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STATUTORY RULES OF NORTHERN IRELAND

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**1998 No. 333**

**Teachers' Superannuation Regulations (Northern Ireland) 1998**

**Part E**

**Benefits**

**Average salary**

**E31.**—(1) Subject to paragraph (10), a person's average salary—

- (a) where the material part of his average salary service is one year or more, is his full salary for the best consecutive 365 days of that part; and
- (b) in any other case, is the average annual rate of his full salary for that part.

(2) In determining, for the purposes of paragraph (1), what are the best consecutive 365 days of the material part of the person's average salary service, days on which the person was not in pensionable employment shall be disregarded.

(3) Average salary service comprises—

- (a) any period spent by the person in pensionable employment;
- (b) any period counting as reckonable service by virtue of regulation D4 (current period purchased by additional contributions); and
- (c) any period of comparable service which began before 1st April 1974 and has not been followed by a period of pensionable employment and for which a transfer value has been received.

(4) The material part of a person's average salary service is—

- (a) where he has less than 3 years of such service, the whole of it; or
- (b) in any other case, the last 3 years of it.

(5) In determining the material part of a person's average salary service periods when the person was not in pensionable employment shall be disregarded and accordingly the period of three years referred to in paragraph (4) may be discontinuous.

(6) For the purposes of paragraphs (2), (3)(a) and (5) a person who is employed under a contract whereby that person is available for work but undertakes work only for periods requested by the employer (and accordingly is paid only for that work) shall not be treated as being in pensionable employment during periods when he is not undertaking work (whether or not such a person would be so treated apart from this paragraph).

(7) Subject to paragraphs (8) and (9), a person's full salary—

- (a) for a period falling within paragraph (3)(a), is his contributable salary for the period of pensionable employment, disregarding any reduction during sick leave or maternity leave;
- (b) for a period falling within paragraph (3)(b), is the notional salary by reference to which the additional contributions paid under regulation C6 or, as the case may be C7, were calculated;

- (c) for a period falling within paragraph (3)(c), is what would have been his salary for the purpose of calculating benefits under the superannuation scheme to which he was subject in the relevant employment.

(8) For—

- (a) a period of pensionable employment; or
- (b) a period counting as reckonable service by virtue of regulation D4,

beginning after 31st March 1975 and ending before 1st August 1978, a person's full salary includes any sums that would have been payable to him if payment of them had not been withheld, whether by virtue of a statutory provision or otherwise, in order to comply with limits referred to in section 1 of the Remuneration, Charges and Grants Act 1975<sup>(1)</sup>.

(9) For—

- (a) a period of pensionable employment; or
- (b) a period counting as reckonable service by virtue of regulation D4,

beginning after 31st March 1979 and ending before 1st September 1980, a persons' full salary is the notional salary resulting from the application to him of the Teachers' Superannuation (Notional Salaries) Regulations (Northern Ireland) 1982<sup>(2)</sup>.

(10) Where a person has during the material part of his average salary service spent any period in part-time employment the full salary for that period shall be the amount which it would have been if the employment had been full time during that period.

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(1) 1975 c. 57  
(2) S.R. 1982 No. 12