STATUTORY INSTRUMENTS

2017 No. 522

The Judicial Pensions (Fee-Paid Judges) Regulations 2017

PART 13

THE FEE-PAID JUDICIAL ADDED YEARS SCHEME

CHAPTER 2

RETIRED FPJAYS MEMBERS

Retired FPJAYS members: maximum contributions

108.—(1) The total contributions made by a retired FPJAYS member ("R") under regulation 107 may not exceed the amount which is equal to the sum of the amounts determined for each tax year during the period beginning with the assumed contribution commencement date and ending with the date on which R retired in accordance with the following formula—

$$\left(\frac{15 \times FI}{100}\right) - C$$

where---

- a FI is R's annual fee income for the tax year in question [^{F1}in any office in relation to which benefits are calculated under the post-1995 provisions] which is subject to income tax, or if lower, the permitted maximum for that tax year, and
- b C is the sum of any contributions made by R to any other judicial pension scheme in that tax year, excluding any contributions made by the member in accordance with regulation 3 of the Judicial Pensions (Contributions) Regulations 2012 ^{F2}.

(2) For the purposes of paragraph (1)(a), R's "annual fee income" is the total of the fees paid to R in respect of qualifying fee-paid days [F3 in the offices referred to in that paragraph] in the tax year concerned.

Textual Amendments

- F1 Words in reg. 108(1)(a) inserted (1.4.2023) by The Judicial Pensions (Fee-Paid Judges) (Amendment) Regulations 2023 (S.I. 2023/403), regs. 1(1), **50(a)**
- F2 S.I. 2012/516. Regulation 3 was substituted by S.I. 2016/30.
- F3 Words in reg. 108(2) inserted (1.4.2023) by The Judicial Pensions (Fee-Paid Judges) (Amendment) Regulations 2023 (S.I. 2023/403), regs. 1(1), **50(b)**

Changes to legislation: There are currently no known outstanding effects for the The Judicial Pensions (Fee-Paid Judges) Regulations 2017, Section 108.