## STATUTORY RULES OF NORTHERN IRELAND

# 2014 No.70

## **EDUCATION**

The Teachers' Superannuation (Amendment) (No. 2) Regulations (Northern Ireland) 2014

Made - - - -Coming into operation 5th March 2014 1st April 2014

The Department of Education makes the following Regulations in exercise of the powers conferred by Articles 11(1)(1), (2), (3), (3A)(2) and paragraphs 1, 3, 4, 5, 6, 8, 11 and 13 of Schedule 3 to the Superannuation (Northern Ireland) Order 1972(3).

In accordance with Article 11(5) of that Order consultation has taken place with representatives of local education authorities and of teachers and with representatives of other persons likely to be affected.

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

### Citation and commencement

**1.** These Regulations may be cited as the Teachers' Superannuation (Amendment) (No. 2) Regulations (Northern Ireland) 2014 and shall come into operation on 1st April 2014.

#### **Amendment of Superannuation Regulations**

**2.** The Teachers' Superannuation Regulations (Northern Ireland) 1998 (5) are amended in accordance with regulations 3 and 4.

**3.** (1) Regulation C2 is amended as provided by paragraph (2).

(2) For paragraph (2) substitute—

"(2) (a) A person who is in pensionable employment is to pay contributions of—

(i) before 1<sup>st</sup> April 2012, 6.4% of his contributable salary; and

<sup>(1)</sup> As amended by S.I. 1990/1509 (N.I. 13) Article 13(1)

<sup>(2)</sup> As amended by S.I. 1990/1509 (N.I. 13) Article 6(1)

<sup>(</sup>**3**) S.I. 1972/1073 (N.I. 10)

<sup>(4)</sup> Formerly Department of Finance: see S.I. 1982/338 (N.I. 6) Article 3

<sup>(5)</sup> S.R. 1998 No.333, relevant amendments are S.R. 2007 No. 137 and S.R. 2013 No. 54

- (ii) from 1<sup>st</sup> April 2012 to 31<sup>st</sup> March 2013 (both dates inclusive), for each month during which he is in pensionable employment, the percentage rate set out in table A which is applicable to his contributable salary rate for that month or, if part-time, the fulltime equivalent contributable salary rate;
- (iii) from 1<sup>st</sup> April 2013 to 31<sup>st</sup> March 2014 (both dates inclusive), for each month during which he is in pensionable employment, the percentage rate set out in table B which is applicable to his contributable salary rate for that month or, if part-time, the fulltime equivalent contributable salary rate.
- (iv) on or after 1<sup>st</sup> April 2014, for each month during which he is in pensionable employment, the percentage rate set out in table C which is applicable to his contributable salary rate for that month or, if part-time, the full-time equivalent contributable salary rate.

Full-time equivalent contributable salary band $(f)$	Contribution Rate
Below 15,000	6.4%
15,000 to 25,999	7.0%
26,000 to 31,999	7.3%
32,000 to 39,999	7.6%
40,000 to 74,999	8.0%
75,000 to 111,999	8.4%
112,000 and above	8.8%

Table A

### Table B

<i>Full-time equivalent contributable salary band (f)</i>	Contribution Rate
Below 15,000	6.4%
15,000 to 25,999	7.0%
26,000 to 31,999	7.9%
32,000 to 39,999	8.8%
40,000 to 44,999	9.2%
45,000 to 74,999	10.1%
75,000 to 99,999	10.6%
100,000 and above	11.2%

## Table C

Full-time equivalent contributable salary band $(f)$	Contribution Rate
Below 15,000	6.4%
15,000 to 25,999	7.2%
26,000 to 31,999	8.3%

<i>Full-time equivalent contributable salary band (£)</i>	Contribution Rate
32,000 to 39,999	9.5%
40,000 to 44,999	9.9%
45,000 to 74,999	11%
75,000 to 99,999	11.6%
100,000 and above	12.4%"

## Revocation

4. The Teachers' Superannuation (Amendment) Regulations (Northern Ireland) 2013 are revoked.

Sealed with the Official Seal of the Department of Education on 5 March 2014



La 'Verne Montgomery A senior officer of the Department of Education

The Department of Finance and Personnel hereby consents to the foregoing Regulations Sealed with the Official Seal of the Department of Finance and Personnel on 5 March 2014



John McKibbin A senior officer of the Department of Finance and Personnel

## **EXPLANATORY NOTE**

(This note is not part of the Regulations)

These Regulations amend the Teachers' Superannuation Regulations (Northern Ireland) 1998 to prescribe the percentage of their salary which employees must contribute to the pension scheme from 1<sup>st</sup> April 2014.

The Regulations revoke and re-enact the Teachers' Superannuation (Amendment) Regulations (Northern Ireland) 2013.