
STATUTORY RULES OF NORTHERN IRELAND

2014 No. 310

**The Teachers' Pension Scheme
Regulations (Northern Ireland) 2014**

PART 3

Scheme membership

CHAPTER 4

Pensionable earnings

Interpretation

33. In this Chapter—

“notional pensionable earnings” means the amount by which a member's pensionable earnings are reduced during—

- (a) a period of sick leave (other than a period of non-pensionable sick leave); or
- (b) a period of adoption leave, maternity leave, parental leave, [^{F1}shared parental leave or] paternity leave ^{F2}... (other than a period of non-pensionable family leave);

“notional salary”, in relation to a period of permanent service in respect of which an election under regulation 26 has effect or is taken to have effect, means P's pensionable earnings for the pay period immediately before the period of permanent service began, increased by—

- (a) the amount (if any) of any standard increase applied in relation to P's eligible employment during P's period of permanent service; and
- (b) the amount (if any) by which those pensionable earnings together with any standard increase would have been increased if they had been an official pension within the meaning of section 5(1) of Pensions (Increase) Act (Northern Ireland) 1971 beginning, and first qualifying for increases under that Act, on the day after the day on which the period of permanent service began;

“residential accommodation” means residential accommodation provided to a person (P) in connection with P's employment;

“residential benefits in kind” means—

- (a) any residential accommodation provided to a person (P); and
- (b) any heat or lighting provided free in respect of residential accommodation;

“salary sacrifice arrangement” means—

- (a) if (P) is a person to whom regulation 34 applies, an arrangement specified in a determination under which P gives up the right to receive part of P's salary in return for P's employer agreeing to provide P with benefits in kind as specified in the determination;

- (b) if P is a person to whom regulation 35 applies, an arrangement of the type mentioned in sub-paragraph (a) in which P's employer agrees to provide P with benefits in kind of an identical description to those specified in a determination; and
- “standard increase” means an increase in pensionable earnings that—
- (a) is applied generally to employees in P's position under a determination or by P's employer; and
- (b) is unrelated to any change in P's duties or hours of work or otherwise to the particular circumstances of P's case.

Textual Amendments

- F1** Words in reg. 33 inserted (15.3.2015) by [The Shared Parental Leave and Statutory Shared Parental Pay \(Consequential Amendments to Subordinate Legislation\) Order \(Northern Ireland\) 2015 \(S.R. 2015/146\)](#), arts. 1(2), **23(4)(a)**
- F2** Words in reg. 33 omitted (5.4.2015) by virtue of [The Shared Parental Leave and Statutory Shared Parental Pay \(Consequential Amendments to Subordinate Legislation\) Order \(Northern Ireland\) 2015 \(S.R. 2015/146\)](#), arts. 1(3), **23(4)(b)** (with art. 25)

Changes to legislation:

There are currently no known outstanding effects for the The Teachers' Pension Scheme Regulations (Northern Ireland) 2014, Section 33.