
STATUTORY RULES OF NORTHERN IRELAND

2014 No. 310

The Teachers' Pension Scheme
Regulations (Northern Ireland) 2014

PART 3

Scheme membership

CHAPTER 4

Pensionable earnings

Amounts not forming part of pensionable earnings

36.—(1) This regulation applies to any active member (P).

(2) P's pensionable earnings do not include any of the following amounts paid to P by P's employer—

- (a) any benefit in kind, or the money value of such a benefit, excluding—
 - (i) any residential benefits in kind; or
 - (ii) a benefit in kind under a salary sacrifice arrangement;
- (b) any bonus other than a payment under regulation 35(3)(c);
- (c) any allowance paid for travelling or other expenses;
- (d) any amount paid for the performance of duties that are not carried out in the course of P's pensionable service;
- (e) any payment in consideration for the loss of, or the agreement to give up the right to, paid leave under P's contract of employment;
- (f) any payment in lieu of notice to terminate P's contract of employment.

Changes to legislation:

There are currently no known outstanding effects for the The Teachers' Pension Scheme Regulations (Northern Ireland) 2014, Section 36.