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STATUTORY RULES OF NORTHERN IRELAND

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**2010 No. 22**

**The Health and Personal Social Services (Superannuation Scheme, Compensation for Premature Retirement and Additional Voluntary Contributions), and Health and Social Care (Pension Scheme) (Amendment) Regulations (Northern Ireland) 2010**

**PART 2**

**AMENDMENT OF THE HEALTH AND PERSONAL SOCIAL SERVICES (SUPERANNUATION) REGULATIONS (NORTHERN IRELAND) 1995**

**New regulation 97A**

**10.** After regulation 97 (Accounts and actuarial reports) insert—

**“Cost Sharing**

**97A.—**(1) The actuarial report referred to in regulation 97 (Accounts and actuarial reports) must specify—

- (a) a recommended contribution rate (RCR); and
- (b) a projected yield from members' contributions (PYM).

(2) Where the member contribution rate or benefits in England and Wales provided by the National Health Service Pension Scheme Regulations 1995<sup>(1)</sup> have changed as a consequence of determinations made by the Secretary of State under regulation U4 of those Regulations, the actuarial report referred to in 97 (Accounts and actuarial reports) must also specify—

- (a) a recommended contribution rate (RCRI), as if the changes in England and Wales had been applied in Northern Ireland; and
- (b) a projected yield from members' contributions (PYMI) as if the changes in England and Wales had been applied in Northern Ireland.

(3) Where the member contribution rate or benefits in England and Wales provided by the National Health Service Pension Scheme Regulations 1995 have changed as a consequence of determinations made by the Secretary of State under regulation U4 of those Regulations, the initial employers' contribution rate (IECR) shall be calculated as RCRI minus PYMI.

(4) Where the member contribution rate or benefits in England and Wales provided by the National Health Service Pension Scheme Regulations 1995 have not changed as

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(1) S.I. 1995/300, amended by S.I. 1997/80 and 1888, 1998/666 and 2216, 2000/605, 2001/1428 and 3649, 2002/561 and 2469, 2003/631 and 2322, 2004/665 and 696, 2005/661 and 3074, 2006/600 and 2919, 2007/2054 and 3280, 2008/654 and 2263 and 2009/381, and modified by S.I. 1996/971

a consequence of determinations made by the Secretary of State under regulation U4 of those Regulations, the initial employers' contribution rate (IECR) shall be calculated as RCR minus PYM.

(5) Subject to paragraph (6) employing authorities shall pay contributions under regulation 11 (Contributions by employers) at the rate of IECR.

(6) In the event that IECR is more than one percentage point greater or less than the rate payable by employing authorities in England and Wales under regulation U4 of the National Health Service Pension Scheme Regulations 1995, for the same period, the relevant member contribution rates and employer contribution rates will be subject to review by the Department having—

- (a) taken advice from the Scheme actuary: and
- (b) consulted with the Department of Finance and Personnel and such employee and employer representatives as appear to the Department to be appropriate.”.