

SCHEDULES

SCHEDULE 1

Regulation 4

Pension Board

Composition of the Pension Board

1.—(1) The composition of the Pension Board (the Board) is to be determined from time to time by the scheme manager—

- (a) having regard to the nature of the matters on which the Board may be required to assist;
- (b) having regard to the desirability of securing the effective and efficient governance and administration of—
 - (i) the scheme, and
 - (ii) any statutory pension scheme that is connected with it: and
- (c) must include representatives of employers and representatives of scheme members (see section 5(7) of the 2014 Act) in equal numbers.

(2) The members of the Board are to be appointed by the scheme manager.

(3) The scheme manager cannot appoint a person to be a member of the Board unless that the person does not have a conflict of interest.

Terms of office of members

2.—(1) The duration of the term of office of each member of the Board is to be determined by the scheme manager on appointment.

(2) No person may hold office as a member of the Board for more than an aggregate of nine years during any continuous period of twelve years.

Disqualification from appointment as a member

3.—(1) A person is disqualified from appointment as a member of the Board in any of the circumstances set out in sub-paragraph (2).

(2) Those circumstances are if that person—

- (a) has a conflict of interest;
- (b) has at any time been convicted of an offence involving dishonesty or deception in the United Kingdom and the conviction is not a spent conviction;
- (c) has at any time been convicted of an offence in the United Kingdom, and—
 - (i) the final outcome of the proceedings was a sentence of imprisonment or detention, and
 - (ii) the conviction is not a spent conviction;

(d) has at any time been removed from the office of charity trustee or trustee for a charity by an order made by the Charity Commission for Northern Ireland or the High Court on the grounds of any misconduct or mismanagement in the administration of the charity—

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- (i) for which the person was responsible or to which the person was privy, or
 - (ii) which the person by the person's conduct contributed to or facilitated,
- from being concerned with the management or control of any body;
- (e) has at any time been removed under—
- (i) section 7 of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990⁽¹⁾ (powers of Court of Session to deal with management of charities), or
 - (ii) section 34(5)(e) of the Charities and Trustee Investment (Scotland) Act 2005 (powers of the Court of Session),
- from being concerned with the management or control of any body;
- (f) has at any time been removed from office as chair, member, convenor or director of any public body on the grounds, in terms, that it was not in the interests of, or conducive to the good management of, that body that the person should continue to hold that office;
- (g) at any time has been adjudged bankrupt or sequestration of the person's estate has been awarded, and—
- (i) the person has not been discharged, or
 - (ii) the person is subject of a bankruptcy restrictions order or an interim bankruptcy restrictions order under Schedule 2A to the Insolvency (Northern Ireland) Order 1989⁽²⁾ (bankruptcy restrictions order and undertaking);
- (h) has at any time made a composition or arrangement with, or granted a trust deed for, the person's creditors and the person has not been discharged in respect of it;
- (i) is subject to—
- (i) a disqualification order or disqualification undertaking under the Company Directors Disqualification Act 1986⁽³⁾, or
 - (ii) a disqualification order or disqualification undertaking under the Company Directors Disqualification (Northern Ireland) Order 2002⁽⁴⁾;
- (j) has at any time been convicted of an offence elsewhere in the United Kingdom and the scheme manager is satisfied that the person's presence on the Pension Board would be liable to undermine public confidence in the governance, management or administration of—
- (i) the scheme, or
 - (ii) any statutory pension scheme that is connected with it.

Appointment, term of office and cessation of office of the chair

4.—(1) The scheme manager is to appoint the chair of the Board.

(2) If the person appointed is not already a member of the Board, by virtue of the appointment, the person becomes a member of the Board.

(3) The term of office of a member of the Board as chair is to be determined by the scheme manager on appointment of the member as chair, but it must be for a period that is no longer than the period between the chair's date of appointment as chair and the date on which the chair's term

(1) 1990 c.40. Section 7 was repealed by section 104 of, and paragraph 7(b) of Schedule 4 to, the [Charities and Trustee Investment \(Scotland\) Act 2005 \(asp.10\)](#)

(2) 1989/2405 (N.I. 19) Schedule 2A was inserted by the Insolvency (Northern Ireland) Order 2006 S.I. 2006/1455 (N.I. 10) Article 13(2) and Schedule 5

(3) 1986 c.46

(4) 2002/3150 (N.I. 4)

of office as a member is due to expire (irrespective of whether or not they are thereafter reappointed as a member).

- (4) A member serving as chair shall cease to be chair—
 - (a) on ceasing to be a member;
 - (b) if the member resigns as chair, which the member may do at any time by giving a minimum of six months' notice (or such shorter period as the scheme manager is prepared to accept) in writing to the scheme manager;
 - (c) if the member's membership of the Board is suspended by the scheme manager.

Voting and quorum

- 5.—(1) Only the following members of the Board are entitled to vote at meetings of the Board—
 - (a) members who are representatives of employers;
 - (b) members who are representatives of scheme members;
 - (c) the chair in the event of an equality of votes by those mentioned in sub-paragraphs (a) and (b).
- (2) The quorum of the Board—
 - (a) is the lowest whole number of members which is equal to or exceeds two thirds of the total number of members of the Board entitled to vote;
 - (b) must include the chair.

Conflicts of interest

- 6.—(1) The scheme manager must, from time to time, be satisfied that none of the members of the Board has a conflict of interest.
- (2) For the purpose of enabling the scheme manager to be satisfied that a person referred to in sub-paragraph (3) does not have a conflict of interest, that person must provide the scheme manager with such information as the scheme manager reasonably requires.
- (3) Those persons are—
 - (a) a member of the Board;
 - (b) a person proposed to be appointed by the scheme manager as a member of the Board.

Information

- 7.—(1) The information about the Board required to be published by section 6 of the 2014 Act (Pension board: information) must additionally include a statement in relation to each member of the Board setting out any financial or other interest not being a conflict of interest but which has the potential to constitute a conflict of interest in the future.
- (2) The obligation to include a statement mentioned in sub-paragraph (1) may be satisfied in whole or in part by the publication of any information provided to the scheme manager for the purposes of paragraph 6(2).

SCHEDULE 2

Regulation 5

Scheme Advisory Board

Composition of the Scheme Advisory Board

1.—(1) The composition of the Scheme Advisory Board (the Board) is to be determined from time to time by the Department having regard to the nature of the advice which the Board may be required to provide.

(2) The members of the Board are to be appointed by the Department.

(3) The Department cannot appoint a person to be a member of the Board unless satisfied that the person does not have a conflict of interest.

Disqualification from appointment as a member

2.—(1) A person is disqualified from appointment as a member of the Board in any of the circumstances set out in sub-paragraph (2).

(2) Those circumstances are if that person—

- (a) has a conflict of interest;
- (b) has at any time been convicted of an offence involving dishonesty or deception in the United Kingdom and the conviction is not a spent conviction;
- (c) has at any time been convicted of an offence in the United Kingdom, and—
 - (i) the final outcome of the proceedings was a sentence of imprisonment or detention, and
 - (ii) the conviction is not a spent conviction;
- (d) has at any time been removed from the office of charity trustee or trustee for a charity by an order made by the Charity Commission for Northern Ireland or the High Court on grounds of any misconduct or mismanagement in the administration of the charity—
 - (i) for which the person was responsible or to which the person was privy, or
 - (ii) which the person by the person's conduct contributed to or facilitated, from being concerned with the management or control of any body;
- (e) has at any time been removed under—
 - (i) section 7 of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 (powers of Court of Session to deal with management of charities), or
 - (ii) section 34(5)(e) of the Charities and Trustee Investment (Scotland) Act 2005 (powers of the Court of Session).

from being concerned with the management or control of any body;

- (f) has at any time been removed from office as chair, member, convenor or director of any public body on the grounds, in terms, that it was not in the interests of, or conducive to the good management of, that body that the person should continue to hold that office;
- (g) at any time has been adjudged bankrupt or sequestration of the person's estate has been awarded, and—
 - (i) the person has not been discharged, or
 - (ii) the person is subject of a bankruptcy restrictions order or an interim bankruptcy restrictions order under Schedule 2A to the Insolvency (Northern Ireland) Order 1989 (bankruptcy restrictions order and undertaking);

- (h) has at any time made a composition or arrangement with, or granted a trust deed for, the person's creditors and the person has not been discharged in respect of it;
- (i) is subject to—
 - (i) a disqualification order or disqualification undertaking under the Company Directors Disqualification Act 1986, or
 - (ii) a disqualification order or disqualification undertaking under the Company Directors Disqualification (Northern Ireland) Order 2002;
- (j) has at any time been convicted of an offence elsewhere in the united Kingdom and the scheme manager is satisfied that the person's presence on the Board would be liable to undermine public confidence in the regulation management or administration of—
 - (i) the scheme, or
 - (ii) any statutory pension scheme that is connected with it.

Appointment, term of office and cessation of office of the chair

- 3.—(1) The Department must appoint two persons as joint chair of the Board.
- (2) One of those persons must be a representative of employers and the other must be a representative of scheme members.
- (3) The Department may appoint a person—
- (a) who is not already a member on the Board; or
 - (b) who is already a member on the Board.
- (4) A member serving as chair shall cease to be chair—
- (a) on ceasing to be a member;
 - (b) if the member resigns as chair, which the member may do at any time by giving a minimum of six months' notice (or such shorter period as the Department is prepared to accept) in writing to the scheme manager;
 - (c) if the member's membership of the Board is suspended by the Department.

Quorum of the Board

4. The quorum of the Board is six and must be comprised as follows—
- (a) not less than three members who are representatives of employers; and
 - (b) not less than three members who are representatives of scheme members.

Conflicts of interest

- 5.—(1) The Department must, from time to time, be satisfied that none of the members of the Board has a conflict of interest.
- (2) For the purpose of enabling the Department to be satisfied that a person referred to in subparagraph (3) does not have a conflict of interest, that person must provide the Department with such information as the Department reasonably requires.
- (3) Those persons are—
- (a) a member of the Board;
 - (b) a person proposed to be appointed by the Department as a member of the Board.

SCHEDULE 3

Regulations 14, 78(1), 80(1)81(1) and
136(6)

Administrative matters

PART 1

Accounts and information

Scheme accounts and actuarial valuations

1.—(1) This paragraph applies to—

- (a) the scheme, and
- (b) any statutory pension scheme that is connected with it,

which in this paragraph are together referred to as “the relevant schemes”.

(2) In addition to any obligations on record keeping imposed on the scheme manager by regulations made pursuant to section 16 of the 2014 Act, the scheme manager must keep accounts of all income and expenditure of the relevant schemes in a form approved by the Department of Finance and Personnel.

(3) The accounts must be open to examination by the Comptroller and Auditor General.

(4) The scheme actuary must prepare a valuation of the relevant schemes in accordance with any Department of Finance and Personnel directions given from time to time pursuant to section 11(2) of the 2014 Act.

(5) The scheme actuary must send a copy of the valuation of the relevant schemes to the scheme manager and to the Department of Finance and Personnel.

Scheme information

2.—(1) The scheme manager or Department may publish or provide to the Department of Finance and Personnel scheme information (as defined in section 15 of the 2014 Act) whether or not required to do so by any Department of Finance and Personnel directions given from time to time pursuant to that section.

(2) Nothing in sub-paragraph (1) requires the scheme manager or the Department to publish or provide to the Department of Finance and Personnel any scheme information—

- (a) which the scheme manager or the Department is not required by the Department of Finance and Personnel directions to publish or provide to the Department of Finance and Personnel; or
- (b) which the scheme manager or the Department, apart from sub-paragraph (1), is prohibited lawfully from publishing or providing.

Benefit information statements

3.—(1) The scheme manager must provide a benefit information statement to each active member in accordance with—

- (a) section 14 of the 2014 Act (information about benefits); and
- (b) any directions given by the Department of Finance and Personnel from time to time pursuant to that section.

(2) Sub-paragraph (1) does not provide a right for an active member to request a benefit information statement.

(3) A benefit information statement provided pursuant to sub-paragraph (1) is to be treated as though it is the information mentioned in regulation 16(2)(a) of the Occupational and Personal Pension Schemes (Disclosure of Information) Regulations (Northern Ireland) 2014⁽⁵⁾ for the purposes of determining whether or not information must be given under regulation 16(1) of those Regulations.

PART 2

Claims and benefits

Claims for benefits

4.—(1) A person claiming to be entitled to benefits under these Regulations (“the claimant”) shall make a claim in writing to the scheme manager.

(2) Pursuant to such a claim, the claimant and, where appropriate, the member’s employing authority (including any previous employing authority of the member) must provide such—

- (a) evidence of entitlement.
- (b) information required in order to deal with the claim, and
- (c) authority or permission as may be necessary for the release by third parties of information in their possession relating to the claimant or member,

as the scheme manager may from time to time require for the purposes of these Regulations.

(3) A claim referred to in sub-paragraph (1) may be made by a person or persons other than the claimant where the scheme manager so provides.

(4) Any claim for benefit required in writing under these Regulations, and any evidence, information, authority or permission given in connection with that claim, may be made or given by means of an electronic communication where such method of communication is approved by the scheme manager from time to time.

(5) In this regulation, “electronic communication” has the same meaning as in section 4(1) of the Electronic Communications Act (Northern Ireland) 2001⁽⁶⁾.

Provision of information: continuing entitlement to benefits

5.—(1) The scheme manager may specify a date by which a person who is in receipt of a benefit under this scheme is to provide the scheme manager with all or any of the following material—

- (a) evidence of the person’s identity;
- (b) the person’s contact details;
- (c) evidence of the person’s continuing entitlement to the benefit.

(2) Where a person fails to provide material in accordance with sub-paragraph (1), the scheme manager may withhold all, or any part of, any benefit payable to that person.

⁽⁵⁾ S.R. 2014 No.79

⁽⁶⁾ 2001 c.9. (N.I.); Section 4(1) has been amended by section 406(1) of, and paragraph 170 of Schedule 17 to, the Communications Act 2003 (c.21)

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Trivial commutation lump sum

6.—(1) The scheme manager may pay any person entitled to a pension under this scheme a lump sum representing the capital value of the pension and of any benefits that might have become payable under the scheme on the person's death apart from the payment if the conditions specified in subparagraph (2) are met.

(2) The conditions are that the payment complies with the following requirements (so far as apply)—

- (a) the contracting-out requirements,
- (b) the preservation requirements (see section 65(2) of the 1993 Act).
- (c) regulation 2 of the Occupational Pension Schemes (Assignment, Forfeiture, Bankruptcy etc.) Regulations (Northern Ireland) 1997(7),
- (d) Part 2 of the Registered Pension Schemes (Authorised Payments) Regulations 2009(8),
- (e) the lump sum rule (see in particular, paragraph 7 of Schedule 29 to the 2004 Act(9): trivial commutation lump sums for the purposes of Part 4 of that Act), and
- (f) the lump sum death benefit rule (see, in particular, paragraph 20 of that Schedule(10): trivial commutation lump sum death benefit for the purposes of that Part).

(3) The lump sum must be calculated by the scheme manager in accordance with advice from the Scheme actuary.

(4) The payment of a lump sum under this regulation discharges all liabilities of the scheme manager in respect of the pension in question and of any other such benefits as mentioned in subparagraph (1).

Beneficiaries who are incapable of looking after their affairs

7.—(1) In the case of a beneficiary who, in the opinion of the scheme manager, is by reason of illness, mental disorder, minority or otherwise unable to look after the beneficiary's affairs, the scheme manager may—

- (a) use any amount due to the beneficiary under the scheme for the beneficiary's benefit, or
- (b) pay it to some other person to do so.

(2) Payment of an amount to a person other than the beneficiary under subparagraph (1) discharges the scheme manager from any obligation under the scheme in respect of the amount.

Power to extend time limits

8.—(1) The appropriate authority may extend a time limit mentioned in these Regulations as it applies in a particular case.

(2) The appropriate authority is—

- (a) the Department in relation to a function of the Department;
- (b) the scheme manager in relation to a function of the scheme manager.

(7) [S.R. 1997 No.153](#); Regulation 2 was amended by [S.R. 2002 No.109](#); [S.R. 2005 No.171](#); [S.I. 2006/744](#) and [S.R. 2009 No.365](#)

(8) [S.I. 2009/1171](#)

(9) Paragraph 7 has been amended by sections 65 and 67 of, and paragraph 23 and 29 of Schedule 16 and 1, 3 and 4(1) and (3) of Schedule 18 to, the Finance Act [2011 \(c.11\)](#), section 42(1) of the Finance Act [2014 \(c.26\)](#) and [S.I. 2006/572](#)

(10) Paragraph 20 has been amended by sections 65 and 67 of, and paragraph 32 and 39 of Schedule 16 and 1, 3 and 6(1) and (3) of Schedule 18 to, the Finance Act [2011 \(c.11\)](#)

PART 3

Interest

Interest on late payment of benefits and refunds of member contributions

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

(2) This paragraph applies to any amount payable by way of a pension, lump sum, refund of contributions under this scheme (other than any amount due under regulations 32 to 34) or interim award.

(3) The scheme manager must pay interest on the unpaid amount to the person to whom it should have been paid unless the scheme manager 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 sub-paragraph (6) applies, “due date”, in relation to an unpaid amount, means—

- (a) in the case of an amount in respect of a pension or lump sum payable to a member under Part 5, the day immediately following that of the member’s retirement from pensionable 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 regulation 111 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 scheme manager, and
 - (ii) the date on which the scheme manager was satisfied that the lump sum may be paid as provided in regulation 111, and
- (d) in the case of an amount in respect of any other lump sum under Part 6, 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 scheme manager 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 40(2).

(6) If, on the date which, in accordance with sub-paragraph (5), would have been the due date for an unpaid amount in respect of a pension, lump sum or refund of contributions, the scheme manager was not in possession of all the information necessary for the calculation of the amount payable in respect of the pension, lump sum or refund, the due date for the unpaid amount is the first day on which the scheme manager was in possession of that information.

(7) In this paragraph, “interim award” means—

- (a) any amount paid by way of an interim payment calculated by reference to an expected benefit under this scheme pending final calculation of the full value of that benefit, and
- (b) any amount paid that increases the amount of an earlier payment due to a backdated or subsequent increase in pensionable pay.

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PART 4

Assignment, offset and forfeiture, etc.

Prohibition on assignment or charging of benefits

10. Any assignment of, or charge on, or any agreement to assign or charge, any right to a benefit under this scheme is void.

Offset of benefits

11.—(1) If, as a result of a member’s criminal, negligent or fraudulent act or omission, a loss to public funds occurs that arises out of or is connected with the member’s employment relationship with the member’s employer, the Department—

- (a) may reduce any pension or other benefit payable to, or in respect of, the member under these Regulations by an amount less than or equal to the loss, or
- (b) in a case where the loss equals or exceeds the value of the pension or other benefit, reduce them to nil or by any amount less than that value.

(2) Sub-paragraph (1) does not apply so far as the pension or other benefit—

- (a) is a guaranteed minimum pension, or
- (b) arise out of a transfer payment.

(3) If the Department proposes to exercise the power under sub-paragraph (1), the Department must give the member a certificate specifying the amount of the loss to public funds and of the reduction in benefits.

(4) If the amount of the loss is disputed, no reduction may be made under sub-paragraph (1) until the member’s obligation to make good the loss has become enforceable—

- (a) under the order of a competent court, or
- (b) in consequence of an award of an arbitrator.

(5) If the loss is suffered by an employing authority, the amount of any reduction under sub-paragraph (1) must be paid to that authority.

Forfeiture of rights to benefits

12.—(1) The Department may direct that all or part of any rights to benefits or other amounts payable to or in respect of a member under these Regulations be forfeited if—

- (a) the member is convicted of any of the offences specified in sub-paragraph (2); and
- (b) the offence was committed before the benefit or other amount becomes payable.

(2) The offences are—

- (a) an offence in connection with employment that qualifies the member to belong to this scheme, in respect of which the Secretary of State has issued a forfeiture certificate,
- (b) one or more offences under the Official Secrets Acts 1911 to 1989 for which the member has been sentenced on the same occasion to—
 - (i) a term of imprisonment of at least 10 years, or
 - (ii) two or more consecutive terms amounting in the aggregate to at least 10 years.

(3) In sub-paragraph (2)(a), “forfeiture certificate” means a certificate stating that the Secretary of State is satisfied that the offence—

- (a) has been gravely injurious to the State, or

(b) is liable to lead to serious loss of confidence in the public service.

(4) The Department may direct that all or part of any rights to benefits or other amounts payable in respect of a member under these Regulations be forfeited where the benefits or amounts are payable to a person to whom sub-paragraph (5) applies who has been convicted of the murder or manslaughter of that member or of any other offence of which unlawful killing of that member is an element.

(5) This paragraph applies to a person who is—

- (a) the member's widow, widower, nominated partner or surviving civil partner,
- (b) a dependant of the member.
- (c) a person not falling within sub-paragraph (a) or (b) who is specified in a notice given under paragraph 9(3) of Schedule 12, or
- (d) a person to whom such benefits or amounts are payable under the member's will or on the member's intestacy.

(6) A guaranteed minimum pension may be forfeited only if sub-paragraph (1) applies in the case of an offence within sub-paragraph (2)(b).

This is subject to paragraph (7).

(7) This sub-paragraph is without prejudice to section 2 of the Forfeiture Act 1870⁽¹¹⁾ (under which forfeiture is required in cases of treason, subject to whole or partial restoration under section 70(2) of the Criminal Justice Act 1948⁽¹²⁾).

PART 5

Insolvency

Bankruptcy of person entitled to benefits

13.—(1) On the bankruptcy of any person entitled to a benefit under this scheme, no part of the benefit may be paid to the person's trustee in bankruptcy or other person acting on behalf of the creditors, except as provided for in sub-paragraph (2).

(2) Where, following the bankruptcy of any person entitled to a benefit under this scheme, the court makes an income payments order under Article 283 of the Insolvency (Northern Ireland) Order 1989⁽¹³⁾ that requires the scheme manager to pay all or part of the benefit to the person's trustee in bankruptcy the Department shall comply with that order.

PART 6

Determinations

Determination of questions

14.—(1) Except as otherwise provided by these Regulations, any question arising under the scheme is to be determined by the scheme manager.

⁽¹¹⁾ 1870 c.23

⁽¹²⁾ 1948 c.58

⁽¹³⁾ S.I. 1989/2405 (N.I. 19); Article 283 was amended by S.I. 2006/1455 (N.I. 10) Article 13(2) and Schedule 9

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(2) Any such disagreement as is referred to in Article 50 of the 1995 Order (resolution of disputes)(14) must be resolved by the scheme manager in accordance with any arrangements applicable under that section.

Determinations by medical practitioners

15.—(1) The scheme manager may make arrangements for functions under this scheme in relation to decisions to which sub-paragraph (2) applies that are exercisable by the scheme manager to be discharged by—

- (a) a medical practitioner (whether practicing alone or as part of a group) whom the scheme manager has approved to act on the scheme manager’s behalf, or
- (b) a body (incorporated or unincorporated) which—
 - (i) employs medical practitioners (whether under a contract of service or for services), and
 - (ii) is so approved.

(2) This paragraph applies to a decision as to a person’s health or degree of physical or mental infirmity that is required for the purposes of this scheme and, in particular, a decision required for the purposes of—

- (a) regulation 52(6)(b) (procedure for allocation election under regulation 50);
- (b) regulation 75(9) (pension credit members);
- (c) regulation 89(2)(c) or (3)(b) (early retirement on ill health: active members);
- (d) regulation 92(1) or (5) (re-assessment of ill health pension);
- (e) regulation 93(1)(b) or (2)(c) (early retirement on ill health: deferred members);
- (f) regulation 108(1) (option to exchange pension for lump sum: serious ill health);
- (g) regulation 121(3)(b)(i) (dependency because of physical or mental impairment);
- (h) paragraph 7(1) of this Schedule (beneficiary incapable of looking after their own affairs);
- (i) section 229(3)(a) of the 2004 Act (determining whether an individual satisfies the severe ill health condition)(15).

(3) In relation to such a decision, the scheme manager may require a person entitled or claiming to be entitled to benefit under this scheme to submit to a medical examination by a medical practitioner selected by the scheme manager.

(4) The scheme manager must also offer the person an opportunity to submit a report from the person’s own medical adviser following an examination of the person by the medical adviser.

(5) In taking a decision mentioned in sub-paragraph (1), the scheme manager must take into consideration both—

- (a) the report mentioned in sub-paragraph (4); and
- (b) the report of the medical practitioner who carries out the medical examination mentioned in sub-paragraph (3).

(14) Article 50 was substituted by Article 250(1) of the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)) and amended by Article 14 of the Pensions Act (Northern Ireland) 2008 (c.1 (N.I.))

(15) Section 229(3)(a) was substituted by section 660 of, and paragraphs 1 and 6(1) and (3) of Schedule 17 to, the Finance Act 2011 (c.11)

PART 7

Taxation

Deduction of tax

16.—(1) The scheme manager must deduct from any payment under the scheme any tax which is required to be paid in respect of it.

(2) Subject to sub-paragraph (3), if a person's entitlement to a benefit or transfer payment under these Regulations—

(a) constitutes a benefit crystallisation event in accordance with section 216 of the 2004 Act(16); and

(b) a lifetime allowance charge under that Act is payable in respect of that event, that charge must be paid by the scheme administrator.

(3) The member's present or future benefits or transfer payment in respect of which any charge under sub-paragraph (2) arises must be reduced by an amount that fully reflects the amount of the charge paid by the scheme administrator and is to be calculated by reference to advice provided by the scheme actuary for that purpose.

(4) Where—

(a) the scheme manager's liability to pay a pension under regulation 108 is discharged by the payment of a lump sum in accordance with paragraph (4), (5) (6) or (7) of that regulation; and

(b) that lump sum payment is made to a member who has reached the age of 75.

the scheme administrator must deduct tax at the rate of 55% (or such other amount as applies from time to time) from the lump sum payable in accordance with section 205A of the 2004 Act(17).

(5) Where—

(a) a member has given written notice to the scheme administrator that a lump sum payable under regulation 111 is to be treated as a pension protection lump sum death benefit in accordance with paragraph 14 of Schedule 29 to the 2004 Act(18); and

(b) has not revoked that notice,

the scheme administrator must deduct tax at the rate of 55% (or such other amount as applies from time to time) from the lump sum payable in accordance with section 206 of the 2004 Act(19).

(6) Where—

(a) a lump sum on death is payable in accordance with regulation 111; and

(b) that lump sum is payable in respect of a member who had reached the age of 75 at the date of the member's death.

the scheme administrator must deduct tax at the rate of 55% (or such other amount as applies from time to time) from the lump sum payable in accordance with section 206 of the 2004 Act.

(16) Section 216 has been amended by section 101 of, and paragraphs 1, 31 and 42 of Schedule 10 to, the Finance Act 2005 (c.7), section 161(1) of, and paragraphs 1 and 30 of Schedule 23 to, the Finance Act 2006 (c.25), section 92 of, and paragraphs 1(1) and (3), 4 and 5 of Schedule 29 to, the Finance Act 2008 (c.9) and section 65 of, and paragraphs 43, 62 and 73 of Schedule 16 to, the Finance Act 2011 (c.11)

(17) Section 205A was inserted by section 65 of, and paragraph 40 of Schedule 16 to, the Finance Act 2011, and amended by section 219(1) of, and paragraphs 119 and 122 of Schedule 46 to, the Finance Act 2013 (c.29)

(18) Paragraph 14 of Schedule 29 has been amended by section 65 of, and paragraphs 32 and 34 of Schedule 16 to, the Finance Act 2011

(19) Section 206 has been amended by section 65 of, and paragraph 41 of Schedule 16 to, the Finance Act 2011, and section 219(1) of, and paragraphs 119 and 123 of Schedule 46 to, the Finance Act 2013

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(7) A person who is entitled to a benefit under these Regulations must (whether or not he intends to rely on entitlement to transitional protection, an enhanced lifetime allowance or to enhanced protection) give to the scheme administrator such information as will enable the scheme administrator to determine—

- (a) whether any lifetime allowance charge is payable in respect of the benefit and
- (b) if so, the amount of that charge.

(8) If a person claiming a benefit under these Regulations intends to rely on entitlement to an enhanced lifetime allowance by virtue of any of the provisions listed in section 256(1) of the 2004 Act⁽²⁰⁾ (enhanced lifetime allowance regulations), that person must give to the scheme administrator—

- (a) the reference number issued by the Commissioners under the Registered Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006⁽²¹⁾ in respect of that entitlement; and
- (b) the information referred to in sub-paragraph (7).

(9) If a person claiming a benefit under these Regulations intends to rely on entitlement to transitional protection against a lifetime allowance charge in accordance with paragraph 14 of Schedule 18 to the Finance 2011 Act⁽²²⁾ or paragraph 1 of Schedule 22 to the Finance Act 2013, that person must give to the scheme administrator—

- (a) the reference number issued by the Commissioners under the Registered Pension Schemes (Lifetime Allowance Transitional Protection) Regulations 2011⁽²³⁾ or Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Notification) Regulations 2013⁽²⁴⁾ in respect of that entitlement; and
- (b) the information referred to in sub-paragraph (7).

(10) If a person claiming benefit under these Regulations intends to rely on entitlement to individual protection against a lifetime allowance change in accordance with paragraph 1 of Schedule 6 to the Finance Act 2014⁽²⁵⁾, the person must give to the scheme administrator—

- (a) the reference number issued by the Commissioners under the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Individual Protection 2014 Notification) Regulations 2014⁽²⁶⁾ in respect of that entitlement; and
- (b) the information referred to in sub-paragraph (7).

(11) The information referred to in sub-paragraph (7) and, as the case may be, reference numbers referred to in paragraphs (8)(a), (9)(a), or (10)(a), must be given to the scheme administrator—

- (a) at the time the person makes a claim for a benefit; or
- (b) where that information has not been provided at the time of making the claim, within such time as the scheme administrator specifies in writing.

(12) Where the person fails to provide all. or part of, the information referred to in sub-paragraph (7) and, as the case may be, reference numbers referred to in paragraphs (8)(a), (9)(a) and (10)(a) within the time limits specified by the scheme administrator where relevant, the scheme administrator may treat the whole of the benefit as a chargeable benefit and pay the charge on that basis.

⁽²⁰⁾ Section 256(1) has been amended by section 161(1) of, and paragraphs 1 and 42 of Schedule 23 to, the Finance Act 2006

⁽²¹⁾ S.I. 2006/131 as amended by S.I. 2006/3261, 2009/56 and 2010/561

⁽²²⁾ Paragraph 14 has been amended by section 47(1) and (2) of the Finance Act 2013 and S.I. 2013/1730

⁽²³⁾ S.I. 2011/1752 as amended by S.I. 2013/1740

⁽²⁴⁾ S.I. 2013/1741

⁽²⁵⁾ 2014 c.26

⁽²⁶⁾ S.I. 2014/1842

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(13) Practitioners and non-GP providers must provide the information required by regulation 15A of the Registered Pension Schemes (Provision of Information) Regulations 2006⁽²⁷⁾ in respect of their benefits under the scheme in a manner prescribed from time to time by the Department.

(14) This sub-paragraph applies to a member who—

(a) is liable to an annual allowance charge in accordance with section 237A of the 2004 Act⁽²⁸⁾; and

(b) meets the conditions specified in paragraph (1) of section 237B of that Act⁽²⁹⁾.

(15) A member to whom sub-paragraph (14) applies may give notice in writing to the scheme administrator specifying that the scheme administrator and the member are to be jointly and severally liable for the payment of the annual allowance charge due in respect of that member in accordance with section 237B of the 2004 Act.

(16) Unless the scheme administrator's liability for an annual allowance charge referred to in sub-paragraph (15) is discharged in accordance with section 237D of the 2004 Act⁽³⁰⁾—

(a) that annual allowance charge will be paid by the scheme administrator on behalf of the member; and

(b) that member's present or future benefits in respect of which that charge arises must be adjusted in accordance with section 237E of the 2004 Act⁽³¹⁾ and must be calculated by reference to advice provided by the scheme actuary for that purpose.

(17) "Enhanced lifetime allowance" and "enhanced protection" are to be construed in accordance with the 2004 Act.

Prohibition on unauthorised payments

17. Nothing in these regulations requires or authorises the making of any payment which, if made, would be an unauthorised payment for the purposes of Part 4 of the 2004 Act (see section 160(5) of that Act).

Scheme administrator

18. For the purposes of this Part of this Schedule and Part 4 of the 2004 Act, the scheme administrator is the Regional Business Services Organisation (RBSO) established under section 14(1) of the Health and Social Care (Reform) Act (Northern Ireland) 2009⁽³²⁾.

⁽²⁷⁾ S.I. 2006/567 Regulation 15A was inserted by regulations 2 and 9 of S.I. 2011/1797

⁽²⁸⁾ Section 237A was inserted by section 66 of, and paragraphs 1 and 15 of Schedule 17 to, the Finance Act 2011 (c.11) and amended by section 219(1) of, and paragraphs 119 and 128 of Schedule 46 to, the Finance Act 2013 (c.29)

⁽²⁹⁾ Section 237B was inserted by section 66 of, and paragraphs 1 and 15 of Schedule 17 to, the Finance Act 2011 and amended by section 219(1) of, and paragraphs 119 and 129 of Schedule 46 to, the Finance Act 2013 (c.29)

⁽³⁰⁾ Section 237D was inserted by section 66 of, and paragraphs 1 and 15 of Schedule 17 to, the Finance Act 2011

⁽³¹⁾ Section 237E was inserted by section 66 of, and paragraphs 1 and 15 of Schedule 17 to, the Finance Act 2011

⁽³²⁾ 2009 c.1 (N.I.)

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SCHEDULE 4

Regulations 15 & 16

Opting out and re-joining

Opting out of the scheme

1.—(1) A person who does not wish to, or who no longer wishes to, participate in this scheme may opt out of the scheme at any time by giving notice in writing to the person's employing authority and such person will be treated as having left pensionable employment on the date the notice takes effect.

(2) A notice referred to in sub-paragraph (1) takes effect—

- (a) from the first day of the pay period immediately following its receipt by the employing authority; or
- (b) where a later date is specified in the notice, from the first day of the pay period following the pay period in which the specified date falls.

(3) A person who opts out of the scheme under sub-paragraph (1) within one month of commencing HSC employment is to be treated as never having been included in the scheme in respect of that opt out and, if applicable, any contributions made by, or on behalf, of that person for the period before the opt out took effect must be repaid.

(4) A notice under sub-paragraph (1) ceases to have effect on the day immediately preceding, as the case may be, the person's—

- (a) automatic enrolment date; or
- (b) automatic re-enrolment date, where that notice was not given within the 12 months immediately preceding that date.

(5) Sub-paragraph (6) applies if a person—

- (a) belongs or would belong to group D in regulation 27(1); and
- (b) has more than one employment or engagement to which group D applies.

(6) If the person gives a notice as mentioned in sub-paragraph (1), the notice must relate to all of the employments or engagements.

Re-joining the scheme

2. A person who has opted out of this scheme pursuant to paragraph 1 may, if eligible to do so pursuant to that paragraph, join or re-join the scheme by giving notice in writing to the person's employing authority and on doing so will be included in this scheme on the first day of the first pay period after the notice is received, or such later date (which must be the first day of a pay period) as is specified in the notice.

SCHEDULE 5

Regulation 18(1)

Membership gateways

PART 1

HSC organisations

1. The following are HSC organisations for the purposes of these Regulations—

- (a) a Health and Social Care Trust (HSC Trust) established under Article 10 of the Health and Personal Social Services (Northern Ireland) Order 1991⁽³³⁾;
 - (b) Regional Health and Social Care Board (RHSCB) established under section 7(1) of the Health and Social Care (Reform) Act (Northern Ireland) 2009⁽³⁴⁾;
 - (c) Regional Business Services Organisation (RBSO) established under section 14(1) of the Health and Social Care (Reform) Act (Northern Ireland) 2009;
 - (d) Patient Client Council (PCC) established under section 16(1) of the Health and Social Care (Reform) Act (Northern Ireland) 2009;
 - (e) Regional Agency for Public Health and Social Wellbeing (RAPHSW) established under section 12(1) of the Health and Social Care (Reform) Act (Northern Ireland) 2009;
 - (f) Northern Ireland Practice and Education Council for Nursing and Midwifery (NIPEC) established under the Health and Personal Social Services Act (Northern Ireland) 2002⁽³⁵⁾
2. The Department may agree to treat any other body which is constituted under a statutory provision relating (in whole or in part) to health services as an HSC organisation for the purposes of these Regulations.
3. In this Schedule statutory provision has the meaning given in section 1(1)(f) of the Interpretation Act (Northern Ireland) 1954⁽³⁶⁾.

PART 2

Medical contractors and dental providers

4. The following are medical contractors for the purposes of these Regulations—
- (a) a GMS practice;
 - (b) an APMS contractor;
 - (c) an OOH provider;
 - (d) a non-GP provider.
5. A GDS Provider is a dental provider for the purposes of these Regulations.

PART 3

Medical practitioners and dental practitioners

6. The following are medical practitioners for the purposes of these Regulations—
- (a) a medical practitioner;
 - (b) a locum medical practitioner;
 - (c) an ophthalmic provider.
7. The following are dental practitioners for the purposes of these Regulations—
- (a) a dental practitioner;
 - (b) a vocational trainee.

⁽³³⁾ S.I. 1991 No.194 (N.I. 1)

⁽³⁴⁾ 2009 c.1 (N.I.)

⁽³⁵⁾ 2002 c.9

⁽³⁶⁾ 1954 c.33 (N.I.)

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PART 4

Determination employers

8. A determination employer is a person who is the employer of a person in respect of whom a determination has been made pursuant to section 25(5) of the 2014 Act.

SCHEDULE 6

Regulations 18(2) and 100(2)

Persons to whom the scheme may be extended

1.—(1) The categories or descriptions of persons to whom the scheme may be extended by determination pursuant to section 25 of the 2014 Act are as follows.

(2) Any person, or any class of persons who is—

- (a) wholly or mainly engaged in health services; or
- (b) an officer of a government department serving on the medical or nursing staff of that department or at or for the purposes of a hospital maintained by that department, and who, if he were in the employment of an HSC organisation, would be eligible to join the scheme.

(3) A person who, while continuing in, or within twelve months after leaving, employment in which that person was entitled to participate in pension benefits provided by this scheme or a connected scheme (any period spent by that person on an approved course of study or training being left out of account), enters such other employment as may be approved by the Department for the purposes of these Regulations.

(4) An approval given for the purposes of sub-paragraph (3) may specify provisions of these regulations which—

- (a) are not to apply to the person, or
- (b) are to apply to the person subject to such modifications as are specified.

SCHEDULE 7

Regulations 24(1), 115(5) and (6) and
118(5)

Pension accounts

PART 1

Interpretation

Interpretation

1. In this Schedule—

“index adjustment” means—

- (a) in relation to the opening balance of earned pension for a scheme year (other than the opening balance of club transfer earned pension), the percentage increase or decrease

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in prices specified in the order made by the Department of Finance and Personal under section 9(2) of the 2014 Act in relation to the previous scheme year, plus 1.5;

- (b) in relation to the opening balance of club transfer earned pension for a scheme year, the adjustment that would apply to the opening balance of that amount of earned pension under the sending scheme for the previous scheme year;

“AP index adjustment” means, in relation to the opening balance of additional pension for a scheme year, the percentage increase or decrease in prices specified in an order made by the Department of Finance and Personnel under section 9(2) of the 2014 Act in relation to the previous scheme year;

“the leaving year” means the scheme year in which the relevant last day falls;

“the relevant last day” means—

- (a) for a member who has made a partial retirement application, the day before the entitlement day for a partial retirement pension; and
- (b) otherwise, the last day of pensionable service.

Pensionable service

2. For the purpose of this Schedule, a person who re-enters pensionable service after a break in service not exceeding 5 years is taken to be in pensionable service during the break.

Meaning of “leaver index adjustment”

3.—(1) The leaver index adjustment for an amount of accrued earned pension other than an amount of club transfer accrued earned pension is an amount calculated as follows—

Step 1

Add 1.5 to the percentage increase or decrease in prices specified in an order made by the Department of Finance and Personnel under section 9(2) of the 2014 Act in relation to the leaving year.

Step 2

Multiply the result at Step 1 by

$$\frac{A}{B}$$

where—

A is the number of complete months in the period between the beginning of the leaving year and the end of the relevant last day; and

B is 12.

The resulting percentage is the leaver index percentage.

Step 3

Multiply the amount of accrued earned pension by the leaver index percentage.

The resulting amount is the leaver index adjustment.

(2) The leaver index adjustment for an amount of club transfer accrued earned pension is the adjustment that would apply under the sending scheme to an amount of accrued earned pension equal to the amount of club transfer accrued earned pension specified in the active member’s account at the end of the relevant last day.

(3) In this paragraph, “complete month” includes an incomplete month that consists of at least 16 days.

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Meaning of “leaver AP index adjustment”

4.—(1) The leaver AP index adjustment for an amount of accrued additional pension is calculated in accordance with paragraph (2).

(2) The leaver AP index adjustment is an amount equal to the amount of leaver index adjustment found if—

- (a) The accrued additional pension were an accrued earned pension; and
- (b) 1.5 is not added to the percentage increase or decrease in prices specified in an order made by the Department of Finance and Personnel in Step 1 of paragraph 3(1).

Meaning of “full retirement earned pension”

5.—(1) The amount of full retirement earned pension is the sum of—

- (a) the amount of accrued earned pension calculated under paragraph 28(2); and
- (b) the leaver index adjustment for that amount.

(2) In calculating the amount of full retirement earned pension, the leaver index adjustment is not applied to the amount of accrued earned pension if a transfer payment is made in respect of the member’s rights to that accrued pension before the end of the last active scheme year.

Meaning of “full retirement additional pension”

6.—(1) The amount of full retirement additional pension is the sum of—

- (a) the amount of accrued additional pension calculated under paragraph 28(3); and
- (b) the leaver AP index adjustment for that amount.

(2) In calculating the amount of full retirement additional pension, the leaver AP index adjustment is not applied to the amount of accrued additional pension if a transfer payment is made in respect of the member’s rights to that accrued pension before the end of the last active scheme year.

Meaning of “partial retirement earned pension”

7. The amount of partial retirement earned pension is the sum of—

- (a) the amount of accrued earned pension calculated under paragraph 29(2); and
- (b) the leaver index adjustment for that amount.

Meaning of “partial retirement additional pension”

8. The amount of partial retirement additional pension is the sum of—

- (a) the amount of accrued additional pension calculated under paragraph 29(3); and
- (b) the leaver AP index adjustment for that amount.

Meaning of “actuarial reduction”

9.—(1) In these Regulations, “actuarial reduction” means the actuarial reduction that is applied (after obtaining the advice of the scheme actuary) when calculating the annual rate of pension payable to a member who, on the entitlement day for a pension other than a pension specified in sub-paragraph (2) has not reached normal pension age.

(2) The pensions are—

- (a) an age retirement pension;
- (b) a premature retirement pension;

- (c) an ill-health pension.

Meaning of “conversion amount”

10. In these Regulations, “conversion amount”, in relation to any pension converted in part to a lump sum under regulation 76 means the amount of pension converted to a lump sum.

PART 2

Active member’s account

Establishment of active members account

11.—(1) A pension account must be established for each active member (“the active member’s account”) from the first day of pensionable service under this scheme.

(2) If a person is an active member in relation to more than one employment, only one active member’s account is to be established.

(3) The active member’s account must remain open until the member leaves all pensionable service under this scheme.

Receipt of club transfer values

12.—(1) This paragraph applies if a club transfer value is received from another club scheme in relation to an active member of this scheme.

(2) On receipt of the transfer value payment, the active member’s account must be credited with an amount of club transfer earned pension the member is entitled to under Section 3 of Chapter 2 of Part 7 (transfers).

Amount of pension for a scheme year

13.—(1) This paragraph applies in relation to every scheme year in which an active member’s account is open.

(2) The active member’s account must specify—

- (a) the amount of standard earned pension (if any) for the year; and
- (b) the amount of club transfer earned pension (if any) for the year.

(3) The standard earned pension is 1/54th of the member’s pensionable earnings for the year.

(4) The club transfer earned pension—

- (a) is the amount which the member is entitled to count under Section 3 of Chapter 2 of Part 7 (transfers);
- (b) must be specified separately in relation to each sending scheme.

Account to specify opening balance and index adjustment

14.—(1) This paragraph applies in relation to every scheme year in which an active member’s account is open other than the scheme year in which the account is established.

(2) The active member’s account must specify—

- (a) the opening balance of standard earned pension for the scheme year and the index adjustment for that opening balance; and

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- (b) the opening balance of the club transfer earned pension (if any) for the scheme year and the index adjustment for that opening balance.
- (3) The opening balance in relation to a description of pension—
 - (a) for the scheme year immediately following the scheme year in which the active member’s account is established, means the amount of that pension for the previous scheme year as at the end of the previous scheme year;
 - (b) for any subsequent scheme year, means the sum of the following amounts—
 - (i) the opening balance of that pension for the previous scheme year and the index adjustment for that opening balance; and
 - (ii) the amount of that pension for the previous scheme year as at the end of the previous scheme year.
- (4) In this regulation, “a description of pension” means—
 - (a) standard earned pension; and
 - (b) club transfer earned pension (if any).

Actuarial reduction buy-out

15. In relation to a scheme year which falls within a buy-out period (see regulation 44(6)) the entry in the account relating to the standard earned pension must note—
- (a) that a buy-out election has effect (unless it is revoked); and
 - (b) the number of years in respect of which the actuarial reduction is to be bought out.

PART 3

Deferred member’s account

Establishment of deferred member’s account

16. When an active member leaves all pensionable service and becomes a deferred member—
- (a) the active member’s account must be closed; and
 - (b) a pension account for the deferred member must be established (“deferred member’s account”).

Account to specify amount of accrued earned pension and leaver index adjustment

17. The deferred member’s account must specify—
- (a) the amount of accrued earned pension calculated under paragraph 30; and
 - (b) the leaver index adjustment for that amount.

Deferred member’s account closed after break not exceeding 5 years

- 18.—(1) If a deferred member re-enters pensionable service under this scheme after a break in service not exceeding 5 years—
- (a) the deferred member’s account must be closed; and
 - (b) the active member’s account must be re-established.
- (2) The active member’s account—

- (a) must specify the amount of accrued earned pension as at the beginning of the break in service; and
- (b) must be adjusted as if the member had continued as an active member during the break in service but had received no pensionable earnings.

Deferred member's account remains open after a break in service of more than 5 years

19.—(1) This paragraph applies if a deferred member re-enters pensionable service under this scheme after a break in service of more than 5 years.

(2) When the deferred member re-enters pensionable service under this scheme (“the further service”)—

- (a) the deferred member's account remains open; and
- (b) an active member's account must be established in respect of the further service.

PART 4

Pensioner member's account

Pension accounts for active or deferred members who become pensioner members

20.—(1) When an active member becomes entitled to payment of a retirement pension other than a partial retirement pension in respect of any pensionable service—

- (a) the active member's account and any additional pension account must be closed; and
- (b) a pension account for the pensioner member must be established (“the pensioner member's account”).

(2) When a deferred member becomes entitled to payment of a retirement pension other than a partial retirement pension in respect of any pensionable service—

- (a) the deferred member's account and any additional pension account must be closed; and
- (b) a pension account for the pensioner member must be established (“the pensioner member's account”).

(3) The pensioner member's account must specify—

- (a) the amount of full retirement earned pension payable to the member, and for that amount—
 - (i) the actuarial reduction (if any);
 - (ii) the late payment actuarial increase (if any); and
 - (iii) the conversion amount (if any);
- (b) the amount of full retirement additional pension payable to the member, and for that amount—
 - (i) the actuarial reduction (if any);
 - (ii) the late payment actuarial increase (if any); and
 - (iii) the conversion amount (if any); and
- (c) the amount of an allocation pursuant to an election by the member under regulation 50.

Pension accounts for partial retirement members

21.—(1) On the entitlement day for a partial retirement pension—

- (a) a pensioner member's account must be established for the member (M);

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- (b) if M is an active member, the active member's account must be adjusted by reducing the amount of accrued earned pension specified in that account by the specified percentage (see regulation 83(3));
 - (c) if M is a deferred member, the deferred member's account must be adjusted by reducing the amount of accrued earned pension specified in that account by the specified percentage;
 - (d) after the adjustment, Parts 2 and 3 apply in relation to M as if the amount of accrued earned pension specified in the active member's account or deferred member's account had always been reduced by the specified percentage; and
 - (e) if M has elected under regulation 83(3)(b) to receive additional pension with the partial retirement earned pension, the additional pension account must be closed.
- (2) The pensioner member's account must specify—
- (a) the amount of partial retirement earned pension payable to M, and for that amount—
 - (i) the actuarial reduction (if any);
 - (ii) the late payment actuarial increase (if any);
 - (iii) the conversion amount (if any); and
 - (b) the amount of partial retirement additional pension payable to M, and for that amount—
 - (i) the actuarial reduction (if any);
 - (ii) the late payment actuarial increase (if any); and
 - (iii) the conversion amount (if any).
- (3) The entitlement day is the election day for the purposes of regulation 83.

PART 5

Additional pension account

Establishment of additional pension account

22.—(1) An additional pension account must be established for each active member in respect of whom an additional pension election is made.

(2) If the member is an active member in relation to more than one employment, only one additional pension account is to be established.

- (3) The additional pension account must remain open until—
- (a) an additional pension is paid in respect of the member;
 - (b) a transfer payment is made in respect of the member's rights to the accrued additional pension; or
 - (c) all additional pension contributions are refunded under regulation 62 or 66.

(4) The additional pension account must record separately the amount referable to each election made by a member under regulation 54(3)(b) (self and survivor).

Account to specify amount of additional pension

23.—(1) This paragraph applies in relation to every scheme year in which an additional pension election is made.

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(2) The additional pension account must specify in relation to any additional pension election made in that scheme year an amount equal to the annual rate of additional (self only) pension specified in the additional pension election.

Account to specify opening balance and AP index adjustment

24.—(1) This paragraph applies in relation to every scheme year in which an additional pension account is open other than the scheme year in which the account is established.

(2) The account must specify the opening balance of additional pension for the scheme year and the AP index adjustment for that opening balance.

(3) The opening balance of additional pension—

- (a) for the scheme year immediately following the scheme year in which the additional pension account is established, means the amount of additional pension specified in the account as at the end of the previous scheme year; and
- (b) for any subsequent scheme year, means the sum of the following amounts—
 - (i) the opening balance of additional pension for the previous scheme year;
 - (ii) the AP index adjustment for that opening balance; and
 - (iii) the amount of additional pension for the previous scheme year.

Partial retirement pension abated to zero

25.—(1) This paragraph applies if—

- (a) an additional pension is payable with a partial retirement pension; and
- (b) the partial retirement pension ceases to be payable under regulation 85(3).

(2) The additional pension account must be re-established and credited with an amount equal to the annual rate of additional (self only) pension

PART 6

Pension credit member's account

Pension credit member's pension account

26.—(1) A pension account must be established for each pension credit member (“the pension credit member's account”).

(2) The pension credit member's account must specify the amount of credited pension and for that amount—

- (a) the actuarial adjustment (if any); and
- (b) the conversion amount (if any).

(3) In these Regulations, “amount of credited pension” means an amount equal to the pension credit calculated in accordance with regulations made under paragraph 5(b) of Schedule 5 to the 1999 Order.

Separate account for each capacity of membership

27.—(1) If a pension credit member is also an active member, deferred member or pensioner member, the pension credit member's account is in addition to the other account or accounts to be established under this Schedule in respect of the member in the other capacity.

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(2) If a pension credit member has rights under this scheme which are attributable, directly or indirectly, to pension credit derived from the rights of more than one pension debit member of this scheme, a separate account is to be established under this paragraph in respect of the pension credit attributable to the rights of each such pension debit member.

PART 7

Calculation of accrued pension

Calculation of amount of accrued pension for purposes of full retirement

28.—(1) For the purpose of a full retirement pension, the amount of accrued pension is the sum of—

- (a) the amount of accrued earned pension under sub-paragraph (2); and
- (b) the amount of accrued additional pension (if any) under sub-paragraph (3).

(2) The amount of accrued earned pension is the sum of the following amounts specified in the active member's account as at the end of the last day of pensionable service—

- (a) the opening balance of standard earned pension for the last active scheme year and the index adjustment for that opening balance;
- (b) the amount of standard earned pension (if any) for the last active scheme year;
- (c) the opening balance of club transfer earned pension (if any) for the last active scheme year and the index adjustment for that opening balance; and
- (d) the amount of club transfer earned pension (if any) for the last active scheme year.

(3) The amount of accrued additional pension is—

- (a) the sum of the following amounts specified in the additional pension account as at the end of the last day of pensionable service—
 - (i) the opening balance of additional pension for the last active scheme year; and
 - (ii) the AP index adjustment (if any) for that opening balance; or
- (b) an amount determined by the scheme manager under regulation 55.

Calculation of amount of accrued pension for purpose of partial retirement

29.—(1) For the purpose of a partial retirement pension, the amount of accrued pension is the sum of—

- (a) the amount of accrued earned pension under sub-paragraph (2); and
- (b) if a member claims payment of additional pension under regulation 84(2)(c), the amount of accrued additional pension under sub-paragraph (3).

(2) The amount of accrued earned pension is the partial retirement proportion of the sum of the following amounts specified in the active member's account as at the end of the relevant last day—

- (a) the opening balance of standard earned pension for the leaving year and the index adjustment for that opening balance;
- (b) the amount of standard earned pension for the relevant year;
- (c) the opening balance of club transfer earned pension (if any) for the leaving year and the index adjustment for that opening balance;
- (d) the amount of club transfer earned pension (if any) for the relevant year.

- (3) The amount of accrued additional pension is—
 - (a) the sum of the following amounts specified in the additional pension account as at the end of the relevant last day—
 - (i) the opening balance of additional pension for the relevant year; and
 - (ii) the AP index adjustment (if any) for that opening balance; or
 - (b) an amount determined by the scheme manager under regulation 55.
- (4) The relevant year is the year in which the member makes an election under regulation 83.

Calculation of amount of accrued pension for purposes of deferment

30.—(1) For the purpose of a deferred member’s account, the amount of accrued earned pension is the sum of the following amounts specified in the active member’s account as at the end of the last day of pensionable service—

- (a) the opening balance of standard earned pension for the last active scheme year and the index adjustment for that opening balance;
- (b) the amount of standard earned pension (if any) for the last active scheme year;
- (c) the opening balance of club transfer earned pension (if any) for the last active scheme year and the index adjustment for that opening balance; and
- (d) the amount of club transfer earned pension (if any) for the last active scheme year.

SCHEDULE 8

Regulation 27(1)

Practitioner Income

Interpretation

1. In this Schedule—

“Board and advisory work” means—

- (a) work undertaken as a member of the Board of an employing authority, which is not a GMS practice, an APMS contractor or an OOH provider; or
- (b) advisory work commissioned by and undertaken on behalf of such an authority, where it is connected to the authority’s role in performing or securing the delivery of, primary medical services or associated management activities or similar duties, but which is not in itself the performance of primary medical services, and payment for which is made by that authority directly to the person carrying out that work.

“collaborative services” means primary medical services provided by a GP performer, a GMS practice, an APMS contractor or an OOH provider under or as a result of an arrangement between—

- (a) the RHSCB; and
- (b) a person or body, under which the RHSCB is responsible for providing services for purposes related to the provision of health care in accordance with Article 56 of the 1972 Order(37).

“commissioned services” means medical services provided under a contract between—

- (a) a medical practitioner, a GMS practice, an APMS contractor or an OOH provider; and

(37) S.I. 1972/1265 (N.I. 14)

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- (b) the RHSCB.

Medical practitioner

- 2.—(1) This paragraph applies if a member (M)—
 - (a) is a medical practitioner or a non-GP provider, and
 - (b) is not in receipt of salary, wages, fees or other regular payments in respect of M’s employment by virtue of the application of these regulations to M as mentioned in column 3 of the Table in regulation 27(1).
- (2) M’s practitioner income is—
 - (a) the sum of the amounts described in Cases 1 to 4; minus
 - (b) an amount on account of practice expenses.

CASE 1

Income derived by M from each of the following—

- (a) a GMS contract;
- (b) an APMS contract;
- (c) payments from, or to, a practitioner who is a GMS practice or an APMS contractor in respect of the performance of—
 - (i) certification services,
 - (ii) commissioned services, or
 - (iii) collaborative services;
- (d) the provision of locum services;
- (e) payments made to M by an OOH provider or other employing authority providing OOH services in respect of the performance of—
 - (i) primary medical services,
 - (ii) commissioned services,
 - (iii) collaborative services,
 - (iv) certification services.
- (f) payments made to M by an employing authority in respect of M’s provision of –
 - (i) primary dental services,
 - (ii) general ophthalmic services,
 - (iii) pharmaceutical services;
 - (iv) dispensing services;
- (g) practice-based work carried out in educating or training or organizing the education or training of, medical students or practitioners.

CASE 2

Charges collected from patients in respect of services mentioned in Case 1 sub-paragraph (c) which M is authorised by or under an enactment to retain.

CASE 3

Sums paid to M out of a fund determined by reference to the number of beds in a hospital.

CASE 4

Allowances and other sums paid in respect of Board and advisory work.

This does not include payments made to cover expenses.

Dental practitioner

3.—(1) This paragraph applies if a member (M) is a dental practitioner.

(2) Subject to sub-paragraphs (3), (5) and (6), M's practitioner income for a scheme year means income that accrues to the practitioner which is derived from GDS arrangements.

(3) For each GDS arrangement from which practitioner income is derived, the maximum amount of practitioner income which may be derived from provision of that service in any financial year is, subject to paragraph (4), the value of that service in that financial year less the value of the following payments (if payable in that financial year by the RHSCB that is a party to the service)—

- (a) monthly seniority payments;
- (b) maternity leave, paternity leave, parental leave or adoption leave payments;
- (c) sickness leave payments;
- (d) reimbursement of the salary of a vocational trainee;
- (e) reimbursement of the national insurance contributions of a vocational trainee;
- (f) reimbursement of non-domestic rates;

then multiplied by a percentage to be determined by the Department.

(4) Income which accrues to a dental practitioner that is derived from the following payments under GDS arrangements is practitioner income for the purposes of this paragraph (that is, it is pensionable earnings, notwithstanding that they are not included in the calculation of the pensionable earnings ceiling described in sub-paragraph (3) for a particular GDS service)—

- (a) monthly seniority payments;
- (b) maternity leave, paternity leave, parental leave or adoption leave payments;
- (c) sickness leave payments,

(5) The following payments under a GDS arrangement are not to be considered practitioner income for the purposes of this regulation—

- (a) reimbursement of the salary of a vocational trainee;
- (b) reimbursement of the national insurance contributions of a vocational trainee;
- (c) reimbursement of non-domestic rates.

(6) Sub-paragraph (7) applies if M is in concurrent employment in any of the following capacities—

- (a) by being employed or engaged as mentioned in any of groups A to D in regulation 27(1);
- (b) with a district council or university;
- (c) as a civil servant;
- (d) in any other employment that the Department in any particular case allows.

(7) Practitioner income does not include any amounts for which M is required to account to the employer as a term or condition of the employment.

Allocation of practice income

4.—(1) Sub-paragraph (2) applies if a member—

- (a) is a medical practitioner or a non-GP provider; and

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- (b) is in partnership with one or more medical practitioners.
- (2) The pensionable earnings of each partner in the partnership are calculated—
 - (a) by aggregating the pensionable earnings of each partner; and
 - (b) by dividing the total equally by the number of partners.
- (3) Sub-paragraph (2)(a) includes an amount that would constitute pensionable earnings of a partner who is not a member of this scheme.
- (4) If the partners do not share equally in the partnership profits, they may elect that each partner's pensionable earnings must correspond to each partner's share of the partnership profits.

Partners' HSC employment earnings

- 5.—(1) This paragraph applies if a medical practitioner (M) practising in a partnership also has earnings in respect of HSC employment other than as a partner in the partnership ("HSC earnings").
- (2) The partners may elect that—
 - (a) M's pensionable earnings, as determined in accordance with paragraph 4, must be reduced by the amount of M's HSC earnings; and
 - (b) the pensionable earnings of each of them (including M) are increased in proportion to their respective share of the partnership profits.

Paragraph 4 and 5 election and calculation

- 6.—(1) This paragraph applies to an election as mentioned in paragraph 4(4) or 5(2).
- (2) The partners must exercise the election by giving notice in writing to the RHSCB in accordance with sub-paragraph (3).
- (3) A notice under this sub-paragraph must—
 - (a) be signed by all of the partners;
 - (b) state as a fraction each partner's share in the partnership profits.
- (4) A notice relating to an election under paragraph 5(2) must also in respect of every partner who is in HSC employment —
 - (a) state the name of the employing authority;
 - (b) state the pensionable earnings received in respect of the employment;
 - (c) include an undertaking to give the RHSCB notice in writing at the end of each scheme year of the pensionable earnings received in respect of the employment in the scheme year.
- (5) A notice under this paragraph takes effect—
 - (a) on the date agreed between the practitioners and the RHSCB, or
 - (b) failing such agreement, on the date specified by the Department.
- (6) A notice under this paragraph—
 - (a) may be cancelled or amended by a subsequent such notice;
 - (b) continues in effect until cancelled or, if earlier, there is a change in the partnership.
- (7) Calculations for the purposes of paragraphs 4(2) and 5(2) must be carried out by the RHSCB.

Locum practitioner

- 7.—(1) This paragraph applies if a member is a locum medical practitioner.
- (2) The member's practitioner income is—

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- (a) all fees and other payments made to the member in respect of the provision of locum services (excluding payments made to cover expenses or for overtime), minus
 - (b) such expenses as are deductible in accordance with guidance laid down by the Department.
- (3) The provision of locum services is any of the following performed by a practitioner engaged by an employing authority under a contract for services—
- (a) to deputise for a registered medical practitioner, or
 - (b) to temporarily assist in the provision of such services.

SCHEDULE 9

Regulation 30

Determination of pensionable earnings: setting contribution rates

Introduction

1. For the purposes of this Schedule—
 - (a) “previous scheme year” means the scheme year immediately preceding the scheme year in respect of which contributions are payable in accordance with this scheme (“the current scheme year”); and
 - (b) if a member holds two or more pensionable employments at the same time—
 - (i) the determinations referred to in paragraphs 2 to 4 apply to each such employment separately; and
 - (ii) each such employment is treated separately for the purpose of paying contributions.

Continuous employment spanning two scheme years

2.—(1) Sub-paragraph (2) applies for the purposes of determining the relevant contribution rate for the current scheme year for a member (M) who is in pensionable employment with the same employing authority on both—

- (a) the last day of the previous scheme year; and
- (b) the first day of the current scheme year.

(2) Where M is within Column 1 of one of the following Cases, M must pay contributions during the current scheme year at the rate specified in Column 2 of the table in paragraph (3) of regulation 30 in respect of the amount of pensionable earnings referred to in column 1 of that table which corresponds to the amount determined as mentioned in the Column 2 relating to that Case.

<i>Column 1</i>	<i>Column 2</i>
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CASE 1

<p>M—</p> <p>(a) was in pensionable employment with an employing authority on a whole time basis throughout the previous scheme year; and</p>	<p>The amount of M’s pensionable earnings received during the previous scheme year</p>
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(b) paid contributions in respect of that employment at the same percentage rate throughout that year.	
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CASE 2

M— (a) was in pensionable employment with an employing authority on a part-time basis throughout the previous scheme year; (b) paid contributions in respect of that employment at the same percentage rate throughout that year.	The amount of M’s pensionable earnings determined by reference to the amount the scheme manager determines would have been paid in respect of a single comparable whole-time employment during the previous scheme year
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CASE 3

M— (a) was in pensionable employment with an employing authority on a combination of a whole-time and part-time basis throughout the previous scheme year; (b) paid contributions in respect of that employment at the same percentage rate throughout that year.	The amount which is the aggregate of— (a) M’s pensionable earnings received during the previous scheme year in respect of M’s whole-time employment, and (b) the amount the scheme manager determines would have been paid in respect of a single comparable whole-time employment for that period in respect of M’s part-time employment
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CASE 4

M— (a) was in pensionable employment with an employing authority on a whole-time basis throughout the previous scheme year; (b) did not pay contributions in respect of that employment at the same percentage rate throughout that year.	The amount of M’s pensionable earnings determined by the formula— $\frac{RPE}{NDPE} \times 365$
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Where—

RPE is the pensionable earnings received in respect of M’s employment for the period—

- (i) starting on the date M’s contribution rate last changed in the previous scheme year; and
- (ii) ending on the last day of that year; and

NDPE is the number of days of pensionable employment with the employing authority—

- (i) starting on the date M’s contribution rate last changed in that year; and
- (ii) ending on the last day of that year.

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CASE 5

<p>M—</p> <p>(a) was in pensionable employment with an employing authority on a part-time basis throughout the previous scheme year; and</p> <p>(b) did not pay contributions in respect of that employment at the same percentage rate throughout that year.</p>	<p>The amount of M’s pensionable earnings determined by the formula—</p> $\frac{CWTE}{NDPE} \times 365$
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Where—

CWTE is the amount the scheme manager determines would have been paid in respect of a single comparable whole-time employment in respect of M’s part-time employment with the authority for the period—

- (i) starting on the date M’s contribution rate last changed in the previous scheme year; and
- (ii) ending on the last day of that year; and

NDPE is the number of days of pensionable employment with the employing authority—

- (i) starting on the date M’s contribution rate last changed in that year; and
- (ii) ending on the last day of that year.

CASE 6

<p>M—</p> <p>(a) was in pensionable employment with an employing authority on a combination of a whole-time and a part-time basis throughout the previous scheme year;</p> <p>(b) did not pay contributions in respect of that employment at the same percentage rate throughout that year.</p>	<p>The amount of M’s pensionable earnings determined by the formula—</p> $\frac{RPE + CWTE}{NDPE} \times 365$
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Where—

RPE is the pensionable earnings received for the whole-time employment with the authority for the period—

- (i) starting on the date M’s contribution rate last changed in the previous scheme year; and
- (ii) ending on the last day of that year;

CWTE is the amount the scheme manager determines would have been paid in respect of a single comparable whole-time employment in respect of M’s part-time employment with the authority for the period—

- (i) starting on the date M’s contribution rate last changed in the previous scheme year; and
- (ii) ending on the last day of that year; and

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NDPE is the number of days of pensionable employment with the authority for the period—

- (i) starting on the date M’s contribution rate last changed in that year; and
- (ii) ending on the last day of that year.

CASE 7

<p>M—</p> <p>(a) started pensionable employment with an employing authority on a whole-time basis during the previous scheme year;</p> <p>(b) paid contributions in respect of that employment at the same percentage rate from the date the employment started to the last day of that year.</p>	<p>The amount of M’s pensionable earnings determined by the formula—</p> $\frac{RPE}{NDPE} \times 365$
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Where—

RPE is the pensionable earnings received in respect of the employment during the previous scheme year; and

NDPE is the number of days of pensionable employment with the authority during that year.

CASE 8

<p>M—</p> <p>(a) started pensionable employment with an employing authority on a part-time basis during the previous scheme year;</p> <p>(b) paid contributions in respect of that employment at the same percentage rate from the date the employment started to the last day of that year.</p>	<p>The amount of M’s pensionable earnings determined by the formula—</p> $\frac{CWTE}{NDPE} \times 365$
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Where—

CWTE is the amount the scheme manager determines would have been paid for the employment during the previous scheme year in respect of a single comparable whole-time employment; and

NDPE is the number of days of pensionable employment with the authority during that year.

CASE 9

<p>M—</p> <p>(a) started pensionable employment with an employing authority during the previous</p>	<p>The amount of M’s pensionable earnings determined by the formula—</p>
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<p>scheme year and has since been employed on both a whole-time and a part-time basis;</p> <p>(b) paid contributions in respect of that employment at the same percentage rate from the date the employment started to the last day of that year.</p>	$RPE + \frac{CWTE}{NDPE} \times 365$
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Where—

RPE is the pensionable earnings received for the whole-time employment with the authority during the previous scheme year;

CWTE is the amount the scheme manager determines would have been paid in respect of a single comparable whole-time employment in respect of M's part-time employment with the authority during that year; and

NDPE is the number of days of pensionable employment with the authority during that year.

CASE 10

<p>M—</p> <p>(a) started pensionable employment with an employing authority on a whole-time basis during the previous scheme year;</p> <p>(b) did not pay contributions in respect of that employment at the same percentage rate from the date the employment started to the last day of that year.</p>	<p>The amount of M's pensionable earnings determined by the formula—</p> $\frac{RPE}{NDPE} \times 365$
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Where—

RPE is the pensionable earnings received for the whole-time employment with the employing authority for the period—

(i) starting on the date M's contribution rate last changed in the previous scheme year; and

(ii) ending on the last day of that year; and

NDPE is the number of days of pensionable employment with the authority—

(i) starting on the date M's contribution rate last changed in that year; and

(ii) ending on the last day of that year.

CASE 11

<p>M—</p> <p>(a) started pensionable employment with an employing authority on a part-time basis during the previous scheme year;</p> <p>(b) did not pay contributions in respect of that employment at the same percentage rate</p>	<p>The amount of M's pensionable earnings determined by the formula—</p> $\frac{CWTE}{NDPE} \times 365$
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from the date the employment started to the last day of that year.	
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Where—

CWTE is the amount the scheme manager determines would have been paid in respect of a single comparable whole-time employment in respect of M’s part-time employment with the authority for the period—

- (i) starting on the date M’s contribution rate last changed in the previous scheme year; and
- (ii) ending on the last day of that year; and

NDPE is the number of days of pensionable employment with the authority—

- (i) starting on the date M’s contribution rate last changed in that year; and
- (ii) ending on the last day of that year.

CASE 12

<p>M—</p> <p>(a) started pensionable employment with an employing authority during the previous scheme year and has since been employed on both a whole-time and a part-time basis with the authority;</p> <p>(b) did not pay contributions in respect of that employment at the same percentage rate from the date the employment started to the last day of that year.</p>	<p>The amount of M’s pensionable earnings determined by the formula—</p> $\frac{RPE + CWTE}{NDPE} \times 365$
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Where—

RPE is the pensionable earnings received for the whole-time employment with the authority for the period—

- (i) starting on the date M’s contribution rate last changed in the previous scheme year; and
- (ii) ending on the last day of that year;

CWTE is the amount the scheme manager determines would have been paid in respect of a single comparable whole-time employment in respect of M’s part-time employment with the authority for the period—

- (i) starting on the date M’s contribution rate last changed in the previous scheme year; and
- (ii) ending on the last day of that year;

NDPE is the number of days of pensionable employment with the employing authority for the period—

- (i) starting on the date M’s contribution rate last changed in that year; and
- (ii) ending on the last day of that year.

(3) If M does not fall within any of the cases in sub-paragraph (2)—

- (a) the scheme manager must determine the amount of M’s pensionable earnings; and

- (b) M must pay contributions during the current scheme year at the rate specified in column 2 of the table in paragraph (3) of regulation 30 in respect of the amount of pensionable earnings referred to in column 1 of that table which corresponds to the amount so determined.
- (4) For the purposes of sub-paragraph (3)(a), the scheme manager must take the advice of the scheme actuary and have regard to—
 - (a) pensionable earnings attributable to pensionable service comparable to M's;
 - (b) prevailing pay scales;
 - (c) prevailing rates of pensionable allowances.
- (5) A member is regarded as being in pensionable employment throughout the previous scheme year regardless of any period in that year during which the member continued to be employed by the same employer, but did not make contributions to this scheme.
- (6) For the purposes of calculating the member's pensionable earnings—
 - (a) contributions for any period referred to in sub-paragraph (2) are deemed to have been paid;
 - (b) additional pensionable earnings that the member is treated as having received during an absence from work (see regulation 28) is included.
- (7) The amount of pensionable earnings determined in accordance with this paragraph must be rounded down to the nearest whole pound.

Change to employment or rate of pensionable earnings or allowances

3.—(1) If, at any time during the current scheme year, a member starts a new employment, the member must pay contributions in respect of the employment at the rate specified in column 2 of the table in paragraph (3) of regulation 30 in respect of the amount of pensionable earnings referred to in column 1 of that table which corresponds to the member's pensionable earnings determined in accordance with sub-paragraph (5).

(2) If at any time during the current scheme year, a change is made to a member's annual rate of pensionable earnings or pensionable allowances in respect of an existing employment, the member must pay contributions—

- (a) from the first day of the next pay period immediately following the pay period in which the change is made at the rate specified in column 2 of the table in paragraph (3) of regulation 30 in respect of the amount of pensionable earnings referred to in column 1 of that table which corresponds to the member's pensionable earnings determined in accordance with sub-paragraph (5); and
- (b) as if the member's employment had started on that date.

(3) Sub-paragraph (2) does not apply to a change made to a member's annual rate of pensionable allowances in respect of an existing employment that is determined by the member's employer to have been made in respect of—

- (a) unplanned changes to the member's duties, or
- (b) changes to the member's duties that are unlikely to last for more than 12 months.

(4) If the change to a member's pensionable earnings mentioned in sub-paragraph (2) is made in respect of an existing part-time employment, that sub-paragraph does not apply unless there is a corresponding change to the amount of pensionable earnings that would be paid to the member in respect of a whole-time comparable employment.

(5) Where sub-paragraph (1) or (2) applies the scheme manager must determine the member's pensionable earnings—

- (a) if the employment is whole-time by applying the formula—

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$$\frac{EPE}{NDPE} \times 365$$

- (b) if the employment is part-time by applying the formula—

$$\frac{CWTE}{NDPE} \times 365$$

where, for the purposes of this sub-paragraph:

EPE is the pensionable earnings that the member's employing authority estimates will be payable to the member in respect of the employment mentioned in that sub-paragraph during the current scheme year;

CWTE is the amount the scheme manager determines would have been paid in respect of a single comparable whole-time employment in respect of the member's part-time employment with the authority during that year; and

NDPE is the number of days of pensionable employment from the date the employment starts to the end of that year.

- (6) Sub-paragraph (7) applies if—
- (a) sub-paragraph (1) applies to a member; and
 - (b) at the time the member becomes an active member in an employment falling within group A, B, or C in regulation 27(1), it is apparent that the member's pensionable earnings in the employment includes a variable amount.
- (7) The variable amount mentioned in sub-paragraph (6)—
- (a) is to be taken as such amount as the employing authority considers appropriate for the current scheme year; and
 - (b) in the case of a member who works part-time, is the variable amount that would be paid in respect of a comparable whole-time employment.

Small payments: changed circumstances

4.—(1) This regulation applies if a payment not exceeding £150 is made to a member in respect of work undertaken by the member—

- (a) during a earlier scheme year, or
- (b) during a period before the percentage rate at which contributions are due from the member changed by virtue of paragraph 3, or
- (c) in part during the scheme year referred to in paragraph (a) and in part during the scheme year to which paragraph (b) applies.

(2) If the member is in pensionable employment with the employing authority making the payment on the day it is made, for all purposes of this scheme—

- (a) the payment must be made to the member as if it has been made in respect of work undertaken in the current scheme year; and
- (b) contributions are payable in respect of the payment at the rate applicable to the member on the day the payment is made.

(3) If the member is not in pensionable employment with the employing authority making the payment on the day it is made, for all purposes of this scheme—

- (a) the payment must be treated as if it has been made to the member in respect of work undertaken in the scheme year in which the members pensionable employment with the employing authority ceased; and

- (b) contributions are payable in respect of the payment at the rate applicable to the member on the day the employment ceased.

Payments for unsocial hours

- 5.—(1) This regulation applies if, during the current scheme year—
- (a) a payment is made to a member that is determined by the member’s employing authority to have been in respect of work done during unsocial hours; and
 - (b) the payment is made in respect of work done by the member during a period falling within the 2 calendar months immediately preceding the calendar month in which the payment is made.
- (2) If, on the day the payment is made, the member is in pensionable employment with the employing authority which made the payment, for all purposes of this scheme—
- (a) the payment must be treated as if it has been made to the member in respect of work undertaken by the member in the current scheme year; and
 - (b) contributions are payable in respect of the payment at the rate applicable to the member on the day the payment is made.
- (3) If, on the day the payment is made, the member is not in pensionable employment with the employing authority which made the payment, for all purposes of this scheme—
- (a) the payment must be treated as if it has been made to the member in respect of work undertaken by the member in the current scheme year; and
 - (b) contributions are payable in respect of the payment at the rate applicable to the member on the day the member’s pensionable employment with the authority ceased as determined in accordance with this Schedule.

SCHEDULE 10

Regulation 31

Practitioner Contribution Payments

PART 1

Accounts

Medical practitioners and non-GP providers

- 1.—(1) This paragraph applies to a member (M) who belongs to group D in regulation 27(1) by virtue of being—
- (a) a medical practitioner, or
 - (b) a non-GP provider.
- (2) In respect of each scheme year M must provide the RHSCB with a certificate of M’s pensionable earnings based on—
- (a) the accounts drawn up in accordance with generally accepted accounting practice by the practice of which M is a member; and
 - (b) the return that M has made to Her Majesty’s Revenue and Customs (HMRC) in respect of M’s earnings for the year.

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(3) The certificate must be provided before the end of the period of one month starting on the date when the return was required to be submitted to HMRC.

Medical practitioners not members of a practice

2.—(1) This paragraph applies to a member (M) who—

- (a) belongs to any of groups A to C in regulation 27(1) in relation to the provision of services, or
- (b) is a locum practitioner.

(2) In respect of each scheme year, M must provide the RHSCB with a certificate of M's pensionable earnings based on—

- (a) the payments M receives from employing authorities for practitioner services; and
- (b) the return that M has made to HMRC in respect of M's earnings for the year.

(3) The certificate must be provided before the end of the period of one month starting on the date when the return was required to be submitted to HMRC.

Dentists

3.—(1) As regards a dental practitioner, in respect of each scheme year, the member shall provide the RHSCB with a certificate of their pensionable earnings based on their pensionable earnings as a dental practitioner from all dental practitioner sources, no later than 6 months after the end of that scheme year.

Information to be provided to scheme manager

4.—(1) In respect of each scheme year, each employing authority must provide the scheme manager and the RHSCB with a statement of estimated pensionable earnings in respect of—

- (a) a non-GP provider that is a GMS practice or an APMS contractor who assists in the provision of health and personal social services provided by that GMS practice or APMS contractor;
- (b) a medical practitioner who performs medical services as, or on behalf of, the practice or contractor;
- (c) a medical practitioner employed by the practice or contractor;
- (d) dental practitioner who performs services under GDS arrangements, or
- (e) a dental practitioner employed or engaged to perform services under GDS arrangements.

(2) In respect of each scheme year, each employing authority must, in respect of medical or dental practitioners employed or engaged, provide the scheme manager with an end-of-year statement of—

- (a) pensionable earnings;
- (b) contributions to this scheme made under regulation 31 (contributions: practitioners and non-GP providers) and the modifications to that regulation referred to in regulations 37 and 38;
- (c) contributions to this scheme made under regulation 32 (contributions by employing authorities); and
- (d) pensionable earnings deemed in accordance with regulation 28 (pensionable earnings: break in service).

(3) The Scheme manager and RHSCB must be provided with—

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- (a) the statement referred to in sub-paragraph (1) at least 1 month before the beginning of the scheme year;
- (b) the statement referred to in sub-paragraph (2) no later than 3 months after the end of the scheme year.

(4) The RHSCB must, before the end of the period of 13 months after the end of a scheme year, forward to the Scheme manager in respect of the scheme year a copy of the records the RHSCB maintains in respect of—

- (a) all contributions to this scheme made under regulation 31 in respect of medical practitioners and non-GP providers; and
- (b) their pensionable earnings.

Failure of member to comply with this Schedule

5.—(1) If, in respect of a scheme year, a practitioner or non-GP provider has failed to comply with the requirements of whichever of paragraphs 1 to 3 applies to the member, the member's pensionable earnings for the scheme year are zero.

This is subject to sub-paragraphs (2) and (3).

(2) If, in respect of a scheme year, the employing authority of a practitioner or non-GP provider member is in possession of a figure representing all or part of the member's pensionable earnings for that year, the scheme manager may treat that figure as the amount of the member's pensionable earnings for the year where—

- (a) the member has failed to comply with the requirements of whichever of paragraphs 1, 2 or 3 applies to the member, and
- (b) a benefit in respect of the member's service as a practitioner or non-GP provider is payable to, or in respect of the member, under these Regulations.

(3) If, in respect of a scheme year, a practitioner or non-GP provider (the member)—

- (a) dies without complying with the requirements of whichever of paragraphs 1, 2 or 3 applies to the member, or
- (b) is, in the opinion of the scheme manager, unable to look after the member's own affairs by reason of illness or lack of capacity,

the scheme manager may require the member's personal representatives or person (or persons) duly authorised to act on the member's behalf to provide the relevant certificate, notice or statement within the period specified in sub-paragraph (4).

(4) The period is—

- (a) that referred to in whichever of paragraph 1, 2 or 3 was or is applicable to the member; or
- (b) such other period as the scheme manager permits.

(5) A person lacks capacity in relation to a matter if at the material time he is unable to make a decision for himself in relation to the matter because of impairment or a disturbance in the functioning of the mind or brain, whether permanent or temporary.

Certificates, notices and statements

6. The certificates, notices and statements referred to in this Schedule—

- (a) must be in such form as the scheme manager from time to time requires;
- (b) may be provided to the scheme manager in such manner as the scheme manager from time to time permits.

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PART 2

Payment arrangements

Medical practitioners and non-GP providers

7.—(1) Where a medical practitioner or a non-GP provider (the member) is engaged under a contract of service or for services by an employing authority or is a partner or shareholder in an employing authority that is not an OOH provider, the authority must—

- (a) deduct contributions payable under regulation 30 or 31 (as the case may be) from any pensionable earnings it pays to the member, and
 - (b) where the employing authority is not the RHSCB, pay those contributions to the RHSCB.
- (2) Subject to sub-paragraph (7), where a medical practitioner or a non-GP provider is—
- (a) an employing authority which is a GMS practice or an APMS contractor; or
 - (b) a shareholder or partner in such an employing authority,

the employing authority must pay contributions under regulation 32 to the RHSCB.

(3) Where a medical practitioner or non-GP provider is a shareholder or partner in more than one employing authority referred to in sub-paragraph (2)—

- (a) in the case of a medical practitioner, each such employing authority must pay contributions under regulation 32 on any pensionable earnings it pays to the practitioner or, as the case may be, on the practitioner's or non-GP provider's share of the partnership profits, to the RHSCB;
- (b) in the case of a non-GP provider, the employing authority to which regulation 27(3)(b) applies must pay contributions under regulation 32 on any pensionable earnings it pays to the non-GP provider or, as the case may be, on the non-GP provider's share of the partnership profits, to the RHSCB.

(4) Where sub-paragraph (1) applies (but sub-paragraph (2) does not) and the employing authority referred to in sub-paragraph (1)—

- (a) is not the RHSCB, the authority must pay contributions under regulation 32 to the RHSCB;
- (b) is the RHSCB, the RHSCB must pay contributions under regulation 32 to the scheme manager in respect of any pensionable earnings it pays to the practitioner.

(5) Where a practitioner (other than a locum practitioner) is engaged under a contract of service or for services by an employing authority, that authority must—

- (a) deduct contributions under regulation 31 from any pensionable earnings it pays to the practitioner; and
- (b) in the case of a medical practitioner who belongs to any of groups A or B in regulation 27(1), where it is not also the RHSCB, pay those contributions to the RHSCB.

(6) Where sub-paragraph (5) applies, if the employing authority—

- (a) is not the RHSCB, the authority must pay contributions under regulation 32 to the RHSCB;
- (b) is the RHSCB, the RHSCB must pay contributions under regulation 32 or deducted under regulation 30(5) or 31(7) to the scheme manager in respect of any pensionable earnings it pays to the practitioner.

(7) A locum practitioner must pay contributions under regulation 31 to the RHSCB.

(8) Where contributions are payable by a locum practitioner under sub-paragraph (7) in respect of pensionable locum work carried out for an employing authority which is—

- (a) the RHSCB;

- (b) a GMS Practice; or
- (c) an APMS contractor,

the RHSCB shall pay contributions payable under regulation 32 in respect of such a practitioner.

(9) Sub-paragraph (10) applies where, as regards a medical practitioner, an employing authority—

- (a) is not the RHSCB, it is a function of the employing authority to provide the RHSCB with a record of any—
 - (i) pensionable earnings paid by it to a practitioner;
 - (ii) contributions deducted by it in accordance with sub-paragraph (1) or (5),

not later than the 7th day of the month following the month in which the earnings were paid;

- (b) is the RHSCB that has deducted contributions in accordance with sub-paragraph (1) or (5) and is liable to pay contributions under regulation 32 in respect of any pensionable earnings it pays to a practitioner.

(10) It is a function of the RHSCB to maintain a record of—

- (a) the matters referred to in sub-paragraph (9)(a)(i) and (ii);
- (b) contributions paid to it by a medical practitioner; and
- (c) contributions paid to it by a locum practitioner.

(11) It is a function of the RHSCB to pay the contributions—

- (a) paid to it by a medical practitioner or locum practitioner;
- (b) paid to it by another employing authority; and
- (c) it is liable to pay by virtue of sub-paragraphs (4)(b) and (6)(b),

in accordance with the provisions of this paragraph, to the scheme manager not later than the 19th day of the month following the month in which the earnings were paid.

Dentists

8.—(1) A dental practitioner who belongs to group D for the purposes of regulation 27(1) must pay contributions under regulation 31 in respect of pensionable earnings that relate to GDS arrangements to the employing authority that is a party to those GDS arrangements.

(2) The employing authority must pay the contributions under regulation 32 that are payable in respect of the pensionable earnings mentioned in sub-paragraph (1).

(3) In the case of a dental practitioner who is a vocational trainee—

- (a) the GDS provider that employs the practitioner must deduct contributions under regulation 30 from any pensionable earnings the provider pays to the practitioner and must pay the contributions to the employing authority that is a party to the provider's GDS arrangements;
- (b) the employing authority must pay the contributions under regulation 32 that are payable in respect of the pensionable earnings.

(4) In the case of a dental practitioner who—

- (a) does not fall within sub-paragraph (1); and
- (b) is not a vocational trainee,

the employing authority with which the practitioner has a contract for services from which the practitioner's pensionable earnings are derived must pay the contributions under regulation 32 that are payable in respect of the pensionable earnings.

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(5) Contributions under regulation 30 or 31 that are required to be paid to an employing authority by or in respect of a dental practitioner in accordance with this paragraph must be paid to the authority not later than the 7th day of the month following the month to which the earnings relate.

(6) Sub-paragraph (7) applies to an employing authority—

(a) to which contributions under regulation 30 or 31 are paid in respect of a dental practitioner in accordance with this paragraph;

(b) which is liable to pay contributions under regulation 32 in respect of a dental practitioner.

(7) The authority must forward or pay the contributions to the scheme manager not later than the 12th day after the date on which, by virtue of sub-paragraph (5), it is due—

(a) to receive the contributions under regulation 30 or 31, or

(b) in the case of contributions under regulation 32, the related contributions under regulation 30 or 31.

Payment of contributions to RHSCB

9. Contributions which are required to be paid to the RHSCB in accordance with this Schedule must be paid to the RHSCB not later than the 7th day of the month following the month in which the earnings were paid.

Recovery of unpaid contributions

10.—(1) Sub-paragraph (2) applies where, despite this Schedule—

(a) a practitioner, locum practitioner or non-GP provider has failed to pay contributions under regulation 30 or 31;

(b) a practitioner or non-GP provider has failed to pay contributions under regulation 32; or

(c) an employing authority has failed to deduct contributions under regulation 30.

(2) The scheme manager may recover the amount of any unpaid contributions—

(a) where an employing authority has ceased to exist and paragraph (a) of sub-paragraph (1) applies, by adding the amount of those unpaid contributions to the amount of contributions under regulation 30 or 31 the practitioner or non-GP provider in question is due to pay to the RHSCB; or

(b) by deduction from any payment of a benefit to, or in respect of, the member entitled to that benefit: such a deduction must be to the member's advantage and is subject to the member's consent.

(3) If sub-paragraph (2)(a) applies, the practitioner or non-GP provider must record the amount of the unpaid contributions in a certificate referred to in Part 1 of this Schedule.

(4) This paragraph does not affect any other method of recovery the scheme manager may have.

SCHEDULE 11

Regulations 73, 74(2), 76(1), 78(4)80(6),
81(8), 84(1), 103(3), 114(9)116(3), 124(3)
and 127(3)

Calculation of pension

PART 1

Age retirement pension

Annual rate of age retirement pension

- 1.—(1) The annual rate of age retirement pension payable to the member is found by—
 - (a) taking the amount of full retirement earned pension specified in M’s pensioner member’s account;
 - (b) subtracting the conversion amount (if any) specified in that account in relation to that amount;
 - (c) subtracting the allocation amount (if any) specified in that account in relation to that amount;
 - (d) adding the amount of full retirement additional pension (if any) specified in that account;
 - (e) subtracting the conversion amount (if any) specified in that account in relation to that amount; and
 - (f) adding the amount of late payment actuarial increase (if any) calculated in accordance with paragraph 2.
- (2) In calculating the pension under this paragraph the scheme manager must take account of—
 - (a) any buy-out election under Chapter 3 of Part 4;
 - (b) the scheme years that fall within the buy-out period (see regulation 44(6)); and
 - (c) in relation to each such scheme year, the number of years in respect of which the actuarial reduction is bought out.

Late payment of pension with actuarial increase

- 2.—(1) The late payment actuarial increase must be calculated in relation to so much of the amount of pension to which the member would otherwise be entitled under paragraph 1(a) and (c) as is attributable to—
 - (a) all of the member’s pensionable service; and
 - (b) any contributions paid under regulation 59.
- (2) The amount of late payment actuarial increase must be calculated in accordance with guidance and tables provided by the scheme actuary to the scheme manager for the purposes of this paragraph.
- (3) In preparing that guidance and those tables the scheme actuary must use such factors as the scheme actuary considers appropriate having regard, in particular, to—
 - (a) the period after reaching normal pension age before the member becomes entitled to payment of the pension; and
 - (b) the life expectancy of the member.
- (4) In calculating the amount of actuarial increase under sub-paragraph (2), the scheme manager must take account of—

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- (a) any buy-out election under Chapter 3 of Part 4;
- (b) the scheme years that fall within the buy-out period (see regulation 44(6)); and
- (c) in relation to each such scheme year, the number of years in respect of which the actuarial reduction is bought out.

PART 2

Conversion of part of pension into lump sum

Conversion of part of pension

3.—(1) Subject to sub-paragraphs (2) and (3), an application under regulation 76 must—

- (a) be in writing in such form as the scheme manager may require;
- (b) be made—
 - (i) when the member applies under paragraph 4 of Schedule 3 for payment of the pension; or
 - (ii) before such later time as the scheme manager specifies in writing; and
- (c) specify—
 - (i) the amount of the lump sum which the member wishes to receive (which must be a multiple of £12); or
 - (ii) the conversion amount (which must be a whole number of pounds and a multiple of 12).

neither of which must exceed the member's permitted maximum.

(2) If the pension is an ill-health pension under regulation 89 an application under regulation 76 must be made—

- (a) at the time of claiming that ill-health pension; or
- (b) before such later time as the scheme manager specifies in writing.

(3) If the pension is an ill-health pension at Tier 2 paid in substitution for an ill-health pension at Tier 1 by virtue of regulation 92(5) an application under regulation 76—

- (a) may only be made in relation to the difference between those pensions; and
- (b) must be made—
 - (i) at the time the member become aware of the determination under regulation 92(5); or
 - (ii) before such later time as the scheme manager specifies in writing.

(4) A member must not exchange pension for a lump sum under regulation 76 to the extent that it would result in a scheme chargeable payment for the purposes of Part 4 (pension schemes etc) of the 2004 Act (see section 241 of that Act)(38).

Member declaration

4.—(1) The scheme manager must not pay a member a lump sum under regulation 76 unless the member declares in writing that, on payment of the lump sum, paragraph 3A of Schedule 29 to the 2004 Act(39) would not apply.

(38) Section 241 has been amended by section 158(1) of, and paragraphs 2 and 9 of Schedule 21 to, the Finance Act 2005 (c.25); section 69 of, and paragraphs 1 and 15 of Schedule 19 to, the Finance Act 2007 (c.11) and section 65 of, and paragraphs 62 and 74 of Schedule 16 to, the Finance Act 2011 (c.11)

(39) Paragraph 3A of Schedule 29 was inserted by section 159 of the Finance Act 2006

- (2) The declaration must be—
- (a) signed by the member;
 - (b) in a form specified by the scheme manager; and
 - (c) provided by a date determined by the scheme manager.

Protection of guaranteed minimum pension

5. If the member has a guaranteed minimum under section 10 of the 1993 Act⁽⁴⁰⁾ in relation to the whole or part of a pension, regulation 76 only applies to so much of the pension as exceeds that guaranteed minimum, multiplied by such factor as is indicated for a person of the member's description in tables provided to the scheme manager by the scheme actuary.

PART 3

Early retirement pension

Calculation of amount of early retirement pension

- 6.—(1) The annual rate of early retirement pension payable to the member (M) is found by—
- (a) taking the amount of full retirement earned pension specified in M's pensioner member's account;
 - (b) applying the actuarial reduction (if any) specified in that account in relation to that amount;
 - (c) subtracting the conversion amount (if any) specified in that account in relation to that amount;
 - (d) subtracting the allocation amount (if any) specified in that account in relation to that amount;
 - (e) adding the amount of full retirement additional pension (if any) specified in that account;
 - (f) applying the actuarial reduction (if any) specified in that account in relation to that amount; and
 - (g) subtracting the conversion amount (if any) specified in that account in relation to that amount.
- (2) For the purposes of sub-paragraph (1)(b) the actuarial reduction must take account of—
- (a) any buy-out election under Chapter 3 of Part 4;
 - (b) the scheme years that fall within the buy-out period (see regulation 44(6)); and
 - (c) in relation to each such scheme year, the number of years in respect of which the actuarial reduction is bought out.

⁽⁴⁰⁾ Section 10 was amended by the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) Articles 147, 168, Schedule 3 paragraph 20, Schedule 5 Part III; the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) Article 3(1) and Schedule 1 paragraph 41; the Proceeds of Crime Act 2002 (2002 c.29) Schedule 11 paragraph 23(3)

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PART 4

Premature retirement pension

Calculation of amount of premature retirement pension

- 7.—(1) The annual rate of premature retirement pension payable to the member (M) is found by—
- (a) taking the amount of full retirement earned pension specified in M's pensioner member's account;
 - (b) applying the actuarial reduction (if any) specified in that account in relation to that amount;
 - (c) subtracting the conversion amount (if any) specified in that account in relation to that amount;
 - (d) subtracting the allocation amount (if any) specified in that account in relation to that amount;
 - (e) adding the amount of full retirement additional pension (if any) specified in that account;
 - (f) applying the actuarial reduction (if any) specified in that account in relation to that amount; and
 - (g) subtracting the conversion amount (if any) specified in that account in relation to that amount.
- (2) Sub-paragraph (3) applies if—
- (a) M has received a related payment in respect of the termination of the employment;
 - (b) the terms and conditions relating to the employment require the payment to be reduced to take account of any contribution the employing authority is required to make to the scheme manager pursuant to regulation 34; and
 - (c) the payment has not been reduced.
- (3) The amount of the payment (or, if there is more than one payment, the aggregate amount of those payments) is deducted from the amount of the pension.
- (4) Sub-paragraph (5) applies—
- (a) the reason for the termination is redundancy; and
 - (b) the contribution paid by the employing authority under regulation 34 is insufficient to meet the cost of the pension.
- (5) The amount of pension is reduced by the amount which the cost exceeds the payment.
- (6) In sub-paragraph (2) a related payment is—
- (a) a redundancy payment under the Employment Rights (Northern Ireland) Order 1996⁽⁴¹⁾,
 - (b) a corresponding payment under the arrangements of the Whitley Councils for the Health Services of Great Britain.
- (7) The cost referred to in sub-paragraph (4) is the amount which the scheme manager determines is necessary to buy out the cost of the actuarial reduction that would apply if the pension were calculated under paragraph 6 of this Schedule.
- (8) The cost does not include the cost of early payment of an additional pension under Chapter 5 of Part 4.
- (9) In determining the amount under sub-paragraph (7), the scheme manager must have regard to the advice of the scheme actuary.

(41) S.I. 1996/1919 (N.I. 16)

- (10) For the purposes of sub-paragraph (1)(b), the actuarial reduction must take account of—
- (a) any buy-out election under Chapter 3 of Part 4;
 - (b) the scheme years that fall within the buy-out period (see regulation 44(6)); and
 - (c) in relation to each such scheme year, the number of years in respect of which the actuarial reduction is bought out.

SCHEDULE 12

Regulation 111

Lump sum on death

Interpretation

1. In this Schedule, the words and expressions listed in column 1 of the table have the meaning given by the corresponding entry in column 2.

Table

<i>Column 1</i>	<i>Column 2</i>
<i>Word or expression</i>	<i>Meaning</i>
re-employed pensioner	A person (P) who at P's date of death was both— (a) an active member otherwise than in service in an employment in respect of which P had exercised an election under regulation 83; and (b) a pensioner member.
Partial retirement pensioner	A person (P) who, at P's date of death was both— (a) an active member in service in an employment in respect of which P had exercised an election under regulation 83, and (b) a pensioner member by virtue of being entitled to a pension under that regulation.
earnings reference period	The period ending on— (a) in the case of an active member, the last day of the scheme year immediately preceding the scheme year in which the member (M) died and beginning on the later of— (i) the first day of the scheme year in which M first joined the scheme; (ii) the first day of the tenth scheme year preceding the scheme year in which M died;

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<i>Column 1</i> <i>Word or expression</i>	<i>Column 2</i> <i>Meaning</i>
	<p>(b) in the case of a partial retirement member, the last date on which an election under regulation 83 was exercised;</p> <p>(c) in the case of a pension credit member, the valuation date.</p>
recent leaver	<p>A person—</p> <p>(a) who left pensionable service less than 12 months before the date of the person’s death,</p> <p>(b) who is neither qualified for a retirement pension pursuant to regulation 72 nor is a pensioner member because of rights resulting from that employment; and</p> <p>(c) in respect of whom no transfer value or refund of contributions has been paid in respect of that employment.</p>
relevant earnings	<p>Where the member (M) has—</p> <p>(a) 365 days of pensionable earnings in the period of 12 months ending on the last day of pensionable service, the amount of those pensionable earnings; or</p> <p>(b) less than 365 days of pensionable earnings in the period of 12 months ending on the last day of pensionable service, the amount of earnings represented by the formula:-</p> $\frac{PE \times 365}{N}$ <p>where—</p> <p>PE is the amount of pensionable earnings in the period of 12 months ending on the last day of M’s pensionable service; and</p> <p>N is the number of days of pensionable service in that 12 month period.</p>

Death of active member

2.—(1) Except where paragraph 6 or 7 applies, a lump sum on death is payable under this paragraph in respect of the death of an active member before the member reaches the age of 75.

(2) The amount of the lump sum on death payable is equal to the higher of—

- (a) twice the member's relevant earnings; or
 - (b) twice the member's re-valued pensionable earnings for the scheme year falling in the earnings reference period which has the largest re-valued pensionable earnings.
- (3) Re-valued pensionable earnings must be construed in accordance with paragraph 7(3).

Death of deferred member

3.—(1) A lump sum on death is payable under this paragraph in respect of the death of a deferred member before the member reaches the age of 75.

(2) The amount of the lump sum on death payable is equal to 2.025 times the amount of the member's deferred annual pension.

Death of pensioner member

4.—(1) Except where paragraph 6 or 7 applies, a lump sum on death is payable under this paragraph in respect of the death of a pensioner member (P).

- (2) The amount of the lump sum on death payable is equal to the lesser of—
- (a) five times the annual rate of pension (excluding any element in respect of additional pension), less the amount of the pension payments already made to the member; and
 - (b) the amount that would have been payable under paragraph 2 had the member died on the member's last day of pensionable service, less any lump sum paid to the member when the pension came into payment as a result of the member exercising the option under regulation 76.

(3) If P exercised the option under regulation 50, for the purposes of sub-paragraph (2)(a), the reference to the amount of the pension payments already made to the member is a reference to the amount of the pension payments that would have been made apart from the election.

Death of recent leaver

5.—(1) A lump sum on death is payable under this paragraph in respect of the death of a recent leaver before the person reaches the age of 75.

(2) The amount of the lump sum on death payable is equal to 2.025 times the amount of the deferred annual pension to which the recent leaver would have been entitled had that pension been calculated by reference to the pensionable service the recent leaver was entitled to count in the employment that has ceased.

Death of re-employed pensioner

6.—(1) A lump sum on death is payable under this paragraph in respect of the death of a re-employed pensioner (P).

- (2) The lump sum is an amount equal to the sum of—
- (a) five times the annual rate of the relevant pension; and
 - (b) the amount found by virtue of paragraph 4(2) in respect of each pension to which P has been entitled for less than 5 years.
- (3) The relevant pension is—
- (a) if P dies before reaching normal pension age, a Tier 2 IHP (within the meaning of regulation 89);
 - (b) if P dies on or after reaching normal pension age, a pension to which P would have been entitled under regulation 72 at the date of death.

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(4) If P exercised the option under regulation 50, for the purposes of sub-paragraph (2)(b), the reference in paragraph 4(2) to the amount of the pension payments already made to the member is a reference to the amount of the pension payments that would have been made apart from the election.

Death of partial retirement pensioner

7.—(1) A lump sum on death is payable under this paragraph in respect of the death of a partial retirement pensioner (partial pension).

(2) The amount of the lump sum on death payable is equal to the sum of—

- (a) the appropriate fraction of an amount that is the better of—
 - (i) twice the member’s relevant earnings; and
 - (ii) twice the member’s re-valued pensionable earnings for the scheme year falling in the earnings reference period which has the largest re-valued pensionable earnings; and
- (b) the lesser of—
 - (i) the total of the amounts found by virtue of paragraph 4(2)(a) for each pension drawn down under regulation 83; and
 - (ii) the appropriate fraction of an amount that is the better of—
 - (aa) twice the member’s re-valued pensionable earnings for the period of 12 months ending on the date on which the member last exercised the option under regulation 82; and
 - (bb) twice the member’s re-valued pensionable earnings for the scheme year falling in the earnings reference period which has the largest re-valued pensionable earnings.

less any lump sum paid to the member in exchange for pension under regulation 76 as a result of the member exercising the option under regulation 83.

(3) In this paragraph—

“appropriate fraction” means—

$$\frac{DPS}{TDPS}$$

where—

DPS is, where the member continues in pensionable service as an active member on the election day (or the last such election day if the option has been exercised more than once), the total number of days of pensionable service which do not relate to the specified percentage of pension at the election day, and

TDPS is the aggregate of DPS and the total number of days pensionable service (at the election day or the last such election day if the election has been exercised more than once) which relate to the specified percentage of pension payable;

“election day” has the meaning given in regulation 83.

“re-valued pensionable earnings” means, in relation to a scheme year, an amount equal to the actual pensionable earnings for the year increased by the rate of change in prices specified by an order of the Department of Finance and Personnel under section 9 of the 2014 Act.

Death of pension credit member

8.—(1) A lump sum on death is payable under this paragraph in respect of the death of a pension credit member.

(2) Paragraph (1) does not apply if—

- (a) the pension credit member dies after benefits attributable to the pension credit have become payable; and
- (b) the death occurs more than five years after the member's pension becomes payable.

(3) If the pension credit member dies before benefits derived from the credit have become payable, the amount of the lump sum is equal to 2.025 times the amount of the annual pension to which the pension credit member would have been entitled under regulation 75 if the member had reached whichever is the later of 65 or state pension age on the date of death.

(4) If the pension credit member dies after a pension under regulation 75 has become payable, the amount of the lump sum is equal to the lesser of amount A and amount B minus any lump sum paid to the pension credit member when the pension came into payment as a result of the member exercising the option under regulation 76.

(5) For the purposes of sub-paragraph (4)—

- (a) amount A is an amount which is five times the annual amount of pension payable to the member at the date of death, less the amount of the pension payments already made to the member;
- (b) amount B is the amount which is the higher of—
 - (i) twice the pension debit member's re-valued pensionable earnings for the period of 12 months ending on the valuation day; and
 - (ii) twice the pension debit member's re-valued pensionable earnings for the scheme year falling in the earnings reference period which has the largest re-valued pensionable earnings.

(6) In this paragraph—

“annual amount of pension” means the sum of—

- (a) the annual rate of pension payable to the member as at the beginning date for that pension, and
- (b) the increase (if any) in that annual rate under the Pensions (Increase) Act (Northern Ireland) 1971⁽⁴²⁾ payable as at the date of death;

“the beginning date”, in relation to a pension, has the meaning given by section 8(2A) of the Pensions (Increase) Act (Northern Ireland) 1971⁽⁴³⁾;

“valuation day” means the day referred to in Article 26(7) of the 1999 Order.

Payment of lump sums or pensions on death

9.—(1) A lump sum payable under paragraphs 1 to 8 must be paid in accordance with this paragraph.

(2) The lump sum must be paid to the member's personal representatives, except so far as it payable to a different person or body under sub-paragraph (4) or (6).

(3) A member may give notice to the scheme manager—

- (a) specifying—
 - (i) the member's personal representatives;
 - (ii) one or more other individuals; or
 - (iii) one incorporated or unincorporated body, to whom the lump sum is to be paid; and

⁽⁴²⁾ 1971 c.35 (N.I.)

⁽⁴³⁾ Section 8(2A) was inserted by Article 36(1) and (4) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11))

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(b) where two or more individuals are specified, specifying the percentage of the payment payable to each of them.

(4) If the member has—

- (a) given notice under sub-paragraph (3) specifying a person; and
- (b) not revoked that notice,

the lump sum (or, as the case may be, the percentage of it specified in respect of the person) may be paid to the person unless sub-paragraph (5) or (7) applies.

(5) This sub-paragraph applies if—

- (a) the person specified in the notice has died before the payment can be made; or
- (b) the payment to that person is not, in the opinion of the scheme manager, reasonably practicable.

(6) If the member—

- (a) leaves a surviving adult dependant; and
- (b) has not given notice under sub-paragraph (3) or has revoked any notice so given,

the lump sum may be paid to that person unless sub-paragraph (7) applies.

(7) This sub-paragraph applies if the person to whom the lump sum (or a specified percentage of the lump sum) would otherwise be payable has been convicted of an offence specified in paragraph 12 of Schedule 3 (Forfeiture of rights to benefit) and the Secretary of State has directed, as a consequence of that conviction, that the person's right to a payment in respect of the member's death is forfeited.

(8) A notice under sub-paragraph (3)—

- (a) must be given in writing; and
- (b) may be revoked at any time by a further notice in writing.

(9) The scheme manager may pay the lump sum to any person claiming to be the member's personal representative or otherwise to fall within sub-paragraph (3)(a), without requiring proof that the person is such a person concerned, if the lump sum does not exceed—

- (a) £5,000; or
- (b) any higher amount specified in an order made under section 6(1) of the Administration of Estates (Small Payments) Act (Northern Ireland) 1967⁽⁴⁴⁾ as the amount to be treated as substituted for references to £500 in section 1 of that Act.

(10) The prohibition on assignment of benefits in paragraph 10 of Schedule 3 does not apply to an assignment by personal representatives under this paragraph.

(44) 1967 c.5 (N.I.)

SCHEDULE 13

Regulation 152

Definitions

Table

<i>Column 1</i>	<i>Column 2</i>
<i>Word or expression</i>	<i>Meaning or reference to provision where meaning is to be found</i>
the 1972 Order	Health and Personal Social Services (Northern Ireland) Order 1972 (45)
the 1993 Act	Pension Schemes (Northern Ireland) Act 1993 (46)
the 1995 Order	Pensions (Northern Ireland) Order 1995 (47)
the 1995 Regulations	The Health and Personal Social Services (Superannuation) Regulations (Northern Ireland) 1995 (48)
the 1995 Section	The section of the Health and Social Care Pension Scheme set out in the 1995 Regulations
the 1999 Order	Welfare Reform and Pensions (Northern Ireland) Order 1999 (49)
the 2004 Act	Finance Act 2004 (50)
the 2008 Regulations	The Health and Social Care (Pension Scheme) Regulations (Northern Ireland) 2008 (51)
the 2008 Section	The section of the Health and Social Care Pension Scheme set out in the 2008 Regulations
the 2014 Act	Public Service Pensions Act (Northern Ireland) 2014 (52)
accrual rate	the fraction of pensionable earnings that accrue as earned pension for a financial year
accrued rights	does not include a right to benefits attributable, directly or indirectly) to a pension credit
active member	see Article 124(1) of the 1995 Order. Except where the context otherwise requires refers to membership of this scheme (but see regulation 84(3))
actuarial reduction	see paragraph 9 of schedule 7

(45) S.I. 1972/1265 (N.I. 14)**(46)** 1993 c.49**(47)** S.I. 1995/3213 (N.I. 22)**(48)** 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, 286 and 420; S.R. 2011 No.256; S.R. 2012 Nos.42 and 78; S.R. 2013 Nos.40, 73, 247 and 259 and S.R. 2014 Nos.59 and 225**(49)** S.I. 1999/3147 (N.I. 11)**(50)** 2004 c.12**(51)** S.R. 2008 No.256**(52)** 2014 c.2 (N.I.)

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<i>Column 1</i>	<i>Column 2</i>
<i>Word or expression</i>	<i>Meaning or reference to provision where meaning is to be found</i>
additional pension	unless the context otherwise requires, so much of a pension payable by virtue of contributions payable under Chapter 5 of Part 4
allocation amount	the amount of pension allocated in consequence of making an allocation election
allocation election	an election under regulation 50
APMS contract	arrangements under Article 56(2)(b) of the 1972 Order (primary medical services) between the RHSCB and an APMS contractor
APMS contractor	a person— (a) with whom the RHSCB has made arrangements under Article 56(2)(b) of the 1972 Order, and (b) who has entered into, or would be eligible to enter into, a GMS contract for the provision of primary medical services
automatic enrolment date	see section 3(7) of the Pensions (No.2) Act (Northern Ireland) 2008 ⁽⁵³⁾
automatic re-enrolment date	see regulation 12 of the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations (Northern Ireland) 2010 ⁽⁵⁴⁾
base rate	(a) The Bank of England base rate announced from time to time by the Monetary Policy Committee of the Bank 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 (b) If an order under section 19 of the Bank of England Act 1998 ⁽⁵⁵⁾ is in force, an equivalent rate determined by the Treasury under that section.
Board and advisory work	See paragraph 1 of Schedule 8
certification services	Services related to the provision of medical certificates listed in Schedule 3 to the GMC Contracts Regulations
connected scheme	see section 4(6) of the 2014 Act, but the provisions of the Health and Personal Social Services (Superannuation) (Additional Voluntary Contributions)

⁽⁵³⁾ 2008 c.13 (N.I.); Section 3(7) was amended by the Pensions Act (Northern Ireland) 2012 section 6(1) (2012 c.3 (N.I.))

⁽⁵⁴⁾ S.R. 2010 No.122; Regulation 12 was amended by S.R. 2012 No.232

⁽⁵⁵⁾ 1998 c.11

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<i>Column 1</i>	<i>Column 2</i>
<i>Word or expression</i>	<i>Meaning or reference to provision where meaning is to be found</i>
	Regulations (Northern Ireland) 1999 ⁽⁵⁶⁾ are not a connected scheme for the purposes of these Regulations
conversion amount	see paragraph 10 of Schedule 7
corresponding health service scheme	(a) a pension scheme provided under regulations made under section 1(2)(e) of the Public Service Pensions Act 2013 ⁽⁵⁷⁾ and having effect in England & Wales and Scotland
corresponding scheme	a corresponding health service scheme the provisions of which the Department has determined correspond to the provisions of these Regulations.
deferred member	in relation to a period of pensionable service is a person (P) who— (a) ceases to be an active member in relation to that period of service before P reaches normal pension age; (b) does not become a pensioner member in relation to that period of service; and (c) has at least two years' qualifying service or in respect of whom a transfer payment otherwise than from another occupational pension scheme has been received
dental provider	see paragraph 5 of Schedule 5
dental practitioner	see paragraph 7 of Schedule 5
determination employer	see paragraph 8 of Schedule 5
employing authority	see regulation 32(7)
GDS arrangements	arrangements for the provision of general dental services under Article 61 of the 1972 Order
GDS provider	a person who is party to GDS arrangements
GMS contract	a contract under Articles 57 and 57A of the 1972 Order
GMS Contracts Regulations	the Health and Personal Social Services (General Medical Services Contracts) Regulations (Northern Ireland) 2004 ⁽⁵⁸⁾
GMS practice	(a) a registered medical practitioner who belongs to group D in regulation 27(1); or

⁽⁵⁶⁾ S.R. 1999 No.294 as amended by S.R. 2002 No.129; S.R. 2004 No.104; S.R. 2005 Nos.154 and 533; S.R. 2006 No.410; S.R. 2008 Nos.130 and 350; S.R. 2010 Nos.22 and 286; S.R. 2012 No.42; S.R. 2013 No.259 and S.R. 2015 No.121

⁽⁵⁷⁾ 2013 c.25

⁽⁵⁸⁾ S.R. 2004 No.140

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<i>Column 1</i>	<i>Column 2</i>
<i>Word or expression</i>	<i>Meaning or reference to provision where meaning is to be found</i>
	(b) two or more such individuals practising in partnership; or (c) a company limited by shares with whom the RHSCB has entered into a GMS contract
GOS arrangements	has the meaning given by regulation 13 of the General Ophthalmic Services Regulations (Northern Ireland) 2007(59)
GP registrar	Means a medical practitioner who is being trained in general practice by a general medical practitioner who is approved under article 4(5)(d) for the purpose of providing training under article 5(1)(c)(i) of the General and Specialist Medical Practice (Education, Training and Qualifications) Order 2003(60)
guaranteed minimum pension	see the 1993 Act, section 4(61)
health service worker	a person engaged in the provision of health services under the 1972 Order
HSC employment	employment or engagement of an individual who is of a description in— (a) any of sub-paragraphs (a) to (d) of paragraph (1) of regulation 18, or (b) sub-paragraph (a) or (b) of paragraph (2) of that regulation, Unless the scheme manager certifies that the employment is not HSC employment
HSC organisation	see paragraph 1 of Schedule 5
lifetime allowance	in relation to a person, has the meaning given in section 218 of the 2004 Act(62)
locum Practitioner	means a registered medical practitioner (other than a GP Registrar) whose name is included in a medical performer's list and who is engaged, otherwise than in pursuance of a commercial arrangement with an agent, under a contract for services by—

(59) S.R. 2009 No.436

(60) S.I. 2003/1250 as amended by S.I. 2007/3101

(61) Section 4 was amended by S.I. 2005/433 Schedule 1

(62) Section 218 has been amended by section 67 of, and paragraphs 1 and 2 of Schedule 18 to, the Finance Act 2011 (c.11) and section 48(1) to (3) and (5) of, and paragraphs 5 and 6(1) to (3) of Schedule 22 to, the Finance Act 2013 (c.29)

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<i>Column 1</i>	<i>Column 2</i>
<i>Word or expression</i>	<i>Meaning or reference to provision where meaning is to be found</i>
	<p>(a) a GMS practice;</p> <p>(b) an APMS contractor;</p> <p>(c) an OOH provider; or</p> <p>(d) the RHSCB</p> <p>To deputise or assist temporarily in the provision of essential services, additional services, enhanced services, dispensing services, OOH services, commissioned services, certification or collaborative services (or any combination thereof).</p>
medical contractor	see paragraph 4 of Schedule 5
medical performers list	means a list of registered medical practitioners prepared and published in accordance with the Health and Personal Social Services (Primary Medical Performers Lists) Regulations (Northern Ireland) 2004(63)
medical practitioner	see regulation 150
member	<p>in relation to this scheme means—</p> <p>(a) an active member;</p> <p>(b) a deferred member;</p> <p>(c) a pensioner member; or</p> <p>(d) a pension credit member</p>
non-GP provider	<p>(a) a partner in a partnership that is a GMS practice who is not a GP provider and who demonstrates to the satisfaction of the Department that he assists in the provision of health and personal social services provided by that practice;</p> <p>(b) a partner in a partnership—</p> <p>(i) all of whose members have entered into a PMS agreement for the provision of primary medical services, but</p> <p>(ii) who is not a GP provider and who demonstrates to the satisfaction of the Department that he assists in the provision health and personal social services provided by that partnership;</p>

(63) S.R. 2004 No.149 as amended by S.R. 2005 No.368

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<p><i>Column 1</i></p> <p><i>Word or expression</i></p>	<p><i>Column 2</i></p> <p><i>Meaning or reference to provision where meaning is to be found</i></p>
	<p>(c) a partner in a partnership that is an APMS contractor--</p> <p>(i) that has entered into an APMS contract for the provision of primary medical services, but</p> <p>(ii) who is not a GP provider and who demonstrates to the satisfaction of the Department that he assists in the provision of health and personal social services provided by that partnership;</p> <p>(d) a shareholder in a company limited by shares that is—</p> <p>(i) a GMS practice, or</p> <p>(ii) a PMS practice or APMS contractor that has entered into a PMS agreement or APMS contract for the provision of primary medical services,</p> <p>but who is not a GP provider and who demonstrates to the satisfaction of the Department that he assists in the provision of health and personal social services provided by that company;</p> <p>(e) an individual who is a PMS practice or an APMS contractor but who is not a GP provider and who demonstrates to the satisfaction of the Department that he participates in the provision of health and personal social services</p>
<p>normal minimum pension age</p>	<p>see section 279(1) of the 2004 Act</p>
<p>normal pension age</p>	<p>is determined in accordance with section 10 of the 2014 Act</p>
<p>OOH provider</p>	<p>see regulation 149</p>
<p>OOH services</p>	<p>services which are required to be provided in the out of hours period which, if provided during core hours by a GMS practice or an APMS contractor to patients whom the practice or contractor is required by its GMS contract or APMS contract to provide essential services, would be or would be similar to essential services</p> <p>In this definition—</p> <p>(a) “core hours” means the period beginning 8am and ending 6:30pm on any day from Monday to Friday except Good Friday, Christmas Day and a bank holiday</p>

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<i>Column 1</i>	<i>Column 2</i>
<i>Word or expression</i>	<i>Meaning or reference to provision where meaning is to be found</i>
	(b) “out of hours period” means— (i) the period beginning at 6:30pm on any day from Monday to Thursday and ending on 8am the following day; (ii) the period between 6:30pm on a Friday and 8am the following Monday; (iii) Good Friday, Christmas Day and a bank holiday
overtime	any period of time worked in excess of the lesser of— (a) the period of time for which the person has contracted to work in the ordinary course of events; or (b) such period of time as the scheme manager determines a person engaged in similar employment would reasonably be contracted to work in the ordinary course of events
pay period	in relation to members who receive either salary, wages or other regular payments under a contract of employment or a contract for services, the period in respect of which each payment is made in accordance with the terms of that contract
pension credit	a credit under Article 26(1)(b) of the 1999 Order, (including a credit the Welfare Reform and Pensions Act 1999)(64)
pension credit member	see section 121(1) of the 1995 Order
pensioner member	in relation to this scheme, is a person who is entitled to payment of a retirement pension under the scheme
pensionable employment	HSC employment in respect of which contributions are payable under Part 4
practice staff	a person who is— (a) not a registered medical practitioner, a GP registrar or a non-GP provider, and (b) is employed by a GMS practice, an APMS contractor or an OOH provider to assist in the provision of the services it provides.
practitioner	see regulation 27(5)

(64) 1999 c.30

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<i>Column 1</i>	<i>Column 2</i>
<i>Word or expression</i>	<i>Meaning or reference to provision where meaning is to be found</i>
prospective normal pension age	in relation to a member's prospective entitlement to benefits under this scheme, means the normal pension age that the scheme manager determines (by reference to the Department of Finance and Personnel's directions made under section 10(2) of the 2014 Act) would apply in relation to those benefits.
public sector transfer arrangements	arrangements approved by the Department as providing reciprocal arrangements for the payment and receipt of transfer values between this scheme and other occupational pension schemes
qualifying service	see regulation 22
quarter	a 3 month period ending on the last day of March, June, September or December
RHSCB	the Regional Health and Social Care Board ⁽⁶⁵⁾
scheme manager	see regulation 3
scheme year	period of 12 months starting on 1 April in any year
standard earned pension	pension which— (a) is earned under this scheme, and (b) is payable without actuarial reduction at normal pension age.
state pension age	pensionable age, as specified from time to time in Part 1 of Schedule 2 to the 1995 Order
this scheme	the scheme established by these Regulations
transfer payment	a transfer value payment or a cash transfer sum made or received by the scheme in relation to a member.
vocational trainee	a dental practitioner who is employed as a vocational trainee as a consequence of a placement arrangement made by a local postgraduate dental dean or a Director of postgraduate dental education

⁽⁶⁵⁾ As established by the Health and Social Care (Reform) Act (Northern Ireland) 2009 (2009 c.1 (N.I.))