
STATUTORY RULES OF NORTHERN IRELAND

2010 No. 420

**The Health and Personal Social Services (Superannuation),
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**

Part 2: General

2. The Health and Personal Social Services (Superannuation) Regulations (Northern Ireland) 1995⁽¹⁾ are amended as provided by regulations 3 to 8.

3.—(1) Regulation 10 (Contributions by members) is amended as provided by paragraphs (2) to (6).

(2) For paragraph (1A), substitute—

“(1A) A member whose superannuable pay falls into a pay band specified in column 1 of the relevant table must contribute the percentage of the member’s superannuable pay specified in column 2 of that table in respect of that amount.”.

(3) For paragraph (2), substitute—

“(2) The superannuable pay bands and contribution percentage rates shall be determined in accordance with the relevant table in respect of each scheme year.”.

(4) Omit paragraph (2A).

(5) After paragraph (2B)(b), add—

“(c) “relevant table” means—

(i) in respect of the 2010-2011 scheme year, table 1 where paragraph (2C) applies and table 2 if paragraph (2Q), (2R) or (2V) applies;

(ii) in respect of the 2011-2012 scheme year, table 2.

Table 1

<i>Column 1</i>	<i>Column 2</i>
<i>Superannuable Pay band</i>	<i>Contribution percentage rate</i>
Up to £20,709	5%

(1) S.R. 1995 No.95 as amended by S.R. 1997 Nos.217 and 390; S.R. 1998 No.299; S.R. 1999 No.293; S.R. 2002 No.69; S.R. 2004 Nos.103 and 104; S.R. 2005 Nos.155, 533, 534 and 565; S.R. 2006 Nos.159 and 410; S.R. 2008 Nos.96, 130 and 163; S.R. 2009 Nos.65 and 188; S.R. 2010 Nos.22 and 286

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

<i>Column 1</i>	<i>Column 2</i>
<i>Superannuable Pay band</i>	<i>Contribution percentage rate</i>
£20,710 to £68,392	6.5%
£68,393 to £107,846	7.5%
£107,847 to any higher amount	8.5%

Table 2

<i>Column 1</i>	<i>Column 2</i>
<i>Superannuable Pay band</i>	<i>Contribution percentage rate</i>
Up to £21,175	5%
£21,176 to £69,931	6.5%
£69,932 to £110,273	7.5%
£110,274 to any higher amount	8.5%.”

(6) In paragraphs (2E) to (2R) and (2V), for “the table in paragraph (1A)” in each place substitute “the relevant table in paragraph (2B)”.

Amendment of regulation 11

4. For paragraphs (1) and (2) of regulation 11 (Contributions by employing authorities), substitute—

“(1) Each employing authority must contribute to the scheme, in respect of the superannuable pay of each member in superannuable employment with the authority, at the rate specified in paragraph (2) (“the employer’s standard rate”).

(1A) The employer’s standard rate shall include the cost of providing any increases in pensions which are payable by virtue of Part 1 of the Pensions (Increase) Act (Northern Ireland) 1971(2).

(2) The employer’s standard rate is 13.3 per cent.”.

Amendment of Part IV

5.—(1) Part IV (Contracting-out requirements) is amended as provided by paragraphs (2) and (3).

(2) After paragraph (3)(c) of regulation 42 (Contracting-out conditions to be overriding), insert—

“(ca) “guaranteed minimum pension age” means age 65 in the case of a man or age 60 in the case of a woman;”.

(3) For “State pension age” substitute “guaranteed minimum pension age”, in—

- (a) paragraphs (2) and (7)(a) of regulation 43 (Guaranteed minimum pensions),
- (b) regulation 44 (Late retirement),
- (c) paragraph (1) of regulation 45 (Early leavers) (three times),
- (d) paragraphs (1), (2) and (3) of regulation 46 (Guaranteed minimum pensions transferred to this Section of the scheme).

Amendment of regulation 97

6.—(1) Regulation 97 (Accounts and actuarial reports) is amended as provided by paragraphs (2) and (3).

(2) In paragraph (3), for “The Scheme Actuary” substitute “Subject to paragraph (3A), the Scheme Actuary”.

(3) After paragraph (3), add—

“(3A) The actuarial report referred to in paragraph (3) shall be based on actuarial assumptions determined by the Department following the consent of the Department of Finance and Personnel.

(3B) Before determining the assumptions referred to in paragraph (3A) the Department may consult—

- (a) such representatives of employees and employing authorities as appear to the Department to be appropriate, and
- (b) the Scheme Actuary.”.

New regulation 97B

7. After regulation 97A (Cost sharing) insert—

“Interest on late payment of benefits and refunds of contributions

97B.—(1) This regulation applies if the whole or part of an amount to which this regulation applies is not paid by the end of the period of one month beginning with the due date.

(2) This regulation applies to any amount payable by way of a pension, lump sum or refund of contributions under this Section of the Scheme (other than any amount due under regulation 11) or interim or substitute award.

(3) The Department must pay interest on the amount of a pension, lump sum, refund of contributions or an interim or substitute award which is unpaid (“the unpaid amount”) to the person to whom it should have been paid unless the Department is satisfied that the unpaid amount was not paid on the due date because of some act or omission on the part of the member or other person to whom it should have been paid.

(4) The interest on the unpaid amount is calculated at the base rate on a day to day basis from the due date for the amount to the date of its payment and compounded with three-monthly rests.

(5) For the purposes of this regulation, except where paragraph (6) applies, “due date”, in relation to an unpaid amount (other than an unpaid amount in respect of an interim or substitute award), means—

- (a) in the case of an amount in respect of a pension or lump sum payable to a member under Part III (Benefits), the day immediately following that of the member’s retirement from superannuable employment,
- (b) in the case of an amount in respect of a pension payable on a member’s death, the day after the date of death,
- (c) in the case of an amount in respect of a lump sum under Part III (Lump sum on death) that is payable to the member’s personal representatives, the earlier of—
 - (i) the date on which probate or letters of administration were produced to the Department, and

- (ii) the date on which the Department was satisfied that the lump sum may be paid as provided in regulation 22(10), and
 - (d) in the case of an amount in respect of any other lump sum under Part III, the day after the date of the member's death, and
 - (e) in the case of an amount in respect of a refund of contributions, the day after that on which the Department received from Her Majesty's Commissioners of Revenue and Customs the information required for the purposes of calculating the amount to be subtracted under regulation 50(4) or (5).
- (6) The due date for an unpaid amount—
- (a) referred to in paragraph (5) in respect of which the Department was not in possession of all the information necessary for the calculation of the amount of the pension, lump sum or refund of contributions referred to in that paragraph on the date which would, in accordance with paragraph (5) be the due date;
 - (b) in respect of an interim or substitute award,

shall be the first day on which the Department was in possession of all the information necessary to calculate that pension, lump sum, refund of contributions or interim or substitute award.

- (7) In this regulation—
- (a) “interim or substitute award” means—
 - (i) any amount paid by way of an interim payment calculated by reference to an expected benefit under this Section of the Scheme pending final calculation of the full value of that benefit,
 - (ii) any amount paid that increases the amount of an earlier payment due to a backdated or subsequent increase in superannuable pay, and
 - (iii) any amount paid that increases the amount of an earlier payment due to the payment of a tier 2 ill-health pension under regulation 13A paid to a member in substitution for a tier 1 ill-health pension under that regulation following a determination by the Department under regulation 13B;
 - (b) “base rate” means the Bank of England base rate—
 - (i) announced from time to time by the Monetary Policy Committee of the Bank of England as the official dealing rate, being the rate at which the Bank is willing to enter into transactions for providing short term liquidity in the money markets, or
 - (ii) where an order under section 19 of the Bank of England Act 1998(3) is in force, any equivalent rate determined by the Treasury under that section.”.

Amendment of Schedule 2

8.—(1) Paragraph 10 (Contributions to this Section of the scheme) of Schedule 2 (Medical and dental practitioners) is amended as provided by paragraphs (2) to (5).

(2) After sub-paragraph (1) add—

- “(1A) For the purposes of this paragraph, “the relevant table” means—
- (a) in respect of the 2009-2010 scheme year, table 1;
 - (b) in respect of the 2010-2011 and any later scheme year, table 2.

Table 1: Scheme Year 2009-2010

<i>Column 1</i>	<i>Column 2</i>
<i>Superannuable earnings band</i>	<i>Contribution percentage rate</i>
Up to £20,709	5%
£20,710 to £68,392	6.5%
£68,393 to £107,846	7.5%
£107,847 to any higher amount	8.5%

Table 2: Scheme Year 2010-2011

<i>Column 1</i>	<i>Column 2</i>
<i>Superannuable earnings band</i>	<i>Contribution percentage rate</i>
Up to £21,175	5%
£21,176 to £69,931	6.5%
£69,932 to £110,273	7.5%
£110,274 to any higher amount	8.5%.”

(3) For sub-paragraph (2) to (2B), substitute—

“(2) Subject to sub-paragraph (2A), a member whose superannuable earnings fall into a superannuable earnings band specified in column 1 of the relevant table must contribute the percentage of the member’s superannuable earnings specified in column 2 of that table in respect of that amount.

(2A) The superannuable earnings bands and contribution percentage rates shall be determined in accordance with the relevant table in respect of each scheme year.”

(4) In sub-paragraphs (2H), (2I), (2K) and (2L), for “the table in sub-paragraph (2)” in each place substitute “the relevant table in sub-paragraph (1A)”.

(5) For sub-paragraph (18), substitute—

“(18) For the purposes of this paragraph—

- (a) “regulation 10 contributions” means contributions payable under regulation 10 by a practitioner or, as the case may be, a non-GP provider under this Section of the scheme;
- (b) “regulation 11(1) contributions” means contributions payable under regulation 11(1) by an employing authority in respect of a practitioner or, as the case may be, a non-GP provider.”