

## 1982 No. 162

## EDUCATION

Teachers' Superannuation (War Service) Regulations  
(Northern Ireland) 1982

Made . . . . . 28th May 1982

Coming into operation . . . . . 14th July 1982

The Department(a) of Education, in exercise of the powers conferred on it by Articles 11 and 14 of and Schedule 3 to the Superannuation (Northern Ireland) Order 1972(b) and of every other power enabling it in that behalf, and after consultation with representatives of education and library boards and of teachers and such representatives of other persons likely to be affected by the regulations as appeared to it to be appropriate as required by Article 11(5) of the said Order, with the consent of the Department of Finance and Personnel(c) hereby makes the following regulations:

## PART I

## GENERAL

*Citation and commencement*

1.—(1) These regulations may be cited as the Teachers' Superannuation (War Service) Regulations (Northern Ireland) 1982.

(2) These regulations shall come into operation on 14th July 1982 and shall have effect as from 1st April 1978.

*Interpretation*

2. In these regulations

“the 1977 regulations” means the Teachers' Superannuation Regulations (Northern Ireland) 1977(d);

“the Teachers' Superannuation Acts” means the Teachers (Superannuation) Act (Northern Ireland) 1950(e), the Superannuation (Miscellaneous Provisions) Act (Northern Ireland) 1951(f), the Teachers (Superannuation) (Amendment) Act (Northern Ireland) 1956(g), the Teachers (Superannuation) (Amendment) Act (Northern Ireland) 1963(h), and the Teachers Superannuation (Amendment) Act (Northern Ireland) 1967(i);

“the principal provisions” means a “1923 Act Scheme” (as defined by section 44(1) of the Teachers (Superannuation) Act (Northern Ireland) 1950(e)), the Teachers Superannuation Acts, and regulations under Article 11 of the Superannuation (Northern Ireland) Order 1972(b);

(a) Formerly Ministry; see Northern Ireland Constitution Act 1973 (c. 36) Sch. 5 para. 8(1)

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

(c) Formerly Ministry of Finance; see Northern Ireland Constitution Act 1973 (c. 36) Sch. 5 para. 8(1) and S.I. 1982/338 (N.I. 6) Art. 3

(d) S.R. 1977 No. 260 as amended by S.R. 1978 No. 147, S.R. 1978 No. 351, S.R. 1979 No. 380, S.R. 1980 No. 305, S.R. 1980 No. 435, S.R. 1981 No. 151 and S.R. 1982 No. 12

(e) 1950 c. 33 (N.I.)

(f) 1951 c. 28 (N.I.)

(g) 1956 c. 22 (N.I.)

(h) 1963 c. 7 (N.I.)

(i) 1967 c. 3 (N.I.)

“annual allowance” and “additional allowance” have the meaning assigned to them in regulation 2(3) of the 1977 regulations;

“reckonable service” means service within the meaning of the Teachers Superannuation Regulations (Northern Ireland) 1972(a), or the 1977 regulations, or, as the case may be, recognised or contributory service within the meaning of the Teachers’ Superannuation Acts;

“teacher” includes a teacher in receipt of an annual allowance, and a deceased teacher;

“transferred provision” has the meaning assigned to it by section 1(g) of the Interpretation Act (Northern Ireland) 1954(b);

any reference to entitlement to count or reckon service includes a reference to entitlement to count or reckon service in the case of a deceased teacher and where a deceased teacher died before 1st April 1978 any reference to age on that date shall be construed as a reference to the age that the deceased teacher would have been on that date had he not so died.

### *Public service pension scheme*

3.—(1) For the purposes of regulations 5(1), 10 and 12(1) “public service pension scheme” means an occupational pension scheme, other than a scheme mentioned in paragraph (2), established by or under a transferred provision, the Royal Prerogative or a Royal Charter being a scheme—

(a) all the particulars of which are set out in a transferred provision, Royal Warrant or Charter, or

(b) which cannot come into force, or be amended, without the scheme or amendment being approved by a Minister of the Crown or government department, including a United Kingdom government department;

and for the purposes of these regulations, the Universities Superannuation Scheme shall be regarded as a public service pension scheme.

(2) The schemes excluded from the definition in paragraph (1) are—

(a) the schemes to which the qualifying service in the first column of Schedule 1 refer;

(b) a scheme comprised in regulations extending to England and Wales only from time to time in force under section 9 of the Superannuation Act 1972(c), the Teachers’ Superannuation Act 1967(d), the Teachers’ Superannuation Act 1965(e) or the Teachers (Superannuation) Act 1925(f); or

(c) a scheme comprised in regulations extending to Scotland only from time to time in force under section 9 of the Superannuation Act 1972(c), the Teachers Superannuation (Scotland) Act 1968(g) or section 102 of the Education (Scotland) Act 1962(h) or comprised in a Teachers Superannuation Scheme (within the meaning of section 145(47) of the said Act of 1962) from time to time in force;

(a) S.R. & O. (N.I.) 1972 No. 319

(b) 1954 c. 33 (N.I.)

(c) 1972 c. 11

(d) 1967 c. 12; repealed with savings by section 29 of the Superannuation Act 1972 (c. 11)

(e) 1965 c. 83; repealed with savings by section 17 of the Teachers’ Superannuation Act 1967 (c. 12)

(f) 1925 c. 59; repealed with savings by section 5 of the Teachers’ (Superannuation) Act 1937 (c. 47), sections 2 and 8 of the Teachers’ Superannuation Act 1965 (c. 83) and section 17 of the Teachers’ Superannuation Act 1967 (c. 12)

(g) 1968 c. 12; partially repealed with savings by section 29(4) of the Superannuation Act 1972 (c. 11)

(h) 1962 c. 47; partially repealed with savings by sections 21 and 22 of the Teachers’ Superannuation (Scotland) Act 1968 (c. 12)

- (d) a scheme comprised in regulations from time to time in force under section 7 of the Superannuation Act 1972(a), or the Local Government (Superannuation) Acts 1937 to 1953(b), or the Local Government Superannuation (Scotland) Acts 1937 to 1953(c) or comprised in a Local Act scheme (within the meaning of any of these Acts) from time to time in force; or
- (e) a scheme comprised in regulations or rules from time to time in force under Article 9 of the Superannuation (Northern Ireland) Order 1972(d) or the Local Government (Superannuation) Acts (Northern Ireland) 1950 to 1966(e) or a local scheme (within the meaning of Article 10 of the said Order of 1972).

*War service provisions of a pension scheme*

4. For the purposes of regulation 10(1)(f) and Part I of Schedule 2, "war service provisions" means provisions having the effect of regulations 2 to 7 of the Teachers' Superannuation (War Service and Amendment) Regulations (Northern Ireland) 1975(f).

*Pensionable emoluments*

5.—(1) For the purposes of regulations 11 and 13(2) "pensionable emoluments" means—

- (a) in the case of a person who on 1st April 1978 was in employment or service by reason of which he was subject to a public service pension scheme, the annual value of those of his emoluments which at that date were pensionable;
- (b) in the case of a person who on 1st April 1978 had ceased to be in such employment or service (including a person who had died), the annual value of the emoluments (whether actual emoluments or not and whether final or average emoluments) by reference to which any earnings-related pension payable to or in respect of him is or would be computed under a public service pension scheme (either directly or by reference to the rate of some other earnings-related pension) increased, however, according to the date on which that pension began or would have begun, by the appropriate percentage (or multiplier and further percentage) mentioned in the Schedule to the Pensions Increase (Annual Review) Order (Northern Ireland) 1977(g).

(2) In paragraph (1)(b) "earnings-related pension" has the meaning assigned thereto by section 15(1) of the Pensions (Increase) Act (Northern Ireland) 1971(h).

(3) In paragraph (1)(b) the provisions of section 8(2) of the Pensions (Increase) Act (Northern Ireland) 1971(h) shall apply for the purposes of determining the date on which a pension began and the date on which a pension would have begun shall be determined accordingly.

*Superannuation benefits and transfer values*

6. Where under these regulations a teacher is entitled to count reckonable service for the purposes of the principal provisions—

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- (a) 1972 c. 11  
 (b) 1937 c. 68; 1939 c. 18 (in part); 1953 c. 25; partially repealed with savings by section 29 of the Superannuation Act 1972 (c. 11)  
 (c) 1937 c. 69; 1939 c. 18 (in part); 1953 c. 25; partially repealed with savings by section 29 of the Superannuation Act 1972 (c. 11)  
 (d) S.I. 1972/1073 (N.I. 10)  
 (e) 1950 c. 10 (N.I.); 1951 c. 9 (N.I.); 1951 c. 28 (N.I.) (in part); 1966 c. 38 (N.I.) (in part); partially repealed with savings by Article 23 of the Superannuation (Northern Ireland) Order 1972 (S.I. 1972/1073 (N.I. 10))  
 (f) S.R. 1975 No. 136  
 (g) S.R. 1977 No. 277  
 (h) 1971 c. 35 (N.I.)

- (a) any benefit by way of periodical payments payable in respect of a period commencing on or after 1st April 1978 shall be calculated or recalculated accordingly;
- (b) any benefit by way of a lump sum except where a teacher died before 1st April 1978 shall be calculated or recalculated accordingly (in the case of an additional allowance, the reckonable service being treated as service before the beginning of October 1956), and
- (c) any transfer value which becomes or became payable in respect of a teacher who ceased to be employed in reckonable service on or after 1st April 1978 shall be calculated or recalculated accordingly, but no additional payment shall be made in respect of a transfer value unless the person or authority to whom it would be paid satisfies the Department that the making of the additional payment would entitle the teacher concerned to reckon additional service for superannuation purposes.

*Duplication of periods of war service and contributions*

7.—(1) Where, apart from these regulations, a teacher would be entitled to count reckonable service by reason of his war service then, notwithstanding anything in Part II or III, he shall not be entitled so to count such war service under these regulations.

(2) No provisions of the principal provisions relating to contributions in respect of war service or the counting of such service has any application to reckonable service which a teacher is entitled to count under Part II or III.

(3) No provisions of the principal provisions relating to the reduction, by way of national insurance modification, of an annual allowance has any application as respects reckonable service which a teacher is entitled to count under Part II or III and, accordingly, such reckonable service shall be treated for the purposes of—

- (a) Schedule 8 to the 1977 regulations;
- (b) Schedule 5 to the Teachers' Superannuation Regulations (Northern Ireland) 1972(a), and
- (c) the National Insurance (Modification of Teachers' Annual Allowances) Regulations (Northern Ireland) 1951(b),

as reckonable service before 1st July 1948 or, as the case may be, before the relevant date or the date of modification.

(4) In paragraph (3) "the relevant date" has the meaning assigned thereto in paragraph 4(3) of Schedule 8 of the 1977 regulations.

PART II

WAR SERVICE RECKONABLE WITHOUT RECEIPT OF A TRANSFER VALUE

*Eligibility to count war service without transfer payment*

8.—(1) In this Part—

"qualifying service" means service or employment of a type mentioned in the first column of Schedule 1;

"war service" means in relation to a type of service or employment mentioned in the first column of Schedule 1 such war service as is set opposite thereto in column 3.

(2) This Part shall apply, subject to a claim in that behalf being made, in the case of a teacher who—

(a) S.R. & O. (N.I.) 1972 No. 319

(b) S.R. & O. (N.I.) 1951 No. 129 (p. 101)

- (a) counted reckonable service by virtue of a period of qualifying service either on 1st April 1978 or, where he died before that date but after 31st August 1974, immediately before his death, and
  - (b) satisfies the condition specified opposite his qualifying service in the second column of that Schedule.
- (3) In the case of a teacher who has undertaken more than one period of qualifying service only the first period of such service shall be taken into account for the purposes of this Part.

(4) The Department may require that any claim that a teacher satisfies the condition referred to in paragraph (2)(b) or as to the duration of his war service be supported by a certificate given by or on behalf of the person responsible for the management of the pension scheme appropriate to his qualifying service and the Department shall be entitled to rely upon a certificate so given.

*Proportion of war service to count as reckonable service*

9.—(1) In the case of a teacher to whom this Part applies, the following proportion of his war service shall, subject to paragraph (2), count as reckonable service for the purposes of the principal provisions, namely—

- (a) 63 $\frac{2}{3}$ % thereof, where the qualifying service is fire or police service or fire or police service undertaken in England and Wales or Scotland, or
- (b) 47% thereof, in any other case.

(2) The provisions of Schedule 2 shall have effect in relation to family benefits and related matters.

### PART III

#### WAR SERVICE RECKONABLE ON RECEIPT OF AN ADDITIONAL TRANSFER VALUE

*Eligibility to count war service with transfer payment*

10.—(1) This Part shall apply, subject to a claim in that behalf being made, in the case of a teacher—

- (a) with war service within the meaning of such a public service pension scheme as is mentioned in regulation 3(1);
- (b) who ceased to be in service or employment, to which the public service pension scheme applied, at a time when he was unable to reckon war service for the purposes of that scheme but would have become able so to reckon war service had he continued in that service or employment;
- (c) in respect of whom a transfer value became payable to the Department before 1st April 1978 which took account of the service or employment referred to in sub-paragraph (b);
- (d) who, by reason of that transfer value, was on 1st April 1978 entitled to count reckonable service for the purposes of the principal provisions;
- (e) in respect of whom the Department subject to paragraph (2), accepts an additional transfer value calculated by reference to his war service in like manner as a transfer value under Part IV falls to be calculated and paid in pursuance of such a public service pension scheme; and
- (f) who was alive on the date from which war service provisions (within the meaning of regulation 4) had effect in the public service pension scheme in pursuance of which that additional transfer value is paid.

(2) The Department shall not accept an additional transfer value calculated by reference to war service within the meaning of the public service pension scheme to which the teacher was subject by reason of previous service or employment if—

- (a) after completing that war service, and
- (b) before entering that service or employment,

he was in some other service or employment by virtue of which he was subject to some other public service pension scheme within the meaning of regulation 3(1) and it appears to the Department likely that sub-paragraphs (a) to (f) will be satisfied in the teacher's case by reference to that other scheme and that other service or employment.

*Period of war service to count as reckonable service*

11.—(1) In the case of a teacher to whom this Part applies there shall, subject to paragraph (2), count as reckonable service for the purposes of the principal provisions a period calculated as hereinafter provided, namely—

- (a) the basic transfer value shall be determined by deducting from the additional transfer value the amount representing compound interest on the basic amount thereof;
- (b) the teacher's adjusted pensionable emoluments shall be determined by multiplying his pensionable emoluments (within the meaning of regulation 5) for the purposes of the principal provisions by the factor set opposite his age in completed years on 1st April 1978 in the second column, or in the case of a woman, the third column, of the Table in Schedule 3;
- (c) the basic transfer value shall be divided by the adjusted pensionable emoluments and the resulting number shall be the number of years and fraction of a year comprising the period.

(2) The provisions of Schedule 2 shall have effect in relation to family benefits and related matters.

PART IV

ADDITIONAL TRANSFER VALUES PAYABLE IN RESPECT OF WAR SERVICE

*Transfer value in respect of former teacher*

12.—(1) Subject to paragraph (2), this Part shall apply in the case of a former teacher—

- (a) with war service within the meaning of regulation 4 of the 1977 regulations and to whom that regulation applies;
- (b) who last ceased to be employed in reckonable service before 1st September 1974;
- (c) in respect of whom a transfer value has become payable under the principal provisions by reason of his having so ceased to be employed;
- (d) who, by reason of that transfer value, was on 1st April 1978 entitled to reckon service for the purposes of such a public service pension scheme as is mentioned in regulation 3(1); and
- (e) who was alive on 1st September 1974.

(2) In the case of a former teacher who—

- (a) after completing his war service within the meaning aforesaid, and
- (b) before entering employment in reckonable service,

was in some other employment or service by virtue of which he was subject to a superannuation scheme, this Part shall apply only if it appears to the Department that he is not, and is not likely to become, entitled to reckon service for superannuation purposes by reason of war service of any kind as a consequence of that employment or service (and; accordingly, without the payment of an additional transfer value under this Part).

(3) In relation to such a teacher the expression "war service" has, in the following provisions of this Part, the meaning assigned thereto by paragraph (1)(a) and the expression "new scheme" means the public service pension scheme referred to in paragraph (1)(d) to which he was subject on 1st April 1978.

*Application for transfer value*

13.—(1) Where the conditions specified in paragraph (2) are satisfied, the Department may pay an additional transfer value in respect of a teacher to whom this Part applies to the person responsible for the management of his new scheme (in this regulation referred to as "the new pension authority"); and any such transfer value shall be calculated in accordance with regulation 14.

(2) The conditions referred to in paragraph (1) are that the new pension authority applies for the transfer value and furnishes the Department with a statement—

- (a) certifying that, subject to the payment of the transfer value, the teacher will be entitled to reckon service for the purposes of his new scheme by reason of his war service;
- (b) certifying his pensionable emoluments for the purposes of the new scheme (within the meaning of regulation 5); and
- (c) certifying that he was alive on 1st September 1974;

and the Department shall be entitled to rely upon any such statement so furnished.

*Calculation of additional transfer value*

14. The additional transfer value shall be calculated as hereinafter provided, namely—

- (a) the teacher's pensionable emoluments (as certified under regulation 13(2)) shall be multiplied by his war service expressed in years and any fraction of a year;
- (b) an amount equal to 46½% of the amount arrived at under paragraph (a) shall be multiplied by the factor set opposite the teacher's age in completed years on 1st April 1978 in the second column, or in the case of a woman teacher, the third column, of the Table in Schedule 3;
- (c) to the amount arrived at under paragraph (b) there shall be added an amount equal to compound interest thereon in respect of each complete period of 3 months on and after 1st April 1978 and ending before the date on which the transfer value is paid, calculated with 3-monthly rests at the rate of 9% per annum, and the sum of the 2 amounts shall be the amount of the transfer value.

PART V

TEACHERS PURCHASING PAST ADDED YEARS UNDER REGULATION 21 OF THE 1977 REGULATIONS

*Application to teacher who has already elected to purchase past added years*

15.—(1) This Part shall apply in the case of a teacher who—

- (a) has been notified by the Department that he is entitled to count a period of reckonable service under Part II or III;
- (b) before becoming so entitled elected to purchase added years under regulation 21 of the 1977 regulations or a previous provision to the like effect, and
- (c) as a result of becoming so entitled either—
  - (i) was, at the date he was notified as aforesaid, entitled to count reckonable service in excess of 45 years or, if he had then attained the age of 60 years,

in excess of the aggregate of 40 years and his reckonable service attributable to employment in such service after attaining that age, or

- (ii) would, if he continued to be employed in reckonable service, become entitled to count reckonable service in excess of 40 years when he attained the age of 60 years.

(2) In relation to a teacher to whom this Part applies the expression "excess period" means, in this Part, the period in excess of that mentioned in paragraph (1)(c) which he was or, as the case may be, would become, entitled to count.

*Reduction of added years*

16.—(1) If, within 6 months of being notified as mentioned in regulation 15(1)(a) (or such longer period as, in the case of a particular teacher, may be approved), a teacher to whom this Part applies requests the Department in writing that the number of years to which the election referred to in regulation 15(1)(b) relates should be treated as reduced by the excess period, it shall be so treated.

(2) To the extent, if any, that contributions already paid by the teacher exceed those required to purchase the reduced number of years, those contributions shall be refunded to him.

Sealed with the Official Seal of the Department of Education on 28th May 1982.

(L.S.)

*T. Johnston*

Assistant Secretary

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 28th May 1982.

(L.S.)

*J. S. H. Gaw*

Assistant Secretary



SCHEDULE 1

Regulations 3(2) and 8

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QUALIFYING SERVICE, CONDITION AND WAR SERVICE

<i>Qualifying service</i>	<i>Condition</i>	<i>War service</i>
<p>Fire service, that is to say, service pensionable in pursuance of the Firemen's Pension Scheme from time to time in force under section 26 of the Fire Services Act 1947(a).</p> <p>Police service, that is to say, service pensionable in pursuance of regulations from time to time in force under the Police Pensions Act 1948(b) or the Police Pensions Act 1976(c).</p>	<p>Immediately before completing his period of qualifying service the teacher was such a regular fireman as is mentioned in sub-paragraphs (a), (b) and (c) of Article 6(1) of the Firemen's Pension Scheme (War Service) Order 1979(d).</p> <p>Immediately before completing his period of qualifying service the teacher was such a regular policeman as is mentioned in sub-paragraphs (a), (b) and (c) of regulation 6(1) of the Police Pensions (War Service) Regulations 1979(e).</p>	<p>"War service" means such service within the meaning of Article 4 of the said Order of 1979.</p> <p>"War service" means such service within the meaning of regulation 4 of the said regulations of 1979.</p>

- (a) 1947 c. 41
- (b) 1948 c. 24
- (c) 1976 c. 35

- (d) S.I. 1979/1360
- (e) S.I. 1979/1259

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<p>National Health service, that is to say, service pensionable in pursuance of regulations from time to time in force under section 10 of the Superannuation Act 1972(a), section 67 of the National Health Service Act 1946(b) or section 66 of the National Health Service (Scotland) Act 1947(c).</p> <p>Northern Ireland fire service, that is to say, service pensionable in pursuance of the Firemen's Pension Scheme from time to time in force under section 10 of the Fire Services (Amendment) Act (Northern Ireland) 1950(d) or section 17 of the Fire Services Act (Northern Ireland) 1969(e) or, as respects the former Belfast fire brigade, the scheme so in force under section 13 of the said Act of 1950 or section 26 of the said Act of 1969.</p>	<p>Immediately before completing his period of qualifying service the teacher was such an officer as is mentioned in regulation 3(2) of the National Health Service (Superannuation) (War Service, etc.) Regulations 1977(f) or, as the case may be, of the National Health Service (Superannuation) (War Service, etc.) (Scotland) Regulations 1977(g).</p> <p>Immediately before completing his period of qualifying service the teacher was such a regular fireman as is mentioned in sub-paragraphs (a), (b) and (c) of Article 6(1) of the Firemen's Pension Schemes (War Service) Order (Northern Ireland) 1980(h).</p>	<p>“War service” means such service within the meaning of regulation 2(1) of the said regulations of 1977.</p> <p>“War service” means such service within the meaning of Article 4 of the said Order of 1980.</p>

(a) 1972 c. 11

(b) 1946 c. 81

(c) 1947 c. 27

(d) 1950 c. 4 (N.I.)

(e) 1969 c. 13 (N.I.)

(f) S.I. 1977/1922

(g) S.I. 1977/2138

(h) S.R. 1980 No. 91

<i>Qualifying service</i>	<i>Condition</i>	<i>War service</i>
<p>Northern Ireland police service, that is to say, service pensionable in pursuance of an order or regulations from time to time in force under the Constabulary Acts (Northern Ireland) 1922 to 1949(a) or section 25 of the Police Act (Northern Ireland) 1970(b).</p> <p>Service in health and personal social services in Northern Ireland, that is to say, service pensionable in pursuance of regulations from time to time in force under section 61 of the Health Services Act (Northern Ireland) 1948(c) section 67 of the Health Services Act (Northern Ireland) 1971(d) and Schedule 8 thereto, or Article 12 of the Superannuation (Northern Ireland) Order 1972(e).</p>	<p>Immediately before completing his period of qualifying service the teacher was such a regular policeman as is mentioned in sub-paragraphs (a), (b) and (c) of regulation 6(1) of the Royal Ulster Constabulary Pensions (War Service) Regulations 1980(f).</p> <p>Immediately before completing his period of qualifying service the teacher was such an officer as is mentioned in regulation 3(2) of the Health Services (Superannuation) (War Service, etc.) Regulations (Northern Ireland) 1978(g).</p>	<p>“War service” means such service within the meaning of regulation 4 of the said regulations of 1980.</p> <p>“War service” means such service within the meaning of regulation 2(1) of the said regulations of 1978.</p>

- (a) 1922 c. 8 (N.I.); 1924 c. 17 (N.I.); 1928 c. 4 (N.I.); 1930 c. 18 (N.I.); 1933 c. 27 (N.I.); 1934 c. 10 (N.I.); (f) S.R. 1980 No. 334  
 1944 c. 9 (N.I.); 1949 c. 9 (N.I.) (g) S.R. 1978 No. 324
- (b) 1970 c. 9 (N.I.)
- (c) 1948 c. 3 (N.I.)
- (d) 1971 c. 1 (N.I.)
- (e) S.I. 1972/1073 (N.I. 10)

## SCHEDULE 2

Regulations 9(2) and 11(2)

## COUNTING OF SERVICE FOR FAMILY BENEFITS

## PART I

## GENERAL

1. In this Schedule "relevant reckonable service" means reckonable service which counts in the case of a teacher, under regulation 9 or 11, as the case may be, by reason of his war service.

2. In this Schedule regulation 61 of the 1977 regulations of a previous provision to the like effect shall be applied to any relevant reckonable service which counts for family benefit purposes.

3. Any election for the purposes of this Schedule shall be made in writing by notice given to the Department.

4.—(1) Relevant reckonable service shall not count for family benefit purposes in the case of a teacher whose other reckonable service does not count in full for those purposes.

(2) Relevant reckonable service shall not count for family benefit purposes in the case of a teacher who died as mentioned below, that is to say—

- (a) if the relevant reckonable service counts under regulation 9 and the qualifying service for the purposes thereof is fire or police service, or Northern Ireland fire or police service, he died before 1st April 1975;
- (b) if the relevant reckonable service so counts and the qualifying service for those purposes is National Health service, or service in health and personal social services in Northern Ireland, he died before 17th July 1975;
- (c) if the relevant reckonable service counts under regulation 10, he died before the date from which war service provisions (within the meaning of regulation 4) had effect in the public service pension scheme in pursuance of which the transfer value referred to in regulation 10(1)(c) was paid.

(3) References to a teacher in the following Parts of this Schedule shall not include references to a teacher in whose case the counting of relevant reckonable service for family benefit purposes is precluded by this paragraph.

5. Relevant reckonable service shall not count for the purposes of regulation 61 of the 1977 regulations in the case of the widow of a teacher (employed in reckonable service after 5th April 1978) where they married after the day on which he was last employed in reckonable service and, accordingly, relevant reckonable service shall be treated for the purposes of paragraph (4A) of the said regulation 61 as reckonable service before 6th April 1978.

## PART II

## TEACHERS IN WHOSE CASE ADDITIONAL ALLOWANCES HAVE NOT BECOME PAYABLE

1. Subject to paragraph 4(3) of Part I of this Schedule, this Part shall apply in the case of a teacher to whom no additional allowance has become payable under the principal provisions before the date on which he is notified by the Department that he is entitled to count relevant reckonable service, other than a teacher who died before that date.

2.—(1) A teacher to whom this Part applies may elect that his relevant reckonable service should count for family benefit purposes.

(2) An election for the purposes of this paragraph shall be made before the expiry of the period of three months from the date on which the teacher claims an additional allowance except that, where he claims such an allowance both in advance of its becoming payable and before being notified by the Department that he is entitled to count relevant reckonable service, it may be made within the period of three months from the date on which he is so notified.

3. Where such a teacher so elects his relevant reckonable service shall so count but the amount of—

- (a) any additional allowance under regulation 48, or
- (b) any death gratuity under regulation 53,

of the 1977 regulations which is or may become payable in his case shall be reduced by an amount which is the actuarial value at 1st April 1978 of the relevant reckonable service so counting.

4. Where such a teacher does not so elect then, unless Part IV applies in his case, he shall not be entitled to count relevant reckonable service for family benefit purposes.

### PART III

#### TEACHERS IN WHOSE CASE ADDITIONAL ALLOWANCES HAVE BECOME PAYABLE

1. Subject to paragraph 4(3) of Part I, this Part shall apply in the case of a teacher to whom an additional allowance has become payable under the principal provisions before the date on which he is notified by the Department that he is entitled to count relevant reckonable service, other than a teacher who died before being so notified.

2. A teacher to whom this Part applies may, within six months of being so notified, elect that his relevant reckonable service should count for family benefit purposes.

3.—(1) Where such a teacher so elects his relevant reckonable service shall so count but there shall be payable by him a sum which is the actuarial value, at 1st April 1978, of the relevant reckonable service so counting.

(2) Without prejudice to any other method of recovery, a sum due under sub-paragraph (1) may be deducted from any repayment of contributions or death gratuity which may become payable to the teacher's personal representatives.

4. Where such a teacher does not so elect then, unless Part IV applies in his case, he shall not be entitled to count relevant reckonable service for family benefit purposes.

### PART IV

#### DECEASED TEACHERS

1. Subject to paragraph 4(3) of Part I, this Part shall apply in the case of a teacher who dies or has died—

(a) before 14th July 1982;

(b) before being notified by the Department that he is entitled to count relevant reckonable service, or

(c) after being so notified but at a time when he has not elected, but is still entitled to elect, under Part II or Part III, that his relevant reckonable service should count for family benefit purposes.

2. In the case of a teacher to whom this Part applies, two-thirds of his relevant reckonable service shall count for family benefit purposes.

3. No family benefit payable in respect of a teacher who died before 14th July 1982 shall be reduced by reason of his being entitled to count relevant reckonable service and, accordingly—

(a) the reference in regulation 61(3)(f) of the 1977 regulations to total reckonable service, and

(b) the reference in regulation 48(5) of the Teachers' Superannuation (Family Benefits) Rules (Northern Ireland) 1972(a) to reckonable service of which account was, or would have been, taken for the purpose of calculating an annual superannuation allowance,

shall be construed as a reference to such service disregarding relevant reckonable service.

## AGE FACTOR

Age in completed years on 1st April 1978	Factor	
	Men	Women
40	0.1009	0.1328
41	0.1018	0.1344
42	0.1024	0.1357
43	0.1031	0.1372
44	0.1038	0.1389
45	0.1045	0.1405
46	0.1058	0.1422
47	0.1073	0.1437
48	0.1085	0.1454
49	0.1099	0.1470
50	0.1111	0.1487
51	0.1125	0.1502
52	0.1150	0.1525
53	0.1176	0.1548
54	0.1203	0.1571
55	0.1229	0.1599
56	0.1267	0.1628
57	0.1306	0.1663
58	0.1345	0.1707
59	0.1397	0.1759
60	0.1463	0.1810
61	0.1465	0.1818
62	0.1469	0.1825
63	0.1473	0.1833
64	0.1478	0.1840
65	0.1480	0.1844
66	0.1436	0.1800
67	0.1392	0.1756
68	0.1355	0.1713
69	0.1311	0.1669
70	0.1267	0.1625
71	0.1230	0.1575
72	0.1190	0.1519
73	0.1144	0.1463
74	0.1106	0.1406
75	0.1063	0.1350
76	0.1019	0.1294
77	0.0981	0.1238
78	0.0938	0.1181
79	0.0900	0.1131
80	0.0854	0.1088
81	0.0815	0.1044
82	0.0775	0.1006
83	0.0735	0.0969
84	0.0698	0.0931
85	0.0661	0.0894
86	0.0623	0.0856
87	0.0585	0.0825
88	0.0554	0.0794
89	0.0525	0.0769
90	0.0496	0.0744
91	0.0467	0.0719
92	0.0440	0.0694
93	0.0419	0.0669

Age in completed years on 1st April 1978	Factor	
	Men	Women
94	0.0398	0.0644
95	0.0377	0.0625
96	0.0356	0.0600
97	0.0342	0.0581
98	0.0321	0.0556
99	0.0306	0.0531

### EXPLANATORY NOTE

*(This note is not part of the Regulations.)*

These Regulations relate to teachers and former teachers who transferred between teaching and certain other pensionable services or employments which now have provision for the reckoning of war service but, who by reason of the date of their transfer and the date on which such provision took effect, are unable to take advantage of that provision. The Regulations have effect as from 1st April 1978 (Regulation 1(2)); retrospection is authorised by Article 14(1) of the Superannuation (Northern Ireland) Order 1972.

Part II of the Regulations relates to war service reckonable for the purposes of the provisions relating to teachers' superannuation ("the principal provisions" — Regulation 2) without the receipt by the Department of a transfer value. It applies where, on 1st April 1978 (or immediately before his death if he died before that date but after 31st August 1974) a person was entitled to count reckonable service for the purposes of the principal provisions by virtue of his transfer from police, fire or health service in England and Wales, Scotland or Northern Ireland ("qualifying service"). If he satisfies the conditions subject to which war service now counts for the purposes of the superannuation arrangements applicable to his qualifying service, he is entitled to count a proportion of his war service within the meaning of those arrangements for the purposes of the principal provisions. The proportion is 63 $\frac{2}{3}$ % where the qualifying service was fire or police service but otherwise is 47%.

Part III relates to war service reckonable for the purposes of the principal provisions on receipt of an additional transfer value. It applies where, on 1st April 1978, a teacher or former teacher was entitled to count reckonable service by virtue of a transfer value which became payable before that date and which took account of service or employment pensionable under such a public service pension scheme as is mentioned in Regulation 3(1) provided that the scheme now has provision for the reckoning of war service. Unless the teacher died before such provision took effect in that scheme, on the acceptance by the Department of an additional transfer value calculated in the prescribed manner by reference to his war service, the teacher is entitled to count a period of reckonable service related to the amount of the transfer value and, indirectly, to his war service.

Where a teacher or former teacher is entitled to count reckonable service under Part II or Part III any benefit under the principal provisions by way of periodical payments in respect of a period on or after 1st April 1978 or (except where he died before that date) by way of a lump sum, and any transfer value payable in respect of his leaving teaching service on or after that date is to be calculated or recalculated to take account of the reckonable service he so counts (Regulation 6). In relation to family benefits, however, the provisions of Schedule 2 have effect (Regulations 9(2) and 11(2)).

Part IV relates to the payment by the Department of additional transfer values calculated in the prescribed manner by reference to war service. It mirrors Part III and applies in the case of a former teacher in respect of whom the Department paid a transfer value by reason of his leaving teaching service before 1st September 1974 (the date from which the Teachers' Superannuation (War Service and Amendment) Regulations (Northern Ireland) 1975 had effect) if he was still alive on that date and by reason of that transfer value was on 1st April 1978 entitled to reckon service for the purposes of such a public service pension scheme as is mentioned in Regulation 3(1). If it is certified that, subject to the payment of an additional transfer value, the former teacher would be entitled to reckon service for the purposes of the public service pension scheme in question by reason of his war service, the Department is empowered to pay such a transfer value.

Part V modifies the principal provisions in so far as they relate to the purchase of past added years in their application to a teacher or former teacher who, as a result of becoming entitled to count reckonable service under Part II or III, has or would become entitled to count a period of reckonable service in excess of that mentioned in Regulation 15(1)(c).