that scheme when it ceased to apply to him.

6. A teacher who was previously subject to any other superannuation scheme shall be credited with reckonable service equal to the reckonable service which would enable the Department to pay, in respect of a former teacher of his age, a transfer value of the amount which the Department received in respect of the teacher.

7. For the purposes of paragraph 6—

- (a) the former teacher referred to in that paragraph is to be treated as not being an existing teacher within the meaning of paragraph 2(1) of Schedule 5 to the principal Teachers' Regulations unless the teacher referred to either—
 - (i) is entitled by virtue of the Modification Regulations (within the meaning of that schedule) to be treated as such; or
 - (ii) was formerly subject to a statutory superannuation scheme under which he was not subject to modification of superannuation benefits on account of flat-rate national insurance;
- (b) in the case of a teacher who was formerly subject to a statutory superannuation scheme or to a non-statutory superannuation scheme which is for the time being treated by the Department with the agreement of the Department of Finance as a statutory scheme for the purposes of this schedule—

- (i) the calculation of the reckonable service to be credited to him is to be made by reference to his age, and to the salary notified to the Department by the person responsible for the management of the scheme as the salary payable to him, on the last day on which he was a member of that scheme; and
 - (ii) any sum representing interest included in the transfer value paid to the Department is to be ignored;
- (c) in the case of a teacher who was formerly subject to any other non-statutory scheme—
- (i) the calculation of the reckonable service to be credited to him is to be made by reference to his age and to the full salary (within the meaning of regulation 65 of the principal Teachers' Regulations) at the rate payable to him, on the day on which he became employed in reckonable service or, if the transfer value in respect of him is received by the Department more than one year after he becomes employed in reckonable service, the day on which that transfer value is received;
 - (ii) any sum representing interest which is included in the transfer value is to be taken into account.

8. If in the case of any teacher the reckonable service credited to him by virtue of paragraph 6 above is less than his pensionable service under the scheme to which he was formerly subject, that pensionable service (and not the service so credited to him) shall be treated as reckonable service for the purposes of any provision of the regulations relating to the superannuation of teachers with respect to qualifications for benefit under those Regulations.

SCHEDULE 4

Appendix

PART A—MEN

<i>Age for paragraph 2(1) or 7(b)(1) or 7(c)(i) as the case may be</i>	<i>Gross pension £</i>	<i>Lump sum £</i>	<i>Deduction for National Insurance modification £</i>
less than 20	5.00	.60	.25
20	5.05	.60	.25
21	5.10	.61	.25
22	5.15	.61	.30
23	5.20	.61	.30
24	5.25	.62	.30
25	5.30	.62	.35
26	5.35	.63	.40
27	5.40	.63	.40
28	5.45	.63	.45
29	5.50	.64	.50
30	5.55	.64	.50
31	5.60	.65	.55
32	5.65	.66	.60
33	5.70	.66	.65
34	5.75	.67	.70
35	5.80	.67	.80
36	5.85	.68	.90
37	5.90	.68	1.00
38	5.95	.68	1.10
39	6.00	.69	1.20
40	6.05	.69	1.30
41	6.10	.70	1.40
42	6.15	.70	1.50
43	6.20	.71	1.60
44	6.25	.72	1.70
45	6.30	.72	1.80
46	6.40	.73	1.90
47	6.50	.74	2.00
48	6.60	.74	2.20
49	6.70	.75	2.40
50	6.80	.75	2.60
51	6.90	.76	2.90
52	7.10	.76	3.20
53	7.30	.77	3.50
54	7.50	.78	3.80
55	7.70	.79	4.20
56	8.00	.80	4.60
57	8.30	.81	5.00
58	8.60	.82	5.40
59	9.00	.84	5.80
60	9.50	.86	6.30
61	9.50	.88	6.80
62	9.50	.91	7.40
63	9.50	.94	8.10
64	9.50	.98	9.00
65	9.50	1.00	9.50

SCHEDULE 4

Appendix

PART B—WOMEN

<i>Age for paragraph 2(1) or 7(b)(1) or 7(e)(i) as the case may be</i>	<i>Gross pension £</i>	<i>Lump sum £</i>	<i>Deduction for National Insurance modification £</i>
Less than 20	7.00	.60	.50
20	7.05	.60	.50
21	7.10	.61	.55
22	7.15	.61	.60
23	7.20	.61	.65
24	7.25	.62	.70
25	7.35	.62	.75
26	7.40	.63	.80
27	7.45	.63	.85
28	7.50	.63	.90
29	7.55	.64	.95
30	7.65	.64	1.05
31	7.70	.65	1.15
32	7.80	.66	1.25
33	7.90	.66	1.35
34	7.95	.67	1.45
35	8.05	.67	1.55
36	8.15	.68	1.65
37	8.25	.68	1.75
38	8.35	.68	1.85
39	8.45	.69	1.95
40	8.55	.69	2.10
41	8.65	.70	2.25
42	8.75	.70	2.45
43	8.85	.71	2.65
44	8.95	.72	2.90
45	9.05	.73	3.15
46	9.15	.74	3.40
47	9.25	.75	3.70
48	9.35	.76	4.00
49	9.45	.77	4.35
50	9.55	.78	4.75
51	9.65	.79	5.15
52	9.80	.80	5.60
53	9.95	.81	6.10
54	10.10	.82	6.65
55	10.30	.83	7.25
56	10.50	.84	7.95
57	10.75	.85	8.75
58	11.05	.87	9.65
59	11.40	.89	10.65
60	11.75	.91	11.75
61	11.75	.93	11.75
62	11.75	.95	11.75
63	11.75	.97	11.75
64	11.75	.99	11.75
65	11.75	1.00	11.75

EXPLANATORY NOTE

(This note is not part of the Regulations, but is intended to indicate their general purport.)

These regulations—

- (a) enable a teacher, by paying contributions in respect of periods in which he had not been employed in reckonable service, to have those periods (which in the regulations are referred to as “added years”) treated as reckonable service for the purposes of calculating benefits and (in the case of intervals of service) determining the teacher’s entitlement to those benefits; and
- (b) provide for the interchange of the superannuation rights of persons who enter teaching from other pensionable employment and of persons who go to such employment after leaving teaching.

Regulations 6 to 11 enable teachers to purchase added years in respect of past periods when they have not been employed in reckonable service. In general, the teacher must make an election to pay contributions before he attains the age of fifty-five and specify in that election both the number of added years he wishes to purchase and the method by which he will pay contributions in respect of them. The provisions are subject to modification in their application to teachers with less than twenty years service and those who are entitled to benefits in respect of service in certain other forms of pensionable employment.

Regulations 13 and 14 provide for the purchase of added years by teachers whose service is interrupted after the commencement of the regulations.

Regulations 15 to 18 contain transitional provisions dealing with teachers paying contributions under the corresponding provisions of the existing regulations which are superseded by these regulations. The remaining provisions of this part of the regulations are supplementary.

The interchange provisions are contained in regulations 24 to 28 and Schedule 4. These provisions cover all forms of employment at present regulated by specific regulations made under sections 12A and 12B of the Teachers’ (Superannuation) Act (Northern Ireland) 1950.

The regulations also make (in regulations 29 to 30) miscellaneous amendments to the principal regulations relating to the superannuation of teachers and the provision of benefits for their dependants.

The Regulations have retrospective effect by virtue of Article 14(1) of the Superannuation (Northern Ireland) Order 1972.

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As this Order has been classified as local it is not printed at length in this volume. A summary is given in the List of Statutory Rules of a Local Character under the heading WATER AND SEWERAGE.