The Ministry of Finance hereby approves of the foregoing Rules.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 23rd day of December, 1963.

(L.S.) *Robert H. Kidd,*
Assistant Secretary.

EXPLANATORY NOTE

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

The Teachers (Superannuation) (Allocation) Rules (Northern Ireland) 1957 set out the procedure by which a teacher may surrender a part of his pension and obtain a pension for his spouse or other dependant under the provisions of the Teachers (Superannuation) Acts 1950-1956. These rules amend the 1957 rules to take into account deductions made in the teacher's pension under the provisions of the National Insurance Act (Northern Ireland) 1959.

1963. No. 248 **[C]**

EDUCATION

Superannuation

National Insurance—Modification of Teachers Superannuation Acts (Northern Ireland)

REGULATIONS, DATED 23RD DECEMBER, 1963, MADE BY THE MINISTRY OF EDUCATION UNDER SUB-SECTION (4) OF SECTION 66 OF THE NATIONAL INSURANCE ACT (NORTHERN IRELAND) 1946, (AS EXTENDED BY SECTION 14 OF THE NATIONAL INSURANCE ACT (NORTHERN IRELAND) 1959), SECTION 23 OF THE TEACHERS (SUPERANNUATION) ACT (NORTHERN IRELAND) 1950, AND SECTION 25 OF THE TEACHERS (SUPERANNUATION) (AMENDMENT) ACT (NORTHERN IRELAND) 1956, WITH THE APPROVAL OF THE MINISTRY OF FINANCE.

The Ministry of Education (hereinafter referred to as "the Ministry") in exercise of the powers conferred on it by sub-section (4) of Section 66 of the National Insurance Act (Northern Ireland) 1946(**a**), (as extended by Section 14 of the National Insurance Act (Northern Ireland) 1959(**b**)), Section 23 of the Teachers (Superannuation) Act (Northern Ireland) 1950(**c**), as applied by the Ministries (Transfer of Functions) (Teachers Superannuation) Order 1951(**d**), Section 25 of the Teachers (Superannuation) (Amendment) Act (Northern Ireland) 1956(**e**), and of all other powers enabling it in that behalf and with the approval of the Ministry of Finance hereby makes the following regulations:—

(**a**) 1946. c. 23.
(**b**) 1959. c. 21.
(**c**) 1950. c. 33.
(**d**) S.R. & O. (N.I.) 1951, No. 162.
(**e**) 1956. c. 22.

1. These regulations may be cited as the National Insurance (Modification of Teachers Superannuation Acts) Regulations (Northern Ireland) 1963, and shall come into operation on 6th January, 1964.

Definitions

2. In these regulations—

"the Act of 1950" means the Teachers (Superannuation) Act (Northern Ireland) 1950;

"the Act of 1956" means the Teachers (Superannuation) (Amendment) Act (Northern Ireland) 1956;

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

"the 1951 regulations" means the National Insurance (Modification of Teachers Annual Allowances) Regulations (Northern Ireland) 1951(a);

"contributory service" means contributory service within the meaning of the Teachers (Superannuation) Acts (Northern Ireland) 1950 to 1963;

"equivalent pension benefits" has the same meaning as in the Act of 1959;

"non-participating employment" has the same meaning as in the Act of 1959;

"participating employment" means any employment in respect of which a person is liable to pay graduated contributions under the Act of 1959, or would be liable to pay such contributions, if his remuneration exceeded the amount mentioned in paragraph (*b*) of sub-section (1) of Section 1 of that Act; and

"salary" means, in relation to a person employed in contributory service, his salary as calculated in accordance with the provisions of sub-section (1) of Section 7 of the Act of 1950.

Contributions

3. The provisions of Section 6 of the Act of 1950 (which relates to contributions by teachers and employers) shall have effect subject to the modification that the contributions payable both by a person employed in contributory service and by his employer in respect of any period of such service after 5th January, 1964, which is participating employment shall be reduced by amounts calculated in accordance with the annual rates specified in the following table:—

Annual Rate of Salary	*Annual Rate of Reduction of Contributions* £ s. d.
Not exceeding £468	nil
Over £468 but not exceeding £520	8 0
Over £520 but not exceeding £572	1 5 0
Over £572 but not exceeding £624	2 2 0
Over £624 but not exceeding £676	2 19 0
Over £676 but not exceeding £728	3 16 0
Over £728 but not exceeding £780	4 13 0
Over £780 but not exceeding £832	5 10 0
Over £832 but not exceeding £884	6 7 0
Over £884 but not exceeding £936	7 4 0
Over £936	7 13 0

(a) S.R. & O. (N.I.) 1951, No. 129.

Return of Contributions

4. The provisions of Section 10 of the Act of 1950 (which relates to the return of contributions) shall have effect subject to the following modifications:—

(*a*) when computing the balance of contributions of a teacher in respect of whom a payment in lieu of contributions has been made under the Act of 1959, the amount recoverable under Section 9 of that Act shall be deemed to have been deducted from his contributions on the date on which, disregarding any special arrangements of the kind referred to in regulation 18(6) of the National Insurance (Non-participation—Assurance of Equivalent Pension Benefits) Regulations (Northern Ireland) 1960(a), the payment in lieu of contributions became due; and

(*b*) where the amount recoverable under Section 9 of the Act of 1959 has been deducted from the contributions repaid to a teacher, and that teacher subsequently repays to the Ministry the sum so repaid to him, he shall not be treated as if no repayment had been made to him, but the period in respect of which the contributions were repaid shall be reckoned as contributory service.

Teachers Superannuation Account

5. The expression "superannuation expenditure" in sub-section (5) of Section 2 of the Act of 1956 (which provides that superannuation expenditure shall be charged against the Teachers Superannuation Account) shall be construed as including any expenditure in respect of payments in lieu of graduated contributions by the Ministry to the Northern Ireland National Insurance Fund by virtue of Regulation 3 of the National Insurance (Non-participation—Teachers Superannuation) Regulations (Northern Ireland) 1960(b).

Refusal or Reduction of Superannuation Allowances

6. The provisions of Section 20 of the Act of 1950 (which relates to refusal or reduction of pensions) shall be applied subject to the provision that no refusal or reduction of an annual superannuation allowance shall be made in pursuance of that section which would result in a teacher receiving, in relation to any period of contributory service after 5th January, 1964, which is non-participating employment, an amount less than that required to constitute the benefits in respect of that period equivalent pension benefits.

Calculation of Superannuation Allowances

7.—(1) The provisions of Section 6 of the Act of 1956 (which relates to the calculating of superannuation allowances) shall be applied subject to the provisions of this regulation.

(2) Except as in this regulation provided, the amount of any annual superannuation allowance payable to a man over the age of 65 or to a woman over the age of 60, in calculating which there has been taken into account either—

(*a*) any period of participating employment after 5th January, 1964, during which salary was at a rate exceeding £936 a year, or

(*b*) any period after 5th January, 1964, in respect of which a payment in lieu of contributions has been made under the Act of 1959,

shall be reduced, for each year of such period and proportionately for a part of a year, by £3·48, in the case of a man, and by £2·9, in the case of a woman.

(3) Except as in this regulation provided, the amount of any annual super-

(a) S.R. & O. (N.I.) 1960, No. 181. (b) S.R. & O. (N.I.) 1960, No. 158.

annuation allowance payable to a man over the age of 65 or to a woman over the age of 60, in calculating which there has been taken into account any period of participating employment after 5th January, 1964, during which salary was at a rate not exceeding £936 a year, shall be reduced, for each year of such period and proportionately for part of a year, by the appropriate amount specified in the following table:—

Annual Rate of Salary during Period	*Reduction in Annual Superannuation Allowance for each whole Year of Period*	
	Men	*Women*
	£	£
Not exceeding £468	nil	nil
Over £468 but not exceeding £520	·19	·16
Over £520 but not exceeding £572	·58	·48
Over £572 but not exceeding £624	·96	·80
Over £624 but not exceeding £676	1·35	1·12
Over £676 but not exceeding £728	1·73	1·44
Over £728 but not exceeding £780	2·12	1·76
Over £780 but not exceeding £832	2·51	2·09
Over £832 but not exceeding £884	2·90	2·42
Over £884 but not exceeding £936	3·29	2·74

(4) Where in respect of any person—

(*a*) a period of participating employment or a period of employment in respect of which a payment in lieu of contributions has been made under the Act of 1959 is reckoned as contributory service by virtue of rules made under Section 12A of the Act of 1950; and

(*b*) the Ministry is informed of the amount by which his or her pension under the pensions scheme to which he or she was subject before ceasing the former employment would have been reduced in connection with the operation of the Act of 1959 by reason of that period if the former employment had continued, or of the method of calculating such reduction,

so much of any annual superannuation allowance payable in respect of that period to that person from the age of sixty-five, in the case of a man, or from the age of sixty, in the case of a woman, as is attributable to service in his or her former employment shall be reduced by the said amount or by an amount calculated in accordance with that method, as the case may be; and no reduction shall be made in pursuance of the provisions of paragraph (2) or (3) in respect of that period.

(5) No reduction in the amount of any annual superannuation allowance shall be made in pursuance of the provisions of paragraphs (2) or (3) in respect of any period which is treated as contributory service by virtue of the provisions of Section 9 of the Act of 1950 (which relates to intervals in service), or Section 20 of the Act of 1956 (which relates to employment of value to teachers).

8. These regulations shall apply without prejudice to the 1951 regulations.

Revocation

9. Regulation 4 of the National Insurance (Modification of Teachers Annual Allowances) Amending Regulations (Northern Ireland) 1957(**a**), the National Insurance (Modification of Teachers Superannuation Acts) Regulations (Northern Ireland) 1960(**b**), and the National Insurance (Modification of

(**a**) S.R. & O. 1957, No. 210. (**b**) S.R. & O. 1960, No. 214.

Teachers Superannuation Acts) No. 2 Regulations (Northern Ireland) 1961(a), are hereby revoked:

Provided that the regulations hereby revoked shall continue to apply in relation to the period before the coming into operation of these regulations in like manner as they would have applied if these regulations had not been made.

Sealed with the Official Seal of the Ministry of Education for Northern Ireland this 23rd day of December, 1963.

(L.S.) *A. C. Williams,*
Secretary.

The Ministry of Finance approves of the foregoing regulations.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 23rd day of December, 1963.

(L.S.) *Robert H. Kidd,*
Assistant Secretary.

EXPLANATORY NOTE

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

These Regulations provide—

(1) for the abatement of contributions and annual superannuation allowances payable under the Teachers (Superannuation) Acts (Northern Ireland) 1950 to 1956, of any persons in contributory service under those Acts who participate in the Graduated Pension Scheme under the National Insurance Act (Northern Ireland) 1959;

(2) for the abatement of annual superannuation allowances payable under the Acts of 1950 to 1956 of persons in respect of whom a payment in lieu of graduated contributions has been made to the Northern Ireland National Insurance Fund;

(3) that where that part of a teacher's annual superannuation allowance which is in respect of non-participating employment falls to be reduced because the teacher's retirement has been accelerated by misconduct, the amount remaining after the reduction shall not be less than the maximum graduated National Insurance pension which would have been payable if the employment had been participating; and

(4) for the charging to the Teachers' Superannuation Account of expenditure in respect of payments in lieu and make minor amendments consequent upon the power given to employers under Section 9 of the National Insurance Act (Northern Ireland) 1959, to recover half of a payment in lieu from a repayment of contributions.

(a) S.R. & O. 1961, No. 74.