
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 294

EDUCATION

**The Teachers' Superannuation (Additional
Voluntary Contributions) (Amendment)
Regulations (Northern Ireland) 2015**

Made - - - - *6th July 2015*

Coming into operation *26th July 2015*

The Department of Education makes the following Regulations in exercise of the powers conferred by Articles 11(1)(1), (2), (2A) and (3) and 14(1) of, and paragraphs 1, 3, 5, 6, 8, 10, 11 and 13 of Schedule 3 to the Superannuation (Northern Ireland) Order 1972(2) (the 1972 Order) and by sections 1(1) and (2)(d), and 3(1), (2), (3)(a) and (b) and (5) of, and paragraph 4 of Schedules 1 and 2 and Schedule 3 to the Public Service Pensions Act (Northern Ireland) 2014(3) (the 2014 Act).

In accordance with Article 11(5) of the 1972 Order and section 21(1) of the 2014 Act, the Department has consulted representatives of the local education authorities, teachers and other persons as appear to it likely to be affected.

In accordance with Article 11(1) of the 1972 Order, these Regulations are made with the consent of the Department of Finance and Personnel(4).

In accordance with section 3(5) of the 2014 Act, the Department of Finance and Personnel has consented to the making of these Regulations.

Citation, commencement and effect

1. These Regulations may be cited as the Teachers' Superannuation (Additional Voluntary Contributions) (Amendment) Regulations (Northern Ireland) 2015.

2.—(1) These Regulations shall come into operation on 26th July 2015 and subject to paragraph (2) shall have effect from 6th April 2015.

(2) Regulation 4(a) shall have effect from 1st April 2015.

(1) As amended by S.I. 1990 No. 1509 (N.I. 13) Article 13(1)
(2) S.I. 1972 No. 1073 (N.I. 10)
(3) 2014 C.2 (N.I.)
(4) Formerly Department of Finance: see S.I. 1982/338 (N.I. 6) Article 3

Amendment to the Teachers' Superannuation (Additional Voluntary Contributions) Regulations (Northern Ireland) 1996

3. The Teachers' Superannuation (Additional Voluntary Contributions) Regulations (Northern Ireland) 1996(5) are amended as set out in regulations 4 to 16.

Amendments to regulation 2 (Interpretation)

4. In regulation 2(1)–

(a) after the definition of “authorised insurance company” insert—

““AVC policy age” means—

- (a) except in the circumstances mentioned in sub-paragraphs (b), (c), (d) or (e), a person (P)’s normal pension age on the date P makes an election under regulation 4;
- (b) if a transfer is made under regulation 10, a person (P)’s normal pension age at the date that written notice from P under regulation 10(1) is received by the Department;
- (c) in respect of a pension credit member, the pension debit member’s normal pension age on the date that an election under regulation 4 is made by the pension debit member or notice from the pension debit member under regulation 10(1) is received by the Department;
- (d) if a contributor or participator (P) realises all of the funds invested on P’s behalf under regulation 9(1) and 10(2) and makes a subsequent election under regulation 4, P’s normal pension age at the date of the subsequent election;
- (e) if a person (P) is in pensionable service under the 1998 Regulations at the time of making an election under regulation 4, and has more than one normal pension age under regulation EA1 of those Regulations, P’s normal pension age in relation to P’s pensionable service on the date P makes the election;”;

(b) for the definition of “civil partner” substitute—

“is to be construed in accordance with section 1 of the Civil Partnership Act 2004(6);”;

(c) in the definition of “dependent”, for sub-paragraphs (a) to (c) substitute—

- “(a) any surviving spouse or surviving civil partner;
- (b) any person who is an eligible child as defined in regulation E22(5), (6) and (7) of the 1998 Regulations or regulation 137 of the 2014 Regulations;
- (c) any person in respect of whom at the time of death of the participator or contributor a nomination under regulation E22A or E23 of the 1998 Regulations or regulation 135 or 136 of the 2014 Regulations has effect;
- (d) any surviving adult as defined in regulation 134 of the 2014 Regulations;”;

(d) for the definition of “normal pension age” substitute—

“in the case of a person who, at the time of making an election under regulation 4, is in pensionable service under the 1998 Regulations is to be construed in accordance with the 1998 Regulations, and in the case of a person who, at the time of making an

(5) S.R. 1996 No. 260 as amended by S.R. 2001 No. 149, S.I. 2001 No. 3649, S.R. 2003 No. 86, S.R. 2005 No. 495, S.R. 2006 No. 163, S.R. 2006 No. 366, S.R. 2007 No. 137, S.R. 2008 No. 50 and S.I. 2013 No. 472

(6) 2004 c. 33; section 1 was amended by the Marriage (Same Sex) Couples) Act 2013 (c.30, Schedule 7, Part 2, paragraphs 33 and 34(a) and(b)

- election under regulation 4, was in pensionable service under the 2014 Regulations is to be construed in accordance with the 2014 Regulations;”;
- (e) in the definition of “participator”—
- (i) at the end of sub-paragraph (a) insert “in respect of all investments made under regulation 9(1) and 10(2) and has not made a further election under regulation 4 in respect of further pensionable service”;
- (ii) at the end of sub-paragraph (c) insert “and who is not otherwise a contributor”;
- (f) after the definition of “participator” insert—
- ““pension commencement lump sum” is to be construed in accordance with Part 1 of Schedule 29 to the 2004 Act;”;
- (g) after the definition of “pension sharing order” insert—
- ““pensionable service” is to be construed in accordance with section 34 of the Public Service Pensions Act (Northern Ireland) 2014(7)
- (h) omit the definition of “Principal Regulations”;
- (i) after the definition of “pensionable service” insert—
- ““qualifying recognised overseas pension scheme” is to be construed in accordance with section 169 of the 2004 Act;”;
- (j) omit the definition of “reckonable service”;
- (k) in the definition of “salary”, for sub-paragraphs (a) and (b) substitute—
- “(a) where a person is in pensionable service under the 1998 Regulations at the time the contribution is paid, the salary calculated in accordance with regulation C1 of the 1998 regulations;
- (b) where a person is in pensionable service under the 1998 Regulations at the time the contribution is paid in relation to contributions payable under regulation C7 of the 1998 Regulations the salary determined in accordance with the provisions of those Regulations for the purposes of calculating those contributions;
- (c) where a person is in pensionable service under the 2014 Regulations at the time the contribution is paid, in relation to pensionable earnings under Chapter 4 of Part 3 of the 2014 Regulations, the earnings determined in accordance with the provisions of that Chapter;”;
- (l) omit the definition of “the 1977 Regulations”;
- (m) after the definition of “the 2004 Act” insert—
- ““the 1998 Regulations” means the Teachers’ Superannuation Regulations (Northern Ireland) 1998(8)
- (n) after the definition of “the 1998 Regulations” insert—
- ““the 2014 Regulations” means the Teachers’ Pension Scheme Regulations (Northern Ireland) 2014(9);”
- (o) after the definition of “the 2014 Regulations” insert—
- ““uncrystallised fund pension lump sum” is to be construed in accordance with section 166 of the 2004 Act.”.

(7) 2014 c.2 (N.I)

(8) S.R. 1998 No. 333, as amended by S.R. 2001 No. 149, S.R. 2003 No. 147, S.R. 2005 No. 181, S.R. 2005 No. 495, S.R. 2006 No. 163, S.R. 2006 No. 366, S.R. 2007 No. 137, S.R. 2008 No. 50, S.R. 2010 No. 137, S.R. 2012 No. 126, S.R. 2013 No. 54, S.R. 2014 No. 37, S.R. 2014 No. 70, S.R. 2015 No. 69, S.R. 2015 No. 126 and S.R. 2015 No. 146

(9) S.R. 2014 No. 310 as amended by S.R. 2015 No. 126 and S.R. 2015 No. 146

Amendment to regulation 3 (Making and acceptance of elections)

5. In regulation 3, after paragraph (3) insert—

“(4) The date of an election under these Regulations shall be the date on which written notice is received by the Department.”.

Amendments to regulation 4 (Election to pay regular and lump sum contributions)

6. In regulation 4(1), for “reckonable service” substitute “pensionable service”.

Amendments to regulation 5 (Provision for lump sum death benefit)

7. In regulation 5—

(a) in paragraph (2), for “a pension policy” substitute “an annuity policy”;

(b) for paragraph (4) substitute—

“(4) A person (P) who has continued to pay regular contributions up to P’s AVC policy age, but does not then cease to be in pensionable service, may elect to pay regular contributions up to P’s first birthday after P reached AVC policy age to provide for a lump sum death benefit unless the authorised provider determines that provision under this regulation shall continue without the need for the authorised provider to verify P’s entitlement to that provision; and, so long as P has not ceased to be in pensionable service, further elections may be made annually in respect of years commencing on P’s first birthday after P reached AVC policy age and subsequent birthdays.”;

(c) for paragraph (5) substitute—

“(5) An election made by P under paragraph (4) lapses if P retires, ceases to be in pensionable service during the year in question or ceases to pay contributions pursuant to an election under regulation 4(1).”.

Amendment to regulation 6 (Variation and cancellation of elections)

8. In regulation 6(3)(a) omit “subject to regulation 8(3)”.

Amendments to regulation 7 (Contributor)

9. In regulation 7—

(a) for paragraph (2) substitute—

“(2) Before 6th April 2015, a person ceases to be a contributor if that person—

(a) has become entitled to retirement benefits under regulation E4 to the 1998 Regulations;

(b) has, under regulation 6(1)(d) or 6(3)(c), cancelled the election to pay regular contributions; or

(c) subject to paragraph (3), has ceased to be in pensionable service and is not paying contributions under regulation C7 of the 1998 Regulations or regulation 26 of the 2014 Regulations.

(2A) On and from 6th April 2015 onwards, a person (P) ceases to be a contributor if P—

(a) has realised all of the funds invested on P’s behalf under regulations 9(1) and 10(2) and has not made a subsequent election under regulation 4 in respect of further pensionable service;