
STATUTORY RULES OF NORTHERN IRELAND

2022 No. 244

**The Health and Social Care Pension Scheme
(Member Contributions) (Amendment)
Regulations (Northern Ireland) 2022**

PART 2

**Amendments to the Health and Social Care Pension
Scheme Regulations (Northern Ireland) 2015**

Amendment of Schedule 9

7.—(1) Schedule 9 (Determination of pensionable earnings: setting contribution rates) is amended as provided by paragraphs (2) to (6).

(2) In paragraph 1 (Introduction)—

(a) in sub-paragraph (a), omit the word “and”;

(b) in sub-paragraph (b)—

(i) at the beginning insert “subject to sub-paragraph (c).”;

(ii) after “time” insert “with different employing authorities”;

(c) in sub-paragraph (b)(ii) for the full stop at the end of the paragraph substitute “; and”;

(d) after sub-paragraph (b)(ii) insert—

“(c) if a member holds two or more pensionable employments at the same time with the same employing authority—

(i) the determinations referred to in paragraphs 2 to 4 apply to the aggregate of pensionable earnings for all such employments with that employing authority; and

(ii) all such employments with that employing authority are treated together for the purpose of paying contributions.”.

(3) In paragraph 2 (Continuous employment spanning two scheme years)—

(a) in sub-paragraph (1)—

(i) for “Sub-paragraph (2)” substitute “This paragraph”;

(ii) for from “(M)” to the end substitute—

“(M)—

(a) who is in pensionable employment with the same employing authority on both—

(i) the last day of the previous scheme year; and

(ii) the first day of the current scheme year; and

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(b) falls within any of the cases in sub-paragraph (2).”

(b) in sub-paragraph (2), for the table of cases substitute—

<i>Column 1</i>	<i>Column 2</i>
CASE 1	
M— (a) was in pensionable employment with an employing authority throughout the previous scheme year; and (b) paid contributions in respect of that employment at the same percentage rate throughout that year.	The amount of M’s pensionable earnings received during the previous scheme year.
CASE 2	
M— (a) was in pensionable employment with an employing authority throughout the previous scheme year; and (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— $\frac{RPE}{NDPE} \times 365$ 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 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 3	
M— (a) started pensionable employment with an employing authority during the previous scheme year; and (b) paid contributions in respect of that employment at the same percentage rate from	The amount of M’s pensionable earnings determined by the formula— $\frac{RPE}{NDPE} \times 365$ where—

<i>Column 1</i>	<i>Column 2</i>
the date the employment started to the last day of that year.	<p>RPE is the pensionable earnings received in respect of M's employment for the period—</p> <p>(i) starting on the date M started that employment in the previous scheme year; and</p> <p>(ii) ending on the last day of that year; and</p> <p>NDPE is the number of days of pensionable employment with the authority for the period—</p> <p>(i) starting on the date M started that employment in that year; and</p> <p>(ii) ending on the last day of that year.</p>
CASE 4	
<p>M—</p> <p>(a) started pensionable employment with an employing authority during the previous scheme year; and</p> <p>(b) did not pay contributions 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> $\frac{RPE}{NDPE} \times 365$ <p>where—</p> <p>RPE is the pensionable earnings received in respect of M's employment for the period—</p> <p>(i) starting on the date M's contribution rate last changed in the previous scheme year; and</p> <p>(ii) ending on the last day of that year; and</p> <p>NDPE is the number of days of pensionable employment with the authority for the period—</p> <p>(i) starting on the date M's contribution rate last changed in that year; and</p> <p>(ii) ending on the last day of that year.</p>
CASE 5	
<p>M—</p> <p>(a) was in pensionable employment on a part-time basis with an employing authority throughout the previous scheme year and during that year M's annual rate of</p>	<p>The amount of M's pensionable earnings determined by the formula—</p> $\frac{RPE}{NDPE} \times 365$

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<i>Column 1</i>	<i>Column 2</i>
<p>pensionable earnings in respect of that employment changed; and</p> <p>(b) paid contributions in respect of that period at the same percentage rate throughout the year.</p>	<p>where—</p> <p>RPE is the pensionable earnings received in respect of M’s employment for the period—</p> <p>(i) starting on the date M’s annual rate of pensionable earnings last changed in the previous scheme year; and</p> <p>(ii) ending on the last day of that year; and</p> <p>NDPE is the number of days of pensionable employment with the employing authority for the period—</p> <p>(i) starting on the date M’s annual rate of pensionable earnings last changed in that year; and</p> <p>(ii) ending on the last day of that year.</p>

(c) Omit paragraphs (3) and (4).

(4) After paragraph 2 (Continuous employment spanning two scheme years), insert—

“Members who do not fall within any of the cases in paragraph 2

2A.—(1) This paragraph applies for the purpose of determining the relevant contribution rate for the current scheme year for a member—

- (a) who is in pensionable employment with the same employing authority on both—
 - (i) the last day of the previous scheme year; and
 - (ii) the first day of the current scheme year; and
- (b) does not fall within any of the cases within column 1 of paragraph 2.

(2) Where this paragraph applies—

- (a) the scheme manager must determine the amount of the member’s pensionable earnings; and
- (b) the member must pay contributions during the current scheme year at the rate specified in column 2 of the table in paragraph (3A) 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.

(3) For the purposes of sub-paragraph (2)(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 that of the member;
- (b) prevailing pay scales;
- (c) prevailing rates of pensionable allowances.

(4) 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.

(5) For the purposes of calculating the member's pensionable earnings, additional pensionable earnings that the member is treated as having received during an absence from work (see regulation 28) is included.

(6) The amount of pensionable earnings determined in accordance with this paragraph must be rounded down to the nearest whole pound."

(5) In paragraph 3 (Change to employment or rate of pensionable earnings or allowances)—

- (a) in sub-paragraph (1), for "(3)" substitute "(3A)";
- (b) in sub-paragraph (2)(a), for "(3)" substitute "(3A)";
- (c) omit sub-paragraph (4);
- (d) for sub-paragraph (5), substitute—

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

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

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 from the date the employment mentioned in that sub-paragraph starts to the end of the current scheme year; and

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

(6) In sub-paragraph (7), for from "(6)" to the end substitute "(6) is to be taken as such amount as the employing authority considers appropriate for the current scheme year."

Commencement Information

II Reg. 7 in operation at 1.11.2022, see [reg. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Health and Social Care Pension Scheme (Member Contributions) (Amendment) Regulations (Northern Ireland) 2022, Section 7.