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STATUTORY RULES OF NORTHERN IRELAND

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**2014 No. 290**

The Public Service (Civil Servants and Others)  
Pensions Regulations (Northern Ireland) 2014

PART 9

Contributions

**Rate of member contributions**

**134.**—(1) An active member of this scheme must pay contributions to this scheme (“member contributions”) on the member’s pensionable earnings for each pay period at a rate determined under this regulation (“member contributions rate”).

(2) The member contributions rate which applies to a member’s pensionable earnings is the rate which applies when the member’s pensionable earnings are paid.

(3) For the purposes of paragraph (2),

- (i) assumed pay for any pay period is treated as having been paid when pensionable earnings for that period would have been paid had the circumstances in regulation 27(3) which apply to the member not applied; and
- (ii) payment of the money value of any benefit in kind which forms part of a member’s pensionable earnings is treated as having been made at a time or apportioned across a period of time as determined by the scheme manager.

(4) The member contributions rate during a scheme year to which a table set out in this regulation applies is the percentage, set out in the table, which applies to a member’s annualised rate of pensionable earnings calculated in relation to each payment of a member’s pensionable earnings.

(5) Where the member’s pensionable earnings for a scheme year are payable to the member in 12 instalments, the member’s annualised rate of pensionable earnings is calculated as follows, rounded down to the nearest whole pound—

$$12P$$

where  $P$  is the amount of a payment of the member’s pensionable earnings.

(6) Where the member’s pensionable earnings for a scheme year are payable otherwise than in 12 instalments, the member’s annualised rate of pensionable earnings is calculated as follows, rounded down to the nearest whole pound—

$$P \times \frac{365}{N}$$

where—

$P$  is the amount of a payment of the member’s pensionable earnings; and

$N$  is the number of days in the applicable payment period.

(7) For the purposes of paragraph (6) the applicable payment period is—

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*Status: This is the original version (as it was originally made).*

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- (a) if it is the member's first payment of pensionable earnings in relation to a continuous period of pensionable service in a scheme employment, the number of days in the period beginning on the day the member commenced the period of pensionable service in the scheme employment and ending on the day before the day that this payment was made; or
- (b) in any other case, the period beginning on the day the previous payment of the member's pensionable earnings was made and ending on the day before the day that this payment was made.

(8) If the scheme year in which the payment of pensionable earnings is made includes 29<sup>th</sup> February, paragraph (6) has effect with the substitution for "365" of "366".

#### **Scheme Year 1st April 2015 to 31st March 2016**

<i>Annualised rate of pensionable earnings</i>	<i>Member contributions rate</i>	
	Transition members from Section II of the PCSPS(NI)	Other transition members and non-transition members
Up to but not including £15,001	3%	4.6%
£15,001 to but not including £21,001	4.6%	4.6%
£21,001 to but not including £47,001	5.45%	5.45%
£47,001 to but not including £150,001	7.35%	7.35%
£150,001 and above	8.05%	8.05%

#### **Scheme Year 1st April 2016 to 31st March 2017**

<i>Annualised rate of pensionable earnings</i>	<i>Member contributions rate</i>	
	Transition members from Section II of the PCSPS(NI)	Other transition members and non-transition members
Up to but not including £15,001	3.8%	4.6%
£15,001 to but not including £21,211	4.6%	4.6%
£21,211 to but not including £48,472	5.45%	5.45%
£48,472 to but not including £150,001	7.35%	7.35%
£150,001 and above	8.05%	8.05%

#### **Scheme Year 1st April 2017 to 31st March 2018**

<i>Annualised rate of pensionable earnings</i>	<i>Member contributions rate</i>	
	Transition members from Section II of the PCSPS(NI)	Other transition members and non-transition members

<i>Annualised rate of pensionable earnings</i>		<i>Member contributions rate</i>
Up to but not including £15,001	4.6%	4.6%
£15,001 to but not including £21,423	4.6%	4.6%
£21,423 to but not including £51,006	5.45%	5.45%
£51,006 to but not including £150,001	7.35%	7.35%
£150,001 and above	8.05%	8.05%

### **Scheme Year 1st April 2018 to 31st March 2019**

<i>Annualised rate of pensionable earnings</i>	<i>Member contributions rate</i>	
	Transition members from Section II of the PCSPS(NI)	Other transition members and non-transition members
Up to but not including £15,001	4.6%	4.6%
£15,001 to but not including £21,637	4.6%	4.6%
£21,637 to but not including £51,516	5.45%	5.45%
£51,516 to but not including £150,001	7.35%	7.35%
£150,001 and above	8.05%	8.05%

#### **Amount of pensionable earnings**

**135.**—(1) For the purpose of regulation 134, the amount of a member's pensionable earnings for any pay period is determined in accordance with this regulation.

(2) Unless paragraph (3) or (4) applies, the amount of the member's pensionable earnings during any period of assumed pay is equal to the member's assumed pay.

(3) For any period of assumed pay under regulation 27(3)(a), the amount of the member's pensionable earnings is equal to the member's reduced pay while on sick leave.

(4) For any period of assumed pay under regulation 27(3)(b) or (c), the amount of the member's pensionable earnings is the amount of contractual remuneration or statutory pay actually paid to or for the member in respect of the period of adoption leave, maternity leave, parental leave, paternity leave or additional paternity leave.

#### **Payment of members' contributions**

**136.**—(1) Member contributions are to be deducted by the member's employer from the member's pensionable earnings in each pay period.

(2) A member's employer—

(a) may make contributions on the member's behalf in circumstances determined by the scheme manager; and

- (b) unless paragraph (3)(b) applies, must do so for any period of assumed pay under regulation 27(3)(e) (unpaid leave).
- (3) A member is not required to pay member contributions—
  - (a) while the member is on unpaid adoption leave, maternity leave, parental leave, paternity leave or additional paternity leave; or
  - (b) with the employer’s approval, while the member is on unpaid leave.

### **Employers’ contributions**

**137.**—(1) Each employer of an active member of this scheme must pay contributions to this scheme in respect of the member at the rate and at the intervals the scheme manager may for the time being determine after consultation with the scheme actuary (“employers’ contributions”).

- (2) Each employer of an active member of this scheme must in addition pay to this scheme—
  - (a) annual administration charges; and
  - (b) any other administrative charges,

at such intervals and at such rates as the scheme manager may from time to time determine which must, where the employer is the employer of a Fair Deal eligible person, be as provided for in the Admission Agreement.

(3) Where the Admission Agreement provides for an employer of a Fair Deal eligible person to pay additional payments or charges to this scheme, that employer must make such additional payments or charges as required by the Admission Agreement.

### **Deduction of payments for extra pension under Schedule 1**

- 138.** Schedule 1 has effect for the purpose of enabling deductions of payments for—
- (a) added pension; and
  - (b) an effective pension age.

### **Refund of all member contributions and payments for extra pension made by the member**

**139.**—(1) This regulation applies in relation to a continuous period of pensionable service under the scheme.

(2) All member contributions and payments resulting from the exercise of an option under Schedule 1 (“Payments for extra pension”) made by the member in relation to the period of pensionable service are only refundable if—

- (a) regulation 24 (opting out before the end of one month) applies; or
- (b) the member’s pensionable service ceases and—
  - (i) the member has less than 2 years’ qualifying service;
  - (ii) if a transfer payment has been received by this scheme in relation to the member, it was from another occupational pension scheme; and
  - (iii) the member has not reached normal pension age under this scheme.

(3) If paragraph (2)(b) applies, the member is entitled to be paid an amount equal to the sum of all member contributions and payments for extra pension made by the member, less an amount equal to the income tax payable under section 205 (short service refund lump sum charge) of the 2004 Act(1) as a result of a refund of those contributions and payments.

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(1) Section 205 was amended by Finance Act 2013 (c.29) Schedule 46 paragraphs 119 and 121 and S.I. 2010/536

(4) If all members' contributions and payments for extra pension made by the member are refunded under this regulation, the member's rights under this scheme in relation to the period or pensionable service are extinguished.