

## EXPLANATORY NOTE

*(This note is not part of the Regulations but is intended to indicate their general purport.)*

These regulations modify the Local Government Superannuation Scheme in connection with the operation of the National Insurance Act (Northern Ireland), 1959.

Regulations 1 and 2 contain definitions of words and expressions used in the regulations and provide that the regulations made under section 2 of the Local Government (Superannuation) Act (Northern Ireland), 1950, (under which the Scheme was established) are to be modified in accordance with the succeeding provisions of the regulations.

Regulations 3 to 6 provide that superannuation contributions payable under the Scheme are to be reduced during periods of participating employment for the purposes of the National Insurance Act (Northern Ireland), 1959. The method of reduction takes account of any reduction required to be made in connection with the National Insurance Act (Northern Ireland), 1946, and provides for a single consolidated reduction. Regulation 7 provides for a corresponding reduction in any transfer value payable in respect of a period for which reduced contributions have been paid. Under regulations 8 and 9 pensions payable under the Scheme are reduced where any service reckonable for the pension also qualifies the employee for graduated retirement benefit under the National Insurance Act (Northern Ireland), 1959. Here again any reduction required to be made under the National Insurance Act (Northern Ireland), 1946, is consolidated. Where the previous service of any employee in other employment outside the Northern Ireland Local Government Service has become reckonable under the Scheme, the pension attributable to that service will be reduced in the same way as it would have been reduced in the previous employment.

Under regulation 10 lump sum benefits under the Scheme in respect of non-participating employment are reduced to take account of payments which an employer is required to make under the Act of 1959 on the termination of non-participating employment.

The miscellaneous provisions in regulations 11, 12 and 13 include provision for a deduction from contributions returned to an employee of sums in respect of previous payments in lieu of contributions made in circumstances not involving a return of contributions and for the reckoning as contributing service of periods during which no contributions were in fact paid by reason of the reduction in contributions required by the regulations.

1961. No. 67

[C]

NATIONAL INSURANCE

REGULATIONS, DATED THE 20TH MARCH, 1961, MADE BY THE MINISTRY OF HEALTH AND LOCAL GOVERNMENT UNDER SECTION 14 OF THE NATIONAL INSURANCE ACT (NORTHERN IRELAND), 1959.

Whereas the Ministry of Finance has determined under sub-section (4) of section 66 of the National Insurance Act (Northern Ireland), 1946(a), that

(a) 1946. c. 23.

the Ministry of Health and Local Government is the appropriate department of the Government of Northern Ireland to make regulations under that sub-section modifying the scheme for the provision of pensions and other benefits established by regulations made under sub-section (1) of section 61 of the Health Services Act (Northern Ireland), 1948(a);

Now, therefore, the Ministry of Health and Local Government (hereinafter referred to as "the Ministry"), in exercise of the powers conferred on it by the said sub-section (4) as extended by section 14 of the National Insurance Act (Northern Ireland), 1959(b), and of all other powers enabling it in that behalf, hereby makes the following regulations:—

*Citation, commencement and interpretation.*

1.—(1) These regulations may be cited as the National Insurance (Modification of the Health Services Superannuation Scheme) No. 2 Regulations (Northern Ireland), 1961, and shall come into operation on the 3rd day of April, 1961.

(2) In these regulations, unless the context otherwise requires:—

"the Act of 1865" means the Union Officers Superannuation (Ireland) Act, 1865(c), as amended or extended by any other enactment;

"the Act of 1869" means the Local Officers Superannuation Act (Ireland), 1869(d), as amended or extended by any other enactment;

"the Act of 1909" means the Asylums Officers' Superannuation Act, 1909(e), as amended by the Mental Treatment Act (Northern Ireland), 1932(f);

"the Act of 1946" means the National Insurance Act (Northern Ireland), 1946;

"the Act of 1959" means the National Insurance Act (Northern Ireland), 1959;

"the Great Britain Act" means the National Insurance Act, 1959(g);

"the Isle of Man Act" means the National Insurance (Isle of Man) Act, 1961, (an Act of Tynwald);

"the principal regulations" means the Health Services (Superannuation) Regulations (Northern Ireland), 1954(h);

"the appointed day" means the 3rd day of April, 1961;

"average remuneration" has the meaning assigned to it by regulation 17 of the principal regulations;

"modification provision" means, in relation to any pension scheme, any provision the effect of which is that pensions under that scheme are to be reduced in connection with the operation of the provisions of the Act of 1959, the Great Britain Act or the Isle of Man Act, relating to the payment of graduated retirement benefit;

"non-participating employment" has the meaning assigned to it by sub-section (2) of section 6 of the Act of 1959 or the corresponding provision of the Great Britain Act or the Isle of Man Act, as the case may be;

"officer" has the meaning assigned to it by the principal regulations, and includes a practitioner within the meaning of those regulations;

(a) 1948. c. 3.

(b) 1959. c. 21.

(c) 28 & 29 Vict. c. 26.

(d) 32 & 33 Vict. c. 79.

(e) 9 Edw. 7. c. 48.

(f) 22 & 23 Geo. 5. c. 15 (N.I.).

(g) 7 & 8 Eliz. 2. c. 47.

(h) S.R. & O. (N.I.) 1954, No. 83.

“participating employment”, in relation to any period which is reckonable as service for the purposes of the principal regulations, means any employment in which a person is required to pay graduated contributions under the Act of 1959, the Great Britain Act or the Isle of Man Act, or would be required to pay such contributions if the amount paid in any income tax week on account of his remuneration exceeded the amount first mentioned in paragraph (b) of sub-section (1) of section 1 of the Act of 1959, or the corresponding provision of the Great Britain Act or the Isle of Man Act, as the case may be, but the expression does not include any period of employment on national service in respect of which contributions are paid under the provisions of the principal regulations if, immediately prior to entering national service, the person was in non-participating employment;

and other expressions have the same meanings as in the principal regulations or the Act of 1959, as the case may be.

#### *Modification of principal regulations and other schemes*

2. The principal regulations and, so far as they affect officers who have elected to retain rights to superannuation benefits corresponding with those previously enjoyed by them under the Act of 1865, the Act of 1869 or the Act of 1909, the terms of those enactments, shall, as from the appointed day, have effect subject to the modifications contained in these regulations.

#### *Reduction of contributions*

3.—(1) The amount of contributions payable under the principal regulations in respect of any period of participating employment by an officer to whom the provisions of paragraph (1) of regulation 33 of those regulations apply shall, in lieu of the reduction provided for by paragraph (2) of that regulation, be reduced by an amount calculated at whichever of the rates specified in paragraph (a) or (b) hereunder is the greater, that is to say:—

- (a) a rate equivalent to one per cent. per annum of his remuneration, ascertained in accordance with the principal regulations or, if his remuneration is at a rate exceeding seven hundred and eighty pounds per annum, the rate of seven pounds sixteen shillings per annum; or
- (b) (i) in the case of a man or female nurse, mental health officer, health visitor, physiotherapist or midwife, the rate of three pounds and eight pence per annum; or
- (ii) in the case of a female serving in any other capacity, the sum of three pounds five shillings per annum.

(2) The amount of contributions payable under the principal regulations in respect of any period of participating employment by an officer to whom for the time being the provisions of paragraph (1) of regulation 33 of those regulations do not apply shall be reduced in the like manner as is provided in paragraph (1) of this regulation but there shall be deducted from the amount by which contributions are so to be reduced an amount calculated at the rate of three pounds and eight pence per annum if the officer belongs to any class mentioned in sub-paragraph (b)(i) of that paragraph or three pounds five shillings per annum if the officer belongs to the class mentioned in sub-paragraph (b)(ii) thereof.

(3) Where a mental health officer whose contributions are subject to reduction under paragraph (1) of this regulation is entitled by virtue of regulation 32 of the principal regulations to reckon any year of contributing

service as such an officer as if it were two years, the contributions payable by him in respect of any year so reckonable shall be further reduced by the sum of three pounds and eight pence.

(4) The amount of contributions payable in accordance with the terms of the Act of 1909 in respect of any period of participating employment by an officer who has elected to retain rights to superannuation benefits corresponding with those previously enjoyed by him under that Act shall be reduced in like manner as provided in paragraph (2).

#### *Persons in part-time employment*

4.—(1) Where a person whose contributions are subject to reduction under paragraph (1) of regulation 3 is an officer in the part-time employment of two or more employing authorities, the rate at which his contributions are to be reduced under that paragraph shall, in the case of contributions payable to an employing authority which is not for the time being treated as his employer for the purposes of the Act of 1946, be reduced as provided in paragraph (2) of regulation 3.

(2) Where a person whose contributions are subject to reduction under paragraph (1) of regulation 3 is an officer in the part-time employment of one or more employing authorities and is also employed in other employment in which he is not an officer and his employer in that other employment is his employer for the purposes of the Act of 1946, the rate at which his contributions are to be reduced under that paragraph shall be reduced as provided in paragraph (2) of regulation 3.

#### *Reduction of employers' contributions*

5.—(1) Where the contributions payable by an officer under the principal regulations or under the terms of the Act of 1909 as applied to him by virtue of his having elected to retain rights to superannuation benefits corresponding with those previously enjoyed by him under that Act are subject to reduction under regulation 3, the contributions to be paid in respect of him by the employing authority under the principal regulations shall be reduced in the like manner as provided in the aforesaid regulation 3 and such reduction shall, in any case in which paragraph (1) of regulation 33 of the principal regulations applies to the officer, be in lieu of the reduction provided for in paragraph (2) of that regulation.

(2) The contributions to be paid by an employing authority in respect of any period of participating employment of an officer to whom the terms of the Act of 1865 or the Act of 1869 apply by virtue of his having elected to retain rights to superannuation benefits corresponding with those previously enjoyed by him under either of those Acts shall be reduced in the like manner as is provided in paragraph (2) of regulation 3.

#### *Additional contributory payments*

6.—(1) Where additional contributory payments are made in accordance with the provisions of the second schedule to the principal regulations by an officer whose contributions are subject to reduction under regulation 3, in respect of any period of participating employment or period of non-participating employment for which a payment in lieu of contributions is required to be made under the Act of 1959, those additional contributory payments shall not be subject to reduction under sub-paragraph (5) of paragraph 6 of the second schedule to the principal regulations, but shall be reduced in accordance with the provisions of paragraph (2) of this regulation.

(2) The payments mentioned in paragraph (1) shall be at the rate of three-quarters of the appropriate percentage specified in Table I(a), I(b), II(a), II(b), III, IV(a) or IV(b), contained in the second schedule to the principal regulations for so much of the remuneration as does not exceed seven hundred and eighty pounds per annum, and at the appropriate percentage so specified for so much of the remuneration (if any) as exceeds that amount.

(3) If in respect of an officer, the payments mentioned in paragraph (1) have been reduced in accordance with this regulation, the period in respect of which any such payment has been made shall be treated for the purposes of these regulations as a period of service in participating employment.

#### *Reduction of transfer values*

7.—(1) Where it has been agreed to pay a transfer value under paragraph (1) of regulation 41 of the principal regulations or where a transfer value is payable in accordance with regulation 45 of those regulations then, if—

- (a) the transfer value is payable for a period of service of one month or more which is, or which includes, service in participating employment or in non-participating employment at the end of which a payment in lieu of contributions is required to be made under the Act of 1959; and
- (b) the reduction provided for in paragraph 5 of the fourth schedule or in paragraph 7 of Part I of the eighth schedule to the principal regulations, as the case may be, would, apart from these regulations, be applied in calculating the amount of that transfer value,

the transfer value or such part of it as is attributable to the period of such employment shall, in lieu of either such reduction, be reduced in accordance with this regulation and the remainder (if any) of that transfer value shall be reduced in accordance with the said paragraph 5 of the fourth schedule or paragraph 7 of the eighth schedule to the principal regulations, as the case may be.

(2) The transfer value or such part of it as is attributable to the period of any such employment as is mentioned in paragraph (1) shall be reduced by an amount equal to one-quarter of the aggregate of the sums calculated in accordance with paragraphs 3 and 4 of the fourth schedule to the principal regulations or in accordance with paragraphs 5 and 6 of Part I of the eighth schedule to those regulations, as the case may be, in respect of that period on so much of the person's remuneration as does not exceed seven hundred and eighty pounds per annum:

Provided that in the case of a person whose contributions were, at the date on which he ceased to be an officer, subject to reduction in accordance with paragraph (2) of regulation 3 or who, immediately before so ceasing, was employed as an officer in non-participating employment in which the provisions of paragraph (1) of regulation 33 of the principal regulations did not apply to him and at the end of which a payment in lieu of contributions is required to be made under the Act of 1959, there shall be added to the transfer value or part thereof so reduced the amount by which that transfer value or part thereof would have been reduced under paragraph 5 of the fourth schedule or paragraph 7 of Part I of the eighth schedule to the principal regulations, as the case may be, had either of those paragraphs applied for the reduction of the transfer value in question.

#### *Reduction of pensions*

8.—(1) Subject to the provisions of paragraph (2) where a pension becomes payable under the principal regulations or, in the case of an officer who has

elected to retain rights to superannuation benefits corresponding with those previously enjoyed by him under the Act of 1865, the Act of 1869 or the Act of 1909, where a pension becomes payable under the terms of whichever of those enactments applied in his case, to an officer on his ceasing to hold employment under an employing authority which was treated as his employer for the purposes of the Act of 1946 and any period of service reckonable in calculating the amount of that pension has been in participating employment in which his contributions have been subject to reduction under regulation 3, the part of the pension which is attributable to any such period of service shall, as from the date on which the officer becomes entitled to that pension, or if on becoming entitled to the pension he has not yet reached pensionable age within the meaning of the Act of 1946, as from the date on which he reaches that age, be reduced in accordance with regulation 9 and any provision for the reduction of the pension contained in regulation 33 of the principal regulations shall cease to apply in relation to that part of the pension:

Provided that the reduction required to be made in accordance with regulation 9 shall not be less than the reduction which, but for that regulation, would be required to be made in the pension under regulation 33 of the principal regulations.

(2) For the purposes of this regulation and regulation 9 no account shall be taken of any period of participating employment occurring in an income tax year if no graduated contributions have been paid under the Act of 1959 in respect of any such period during that year.

(3) Notwithstanding anything in the last foregoing paragraph, a period of employment as an officer, in respect of which a payment in lieu of contributions is required to be made under the Act of 1959, shall be treated for the purposes of this regulation and regulation 9 as a period of participating employment in respect of which contributions have been paid subject to the reductions provided for by regulation 3.

(4) No account shall be taken of the reduction of any pension under these regulations—

- (a) in calculating the amount of any widow's pension payable under the principal regulations;
- (b) for the purposes of so much of the proviso to paragraph (1) of regulation 7 of the principal regulations as provides that an officer's pension shall not exceed forty-five eightieths of his average remuneration; or
- (c) for the purposes of sub-paragraph (a) of paragraph 1 of the first schedule to the principal regulations.

9.—(1) Where a pension payable under the principal regulations to any person would, apart from these regulations, be subject to reduction under sub-paragraph (c) of paragraph (3) of regulation 33 of the principal regulations, so much of that pension as is attributable to any period of participating employment shall in lieu of such reduction be reduced—

- (a) for each year of such employment which is reckonable as contributing service otherwise than as a practitioner in calculating the amount of the pension, by a sum equal to one two-hundred-and-fortieth of so much of the average remuneration as does not exceed seven hundred and eighty pounds per annum;
- (b) for each year of such employment which is reckonable as non-contributing service in calculating the amount of the pension, by a sum

equal to one four-hundred-and-eightieth of so much of the average remuneration as aforesaid; and

- (c) for each year ending on the thirty-first day of March, or part of such year, of such employment which is contributing service as a practitioner, by a sum equal to one-half per cent. of so much of his remuneration in that year, or part of a year, as is at a rate not exceeding seven hundred and eighty pounds per annum.

Provided that—

- (i) where a mental health officer is entitled by virtue of regulation 32 of the principal regulations to reckon any year of contributing service as such an officer as if it were two years, so much of the pension as is attributable to any additional year so reckonable shall in lieu of such reduction as aforesaid, be reduced by the sum of one pound fourteen shillings in respect of each such year; and
- (ii) where an officer other than an officer who is a medical or dental practitioner becomes entitled to a pension on ceasing to be employed in non-participating employment, no account shall be taken for the purposes of this paragraph of any part of the average remuneration in excess of the amount by reference to which his employment became non-participating employment in accordance with a certificate issued under section 6 of the Act of 1959.

(2) Where a pension payable under the principal regulations would, apart from this paragraph, be subject to reduction under sub-paragraph (a), (aa), (aaa) or (b) of paragraph (3) of regulation 33 of those regulations it shall be reduced in accordance with the said sub-paragraph (a), (aa), (aaa) or (b), as the case may be, in respect of so much of the pension as is attributable to any period of participating employment and shall be further reduced in like manner as provided in paragraph (1) but shall be increased by the sum of one pound fourteen shillings for each year of contributing service and seventeen shillings for each year of non-contributing service comprised in that period.

Provided that where a mental health officer to whom this paragraph applies is entitled by virtue of regulation 32 of the principal regulations to reckon any year of contributing service as such an officer as if it were two years, so much of the pension as is attributable to any additional year so reckonable shall be reduced solely in accordance with the said sub-paragraph (a), (aa), (aaa) or (b), as the case may be.

(3) Where the period reckonable for the calculation of a pension exceeds forty years' contributing service or forty years' contributing and non-contributing service, the non-contributing service being reckoned at half its actual length then—

- (a) in the case of any pension to which paragraph (1) applies, there shall be deducted from the amount by which the pension is to be reduced under that paragraph, the sum of one pound fourteen shillings in respect of each completed year of such excess period; and
- (b) in the case of a pension to which paragraph (2) applies, there shall be deducted from the amount by which the pension is to be reduced under that paragraph an amount in respect of each such year equal to that by which the pension would have been reduced under sub-paragraph (a), (aa), (aaa) or (b) of paragraph (3) of regulation 33 of the principal regulations, as the case may be, had the year been reckonable as contributing service.

(4) Where a pension payable to an officer under the principal regulations is not subject to reduction in accordance with paragraph (3) of regulation 33 of the principal regulations, or where a pension is payable to an officer under the terms of the Act of 1909 as applied to him by virtue of his having elected to retain rights to superannuation benefits corresponding with those previously enjoyed by him under that Act, so much of the pension as is attributable to any period of participating employment shall be reduced in like manner as provided in paragraph (1), but shall be increased by the sum of one pound fourteen shillings for each year of contributing service and seventeen shillings for each year of non-contributing service comprised in that period.

(5) Where an officer has elected to retain rights to superannuation benefits corresponding with those previously enjoyed by him under the Act of 1865 or the Act of 1869, so much of any pension payable to him as is attributable to any period of participating employment shall be reduced by the sum of one pound six shillings per annum for every unit, ascertained in accordance with sub-sections (3) and (4) of section 4 of the Act of 1959, of graduated contributions paid, or treated by virtue of sub-section (3) of section 6 of that Act as having been paid, by him during such period of participating employment.

(6) If an officer has made payments under regulation 15C of the principal regulations with a view to the reckoning of added years, and those payments have been subject to reduction in accordance with regulations made under sub-section (4) of section 66 of the Act of 1946 as extended by section 14 of the Act of 1959 or under sub-section (4) of section 69 of the National Insurance Act, 1946(a), as extended by section 15 of the Great Britain Act, the period in respect of which those payments have been made shall be treated for the purposes of these regulations as a period of service in participating employment and the part of any pension to which the officer subsequently becomes entitled which is attributable to that period shall be reduced in accordance with this regulation.

(7) Where a person has become employed as an officer after having been employed in other employment (in this paragraph referred to as "his former employment") and by virtue of any provision in the principal regulations, his service in his former employment is to be reckoned in any manner and to any extent as service as an officer then, if his former employment included any period of participating employment or period of non-participating employment at the end of which a payment in lieu of contributions had been made under the Act of 1959, the Great Britain Act or the Isle of Man Act, so much of any pension payable to him as is attributable to any such period shall, in lieu of any reduction for which this regulation provides, be reduced in like manner as if—

- (a) he had continued in his former employment and retired from it on the day when he ceased to be employed as an officer; and
- (b) any modification provision applicable to him immediately before he ceased to be employed in his former employment had been applied in relation to the period of his service before that date.

(8) The extent to which any retirement benefit shall be regarded as subject to reduction in connection with the Act of 1959, shall be the extent to which that benefit would be reduced under paragraph (4) if that paragraph applied for the reduction of the benefit.

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(a) 9 & 10 Geo. 6, c. 67.

*Reduction of retiring allowances, short service gratuities and death gratuities*

**10.**—(1) Subject to the provisions of this regulation, if no pension is payable to a person, but there is payable to or in respect of him a retiring allowance under regulation 6 of the principal regulations, a short service gratuity under regulation 9 of those regulations or a death gratuity under regulation 11 of those regulations and, by reason of the cessation of his employment a payment in lieu of contributions is required to be made under the Act of 1959 or such a payment has previously been made in respect of him under the Act of 1959, the Great Britain Act or the Isle of Man Act in circumstances not involving a return of contributions, the retiring allowance, short service gratuity or death gratuity shall be reduced in respect of each such payment in lieu of contributions by a sum amounting to one-half of that payment.

(2) No payment in lieu of contributions shall be taken into account for the purposes of this regulation—

- (a) on more than one occasion;
- (b) if the payment was made on the termination of any period of employment which is not reckonable as service for the purposes of the principal regulations; or
- (c) if the payment is one which has been reduced under regulation 13 of the National Insurance (Non-participation—Assurance of Equivalent Pension Benefits) Regulations (Northern Ireland), 1960(a), or any corresponding regulation in Great Britain or the Isle of Man.

*Adjustments following payments in lieu of contributions*

**11.**—(1) Subject to the provisions of this regulation, where a person leaves employment as an officer or dies in circumstances in which, whether under the principal regulations or under the terms of the Act of 1909 as applied to the officer by virtue of his having elected to retain rights to superannuation benefits corresponding with those previously enjoyed by him under that Act, there is payable to or in respect of him an amount by way of return of contributions and a payment in lieu of contributions under the Act of 1959, the Great Britain Act or the Isle of Man Act has previously been made in respect of him in circumstances not involving a return of contributions, the amount payable to or in respect of him by way of return of contributions shall be reduced by a sum equal to the amount, or aggregate of the amounts, by which, under sub-section (5) of section 9 of the Act of 1959, or under the corresponding provision of the Great Britain Act or the Isle of Man Act, as the case may be, any payment by way of return of contributions could have been reduced if one had been made at the time when the previous payment in lieu of contributions was made.

(2) No payment in lieu of contributions shall be taken into account for the purpose of this regulation—

- (a) on more than one occasion; or
- (b) if the payment is one which has been reduced under regulation 13 of the National Insurance (Non-participation—Assurance of Equivalent Pension Benefits) Regulations (Northern Ireland), 1960, or any corresponding regulation in Great Britain or the Isle of Man.

(3) Where a payment to any person by way of return of contributions is reduced under sub-section (5) of section 9 of the Act of 1959 or under

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(a) S.R. & O. (N.I.) 1960, No. 181.

paragraph (1) of this regulation or under any corresponding provision in Great Britain or the Isle of Man, the amount by which the payment is reduced shall be treated for the purposes of any subsequent return of contributions to which the person may become entitled as having been returned to and retained by him.

*Contributions deemed to have been made*

12. If, in respect of any period, an officer pays no contributions by virtue of the fact that the amount of the reduction in his contributions provided for by these regulations equals or exceeds the amount of his contributions, he shall nevertheless be deemed, for the purposes of sub-paragraph (a) of paragraph (1) of regulation 15 of the principal regulations to have made the contributions required by the principal regulations in respect of that period.

*Fractions of a penny*

13. For the purposes of these regulations, no account shall be taken of a fraction of a penny which is less than a halfpenny and a fraction of a penny which is equal to or greater than a halfpenny shall be treated as a penny.

Sealed with the Official Seal of the Ministry of Health and Local Government for Northern Ireland this 20th day of March, nineteen hundred and sixty-one, in the presence of

(L.S.)

Ronald Green,  
Secretary.

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EXPLANATORY NOTE

*(This note is not part of the regulations but is intended to indicate their general purport.)*

These regulations modify the Health Services Superannuation Scheme in connection with the operation of the National Insurance Act (Northern Ireland), 1959.

The regulations provide that superannuation contributions payable under the Scheme are to be reduced during periods of participating employment for the purposes of the Act of 1959. The method of reduction takes account of any reduction already required to be made in connection with the National Insurance Act (Northern Ireland), 1946, and provides for a single consolidated reduction. A corresponding reduction is made in any additional contributory payments or transfer values payable in respect of a period for which reduced contributions have been paid.

Pensions payable under the Scheme are reduced where any service reckonable for the calculation of the pension also qualifies the employee for graduated retirement benefit under the Act of 1959. Here again, any reduction required to be made in connection with the National Insurance Act (Northern Ireland), 1946, is consolidated. Lump sum benefits under the Scheme are reduced to take account of payments in lieu of contributions which an employer is required to make under the Act of 1959 on termination of non-participating employment. Where the previous service of any employee in other employment outside the Health Service has become reckonable under the Scheme, the pension attributable to that service will be reduced in the same way as it would have been reduced in the previous employment.