1972. No. 319 [C]

EDUCATION

Teachers Superannuation Regulations (Northern Ireland) 1972

REGULATIONS, DATED THE 24TH DAY OF NOVEMBER 1972, MADE BY THE MINISTRY OF EDUCATION WITH THE CONSENT OF THE MINISTRY OF FINANCE UNDER ARTICLE 11 OF THE SUPERANNUATION (NORTHERN IRELAND) ORDER 1972 AND UNDER SECTION 61 AND SECTION 103 OF THE NATIONAL INSURANCE ACT (NORTHERN IRELAND) 1966.

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The Ministry of Education on behalf of the Secretary of State, in exercise of the powers conferred upon it by Article 11 of the Superannuation (Northern Ireland) Order 1972(**a**) and of all other powers enabling it in that behalf; and after consultation with representatives of local education authorities, teachers and with such representatives of other persons likely to be affected as required by Article 11(5) of the said Order, and with the consent of the Ministry of Finance, hereby makes the following Regulations, except regulations 21, 48 and 78 and Schedule 5; and having made the consultations required by section 61(3) of the National Insurance Act (Northern Ireland) 1966(**b**) and having been determined by the Ministry of Finance to be the appropriate department under section 103(1) of that Act, in exercise of the powers conferred upon it by those sections and of all other powers enabling it in that behalf hereby makes regulations 21, 48 and 78 and Schedule 5 of the following Regulations—

PART I

GENERAL

Citation and commencement

1.—(1) These Regulations may be cited as the Teachers Superannuation Regulations (Northern Ireland) 1972 and, save as otherwise provided by these Regulations, shall subject to paragraph (2) be deemed to have come into operation on 1st April 1972.

(2) Regulations 43 and 44 shall come into operation on 1st January 1973.

Definitions

2.—(1) In these Regulations

"Act of 1923" means the Education Act (Northern Ireland) 1923(**c**);

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

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

"the Acts of 1950 to 1967" means the Teachers (Superannuation) Acts (Northern Ireland) 1950 to 1967;

"additional superannuation allowance" means an additional superannuation allowance payable under regulation 35 or an additional allowance paid or payable under the corresponding provisions of the Acts of 1950 to 1967;

"age of compulsory retirement" means 31st July next following the age of sixty-five;

"annual superannuation allowance" means an annual superannuation allowance payable under regulation 35 or an annual allowance payable under the Acts of 1950 to 1967;

"average salary", in relation to a teacher employed in reckonable service, means his average salary as calculated under regulation 66(1);

"British Isles" means the United Kingdom, the Channel Islands and the Isle of Man;

"college of education" means an establishment for the training of teachers;

(**a**) S.I. 1972, No. 1073 (N.I. 10).
(**b**) 1966. c. 6. (N.I.).
(**c**) 13 & 14 Geo. 5. c. 21 (N.I.).
(**d**) 1950. c. 33.
(**e**) 1956. c. 22.

"external service" has the meaning assigned to it by regulation 5;

"interchange rules" means rules made under sections 12A and 12B of the Act of 1950;

"local education authority" means—

(*a*) before the establishment of an education and library board under Article 3 of the Education and Libraries (Northern Ireland) Order 1972(f), a local education authority within the meaning of the Education Acts (Northern Ireland) 1947 to 1971, and

(*b*) thereafter, an education and library board as so established;

"medical practitioner" means a registered person within the meaning of the Medical Acts 1956 to 1969;

"Ministry" means the Ministry of Education for Northern Ireland;

"1923 Act Scheme" means any superannuation scheme made under sections 70 and 71 of the Act of 1923 (whether as originally enacted or as applied by Order in Council under section 79 of that Act);

"qualifying service" has the meaning assigned to it by regulation 6;

"quarter" means a period of three months ending on 31st March, 30th June, 30th September or 31st December;

"reckonable service" has the meaning assigned to it by regulation 4;

"salary" in relation to a teacher employed in reckonable service, means his salary as calculated under regulation 65;

"service" in relation to reckonable service, means salaried employment of a person who at the date of the employment is over eighteen and under the age of compulsory retirement;

"service as a teacher" means service wholly in the capacity of a teacher or service mainly and primarily in the capacity of a teacher in which any other duties are educational and connected with the duties in that capacity;

"short service gratuity" means a gratuity payable under regulation 40;

"superannuation allowances" means annual superannuation allowances and additional superannuation allowances;

"teacher" where the context so requires, includes a person who has ceased to be a teacher.

(2) Expressions in these Regulations (other than those mentioned in paragraph (1) and, except as regards the definition of "the Ministry", other than those mentioned in Article 2 of the Superannuation (Northern Ireland) Order 1972) have the same meanings as in the Education and Libraries (Northern Ireland) Order 1972.

PART II

SERVICE

Recording of service

3.—(1) The Ministry shall maintain a record of the service of every full-time teacher to whom these Regulations apply.

(2) The service of full-time teachers shall as appropriate to each case be recorded as being one of the three types described in regulations 4, 5 and 6.

(f) S.I. 1972, No. 1263 (N.I. 12).

(3) Where a full-time teacher is paid at a daily rate, there shall be recorded as service in any financial year such number of days as bears to three hundred and sixty-five the same proportion as the amount of salary paid to him during the year bears to the amount of salary which would have been payable to him had he been employed throughout the year in the same service at the annual rate of salary appropriate thereto.

(4) In determining the period to be recorded as service—

(*a*) any reduction of salary during a period of absence from service on grounds of sickness shall be disregarded if regulation 8 applies to such a period;

(*b*) the total service of a teacher in any financial year shall not exceed three hundred and sixty-five days.

(5) Any question arising under this regulation as to the amount of the salary which would have been payable to a teacher if he had been employed throughout the year in the same service at the annual rate of salary appropriate thereto shall be decided by the Ministry.

Reckonable service

4. For all the purposes of these Regulations reckonable service shall, subject to regulations 13, 14 and 15, be:—

(*a*) service on or after 1st April 1972 which is—

(i) full-time service as a teacher of a kind specified in Schedule 1; or

(ii) reckonable service by virtue of any provision contained in regulations 7, 8, 9, 10, 11 and 12;

(*b*) service before 1st April 1972 which—

(i) was treated as contributory service under section 2(1)(*a*) of the Act of 1950;

(ii) not being approved external service for the purposes of section 13 of the Act of 1950, was treated as contributory service under any other provision of that Act;

(iii) was treated as recognised service under section 2(1)(*c*) of the Act of 1950;

(iv) was treated as recognised or contributory service under interchange rules, to the extent that it was so treated.

External service

5.—(1) Service of a kind specified in Schedule 2 shall, in the case of a teacher who has been employed in such service as well as in reckonable service, be external service for the purposes of these Regulations.

(2) External service, if of a kind specified in Part I of Schedule 2, shall be class A external service; if of a kind specified in Part II of that Schedule, shall be class B external service; and, if of a kind specified in Part III of that Schedule, shall be class C external service.

(3) For the purpose of calculating the average salary of a teacher under regulation 66 reckonable service shall be deemed to include any service of that teacher which is class A or class B external service unless, in the case of service of the kind specified in paragraph 6 of Schedule 2, the teacher otherwise elects, or has received payment of superannuation allowances under regulation 35(1)(*a*), 35(1)(*b*), 35(1)(*c*) or 35(1)(*d*).

Qualifying service

6. For the purposes of regulation 35 qualifying service shall be—

(*a*) any employment or occupation before 1st April 1972 which was qualifying service within the meaning of the Act of 1950 by reason of any declaration made by the Ministry in pursuance of section 44 of that Act;

(*b*) any employment or occupation on or after 1st April 1972 of a person who continues in an employment or occupation which immediately before that day was such qualifying service as aforesaid;

(*c*) any employment or occupation which, having been reckonable service or external service or reckonable as such, has ceased for any reason to be such service or to be so reckonable;

(*d*) any employment or occupation, whether in the capacity of a teacher or otherwise, of a kind specified in Schedule 3, being employment or occupation in respect of which the Ministry is satisfied either—

(i) that it consists of the performance of duties in connection with the provision of education or of services ancillary to education; or

(ii) that it is such as to provide to a teacher in reckonable service experience of value to him in the post in which he is employed; and

(*e*) any service which under any provisions relating to the superannuation of teachers in force in Great Britain is treated in like manner as qualifying service.

Continuation of former service

7. Where the service of a person immediately before 1st April 1972 was service of a kind specified in regulation 4(*b*)(i), 4(*b*)(ii) or 4(*b*)(iii) his service in the same employment on or after 1st April 1972 shall, if it is service as a teacher, be reckonable service notwithstanding that it is not such service under regulation 4(*a*).

Sick leave

8. Any period of absence of a teacher from reckonable service on account of sickness in respect of which period the teacher is in receipt of salary, either at the full rate or half-rate thereof, shall be reckonable service.

Special leave

9.—(1) Where a teacher is granted by his employer leave of absence from reckonable service on full pay—

(*a*) to attend a course of instruction; or

(*b*) to serve as a teacher elsewhere than in the British Isles under arrangements approved by the Ministry for the interchange of teachers; or

(*c*) for any other reason connected with his service as a teacher approved by the Ministry;

the period of absence shall be reckonable service.

(2) Where, in a case to which paragraph (1) does not apply, a teacher is granted by his employer leave of absence from reckonable service on full pay otherwise than on grounds of sickness any period of such absence not exceeding thirty working days in any financial year shall be reckonable service.

Intervals of service

10.—(1) If the employment of a teacher in reckonable service is discontinued—

(*a*) for a period not exceeding one year; or

(*b*) for a period not exceeding five years during which he is engaged in some other occupation which in the opinion of the Ministry provides experience of value to teachers; or

(*c*) for a period not exceeding six years, or such longer period as the Ministry may in any particular case approve, during which he is employed—

(i) as a teacher in any country specified in section 1(3) of the British Nationality Act 1948(**g**);

(ii) as a teacher in any school in any other country outside the British Isles, being a school in which, in the opinion of the Ministry, it is expedient to facilitate the employment of teachers from Northern Ireland; or

(iii) in an educational service outside the British Isles in employment which to a substantial extent involves the control or supervision of teachers

the period of absence shall, if the teacher with the consent of the Ministry pays contributions in respect thereof of the amount prescribed by regulation 27, be reckonable service.

(2) Where employment in contributory service was discontinued before 1st April 1972—

(*a*) if consent to the payment of contributions was given under section 9 of the Act of 1950 before that day, any part of the period of absence falling on or after that day in respect of which contributions are paid in accordance with the provisions of that section, or regulation 27 shall be reckonable service; or

(*b*) if consent to the payment of contributions was not given under section 9 of the Act of 1950 before that day, the provisions of paragraph (1) shall apply in respect of the whole period of absence as they apply in a case in which employment in reckonable service is discontinued.

(3) A period which is reckonable service by virtue of this regulation shall not be a period of employment for the purposes of regulation 44(4).

Service in schools abroad

11. A period of employment of a person in respect of which any direction was given under section 19 of the Act of 1956 shall be reckonable service if—

(*a*) in respect thereof he has paid, or completes the payment of, contributions in accordance with the provisions of that section and of the rules made thereunder; and

(*b*) within two years after the expiration of the period for which contributions have been duly paid he becomes employed in reckonable service or in class A external service of the kind specified in paragraph 1 or paragraph 2 of Schedule 2.

(g) 11 & 12 Geo. 6. c. 56.

Previous employment

12.—(1) This regulation applies to a teacher who—

(*a*) before becoming employed in reckonable service had not attained the age of fifty;

(*b*) before becoming so employed had been engaged in previous employment; and

(*c*) was not before 1st April 1972 a teacher to whom either section 19 or section 20 of the Act of 1956 applied.

(2) For the purposes of this regulation previous employment—

(*a*) shall be—

(i) employment in any school outside the British Isles, being a school in which it is expedient to facilitate the employment of teachers from Northern Ireland; and

(ii) employment, other than employment as a teacher in the British Isles, which is such as to provide experience of value to a teacher in a secondary school, institution of further education, college of education or the Ulster College; and

(*b*) shall not be service reckoned as reckonable service by virtue of interchange rules.

(3) Any period of previous employment after attaining the age of twenty-one of a teacher to whom this regulation applies, not exceeding the maximum period determined in accordance with paragraphs (4) and (5), shall be reckonable service if—

(*a*) by notice in writing to the Ministry he so elects within eighteen months of becoming employed in reckonable service; and

(*b*) he pays to the Ministry additional contributions in respect thereof of the amount and in the manner prescribed by regulation 28.

(4) For the purposes of paragraph (3), the maximum period shall, subject to paragraph (5), be the number of years which, in column (2) of the following Table, is specified opposite to the age which the teacher had attained at the time he became employed in reckonable service specified in column (1) thereof—

TABLE

(1) *Age*	(2) *Number of years*
Exceeding 46 but not 50	5
Exceeding 45 but not 46	7
Exceeding 44 but not 45	9
Not exceeding 44	10

(5) In the case of a teacher to whom this regulation applies and who, on becoming employed in reckonable service, was entitled to superannuation benefits (including the repayment of contributions) in respect of any former employment, trade, profession, vocation or office the maximum period specified in paragraph (4) shall be reduced to such extent as will ensure that the aggregate annual amount of—

(*a*) the actuarial value, expressed as an annuity payable to him, of such superannuation benefits;

(*b*) the part of the annual superannuation allowance payable to him under these Regulations attributable to service before attaining the age of sixty; and

(*c*) the actuarial value, expressed as an annuity payable to him, of the part of the additional superannuation allowance payable to him under these Regulations attributable to service before attaining the age of sixty

shall not exceed two-thirds of his average salary.

(6) For the purposes of paragraph (5) it shall be assumed that the teacher will, until he attains the age of sixty, continue to be employed in the same employment and on the same salary scale as at the date of the election made under paragraph (3).

(7) Any question arising under this regulation as to—

(*a*) whether a school is one in which it is expedient to facilitate the employment of teachers from Northern Ireland;

(*b*) whether a period of previous employment of a teacher was such as to provide experience of value to a teacher in a secondary school, institution of further education, college of education or the Ulster College; and

(*c*) the extent to which the maximum period specified in paragraph (4) is to be reduced under paragraph (5)

shall be decided by the Ministry.

Exclusion from reckonable service

13. The service of a person as a teacher of a kind specified in Schedule 1 shall not be reckonable service if—

(*a*) having not more than one year before becoming employed in such service been subject to a superannuation scheme operated under the Federated Superannuation System for Universities or employment in respect of which superannuation benefits of a kind similar to those secured under that system were secured to him by means of insurance policies, he and his employer elect by notice in writing to the Ministry given within three months of his becoming so employed that his service shall not be reckonable service and the Ministry is satisfied that he will be assured of adequate benefits on retirement or death by means of insurance policies or the investment and accumulation of contributions; or

(*b*) being ordinarily resident outside the British Isles, he has not been, and satisfied the Ministry that he does not intend to be, continuously resident therein for more than two years; or

(*c*) having been awarded an annual superannuation allowance he becomes re-employed and any consequential adjustment of his annual allowance falls to be made under the provisions of Method B set out in regulation 44(6).

Non-payment of contributions

14. Without prejudice to the power of the Ministry to recover any contributions payable under the Acts of 1950 to 1967 or these Regulations, any period of service in respect of which the contributions have not been paid in full to the Ministry shall not, unless the Ministry consents, be reckonable service.

Repayment of contributions

15. Any period of service in respect of which the contributions paid by a teacher have, under the provisions of Part IV, been repaid by the Ministry and not again paid to the Ministry in accordance with regulation 24 shall not be reckonable service.

PART III

CONTRIBUTIONS

Payment of teachers' contributions by deduction from salary

16.—(1) Save as otherwise provided in these Regulations the employer of a teacher employed in reckonable service or in service which the teacher has elected to have treated as reckonable service shall deduct from every payment of salary to such teacher the contributions payable by him in respect thereof under regulation 67(2).

(2) Any contributions payable by a teacher which are not deducted from salary under paragraph (1) shall, together with any interest thereon payable under regulation 23, be deducted from later payments of salary.

(3) The sums deducted under this regulation from the salary of a teache shall be paid by the employer to the Ministry and shall be attributable to th financial year in which such payment is made.

(4) In the case of a teacher whose salary is paid by the Ministry, whethe on its own behalf or on behalf of any other person or body of persons, th teacher's contributions shall be deducted from the salary so paid.

Payment by teachers to the Ministry

17.—(1) Any contributions payable by a teacher under regulation 67(2) which have not been deducted from salary under regulation 16 or subsequently collected by the employer, shall, together with any interest thereon payable under regulation 23, be paid by the teacher direct to the Ministry.

(2) Any sums paid to the Ministry under this regulation shall be attributable to the financial year in which such payment is made.

Payment of teachers' contributions by deduction from benefits

18. Any contributions payable by a teacher which had not been deducted from salary nor otherwise paid to the Ministry in accordance with the foregoing provisions of this Part shall, together with any interest thereon payable under regulation 23, be deducted by the Ministry from any superannuation allowance, gratuity or other sum payable to or in respect of the teacher under these Regulations.

Payment by employers to Ministry

19. The contributions payable under regulation 67(3) by the employer of a teacher employed in reckonable service or who has elected to be treated as being employed in such service shall be collected by the Ministry either directly or by deduction from any grants that may accrue under any enactment, or under any regulations made by the Ministry, to the employer.

Emoluments

20. For the purposes of these Regulations the following parts of sums paid to teachers in respect of their employment in reckonable service shall be treated as emoluments—

(*a*) payments made to teachers in respect of evening work in accordance with regulations made by the Ministry to govern for the time being the salaries and allowances of teachers in institutions of further education; and

(*b*) payments by a local education authority of the travelling and subsistence expenses of teachers engaged on the authority's business.

Reduction of contributions by reason of National Insurance

21. The contributions payable by and in respect of a teacher employed in reckonable service shall be reduced in the cases to which Part II of Schedule 5 applies in accordance with the provisions of that Part.

Underpayment of contributions

22. Where a payment on account of contributions has been made which is less than the amount due in respect of the whole of the period for which contributions are payable, it shall be appropriated as the payment for such part of that period as the Ministry may think fit.

Interest on overdue contributions

23. If any contributions payable by a teacher or by an employer under any provision of these Regulations are not paid before 1st October in the financial year next after that in which the period to which they relate fell, compound interest thereon from the said date, calculated at four per cent per annum with yearly rests, shall be paid.

Repayment of repaid contributions

24.—(1) If a teacher to whom contributions have been repaid under any 1923 Act Scheme, section 10 of the Act of 1950, section 16 of the Act of 1956 or regulation 29 or 34 is subsequently employed in reckonable service or in external service, he may at any time while so employed repay to the Ministry the sum so repaid to him together with compound interest thereon calculated at the rate of three and a half per cent per annum with yearly rests from the date of repayment to him to the date of repayment by him.

(2) Contributions repaid to the Ministry under paragraph (1) and interest thereon shall be attributable to the financial year in which the repayment is made.

Reduction in salary

25.—(1) This regulation applies to a teacher who—

(*a*) suffers a reduction in salary—

(i) while continuing to be employed in reckonable service;

(ii) upon becoming re-employed in such service; or

(iii) upon becoming employed in such service after ceasing to be employed in Class A external service; and

(*b*) within six months after the commencement of such reduction elects, with the approval of the Ministry, that it shall apply to him and has not withdrawn that election by notice in writing to the Ministry.

(2) The contributions payable by and in respect of a teacher to whom this regulation applies shall be calculated by reference to the salary at which he was last employed before the reduction or at which he is for the time being employed, whichever is the higher.

Cessation of contributions after forty-five years' service

26.—(1) Contributions shall not be payable by or in respect of a teacher under regulation 67 for any period after he has completed forty-five years of service of which account can be taken for the purposes of regulation 36.

(2) In paragraph (1) service of which account can be taken for the purposes of regulation 36 shall be deemed to include external service of which account can be taken for the purpose of calculating any allowance payable in respect thereof under any provision corresponding to regulation 36.

Intervals of service

27.—(1) The contributions payable by a teacher in respect of a period of absence to which regulation 10 applies shall be—

(*a*) in respect of a period of absence before 1st April 1972, a sum equal to the aggregate of the contributions which would have been payable under the corresponding provisions of section 9 of the Act of 1950; and

(*b*) in respect of a period of absence on and after 1st April 1972, a sum equal to the aggregate of the contributions which would have been payable if he had continued throughout the period to be employed in reckonable service at the salary calculated in accordance with the next following paragraph.

(2) For the purposes of paragraph (1)(*b*), the amount of the teacher's salary shall be taken to be the amount of the salary which he would have received had he continued to be employed in reckonable service consisting of the same or similar employment to that in which he was employed immediately before the date on which that service was discontinued.

(3) Contributions payable by a teacher under this regulation shall be paid to the Ministry at such times as the Ministry may require.

(4) So much of the contributions paid by a teacher under this regulation as is equal to the contributions which would have been payable by him if he had continued to be employed in reckonable service shall be treated as having been paid by way of teacher's contributions and the remainder shall be treated as having been paid by way of employer's contributions.

(5) Any question arising under this regulation as to the amount of a teacher's salary shall be decided by the Ministry.

Previous employment

28.—(1) The additional contributions payable by a teacher in respect of a period of previous employment shall be paid and their amount determined by—Method I, as provided in paragraphs (2) to (8) and (11) below; or Method II, as provided in paragraphs (9) to (11) below, and the teacher shall, by notice in writing to the Ministry given at the same time as that required under regulation 12(3), elect by which of those methods the said contributions shall be paid and their amount determined.

(2) Subject as to paragraphs (3), (8) and (11), the additional contributions payable by a teacher by Method I shall consist of periodical payments and the amount thereof shall be ascertained by multiplying—

(*a*) the length in years of the period of previous employment; by

(*b*) the percentage of his salary for the time being which, in column (2) of Schedule 4, is specified opposite to his age in column (1) thereof on the date of the election made under paragraph (1).

(3) The amount of the additional contributions payable by a teacher by Method I shall not exceed a sum equal to nine per cent of his salary on the date of the election made under paragraph (1) and, where the amount of such contributions as determined under paragraph (2) and disregarding any reduction to be made under paragraph (11) would exceed that sum, the excess shall be converted into a capital sum which the teacher shall pay direct to the Ministry at such time and in such manner as may be agreed.

(4) The amount of the additional contributions payable by a teacher by Method I in respect of a period of absence to which regulation 10 applies shall be calculated by reference to his salary as determined under regulation 27(2).

(5) Additional contributions payable by a teacher by Method I—

(*a*) shall commence to be payable from the first day of the month commencing next after the date of the election made under paragraph (1);

(*b*) shall, subject to sub-paragraph (*c*), continue to be payable during his employment in reckonable service, in service of a kind to which Part VII applies and during a period of absence from any such service not exceeding one year; and

(*c*) shall cease—

(i) on his attaining the age of sixty; or

(ii) on his becoming qualified to be paid an annual superannuation allowance by virtue of regulation 35(1)(*e*) or a short service gratuity by virtue of regulation 40 or any similar allowance or gratuity under provisions corresponding to the said regulations and relating to external service of a kind specified in paragraph 1 or paragraph 6 of Schedule 2.

(6) The provisions of regulations 16, 17(1), 18, 20, 23 and 72 shall apply in relation to additional contributions by a teacher by Method I (other than any capital sum payable under paragraph (3)) as they apply in relation to contributions payable by a teacher under regulation 67(2).

(7) Additional contributions payable by a teacher by Method I and any interest thereon shall be attributable to the financial year in which payment thereof is made to the Ministry.

(8) If a teacher paying additional contributions by Method I becomes employed in external service the outstanding amount of such contributions shall be converted into a capital sum which he shall pay direct to the Ministry.

(9) Additional contributions payable by a teacher by Method II shall consist of a single payment made direct to the Ministry and the amount thereof shall be ascertained by multiplying—

(*a*) the length in years of the period of previous employment; by

(*b*) the percentage of his full salary at the date of payment which, in column (4) of Schedule 4, is specified opposite to his age in column (1) thereof at that date.

(10) Additional contributions payable by a teacher by Method II shall be attributable to the financial year in which the election under paragraph (1) was made.

(11) If the annual superannuation allowance of a teacher by whom additional contributions are payable by either Method I or Method II is subject to reduction by reason of the provisions of paragraph 4 or paragraph 5 of Schedule 5, the amount of such contributions shall, in respect of each £1 by which the annual superannuation allowance is to be so reduced and proportionately in respect of a reduction thereof of a part of £1, be reduced by whichever shall be appropriate of the amounts specified in column (3) or (5) of Schedule 4 opposite to the age in column (1) thereof by reference to which the additional contributions are calculated.

(12) Any question arising under this regulation as to the amount of the capital sum to be paid by a teacher under either paragraph (3) or paragraph (8) shall be decided by the Ministry.

(13) In the case of a teacher to whom section 20 of the Act of 1956 applied before 1st April 1972 and who elected under the rules made under that section to pay additional contributions in accordance with Method I as prescribed in those rules, the provisions of paragraphs (4) to (8) shall apply to any such contributions outstanding on 1st April 1972 in like manner as nearly as may be, as they apply to additional contributions payable by Method I under this regulation.

PART IV

REPAYMENT OF CONTRIBUTIONS

Repayment on cessation of employment

29. A teacher who, before attaining the age of compulsory retirement has ceased or ceases to be employed in reckonable service or class A or class B external service and is not qualified for any allowance or gratuity under these Regulations shall, if he continues not to be so employed for a continuous period amounting to three months which is not a period of absence to which regulation 10 applies, or for such shorter period as the Ministry may in the circumstances of the particular case direct, be entitled to be repaid by the Ministry a sum equal to the balance of his contributions computed as at the date of repayment.

Repayment at age of compulsory retirement

30. A teacher who was at any time employed in reckonable service who has attained the age of compulsory retirement and was then not qualified for any allowance or gratuity under these Regulations shall be entitled to be repaid by the Ministry a sum equal to the balance of his contributions computed as at the day on which he attained or attains that age.

Repayment on death

31. The personal representatives of a teacher who was at any time employed in reckonable service and who has died or dies shall be entitled to be paid by the Ministry a sum equal to the balance, if any, of his contributions computed as at the date of his death.

Computation of balance of contributions

32.—(1) For the purposes of regulations 29, 30 and 31 the balance of a teacher's contributions as at any date at which it is to be computed (hereafter in this regulation referred to as "the date of computation") shall, subject as hereafter provided in this regulation, be the amount by which the amount specified in sub-paragraph (*a*) of paragraph (2) exceeds the amount specified in sub-paragraph (*b*) thereof.

(2) The amounts referred to in paragraph (1) above shall be:—

(*a*) the aggregate of—

(i) any contributions paid by the teacher under any 1923 Act Scheme or the Acts of 1950 to 1967, except section 20 of the Act of 1956, together with compound interest thereon calculated at three per cent per annum with yearly rests from the first day of October of the financial year to which they were attributable under any such Scheme or under rules made under the Act of 1950 to the date of computation; and

(ii) any contributions paid by the teacher under regulation 67(2) and so much of any contributions paid by him as are treated under regulation 27 as having been paid by way of teacher's contributions, together with compound interest thereon calculated at the rate of three per cent per annum with yearly rests from the first day of October of the financial year to which they are, under Part III, attributable to the date of computation; and

(*b*) the aggregate of any sums (including any previous repayment of contributions other than additional contributions paid under section 20 of the Act of 1956 or regulation 28) paid or payable to the teacher or his personal representatives under any 1923 Act Scheme and under the Acts of 1950 to 1967 and these Regulations, together with compound interest thereon calculated at the rate of three per cent per annum with yearly rests from the date of payment to the date of computation;

(3) In the case of a teacher who has been employed in class A external service the balance of contributions as determined under paragraphs (1) and (2) shall be reduced by the amount by which the aggregate of any sums paid or payable to him or his personal representatives in respect of such service, together with compound interest thereon calculated at the rate of three per cent per annum with yearly rests from the date of payment to the date of computation exceeds the aggregate of the contributions paid by him in respect of such service, together with compound interest thereon calculated at the rate of three per cent per annum with yearly rests from the first day of October of the financial year in respect of which they were payable to the date of computation.

(4) When computing under this regulation the balance of contributions payable to or in respect of a teacher in respect of whom a payment in lieu of contributions has been made by the Ministry under the National Insurance Act (Northern Ireland) 1966 the amount recoverable under section 59 of that Act shall be deemed to have been deducted from the teacher's contributions on the day 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(**h**) the payment in lieu of contributions became due.

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

(5) In calculating the aggregate of the sum specified in paragraph (2)(*b*) those sums shall be taken to be such as would have been paid to the teacher but for any allocation of a part of his annual superannuation allowance made under section 14 of the Act of 1950 or under Part VI, and any surrender of the additional superannuation allowance and any sum payable to or in respect of him made under section 12 of the Act of 1956 or the Teachers' Superannuation (Family Benefits) Rules (Northern Ireland) 1972(j).

Previous employment

33.—(1) The additional contributions paid by a teacher under section 20 of the Act of 1956 and under regulation 28 in respect of a period of previous employment shall be repaid to him or paid to his personal representatives—

(*a*) on the payment under this Part to him or his personal representatives of the balance of his contributions;

(*b*) on his ceasing to be liable to pay such additional contributions because a continuous period of absence from service has exceeded one year; or

(*c*) on his failing to pay any sum payable by way of such additional contributions.

(2) The amount to be paid under paragraph (1) shall be the aggregate of the additional contributions paid by him, together with compound interest thereon calculated at the rate of three per cent per annum with yearly rests from the first day of October of the financial year to which they are attributable under rules made under section 20 of the Act of 1956 or, as the case may be, under regulation 28 to the date of payment.

Repayment to pensioners after further service

34. A teacher—

(*a*) to whom an annual superannuation allowance, additional superannuation allowance or short service gratuity was granted under the Acts of 1950 to 1967 or has become payable under these Regulations;

(*b*) who after any such allowance or gratuity was granted or became payable to him and on or after 1st April 1972 is employed in reckonable service; and

(*c*) who is not qualified by reason of his service since any such allowance or gratuity was granted or became payable to him for a subsequent annual superannuation allowance greater than that previously granted or payable to him or for any further sum by way of additional allowance or short service gratuity

shall be entitled on ceasing to be employed in reckonable service to be repaid by the Ministry a sum equal to the contributions paid by him in respect of such employment since any such allowance or gratuity was granted or became payable to him together with compound interest calculated at the rate of three per cent per annum with yearly rests from the first day of October in the financial year in which they were paid to the date of repayment.

PART V

BENEFITS

Qualifications for superannuation allowances

35.—(1) Subject as provided in this Part, an annual superannuation allowance and an additional superannuation allowance by way of lump sum payment, each of the amounts specified in this Part, shall be paid by the Ministry to a teacher who—

(j) S.R. & O. (N.I.) 1972, No. 82.

(*a*) has attained the age of sixty or, if a female who first entered reckonable service prior to 1st April 1972, fifty-five, and has been employed in reckonable service, external service or qualifying service for a total of not less than thirty years, of which not less than ten years was reckonable service or external service; or

(*b*) has attained the age of sixty and has, either since the date of commencement of the first period during which he was employed in reckonable or external service or since the date of commencement of any later period during which he was so employed, been employed for not less than ten years in such service and been so employed for periods amounting in the aggregate to not less than two-thirds of the number of years between the relevant date of commencement aforesaid and the date on which he attained or will attain the age of sixty-five; or

(*c*) not being a teacher first employed in reckonable service on or after 1st April 1972, has attained the age of fifty-one, and has been employed for not less than ten years in reckonable service and ceased to be employed in reckonable service on account of either—

(i) the number of pupils enrolled in the school has, after the teacher attains the age of fifty-one, declined to such an extent that under the regulations of the Ministry for the time being in force relating to the staffing of primary schools, the number of teachers in the school shall have been reduced; or

(ii) the Ministry has, after the teacher attains the age of fifty-one, discontinued recognition of the primary school on account of a reduction in the number of pupils enrolled in the school; or

(*d*) has attained the age of sixty and had been employed in reckonable service for not less than ten years before 1st April 1951, and was actually in reckonable service at some time between 31st July 1947 and 31st March 1951; or

(*e*) before attaining the age of compulsory retirement has become, in the opinion of the Ministry, permanently incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service and—

(i) has been employed in reckonable service or external service for not less than ten years;

(ii) has been so employed within six months immediately preceding the making of an application for allowances under this regulation; and

(iii) is not qualified to be paid superannuation allowances under sub-paragraph (*a*), (*b*), (*c*) or (*d*) above.

(2) In the case of a teacher who is or has been a married woman and who has attained the age of sixty years the period of thirty years specified in paragraph (1)(*a*) shall be reduced by the number of years (not exceeding ten) during which she was after first being married absent from reckonable service, external service or qualifying service.

(3) For the purposes of this regulation any period of employment treated as contributory service by virtue of a direction under section 20 of the Act of 1956 and any period of previous employment which is reckonable service by virtue of regulation 12 shall be disregarded.

Amount of annual superannuation allowances

36.—(1) Subject to paragraph (2), and to the following provisions of this Part, the rate of an annual superannuation allowance payable to a teacher shall be the amount ascertained by multiplying one-eightieth of his average salary by the number of years of his reckonable service.

(2) For the purpose of calculating the rate of an annual superannuation allowance no account shall be taken—

(*a*) of any reckonable service beyond a total of forty-five years; or

(*b*) of reckonable service before attaining the age of sixty beyond a total of forty years.

(3) Where a teacher (not being a teacher who, having been employed in both reckonable service and external service, was last employed in external service), before attaining the age of sixty-five and without having completed twenty years of reckonable service, becomes entitled to an annual superannuation allowance by virtue of regulation 35(1)(*e*) the amount thereof shall be calculated as if he had completed such number of years of reckonable service, not exceeding twenty, as he would have completed if he had remained in such service until attaining the said age; and, for the purpose of determining the amount of such additional period of reckonable service—

(*a*) his actual reckonable service shall be increased by any period during which he was employed in class A external service; and

(*b*) his reckonable service, as so increased, shall be deemed to be not less than ten years.

Duration of annual superannuation allowances

37.—(1) An annual superannuation allowance payable to a teacher under regulation 35(1)(*a*), 35(1)(*b*) or 35(1)(*d*) shall begin to accrue on the day on which he attains the age of sixty, or the age of fifty-five in the case of a female teacher who was first employed in reckonable service prior to 1st April 1972, or on the day following that on which he ceases to be employed in reckonable service, class A or class B external service or in service which would, if he had not attained the age of compulsory retirement, be such service, whichever shall be later.

(2) An annual superannuation allowance payable to a teacher under regulation 35(1)(*c*) shall begin to accrue on the day following that on which he ceases to be employed in reckonable service.

(3) An annual superannuation allowance payable to a teacher under regulation 35(1)(*e*) shall begin to accrue on whichever of the following two days shall be the later, that is to say—

(*a*) the day following that on which the teacher ceases to be employed in reckonable service or external service; or

(*b*) the day six months before the date of the last report of a medical practitioner of which the Ministry took account in forming the opinion that the teacher had become permanently incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service.

(4) Subject to regulations 43 and 46, an annual superannuation allowance shall continue until the day of the death of the teacher to whom it is payable.

Amount of additional allowances

38.—(1) Where before 1st April 1951 a teacher elected in pursuance of any superannuation scheme made under sections 70 and 71 of the Act of 1923 (whether as originally enacted or as applied by Order in Council under section 79 of that Act), providing for the granting of superannuation allowances by way of lump sums in respect of service on or after 1st July 1936, that such scheme should not apply to him, no account shall be taken of his reckonable service for the purpose of calculating the additional allowance, if any, to be granted to him under these Regulations.

(2) Subject to paragraph (3) and to the following provisions of this Part, the amount of an additional superannuation allowance payable to a teacher shall be the aggregate of—

(*a*) the amount ascertained by multiplying one-thirtieth of his average salary by the number of years of his reckonable service before 1st October 1956; and

(*b*) the amount ascertained by multiplying three-eightieths of his average salary by the number of years of his reckonable service after 30th September 1956.

(3) Subject to paragraph (4), for the purpose of calculating the amount of an additional superannuation allowance no account shall be taken—

(*a*) of any reckonable service beyond a total of forty-five years; or

(*b*) of reckonable service before attaining the age of sixty beyond a total of forty years.

(4) In the case of a teacher whose reckonable service includes service before 1st October 1956—

(*a*) any service to be disregarded by virtue of paragraph (3), shall be taken from the beginning of the period of the reckonable service; and

(*b*) paragraph (3)(*b*) above shall not apply, but the amount of the additional superannuation allowance so far as attributable to service before attaining the age of sixty shall not exceed one and a half times the average salary.

(5) Where a teacher (not being a teacher who, having been employed in both reckonable service and external service, was last employed in external service), before attaining the age of sixty-five and without having completed twenty years of reckonable service, becomes entitled to an additional superannuation allowance by virtue of regulation 35(1)(*e*) the amount thereof shall be calculated as if—

(*a*) he had completed such number of years of reckonable service, not exceeding twenty, as he would have completed if he had remained in such service until attaining the said age; and, for the purpose of determining the amount of such additional period of reckonable service—

(i) his actual reckonable service shall be increased by any period during which he was employed in class A external service; and

(ii) his reckonable service, as so increased, shall be deemed to be not less than ten years; and

(*b*) such additional period of reckonable service had been a continuous period immediately preceding the actual commencement of his reckonable service or his class A external service.

(6) An additional superannuation allowance shall not become payable until the date on which under regulation 37 an annual superannuation allowance begins to accrue to the teacher to whom it is payable.

Superannuation allowances of certain teachers with external service

39.—(1) In the case of a teacher to whom an annual superannuation allowance and an additional superannuation allowance are payable by virtue of regulation 35 and who—

(*a*) is entitled to reckon class A external service for the purpose of calculating a pension; or

(*b*) has served in other external service in respect of which a pension is payable in calculating the amount of which provisions corresponding to regulation 36(2) apply (in this regulation referred to as "other external service")

the following provisions of this regulation shall apply for the purpose of calculating the amount of the annual superannuation allowance and additional superannuation allowance.

(2) If the aggregate of the teacher's reckonable service, class A external service and other external service, so far as it is served before attaining the age of sixty (in this regulation referred to as "his aggregate service under sixty"), exceeds forty years, his reckonable service shall be reduced by—

(*a*) in a case where the whole of the external service is class A external service, such a period as bears to the said excess the same proportion as his reckonable service under sixty bears to his aggregate service under sixty;

(*b*) in a case where the whole of the external service is other external service, a period equal to the said excess; or

(*c*) in a case where the external service is partly class A external service and partly other external service, such a period as bears to the said excess the same proportion as his reckonable service bears to the aggregate of his reckonable service and class A external service.

(3) If the aggregate of the teacher's reckonable service, class A external service and other external service, whenever served (in this regulation referred to as "his aggregate service"), after making any deduction required to be made under paragraph (2) above and under any provision relating to his external service corresponding to paragraph (2) above, exceeds forty-five years, his reckonable service shall be reduced by—

(*a*) in a case where the whole of the external service is class A external service, such a period as bears to the said excess the same proportion as his reckonable service bears to his aggregate service;

(*b*) in a case where the whole of the external service is other external service, a period equal to the said excess; or

(*c*) in a case where the external service is partly class A external service and partly other external service, such a period as bears to the said excess the same proportion as his reckonable service bears to the aggregate of his reckonable service and class A external service.

(4) In relation to an additional superannuation allowance payable to a teacher whose aggregate service includes service both before 1st October 1956 and service on or after that date, paragraph (2) shall have effect as if for the reference therein to forty years there was substituted a reference to the period which, if the whole of the teacher's aggregate service were reckonable service, would produce the highest additional superannuation allowance authorised, in respect of his service before attaining the age of sixty by regulation 38(4).

(5) In the case of a teacher to whom either paragraph (2) or (3) applies—

(*a*) regulation 36(2) and regulation 38(3) and (4) shall not apply; and

(*b*) any period of service to be deducted under this regulation shall be taken from the beginning of his period of reckonable service.

(6) The additional superannuation allowance payable to a teacher from whose reckonable service on or after 1st October 1956 a deduction is made under this regulation shall be increased by the amount ascertained by multiplying one-two-hundred-and-fortieth of his average salary by the number of years so deducted.

Short service gratuities

40.—(1) A short service gratuity of the amount specified in paragraph (2) shall be paid by the Ministry to a teacher who—

(*a*) is not entitled to any allowance by virtue of regulation 35;

(*b*) before attaining the age of compulsory retirement has become, in the opinion of the Ministry, permanently incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service;

(*c*) has been employed in reckonable service or external service for not less than three years exclusive of any period of employment treated as contributory service by virtue of a direction under section 20 of the Act of 1956 and any period of previous employment which is reckonable service by virtue of regulation 12; and

(*d*) has been so employed within six months immediately preceding an application for a gratuity under this regulation.

(2) The amount of a short service gratuity payable to a teacher shall be the amount ascertained by multiplying one-twelfth of his average salary by the number of years of his reckonable service.

(3) A short service gratuity shall not become payable until the day following that on which the teacher to whom it is payable ceased to be employed in reckonable service or external service.

Death gratuities

41.—(1) Except as provided in paragraph (3), a death gratuity of the amount specified in paragraph (2) shall be paid by the Ministry to the personal representatives of a teacher who dies while employed in reckonable service or, in the case of a teacher who did not serve in external service after ceasing to be so employed, within one year of so ceasing by reason of ill health.

(2) The amount of a death gratuity shall be whichever of the following two amounts is the greater—

(*a*) the amount of the teacher's average salary, less the amount of any additional superannuation allowance or short service gratuity previously paid to him under the Acts of 1950 to 1967 or these Regulations and of any similar benefit paid to him in respect of class A external service; and

(*b*) the amount of the additional superannuation allowance which would have been payable to the teacher under regulation 38 if he had at the date of his death become permanently incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service.

(3) A death gratuity shall not be payable under this regulation in respect of a teacher to whose personal representatives any balance of contributions is payable under regulation 31 or to whom superannuation allowances were paid by virtue of regulation 35(1)(*e*) after he last ceased to be employed in reckonable service.

Supplementary death gratuities

42.—(1) If, on the death of a teacher to whom superannuation allowances have become payable, the aggregate amount of the sums paid to him and to his personal representatives by way of annual superannuation allowance and additional superannuation allowance under the Acts of 1950 to 1967 and these Regulations and by way of similar benefits in respect of class A external service is less than the amount of his average salary, the Ministry shall, subject to paragraph (3), pay to his personal representatives a supplementary death gratuity of an amount equal to the deficiency.

(2) In respect of any teacher to whom superannuation allowances became payable before 1st April 1972 the expression "average salary" in paragraph (1) shall have the meaning assigned to it by section 7 of the Act of 1950 as amended by section 9 of the Act of 1956 and in the interpretation of this regulation the provisions of regulation 66(1) shall be disregarded.

(3) In calculating the amount of a gratuity payable under this regulation the aggregate amount of the sums paid to the teacher and his personal representatives shall be taken to be the sums which would have been so paid but for any allocation of a part of his annual superannuation allowance made under the Act of 1956 or Part VI and any surrender of the additional superannuation allowance and any other sum payable to or in respect of him made under section 12 of the Act of 1956 or the Teachers' Superannuation (Family Benefits) Rules (Northern Ireland) 1972 or any like allocation or surrender made under provisions relating to class A external service.

(4) A supplementary death gratuity shall not be paid under this regulation to the personal representatives of a teacher who was employed in external service after last being employed in reckonable service.

Re-employment of teachers

43.—(1) In this regulation and in regulation 44 "re-employed teacher" means a teacher who, after superannuation allowances have become payable to him, becomes employed in reckonable service, class A external service, or service which would, if he had not attained the age of compulsory retirement, be such service.

(2) Where a teacher to whom an annual superannuation allowance has become payable under the Acts of 1950 to 1967, or to whom an annual superannuation allowance has become payable under these Regulations becomes after 31st December 1972 a re-employed teacher, and has not attained the age of compulsory retirement his annual superannuation allowance in respect of periods during which he is a re-employed teacher in reckonable service or class A external service shall be dealt with under Method A set out in regulation 44(2) to (5) unless he elects that it shall be dealt with under Method B set out in regulation 44(6).

(3) An election under paragraph (2) of this regulation shall be made within one month of the re-employed teacher being notified by the Ministry of the right of the teacher to so elect and any such election so made shall be irrevocable.

(4) The annual superannuation allowance of a re-employed teacher shall be dealt with under Method B set out in regulation 44(6) where the teacher—

(*a*) has elected that the said Method shall apply to him; or

(*b*) has attained the age of compulsory retirement.

Adjustment of allowances on re-employment

44.—(1) For the purpose of this regulation—

(*a*) the last salary of a re-employed teacher shall be the salary in respect of his employment in reckonable service, or class A external service as the case may be, on which, before superannuation allowances last became payable to him, he was last liable to pay superannuation contributions or would have been so liable but for the completion of forty-five years' service, reduced by the amount of any part of the annual superannuation allowance payable to him which he has allocated under section 14 of the Act of 1950 or Part VI or under any corresponding provision for the time being in force in any statutory scheme of superannuation applicable to teachers in class A external service;

(*b*) the notional salary of a re-employed teacher shall be the salary applicable or deemed to be applicable during any quarter in which he is re-employed, to a post and service equivalent to that in which he was last employed in reckonable service, or class A external service as the case may be, or service which would have been such service if he had not attained the age of compulsory retirement, before he was awarded superannuation allowances, or, if greater, before he was again awarded such allowances and reduced as provided in paragraph 1(*a*) in respect of any allocation made;

(*c*) for the purpose of determining the last salary or the notional salary in relation to a teacher who is paid at a daily rate, his salary shall be deemed to be the amount which would have been payable to him by way of salary if he had been employed throughout the year in the same service at the full annual rate appropriate thereto;

(*d*) where, under the provisions of section 12 of the Act of 1956 or under any corresponding provision relating to class A external service, a teacher has surrendered the whole or part of his additional superannuation allowance in return for an additional annual superannuation allowance, no account shall be taken of the said additional annual allowance.

Method A

(2) In the case of a teacher to whom Method A applies and who becomes re-employed in reckonable service or class A external service, the annual superannuation allowance payable to him shall—

(*a*) be suspended in respect of any period for which he is entitled to a salary at a rate not less than his last salary; or

(*b*) be reduced in respect of any period for which he is entitled to a salary at a rate not less than his last salary by such amount as will result in the aggregate of the allowance together with any annual superannuation allowance in respect of class A external service and the salary to which he is entitled being equal in respect of that period to his last salary:

Provided that—

(i) where an annual superannuation allowance has been reduced under paragraph (2)(*b*) such annual allowance shall be payable at that reduced rate during any continuous period of re-employment in the same or an equivalent post, notwithstanding that the salary of the teacher whilst so re-employed is increased on account of a revision of teachers' salaries;

(ii) where the employment is in reckonable service and the teacher is paid at a daily rate the period of re-employment for purposes of this paragraph shall be equal to the relevant period of service recorded under regulation 3(3), and where the total number of days so reckoned includes part of a day the said part shall be disregarded;

(iii) where after the end of any period in respect of which an instalment of annual superannuation allowance was paid or would have been paid but for the provisions of this paragraph of this regulation the Ministry is satisfied that any error has occurred in connection with the suspension or reduction of the allowance for the purpose of this paragraph, such additional payment as is due to the teacher shall be made or such overpayment as has been made shall be recovered from any sum subsequently payable to the teacher or to his personal representatives; and

(iv) if the Ministry is of the opinion that it would be inequitable that the annual superannuation allowance should be suspended or reduced or that the reduction should be as much as is required under this paragraph, the whole or part of the teacher's salary in respect of the period of his employment may, to such extent as the Ministry thinks just, be disregarded for the purposes of this paragraph.

(3) Where a teacher for reasons other than death ceases to be re-employed in reckonable service, or class A external service, after having been so re-employed for a period of less than three hundred and sixty-five days or for periods amounting in the aggregate to less than three hundred and sixty-five days, his annual superannuation allowance or the balance thereof, as the case may be, shall be restored.

(4) A teacher to whom annual and additional superannuation allowances or a short service gratuity have become payable under the Acts of 1950 to 1967 or these Regulations shall not be entitled to any further such allowances or short service gratuity by reason of any subsequent period or periods of employment in reckonable service or class A external service unless such period is of, or such periods amount in the aggregate to, at least three hundred and sixty-five days since superannuation allowances or a short service gratuity last became payable to him, and the provisions of regulations 36 and 38 or, as the case may be, regulation 40 shall apply, subject to the following modifications:—

(*a*) an annual superannuation allowance which becomes payable under these Regulations after such an allowance has previously been payable under the Acts of 1950 to 1967 or these Regulations shall be in substitution for the previous annual superannuation allowance and shall be not less in amount;

(*b*) an additional superannuation allowance or a short service gratuity which becomes payable under these Regulations after such an allowance or gratuity has previously been payable shall be reduced by an amount equal to the aggregate of any previous such allowances and gratuities paid to the teacher under the Acts of 1950 to 1967 or these Regulations;

(*c*) the amount of any superannuation allowance shall be taken to be the amount thereof apart from any allocation made under section 14 of the Act of 1950 or Part VI and the amount of any additional superannuation allowance shall be taken to be the amount thereof apart from any surrender made under section 12 of the Act of 1956 or under the Teachers' Superannuation (Family Benefits) Regulations (Northern Ireland) 1972.

(5) Where a re-employed teacher dies in circumstances in which, if he had ceased to be employed for reasons other than death, he might have been entitled under the immediately preceding paragraph to an annual superannuation allowance and an additional superannuation allowance or to a short service gratuity, a death gratuity not exceeding the amount whereby the additional superannuation allowance or short service gratuity, as the case may be, which might have been so payable to the teacher exceeds the additional superannuation allowance or short service gratuity last granted to him may be paid to the personal representatives of the teacher.

Method B

(6) Where Method B applies in respect of the re-employment of a teacher the annual superannuation allowance payable in respect of any quarter during which he is so re-employed shall—

(*a*) be suspended in respect of any quarter for which his remuneration is not less than the quarterly rate of his notional salary; or

(*b*) be reduced in respect of any quarter for which his remuneration is less than the quarterly rate of his notional salary by such an amount as will result in the aggregate of the said remuneration, balance of annual superannuation allowance (including any increase payable under the Pensions (Increase) Act (Northern Ireland) 1971(k)) and of any such allowance in respect of external service (including any increase payable under the Pensions (Increase) Act 1971) being equal to the quarterly rate of his notional salary:

Provided that—

(i) where an annual superannuation allowance has been reduced under paragraph (6)(*b*) such annual allowance shall be payable at that reduced rate during any continuous period of re-employment in the same or an equivalent post, notwithstanding that the salary of the teacher whilst so re-employed is increased on account of a revision of teachers' salaries;

(ii) where the post from which the teacher last retired no longer exists the notional salary to be adopted for the purposes of this paragraph shall be decided by the Ministry;

(iii) where the teacher's annual superannuation allowance has been subject to modification under the National Insurance Act (Northern Ireland) 1966, the allowance as modified shall be taken into account; and

(iv) if the Ministry is of the opinion that it would be inequitable that the annual superannuation allowance should be suspended or so reduced, the annual superannuation allowance shall be subject to such suspension or reduction as the Ministry may determine.

(k) 1971. c. 35 (N.I).

Avoidance of duplicate pensions

45.—(1) If a period of reckonable service in respect of which superannuation allowances are payable under these Regulations is also reckoned for the purpose of any other pension payable to a teacher directly or indirectly out of moneys provided by Parliament or raised by a rate, or out of any fund under the control of the Government of Northern Ireland, or under any pension scheme or superannuation scheme, the Ministry shall, subject to the following provisions of this regulation, reduce those allowances so as to secure that the actuarial value thereof in respect of that period shall be reduced by an amount equal to the actuarial value of such other pension in respect of that period.

(2) For the purposes of this regulation, any years of service added for purposes of calculating a pension to years of actual service shall be deemed to be service, and any sum payable, whether as a continuing allowance or as a lump sum, by way of pension, superannuation allowance, compensation for loss or abolition of office or otherwise in respect of retirement, shall be deemed to be pension.

(3) The actuarial value of superannuation allowances in respect of any period of reckonable service shall not be reduced under this regulation to such an extent as to be less than the actuarial value of the contributions paid by the teacher in respect of that period, for which purpose the amount of such contributions shall be taken to include—

(*a*) all contributions paid under regulation 27 in respect of any period of absence from reckonable service; and

(*b*) compound interest on contributions calculated at the rate of three per cent per annum with yearly rests from the first day of the financial year following that to which they are under rules made under the Act of 1950 or Part III attributable to the date on which the annual superannuation allowance begins to accrue under regulation 37.

(4) A reduction of an annual superannuation allowance shall not be made under this regulation which would result in the amount of that allowance attributable to any period of reckonable service after 2nd April 1961 which is non-participating employment within the meaning of the National Insurance Act (Northern Ireland) 1966, being less than that required to constitute the benefits in respect of that period equivalent pension benefits for the purposes of that Act.

(5) Any question arising under this regulation as to the actuarial value of superannuation allowances, any other pension or contributions shall be decided by the Ministry.

Suspension and resumption of infirmity allowances

46.—(1) An annual superannuation allowance payable by virtue of regulation 35(1)(*e*) shall be suspended as from such date as the Ministry shall determine if the teacher to whom it is payable has not attained the age of sixty and the Ministry is satisfied that he has ceased to be incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service.

(2) Payment of an annual superannuation allowance which has been suspended under paragraph (1) shall, subject to regulation 37(2) and to the following provisions of this regulation, be resumed—

(*a*) in the case of a teacher who at the time of the suspension was by reason of his age unable by further service of any kind to become entitled to superannuation allowances under regulation 35(1)(*a*) on attaining the age of sixty, or in the case of a female who first entered reckonable service prior to 1st April 1972 the age of fifty-five, from the date on which he attains that age; or

(*b*) in the case of a teacher who at the time of the suspension was by reason of his age unable by further service of any kind to become entitled to superannuation allowances under regulation 35(1)(*b*) or 35(1)(*d*) on attaining the age of sixty, from the date on which he attains that age; or

(*c*) in the case of any teacher, from the date on which application for its resumption is made to the Ministry if the Ministry is satisfied that the teacher has again become permanently incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service.

(3) Payment of an annual superannuation allowance shall not be resumed under paragraph (2)(*c*) if the teacher has been employed in reckonable service since the allowance became payable to him unless he has also been so employed within the period of six months immediately preceding the date of the application mentioned in that sub-paragraph.

(4) Where payment of an annual superannuation allowance is resumed under paragraph (2)(*a*) or (2)(*b*) regulation 44(4) shall not have effect so as to increase that allowance and any additional superannuation allowance payable except to such extent, if any, as they may be increased thereunder apart from regulations 36(3) and 38(5).

(5) Where payment of an annual superannuation allowance is resumed under paragraph (2)(*c*) and the Ministry is satisfied that during the whole or any part of the period for which the allowance was not paid the teacher was permanently incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service the Ministry shall also pay to the teacher the amount of the allowance not paid to him in respect of the whole of that period or of that part of that period, as shall be appropriate.

(6) For any purpose of these Regulations an annual superannuation allowance the payment of which has been resumed under sub-paragraph (2)(*a*) or (2)(*b*) and any further annual superannuation allowance payable to that teacher shall be deemed to be paid under regulation 35(1)(*a*), 35(1)(*b*) or 35(1)(*d*).

(7) Notwithstanding anything in the foregoing provisions of this regulation, there shall, in relation to any period of reckonable service after 2nd April 1961 which is non-participating employment within the meaning of the National Insurance Act (Northern Ireland) 1966, be payable to a teacher to whom this regulation applies by way of annual superannuation allowance an amount not less than that required to constitute the benefits in respect of that period equivalent pension benefits for the purposes of that Act.

Withdrawal or reduction of superannuation allowances in cases of misconduct

47.—(1) In the case of a teacher to or in respect of whom, apart from this regulation, any superannuation allowance or gratuity is payable and who—

(*a*) was dismissed or otherwise ceased to be employed in reckonable service in consequence of grave misconduct; or

(*b*) was guilty of such misconduct as accelerated his death or retirement, the Ministry may, subject to paragraph (3), either withhold the superannuation allowance or gratuity or pay it at such reduced rate as may be determined.

(2) Where, under paragraph (1), the Ministry has withheld or reduced a superannuation allowance or gratuity the Ministry may pay it or pay it in full as the case may be.

(3) An annual superannuation allowance shall not be withheld or reduced under this regulation so as to result in a retired teacher receiving, in respect of any period of reckonable service after 2nd April 1961 which is non-participating employment within the meaning of the National Insurance Act (Northern Ireland) 1966, an amount less than that required to constitute the benefits in respect of that period equivalent pension benefits for the purposes of that Act.

(4) Any question arising under this regulation as to whether a teacher was guilty of such misconduct as accelerated his death or retirement shall be decided by the Ministry.

Reduction of annual superannuation allowance by reason of National Insurance

48. The annual superannuation allowance payable under these Regulations to a man teacher over the age of sixty-five and to a woman teacher over the age of sixty shall, by reason of the retirement benefit and the graduated retirement benefit payable under the enactments relating to national insurance, be reduced in cases to which Part III of Schedule 5 applies in accordance with the provisions of that Part.

Average salary in certain cases

49.—(1) For the purposes of this Part the average salary of a teacher who has paid under section 9 of the Act of 1950 or under regulation 27 contributions in respect of a period of absence shall, so far as ascertained by reference to any part of that period, be calculated as if during that part he were receiving the salary by reference to which contributions payable by him in respect thereof were required to be calculated by section 9 of the Act of 1950 or, as the case may be, by regulation 27.

(2) For the purposes of this Part the average salary of a teacher, so far as ascertained by reference to employment in reckonable service or class A external service during—

(*a*) any period during which regulation 25 applied to him; and

(*b*) any period during which, but for the fact that contributions had ceased to be payable by and in respect of him by virtue of regulation 26, regulation 25 would have continued to apply to him or could have applied to him,

shall be calculated as if during such period he were receiving the higher salary by reference to which contributions payable by and in respect of him for that period were required to be calculated by regulation 25 or, as the case may be, would have been required to be so calculated but for the fact that they had ceased to be payable by virtue of regulation 26.

Applications for benefits

50.—(1) Notwithstanding any provision in this Part previously contained, an allowance or gratuity shall not be paid by the Ministry until an application therefor has been made in writing and such evidence in support of the application as the Ministry may require has been provided.

(2) Where an application for a superannuation allowance or gratuity is made on the ground of the permanent incapacity of a teacher through infirmity of mind or body of serving efficiently as a teacher in reckonable service, the Ministry may nominate a medical practitioner and require the teacher to be examined by such practitioner.

PART VI

ALLOCATION OF ANNUAL ALLOWANCE

Interpretation

51.—(1) In this Part, unless the context otherwise requires—

"allowance" means an annual superannuation allowance payable by virtue of regulation 35(1)(*a*), 35(1)(*b*), 35(1)(*c*) or 35(1)(*d*);

"beneficiary" means the person in whose favour an allocation is, or is proposed to be, made under this Part;

"closing date" means—

(*a*) in relation to a retiring teacher, the day before that on which an allowance begins to accrue to him or the day three months after that on which he was supplied with a form of application for allocation under this Part, whichever is the later; and

(*b*) in relation to a continuing teacher, the day three months after that on which he was supplied with a form of application for allocation under this Part;

"continuing teacher" means a teacher to whom, if he were to retire from his employment, an allowance would be payable;

"retiring teacher" means a teacher who notifies the Ministry of his intention to retire from his employment within four months of the date of such notification and to whom on retirement an allowance will be payable.

(2) In relation to a continuing teacher a reference in this Part to his allowance shall include a reference to his allowance as estimated for the purposes of regulation 54(2).

Allocation

52.—(1) A teacher, being either a retiring teacher or a continuing teacher, may in return for the benefits provided under this Part, make an allocation of a part of the allowance which is, or will become, payable to him.

(2) The part of an allowance allocated under this regulation shall—

(*a*) be an exact number of pounds;

(*b*) be not more than one-third of the allowance before any deductions are made therefrom under Part III of Schedule 5;

(*c*) not be so great as to result in the amount of the allowance continuing to be payable being, before any such deduction as aforesaid, less than the amount of the pension payable to the beneficiary; and

(*d*) not be so great as to result in the amount of the allowance attributable to any period of reckonable service after 2nd April 1961 which is non-participating employment within the meaning of the National Insurance Act (Northern Ireland) 1966 being less than that required to constitute so much of the allowance as is payable in respect of that period equivalent pension benefits for the purposes of that Act.

(3) A teacher who has made an allocation under this regulation as a continuing teacher and to whom an allowance has not at any previous time been payable may, subject to the provisions of this regulation, make a further allocation in favour of the same beneficiary and in accordance with the same option as his previous allocation.

Benefits

53.—(1) Benefit under this Part shall, at the option of the teacher making an allocation, be either:—

(*a*) OPTION A: a pension payable to the beneficiary, who shall at the time of the making of the allocation be either the spouse or a dependant of the teacher, in respect of the period, if any, for which the beneficiary survives the teacher; or

(*b*) OPTION B: an annuity payable to the teacher as from the date of the commencement of his allowance in respect of the period of the joint lives of the teacher and the beneficiary, who shall at the time of the making of an allocation be the teacher's spouse, and a pension payable to the beneficiary in respect of the period, if any, for which the beneficiary survives the teacher at an annual rate twice that of the said annuity.

(2) The annual amount of the benefits payable in return for the part of an allowance allocated under this Part shall be such amount as is, according to the age and sex of both the teacher making the allocation and the beneficiary, actuarially equivalent to that part.

(3) Any question arising under this regulation as to the amount which is actuarially equivalent to the part of an allowance allocated by a teacher shall be decided by the Ministry.

Application procedure

54.—(1) This regulation applies to a teacher who notifies the Ministry in writing of his desire to consider making an allocation under this Part—

(*a*) in the case of a retiring teacher, at the time he applies for his allowance unless the Ministry otherwise agrees; and

(*b*) in the case of a continuing teacher, not earlier than four months before the earliest date on which an allowance would become payable to him if he were to retire from his employment on that date.

(2) After the receipt of such notification as aforesaid the Ministry shall furnish the teacher with:—

(*a*) a form of application for allocation;

(*b*) a copy of this Part and of information relating to the actuarial equivalents, in terms of pensions and annuities payable under this Part, of allocations from allowances;

(*c*) a statement of the closing date in relation to the teacher making the notification;

(*d*) a statement of the amount of the allowance and additional superannuation allowance which, in the case of a retiring teacher, it is estimated will be payable at the date specified in the statement or which, in the case of a continuing teacher, it is estimated would be payable to him if he were to retire on a date approximately three months after the date of the statement; and

(*e*) the name and address of the medical practitioner nominated by the Ministry for the purpose of regulation 55.

(3) A teacher desiring to make an allocation shall furnish to the Ministry on the form of application for allocation the particulars required in respect of the beneficiary, who shall sign that form in the appointed space; and the teacher shall, if he is so required, furnish to the Ministry certified copies of birth and marriage certificates of the beneficiary and himself and such other evidence and information with regard to these and other matters as the Ministry may require.

(4) The Ministry may require independant verification of the particulars given by the teacher with regard to the beneficiary, and for this purpose he may require the beneficiary to make a declaration in the presence of, and to be attested by, a witness other than the teacher stating the beneficiary's date of birth and (where appropriate) particulars of his marriage, his relationship to the teacher and whether he is wholly or partially dependent on the teacher.

Medical examination

55.—(1) A teacher proposing to make an allocation shall satisfy the Ministry that he is of good health, regard being had to his age, and for that purpose he shall submit himself for examination to a medical practitioner nominated by the Ministry.

(2) If the date of commencement of a retiring teacher's annual superannuation allowance is postponed to a date more than three months after his medical examination under this regulation the Ministry may, if it thinks fit, require the teacher to undergo a further medical examination.

(3) If, as a result of a medical examination, the Ministry is not satisfied that a teacher is of good health, it shall notify him accordingly and shall afford him an opportunity for a further medical examination by a medical practitioner nominated by the Ministry.

Allocation declaration

56.—(1) When the Ministry is satisfied that the requirements of the two foregoing regulations have been complied with the Ministry shall so inform the teacher and furnish him with a form for use for the purpose of making an allocation declaration.

(2) An allocation declaration shall be delivered to the Ministry not later than the closing date or be posted at a time which would normally ensure its delivery not later than that date and, if not so delivered or posted, shall be void unless the Ministry is satisfied that it was not so delivered or posted by reason of an unavoidable cause.

(3) Upon receipt of an allocation declaration the Ministry shall, if satisfied that the requirements of this Part in relation thereto have been complied with—

(*a*) furnish to a retiring teacher a statement or estimate of the amount of his allowance and of the annuity, if any, which will be payable to him and the pension which will be payable to the beneficiary; and

(*b*) furnish to a continuing teacher a statement of the amount by which his allowance will be reduced on account of his making the allocation and of the amount of the annuity, if any, which will be payable to him and of the pension which will be payable to the beneficiary.

(4) A retiring teacher may cancel or amend an allocation declaration made by him by notice in writing to the Ministry at any time before the date of commencement of his allowance.

(5) A continuing teacher may cancel or amend an allocation declaration made by him by notice in writing to the Ministry at any time before the earliest date on which he would become entitled to an allowance if he were to retire from his employment on that date.

(6) A retiring teacher who has made an allocation declaration and who is subsequently notified by the Ministry of an alteration in the amount, or the estimated amount, of his allowance less than fourteen days before the closing date, or after the closing date but within six months after the date of the commencement of the allowance, may amend his declaration by notice in writing to the Ministry within fourteen days of the receipt of the notification.

Provided that no notice of an amendment of an allocation declaration shall be given after the closing date except for the purpose of increasing or decreasing the amount allocated by an amount not exceeding the increase or decrease to the nearest pound in the amount of the allowance previously notified to the teacher.

(7) An allocation declaration which has been delivered to the Ministry shall not be cancelled or amended except in accordance with the provisions of this regulation.

(8) An allocation declaration shall remain valid, unless cancelled in accordance with the provisions of this regulation, notwithstanding that, as a result of a subsequent alteration in the amount or estimated amount of an allowance, the amount of the allowance allocated no longer complies with regulation 52(2)(*b*) and (*c*).

Voidance of allocation declaration

57.—(1) An allocation declaration made by a retiring teacher shall become void if either he or the beneficiary dies before the date of commencement of his allowance or before midnight on the day on which it is delivered to the Ministry, whichever is later.

(2) An allocation declaration made by a continuing teacher shall become void if either he or the beneficiary dies before the earliest day on which he would have become entitled to an allowance if he had retired from employment on that day or before midnight on the day on which it is delivered to the Ministry, whichever is later.

Payments by teacher

58.—(1) Any fees or other expenses incurred by any teacher in connection with a medical examination under this Part or in satisfying the Ministry as to any claim to benefits or other question arising thereunder shall be paid by or on behalf of that teacher.

(2) If, as the result of an allocation declaration being lodged with the Ministry on or after the date of commencement of a teacher's allowance, any overpayment is made to the teacher the amount thereof shall be deducted from any subsequent payment to or in respect of the teacher.

Teachers abroad

59. When a teacher is living outside Northern Ireland and the Ministry is satisfied that he will not on that account have a reasonable opportunity of carrying through in due time all the steps necessary to enable him to make an allocation under this Part, the Ministry may appoint a special closing day for that teacher.

Death of teacher

60. If a continuing teacher who has made under this Part an allocation of a part of his allowance while employed in reckonable service ceases to be so employed by reason of his death the allocation shall take effect as if the allowance had become payable immediately before his death.

Allocations made before 1st April 1972

61. An allocation of an annual superannuation allowance which was made before 1st April 1972 in accordance with rules made under section 14 of the Act of 1950 and which by virtue of such rules has become neither operative nor void before that day shall be deemed to be an allocation of an allowance made under this Part, and the provisions of this Part shall, as nearly as may be, apply thereto accordingly.

PART VII

EDUCATIONAL ORGANISERS

Organisers

62. For the purposes of this Part an organiser shall be—

(1) a person who is employed in full-time service which to a substantial extent involves the performance of duties in connection with the provision of education or of services ancillary to education, being either—

(*a*) a person employed by a local education authority who, before becoming so employed, was employed for not less than three years in reckonable service or as the case may be class A external service and who, within three months of becoming so employed, with the agreement of the Ministry, elects by notice in writing to the Ministry that this Part shall apply to him; or

(*b*) a person employed by a person or body other than a local education authority in respect of whose expenditure grants are made out of moneys provided by Parliament and who, within three months of becoming so employed, with the agreement of the Ministry and the person's employer, elects by notice in writing to the Ministry that this Part shall apply to him; and

(2) a person who on or after 1st April 1972 continues to be engaged in service which immediately before that day was contributory service by virtue of section 11 or 12 of the Act of 1950.

Application of Regulations

63.—(1) The provisions of these Regulations shall, so far as appropriate apply to organisers and to those officers (in this regulation referred to as "prescribed officers") whose service was (before the making of these Regulations) treated as contributory service under Rule 10 of the Teachers' (Superannuation) Rules (Northern Ireland) 1959(I) as those provisions applied to teachers employed in reckonable service and accordingly employment as an organiser shall be treated as if it were reckonable service for the purposes of those provisions.

(I) S.R. & O. (N.I.) 1959, No. 8.

(2) For the purposes of paragraph (1), employment of an organiser or a prescribed officer before the making of these Regulations in recognised or contributory service or in service treated or reckoned as such by virtue of any enactment or statutory rule shall be employment as an organiser.

PART VIII

FINANCIAL PROVISIONS

Interpretation

64. In this Part—

"accounting period" means a period for which the teachers' superannuation account is to be made up;

"teachers' superannuation account" means the account required to be kept under regulation 69 below;

"the Teachers' Superannuation Fund" has the meaning assigned to that expression by section 1(1) of the Teachers' Superannuation Act (Northern Ireland) 1926(**m**).

Calculation of salary

65.—(1) For the purposes of these Regulations, the salary of a teacher shall, subject to the provisions of this regulation, be taken to be the sums from time to time paid or payable to him in respect of his employment in reckonable service, excluding any emoluments prescribed in regulation 20.

(2) The Ministry may direct that the emoluments specified in regulation 20 shall be included in the salary of a teacher.

(3) For the purpose of calculating the amounts payable by way of contributions in respect of him under regulation 67, a teacher shall be deemed to be in receipt of salary at the appropriate full rate notwithstanding that during absence by reason of sickness his salary is—

(*a*) abated by reason of entitlement to sickness benefit under the enactments relating to national insurance; or

(*b*) is payable at only half of the appropriate full rate; or

(*c*) is both so abated and payable at only half that rate.

Calculation of average salary

66.—(1) For the purposes of these Regulations the average salary of a teacher shall, subject to the provisions of this regulation, be taken to be—

(*a*) in the case of a teacher who has been continuously employed in reckonable service during the period of his terminal service, the highest amount of his full salary for any year in that period;

(*b*) in the case of a teacher who has not been continuously employed in reckonable service throughout that period, the highest amount of his full salary for any three hundred and sixty-five successive days of reckonable service in that period.

(2) If a teacher has been employed in reckonable service for less than one year, his average salary shall, except as provided in regulation 49, be taken to be the average annual rate of his full salary during his reckonable service.

(**m**) 16 & 17 Geo. 5. c. 16 (N.I.).

(3) (*a*) In paragraph (1) above the expression "terminal service" means, as respects any teacher who has been employed in reckonable service for three years or more, the three years of such service (whether continuous or not) next preceding the commencement of any annual superannuation allowance or the payment of an additional superannuation allowance or gratuity under these Regulations and, as respects any teacher who has not been employed in reckonable service for three years or more but has been employed for one year or more, the period of such service.

(*b*) In paragraph (1) above references to a teacher's full salary are to be construed as references to his salary as calculated under regulation 65(1).

(*c*) In paragraph (1)(*a*) above the word "year" means a period of twelve calendar months beginning on any day of any month.

(4) If, in the opinion of the Ministry, the salary of a teacher has been unreasonably increased in respect of his employment during any period to be taken into account in calculating his average salary, the amount of the salary on which his average salary is to be computed shall be such as shall be determined by the Ministry with the approval of the Ministry of Finance to be proper.

Financing of benefits

67.—(1) For the purpose of defraying the cost of the benefits provided by these Regulations, contributions shall be paid to the Ministry by teachers and employers in accordance with the provisions of this regulation.

(2) The contributions payable in respect of a teacher by the teacher shall be an amount equal to six and three-quarters per cent or, if a teacher to whom regulation 38(1) applies four and three-quarters per cent of his salary for the time being.

(3) The contributions payable in respect of a teacher by his employer shall be an amount equal to the aggregate of:—

(*a*) six and three-quarters per cent of the teacher's salary for the time being; and

(*b*) the balance of the new entrant contribution calculated in accordance with regulation 71(2) together with any supplementary contributions required to be paid under paragraph (4).

(4) Where a report of an actuarial inquiry specifies in pursuance of regulation 70(3) below, a rate per cent in relation to supplementary contributions, such contributions shall be—

(*a*) paid by employers from the beginning of the accounting period next after that in which the report is made until the expiry of the accounting period in which the next subsequent report is made; and

(*b*) of an amount equal to the rate per cent so specified of the teacher's salary for the time being.

Teachers' Superannuation Fund

68.—(1) The Teachers' Superannuation Fund, hereafter in this regulation known as "the Fund", shall continue in being as such and shall continue to be held by the Ministry of Finance.

(2) The Ministry of Finance shall keep in accordance with the provisions of this regulation an account of the Fund, and such account shall be in continuation of that formerly kept under section 2(2) of the Teachers' Superannuation Act (Northern Ireland) 1926.

(3) The capital of the Fund shall consist of all moneys standing to the credit thereof or represented by investments held for the benefit thereof and may be invested by the Ministry of Finance in any securities in which trustees are by law authorised to invest trust funds, or in any securities issued in respect of any loan raised by the Government of Northern Ireland or guaranteed by the Ministry of Finance under the authority of an Act of Parliament and the interest on all such investments shall form part of the income of the Fund.

(4) The Ministry of Finance may retain in the Fund, to form part of the capital thereof, so much of any income as, in the opinion of that Ministry, is required to make good any loss of capital which has occurred, or may occur, on the redemption or realisation of any investments of the Fund.

(5) The account kept under paragraph (2) shall be examined by the Comptroller and Auditor-General for Northern Ireland, and shall, together with his report thereon, be laid before each House of Parliament.

Teachers' Superannuation Account

69.—(1) An account shall be kept in accordance with the provisions of this regulation of the revenue and expenditure under these Regulations and such account shall be in continuation of that formerly kept under section 2 of the Act of 1956.

(2) The accounting period for which the account is to be made up shall be a period of twelve months beginning on 1st April in each year.

(3) There shall be treated as having been paid into the revenue of the account for each accounting period—

(*a*) by teachers, the amount of contributions paid by them under regulation 67(2) which are attributable to the period;

(*b*) by the employers of teachers, the amount of contributions (including supplementary contributions) paid by them under regulation 67(3) above which are attributable to the period;

(*c*) an amount subject to regulation 68(4), equal to the income for that period from the Teachers' Superannuation Fund;

(*d*) a sum representing interest calculated in accordance with the provisions of the Teachers' Superannuation Account (Rates of Interest) Rules (Northern Ireland) 1970(**n**);

(*e*) the amount of any balance of revenue over expenditure remaining at the end of the last preceding accounting period; and

(*f*) any other revenue attributable to the period.

(4) Superannuation expenditure shall be charged against the account.

(5) The account shall be kept in such form and contain such particulars as the Ministry of Finance may approve.

Actuarial inquiries

70.—(1) The Government Actuary shall make an actuarial inquiry with respect to the teachers' superannuation account at the end of the accounting period ending 31st March 1976 and at the end of every fifth subsequent accounting period.

(**n**) S.R. & O. (N.I.) 1970, No. 50.

(2) An inquiry made in pursuance of paragraph (1) shall determine whether the value, at the end of the period for which the inquiry is made, of the expenditure required to be included in the teachers' superannuation account after the end of that period in respect of teachers who then were employed in reckonable service or had previously been employed in reckonable service exceeds the aggregate of—

(*a*) the value at the end of that period of the contributions payable after the end of that period in respect of such teachers and of the sums falling to be credited to the teachers' superannuation account after the end of that period in accordance with sub-paragraphs (*d*) and (*f*) of regulation 69(3);

(*b*) the balance of revenue over expenditure remaining in the teachers' superannuation account at the end of that period; and

(*c*) the value of the assets of the Teachers' Superannuation Fund.

(3) Where an actuarial inquiry reveals such a deficiency as is mentioned in paragraph (2), the report of the inquiry shall specify the rate per cent (being a rate of one-quarter of one per cent or a multiple of one-quarter of one per cent) at which supplementary contributions paid by employers of teachers employed in reckonable service would remove the deficiency by the expiry of a period of forty years beginning with the accounting period next after that in which the report is made.

(4) The report on each actuarial inquiry under this regulation shall be made to the Ministry and shall be laid before each House of Parliament.

New entrant contribution

71.—(1) In these Regulations the expression "new entrant contribution" means the amount determined by the Government Actuary as the rate per cent of the salary of teachers who became employed in reckonable service on 1st April 1972 at which contributions paid to the Ministry would in his opinion defray the costs of the benefits likely to be payable in respect of their service.

(2) For the purposes of paragraph (3)(*b*) of regulation 67 the balance of the new entrant contribution shall be calculated by deducting from the rate per cent so determined the sum of thirteen and one-half per cent (being the aggregate of the rate per cent specified in paragraphs (2) and (3)(*a*) of that regulation).

(3) Where a determination made by the Government Actuary under this regulation is expressed to be provisional the references in these Regulations to the new entrant contribution shall be construed as references to the contribution so determined until that determination is superseded by a determination expressed to be final.

(4) The report of the actuarial inquiry held in pursuance of section 3 of the Act of 1956 shall specify any determination made by the Government Actuary under this regulation.

PART IX

MISCELLANEOUS AND SUPPLEMENTARY

Records and information

72.—(1) Employers of persons to whom by reason of their employment these Regulations apply shall record for each such person for each financial year—

(*a*) the rate of salary;

(*b*) the amount paid, distinguishing payments which are subject to contributions from other payments;

(*c*) the value of emoluments in kind which are subject to contributions;

(*d*) the contributions collected;

(*e*) the period (or periods) of full-time service;

(*f*) the period and date of absence on sick leave and special leave, with reasons for the latter leave, and the proportion of salary or pay during such absence.

In respect of teachers whose salaries are paid by the Ministry this regulation shall not apply and such records as are specified shall be maintained by the Ministry.

(2) Employers of persons to whom by reason of their employment these Regulations apply shall make to the Ministry such reports and returns and supply such information relating to such persons as may be required for the purposes of the Ministry's functions under these Regulations.

(3) Every person to whom by reason of his employment these Regulations apply or, if he is dead, his personal representatives, and every person by whom any benefit or payment is claimed under these Regulations, shall give such information and produce such documents to the Ministry as may be required for the purposes of its functions under these Regulations.

Payment of sums due

73.—(1) Every allowance, pension, annuity and other sum payable under these Regulations which does not consist of a single payment—

(*a*) shall normally be payable monthly with proportionate payment on death or other terminating event; but

(*b*) may, on the application of the person entitled thereto, be paid by quarterly instalments; or

(*c*) may be paid in such instalments and at such intervals as the Ministry may think fit.

(2) The Ministry shall pay any sum which is due to a teacher or to the personal representatives of a deceased teacher after being satisfied that the teacher or the personal representatives as the case may be, is entitled to receive payment.

(3) Where any allowance or short service gratuity becomes payable to a teacher by reason of infirmity of mind or body the Ministry shall so inform the employer by whom the teacher was last employed in reckonable service.

(4) Where any person, other than a person to whom section 75 of the Mental Health Act (Northern Ireland) 1961(**o**) applies, to whom any sum under these Regulations is payable is certified by a medical practitioner to be unable by reason of physical disability to give a receipt the Ministry may authorise the payment of the said sum to such other person as may be nominated by or on behalf of that person.

(**o**) 1961. c. 15.

Payments in respect of deceased persons

74. On the death of a person to whom or to whose estate any sum not exceeding £500 is due under these Regulations the Ministry may, without confirmation or other proof of title, pay the said sum to the persons appearing to the Ministry to be beneficially entitled to the estate of the deceased, or, as the Ministry thinks fit, to one or more of those persons or distribute it among all or any of those persons in such proportion as the Ministry may determine.

Benefits not assignable

75.—(1) Subject to the following provisions of this regulation, every assignation of or charge on, and every agreement to assign or charge, any allowance, gratuity or pension, payable under these Regulations, shall be void.

(2) On the bankruptcy of a person entitled to any such allowance, gratuity or pension, no part thereof shall pass to any assignee in bankruptcy or other person acting on behalf of his creditors.

(3) Nothing in the preceding provision of this regulation shall affect the powers of the court under section 51 of the Bankruptcy (Ireland) Amendment Act 1872(**p**) (under which the court may order the payment of the whole or part of certain sums to the assignee in bankruptcy).

Extension of time

76. The Ministry may extend the time within which anything is required or authorised to be done under these Regulations other than Part VI if the Ministry considers that there are reasonable grounds for so doing.

Reference of questions to the Ministry

77. Any question which arises as to the application of any Part of these Regulations to any person, or as to the amount of any annual allowance, additional allowance, short service gratuity or other payment, or as to the amount of contributions payable, or as to the payment or repayment of contributions, shall be decided by the Ministry.

National Insurance

78.—(1) The provisions of Part V of Schedule 5 shall have effect in relation to the treatment of employment in reckonable service as non-participating employment within the meaning of the National Insurance Act (Northern Ireland) 1966.

(2) The Regulations specified in Part V of Schedule 5 are hereby revoked.

Amendment of Pensions (Increase) Act (Northern Ireland) 1971

79. Paragraph 3 of Schedule 2 to the Pensions (Increase) Act (Northern Ireland) 1971 is hereby amended by the addition to the first paragraph thereof of the words "or under the Teachers Superannuation Regulations (Northern Ireland) 1972".

Saving provisions

80.—(1) The savings contained in Schedule 6 shall have effect.

(2) The provisions of regulation 79, this regulation and of Schedule 6 shall not be taken as prejudicing the operation of sections 28 and 29 of the Interpretation Act (Northern Ireland) 1954(**q**) (effect of repeals and of substituting provisions).

(**p**) 35 & 36 Vict. c. 58. (**q**) 1954. c. 33.

Revocations and repeals

81.—(1) So much of any regulations made under Article 11 of the Superannuation (Northern Ireland) Order 1972 as are mentioned in Part I of Schedule 7 to these Regulations, being regulations which by virtue of paragraph 9(1) of Schedule 7 to that Order consist of the transferred provisions specified in the said paragraph 9(1) are hereby revoked.

(2) The transferred provisions specified in Part II of Schedule 7 are hereby repealed.

Sealed with the Official Seal of the Ministry of Education this 24th day of November 1972.

(L.S.)

J. Finney,
Deputy Secretary.

The Ministry of Finance, on behalf of the Secretary of State, hereby consents to the foregoing Regulations.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 24th day of November 1972.

(L.S.)

R. M. MacDonald,
Assistant Secretary.

SCHEDULE 1 Regulation 4

RECKONABLE SERVICE

SERVICE ON OR AFTER 1ST APRIL 1972

1. Teacher in a grant-aided school if he is regarded as eligible for recognition or appointment as a qualified teacher in a primary, nursery, secondary or special school or in an institution of further education, in accordance with the regulations of the Ministry for the time being in force.

2. Teacher in an institution of further education.

3. Teacher in a grant-aided college of education.

4. Teacher in the Ulster College.

5. Teacher in a training school or a remand home within the meaning of the Children and Young Persons Act (Northern Ireland) 1968(r) who is recognised by the Ministry of Home Affairs after consultation with the Ministry as duly qualified at the date of the service to teach in such a school.

6. Teacher in an establishment for providing social or physicial training if it is his principal duty to attend thereat and to provide or supervise the provision of such training and either—

(*a*) the establishment is maintained by a local education authority; or

(*b*) grants are made in respect of the establishment either by the Ministry or by a local education authority and, within three months of the commencement of his service therein, with the agreement of his employer he elects by notice in writing to the Ministry that his service shall be reckonable service.

7. Teacher of a kind other than is in this Schedule before specified if either—

(*a*) he is employed by a local education authority; or

(*b*) being employed by a person or body in respect of whose expenditure for the purpose for which he is employed grants are made either by the Ministry or by a local education authority, within three months of the commencement of his employment with the agreement of his employer he elects by notice in writing to the Ministry that his service shall be reckonable service and the Ministry so agrees.

(r) 1968. c. 34 (N.I.).

SCHEDULE 2 Regulation 5

EXTERNAL SERVICE

PART I

CLASS A: EXTERNAL SERVICE

1. Reckonable service within the meaning of the Teachers' Superannuation Regulations 1967(s) as amended and service which is reckonable for the purposes of Parts VII, IX or X of those Regulations.

2. Reckonable service within the meaning of regulations made under section 1 of the Teachers' Superannuation (Scotland) Act 1968(t).

3. Service in respect of which benefits may be granted under an Act of Tynwald relating to the superannuation of teachers.

4. Service in respect of which benefits may be granted under an Act of the States of Jersey relating to the superannuation of teachers.

5. Service in respect of which benefits may be granted under any enactment for the time being in force in the Islands of Guernsey and Alderney relating to the superannuation of teachers.

PART II

CLASS B: EXTERNAL SERVICE

6. Employment in the British Isles in respect of which contributions are payable under the Federated Superannuation System for Universities, being employment in a university or university college or as a full-time teacher.

7. Employment in the Royal College of Art as a full-time teacher in respect of which contributions are payable under the Royal College of Art Staff Pension Scheme.

8. Pensionable employment as an educational officer or in some other educational capacity in the service of the British Broadcasting Corporation.

9. Employment as an inspector appointed under section 77(2) of the Education Act 1944(u) having been preceded by employment for not less than three years as a teacher in a capacity approved by the Ministry.

10. Employment in the United Kingdom as a civil servant in a post in which teaching experience is of value or was of value at the date of appointment thereto, having been preceded by employment for not less than three years in service as a teacher in a capacity approved by the Ministry.

PART III

CLASS C: EXTERNAL SERVICE

11. Service as a member of the House of Commons which is reckonable service within the meaning of the Ministerial Salaries and Members' Pensions Act 1965(v).

12. Employment in the United Kingdom as a civil servant which is not class B external service by virtue of paragraph 10 of this Schedule.

(s) S.I. 1967, No. 489.
(t) 1968. c. 12.
(u) 7 & 8 Geo. 6. c. 31.
(v) 1965. c. 11.

13. Pensionable employment in the Isle of Man or the Channel Islands as a civil servant.

14. Employment which is contributory service for the purposes of the Overseas Service Pensions (Scheme and Fund) Regulations 1966(**w**).

15. Employment in any country specified in section 1(3) of the British Nationality Act 1948 or any other country forming part of Her Majesty's dominions outside the British Isles which is or was pensionable under any law for the time being in force in that country or which is employment by the Government of that country or by a public authority therein in respect of which contributions are or were payable to a provident fund, being employment—

(*a*) as a full-time teacher;

(*b*) involving to a substantial extent the control or supervision of teachers; or

(*c*) as a civil servant.

16. Employment in a university or university college in any country specified in section 1(3) of the British Nationality Act 1948 or any other country forming part of Her Majesty's dominions outside the British Isles which is or was pensionable.

17. Employment in the Republic of South Africa or in the mandated territory of South West Africa of a kind specified in either paragraph 15 or paragraph 16 of this Schedule, being employment of a person who at any time during the three months immediately preceding the 31st May 1962 was serving in that Republic or in that territory in service which was approved external service within the meaning of section 13 of the Act of 1950.

18. Employment as a full-time teacher of a person holding a commission in the naval, military or air forces of the Crown or of any of the women's services mentioned in Schedule 4 to the Superannuation Act 1965(**x**), being employment in respect of which retired pay is being earned.

19. Employment in respect of which contributions are payable to the Social Workers' Pension Fund.

20. Employment in respect of which contributions are payable under the Federated System of Superannuation for Universities, other than employment to which paragraph 6 of this Schedule applies.

21. Employment in the service of the British Council in respect of which contributions are payable under the British Council Overseas Service Pensions Scheme.

22. Employment as an officer of an employing authority within the meaning of the Health Services (Superannuation) Regulations (Northern Ireland) 1962(**y**) and 1967(**z**) or the National Health Service (Superannuation) (Scotland) Regulations 1961(**aa**) and 1966(**bb**) or of the National Health Service (Superannuation) Regulations 1961(**cc**) and 1966(**dd**).

23. Employment in the Northern Ireland School of Physiotherapy in respect of which contributions are payable under the Federated Superannuation Scheme for Nurses and Hospital Officers.

(**w**) S.I. 1966, No. 1629.
(**x**) 1965. c. 74.
(**y**) S.R. & O. (N.I.) 1962, No. 237.
(**z**) S.R. & O. (N.I.) 1967, No. 55.
(**aa**) S.I. 1961, No. 1398.
(**bb**) S.I. 1966, No. 1522.
(**cc**) S.I. 1961, No. 1441.
(**dd**) S.I. 1966, No. 1523.

24. Employment after reckonable service as a contributory employee or local Act contributor within the meaning of the Local Government Superannuation (Scotland) Act 1937(ee).

25. Employment after reckonable service in employment to which interchange rules made by the Ministry for the time being apply.

26. Pensionable employment by a body representing teachers.

27. Pensionable service as a clerk in holy orders or as a regular minister of any religious denomination.

28. Employment in the service of the British Broadcasting Corporation otherwise than under paragraph 8.

29. Service which is reckonable for the purposes of Part VIII of the Teachers' Superannuation Regulations 1967.

(ee) 1 Edw. 8 & 1 Geo. 6. c. 69.

SCHEDULE 3 Regulation 6

QUALIFYING SERVICE

1. Full-time service in a school or other educational establishment in Northern Ireland.

2. Full-time service in a school or other educational establishment in the Republic of Ireland.

3. Service in a school or other educational establishment in any country specified in section 1(3) of the British Nationality Act 1948 or any other country forming part of Her Majesty's dominions outside the British Isles which is publicly controlled, regularly inspected by a public authority or is certified by such an authority to be efficiently conducted.

4. Service in a school or other educational establishment outside the British Isles which is, in the opinion of the Ministry a school or establishment in which it is, or was at the time of the service, expedient to facilitate the employment of teachers from Northern Ireland.

5. Employment in an unestablished capacity in a civil service in the British Isles.

6. Service in the Royal Navy, the Army or the Royal Air Force.

7. Employment by the government of any country specified in section 1(3) of the British Nationality Act 1948 or of any other country forming part of Her Majesty's dominions outside the British Isles.

8. Employment by a local authority.

9. Employment by a person or body in receipt of grants from a department of the Government of the United Kingdom or from a department of the Government of Northern Ireland.

10. Service in industry or commerce.

11. Employment by a body representing teachers which is not class C external service by virtue of paragraph 26 of Schedule 2.

SCHEDULE 4 Regulation 28

ADDITIONAL CONTRIBUTIONS IN RESPECT OF PREVIOUS EMPLOYMENT

Age	Method I Periodical Payments			Method II Single Payment		
	Percentage of salary	Annual Reduction in respect of each £1 of reduction of annual superannuation allowance by reason of national insurance		Percentage of salary	Reduction in respect of each £1 of reduction of annual superannuation allowance by reason of national insurance	
(1)	(2)	(3)		(4)	(5)	
	Men and Women	Men	Women	Men and Women	Men	Women
		£	£		£	£
21 and under 25 ...	·30	0·12	0·18	8·80	2·30	2·65
25 „ „ 26 ...	·31	0·13	0·20	8·63	2·40	2·80
26 „ „ 27 ...	·32	0·14	0·21	8·62	2·50	3·05
27 „ „ 28 ...	·33	0·14	0·23	8·61	2·65	3·30
28 „ „ 29 ...	·35	0·15	0·24	8·62	2·75	3·55
29 „ „ 30 ...	·36	0·16	0·26	8·64	2·85	3·85
30 „ „ 31 ...	·38	0·17	0·27	8·66	3·00	4·15
31 „ „ 32 ...	·39	0·18	0·30	8·71	3·10	4·45
32 „ „ 33 ...	·41	0·19	0·32	8·76	3·20	4·80
33 „ „ 34 ...	·43	0·20	0·34	8·83	3·35	5·10
34 „ „ 35 ...	·45	0·21	0·36	8·91	3·50	5·40
35 „ „ 36 ...	·47	0·23	0·38	9·01	3·60	5·75
36 „ „ 37 ...	·50	0·24	0·41	9·11	3·75	6·05
37 „ „ 38 ...	·53	0·26	0·44	9·23	3·90	6·35
38 „ „ 39 ...	·56	0·27	0·47	9·36	4·05	6·70
39 „ „ 40 ...	·59	0·30	0·51	9·50	4·20	7·00
40 „ „ 41 ...	·63	0·32	0·55	9·66	4·35	7·30
41 „ „ 42 ...	·67	0·35	0·59	9·83	4·55	7·65
42 „ „ 43 ...	·72	0·37	0·64	10·03	4·70	7·95
43 „ „ 44 ...	·78	0·40	0·69	10·24	4·90	8·25
44 „ „ 45 ...	·84	0·44	0·75	10·47	5·05	8·60
45 „ „ 46 ...	·91	0·48	0·82	10·70	5·25	8·90
46 „ „ 47 ...	·99	0·53	0·90	10·96	5·45	9·25
47 „ „ 48 ...	1·09	0·58	0·99	11·22	5·65	9·60
48 „ „ 49 ...	1·20	0·64	1·10	11·50	5·90	9·95
49 „ „ 50 ...	1·33	0·72	1·23	11·79	6·10	10·35
50 „ „ 51 ...	1·49	0·81	1·39	12·10	6·35	10·70
51 „ „ 52 ...	1·69	0·93	1·59	12·41	6·60	11·10
52 „ „ 53 ...	1·95	1·07	1·83	12·73	6·85	11·55
53 „ „ 54 ...	2·28	1·27	2·16	13·06	7·10	12·00
54 „ „ 55 ...	2·73	1·53	2·60	13·40	7·40	12·45

SCHEDULE 5 Regulations 21, 48 and 78

PROVISIONS IN CONNECTION WITH NATIONAL INSURANCE

PART I

INTERPRETATION

1. In this Schedule

"the Act" means the National Insurance Act (Northern Ireland) 1966;

"the Modification Regulations" means the National Insurance (Modification of Teachers' Annual Allowances) Regulations (Northern Ireland) 1951(ff), as amended by the National Insurance (Modification of Teachers' Annual Allowances) Amending Regulations (Northern Ireland) 1957(gg);

"non-participating employment" has the meaning assigned to it by section 55(1) of the Act;

"retired teacher" means a teacher who has ceased to be employed in reckonable service and who, if a man, has attained the age of sixty-five or, if a woman, has attained the age of sixty.

PART II

REDUCTION OF SUPERANNUATION CONTRIBUTIONS

2.—(1) This paragraph applies to a teacher employed in reckonable service who—

(*a*) before 1st April 1972 was subject to the modifications of the Acts of 1950 to 1967 made by the Modification Regulations, by virtue either of those Regulations or of interchange rules;

(*b*) being an existing teacher within the meaning of the Modification Regulations and not having been employed in reckonable service after the beginning of July 1948, so elects by notice in writing to the Ministry within three months of becoming employed in reckonable service on or after 1st April 1972; or

(*c*) not being an existing teacher within the meaning of the Modification Regulations or a teacher in whose case by virtue of interchange rules those Regulations apply as they apply in the case of such an existing teacher, becomes employed in reckonable service on or after 1st April 1972.

(2) In relation to a teacher to whom this paragraph applies regulations 67(2) and 67(3) shall have effect subject to the modification that the contributions payable thereunder both by the teacher and by his employer shall be reduced, in the case of a woman, by £2·95 a year and, in the case of a man, by £2·40 a year.

3. Regulations 67(2) and 67(3) shall have effect subject to the modification that the contributions payable thereunder both by a teacher employed in reckonable service and by his employer in respect of any period of such service which is not non-participating employment shall be reduced by amounts calculated in accordance with the annual rates specified in the following Table:—

(ff) S.R. & O. 1951, No. 129. (gg) S.R. & O. 1957, No. 210.

TABLE

Annual rate of salary	Annual rate of reduction of contributions
	£
Not exceeding £468	Nil
Over £468 but not exceeding £520	0·40
Over £520 but not exceeding £572	1·25
Over £572 but not exceeding £624	2·10
Over £624 but not exceeding £676	2·95
Over £676 but not exceeding £728	3·80
Over £728 but not exceeding £780	4·65
Over £780 but not exceeding £832	5·50
Over £832 but not exceeding £884	6·35
Over £884 but not exceeding £936	7·20
Over £936	7·65

PART III

REDUCTION OF ALLOWANCES

4.—(1) In the case of a retired teacher who—

(*a*) by virtue of the Modification Regulations or of interchange rules, was subject to the modifications of the Acts of 1950 to 1967 made by those Regulations and applicable to new entrants within the meaning of those Regulations; or

(*b*) by virtue of sub-paragraph (1)(*c*) of paragraph 2 of this Schedule, was subject to that paragraph

an annual superannuation allowance payable under these Regulations shall be reduced by £1·70 for each completed year, and by a proportionate amount in respect of part of a year, of reckonable service after the beginning of July 1948 or by £67·75 whichever shall be the less.

(2) For the purposes of this paragraph any additional period of reckonable service to which regulation 36(3) applies shall be deemed to be service after the beginning of July 1948.

5.—(1) This paragraph applies to a retired teacher who—

(*a*) by virtue of the Modification Regulations or of interchange rules, was subject to the modifications of the Acts of 1950 to 1967 made by those Regulations and applicable to existing teachers within the meaning of those Regulations; or

(*b*) by virtue of an election made under sub-paragraph (1)(*b*) of paragraph 2 of this Schedule, was subject to that paragraph.

(2) For the purposes of this paragraph the date of modification shall—

(*a*) in relation to a retired teacher to whom this paragraph applies by virtue of sub-paragraph (1)(*a*) above, be the date which was in relation to him the date of modification for the purposes of the Modification Regulations; and

(*b*) in relation to a retired teacher to whom this paragraph applies by virtue of sub-paragraph (1)(*b*) above, be the first day of the month next following that in which the election therein mentioned was made.

(3) An annual superannuation allowance payable under these Regulations to a retired teacher to whom this paragraph applies shall be reduced for each completed year, and proportionately for part of a year, of reckonable service after the date of modification by the sum specified in either column (2) or column (3) of the following Table, whichever shall be appropriate, opposite to his age at the date of modification specified in column (1) thereof:

TABLE

Age at date of Modification (1)	Yearly reduction of annual superannuation allowance for each completed year of reckonable service after date of modification	
	Men (2)	Women (3)
	£	£
20 or under	1·70	1·70
21	1·65	1·60
22	1·60	1·53
23	1·55	1.45
24	1·50	1·37
25	1·47	1·30
26	1·45	1·23
27	1·43	1·17
28	1·40	1·13
29	1·35	1·07
30	1·33	1·03
31	1·30	0·97
32	1·27	0·95
33	1·25	0·93
34	1·23	0·90
35	1·20	0·87
36	1·17	0·85
37	1·15	0·83
38	1·13	0·80
39	1·10	0·77
40	1·07	0·75
41	1·07	0·73
42	1·05	0·73
43	1·03	0·70
44	1·00	0·70
45	0·97	0·67
46	0·95	0·65
47	0·95	0·65
48	0·93	0·63
49	0·93	0·63
50 and over	0·93	0·60

(4) For the purposes of this paragraph any additional period of reckonable service to which regulation 36(3) applies shall be deemed to be service after the date of modification.

6. For the purposes of the two preceding paragraphs of this Schedule the reckonable service of a retired teacher shall be the amount of service not exceeding forty years which is taken into account for the purpose of calculating the amount of the annual superannuation allowance payable to him and any service which is not so taken into account shall be excluded therefrom.

7. If, in calculating the amount of an annual superannuation allowance payable to a retired teacher under these Regulations, there is taken into account any period of employment after 2nd April 1961 which is not non-participating employment the allowance shall, except as provided in paragraphs 9 and 10 of this Schedule, be reduced, for each year of such period and proportionately for part of a year, by the appropriate amount specified in the following Table:—

TABLE

Annual rate of salary during period	Reduction in Allowance for each whole year of Period			
	From 3rd April 1961 to 5th January 1964		After 5th January 1964	
	Men	Women	Men	Women
	£	£	£	£
Not exceeding £468	nil	nil	nil	nil
Over £468 but not exceeding £520	·19	·16	·19	·16
Over £520 but not exceeding £572	·58	·48	·58	·48
Over £572 but not exceeding £624	·96	·80	·96	·80
Over £624 but not exceeding £676	1·35	1·12	1·35	1·12
Over £676 but not exceeding £728	1·73	1·44	1·73	1·44
Over £728 but not exceeding £780	2·12	1·76	2·12	1·76
Over £780 but not exceeding £832	2·31	1·92	2·51	2·09
Over £832 but not exceeding £884	2·31	1·92	2·90	2·42
Over £884 but not exceeding £936	2·31	1·92	3·29	2·74
Over £936	2·31	1·92	3·48	2·90

8. If, in calculating the amount of an annual superannuation allowance payable to a retired teacher under these Regulations, there is taken into account any period of employment after 2nd April 1961 in respect of which a payment in lieu of contributions has been made under the Act the allowance shall, except as provided in paragraphs 9 and 10 of this Schedule, be reduced—

(*a*) by £2·31 in the case of a man and by £1·92 in the case of a woman for each year, and proportionately for part of a year, of such period from 3rd April 1961 to 5th January 1964; and

(*b*) by £3·48 in the case of a man and by £2·90 in the case of a woman for each year, and proportionately for part of a year, of such period after 5th January 1964.

9. Where—

(*a*) a period of employment of a retired teacher which was not non-participating employment or in respect of which a payment in lieu of contributions has been made is reckoned as reckonable service by virtue of interchange rules; and

(*b*) the Ministry is informed of the amount by which his pension under the pension scheme applicable to him before interchange rules applied to him would have been reduced in respect of that period by reason of graduated retirement benefit payable under the Act or of the method of calculating such reduction

the annual superannuation allowance payable under these Regulations in respect of that period shall be reduced by that amount or by an amount calculated in accordance with that method, as the case may be, and no reduction shall be made under paragraphs 7 or 8 of this Schedule in respect of that period.

10. No reduction in the amount of an annual superannuation allowance shall be made under paragraphs 7 or 8 of this Schedule in respect of any period which is reckonable service by virtue of regulation 10 (Intervals of Service) or regulation 12 (Previous Employment).

PART IV

MISCELLANEOUS

11. The Ministry hereby directs that an election with a view to the issue, variation, cancellation or surrender of a certificate that employment in reckonable service is to be treated for the purposes of the Act, either generally or in relation to any description of persons specified in the certificate, as a non-participating employment, shall be made or revoked by him instead of by the employer.

12. Employment in reckonable service shall be treated as employment under a single employer different from the employer in any other employment for the purposes of—

(*a*) section 58(4) of the Act; and

(*b*) regulation 4 of the National Insurance (Non-participation—Assurance of Equivalent Pension Benefits) Regulations (Northern Ireland) 1960(**hh**).

13. Things that are required or authorised to be done by or to the employer under the following provisions shall be done by or to the Ministry—

(*a*) sections 55(1) and 57 of the Act;

(*b*) Parts II, IV (except so far as it relates to questions referred to the Registrar under Part III) and V of the National Insurance (Non-participation—Certificates) Regulations (Northern Ireland) 1960(**jj**);

(*c*) the National Insurance (Non-participation—Appeals and References) Regulations (Northern Ireland) 1960(**kk**), except so far as they relate to appeals or references on questions referred to the Registrar under Part III of the Regulations specified in sub-paragraph (*b*) above;

(*d*) regulations 2, 3, 4, 7, 8, 11, 14 and 15 of the National Insurance (Non-participation—Assurance of Equivalent Pension Benefits) Regulations (Northern Ireland) 1960 and, so far as they relate to the extension of the assurance period, paragraphs (3) and (4) of regulation 18 of those Regulations.

14. Regulation 69 shall have effect subject to the modification that, in the teachers' superannuation account kept under that regulation, payments in lieu of contributions made under the Act by the Ministry shall be included as expenditure and amounts recovered by the Ministry under section 59 of the Act shall be included as revenue.

(**hh**) S.R. & O. (N.I.) 1960, No. 181.
(**jj**) S.R. & O. (N.I.) 1960, No. 22.
(**kk**) S.R. & O. (N.I.) 1960, No. 85.

PART V

REVOCATIONS

Regulations revoked	References
The National Insurance (Modification of Teachers' Annual Allowances) Regulations (Northern Ireland) 1951	S.R. & O. 1951, No. 129
The National Insurance (Modification of Teachers' Annual Allowances) Amending Regulations (Northern Ireland) 1957	S.R. & O. 1957, No. 210
The National Insurance (Non-participation—Teachers' Superannuation) Regulations (Northern Ireland) 1960	S.R. & O. 1960, No. 158
The National Insurance (Non-participation-Teachers' Superannuation) Regulations (Northern Ireland) 1961	S.R. & O. 1961, No. 45
The National Insurance (Modification of Teachers' Superannuation Acts) Regulations (Northern Ireland) 1963	S.R. & O. 1963, No. 248
The National Insurance (Modification of Teachers' Superannuation Acts) Amending Regulations (Northern Ireland) 1966	S.R. & O. 1966, No. 235

SCHEDULE 6 **Regulation 80**

SAVING PROVISIONS

1. Paragraphs 8 and 10 of Schedule 7 to the Superannuation (Northern Ireland) Order 1972 shall apply to the transferred provisions specified in Schedule 7 to these Regulations as they apply to the transferred provisions specified in paragraph 9(1) of Schedule 7 to that Order subject to the modification that for references in those paragraphs to that Order there shall be substituted references to these Regulations.

2. Without prejudice to paragraph 1, the repeal by these Regulations of—

(*a*) the National School Teachers (Ireland) Act 1879(**ll**);

(*b*) section 71(4) of the Education Act (Northern Ireland) 1923(**mm**); and

(*c*) sections 1(4) and 8 of the Teachers' Superannuation Act (Northern Ireland) 1926

shall not affect any rights relating to allowances, pension or gratuity under the said Act of 1879 or under the said sections 71(4) and 1(4) and 8, and those rights shall continue to have effect as if these Regulations had not been passed.

3. Notwithstanding the repeal by these Regulations of the Teachers' Salaries and Superannuation (War Service) Act (Northern Ireland) 1939(**nn**), sections 7 to 9 of that Act shall continue to apply to any person to whom they would have applied if these Regulations had not been made.

4. Notwithstanding the repeal by these Regulations of section 34(2) of the Act of 1950 and section 15 of the Act of 1956, the provisions of those sections shall continue to have effect until the provisions of regulation 43 shall come into force.

(**ll**) 42 & 43 Vict. c. 74.
(**mm**) 13 & 14 Geo. 5. c. 21 (N.I.).
(**nn**) 2 & 3 Geo. 6. c. 33 (N.I.).

SCHEDULE 7 Regulation 81

TRANSFERRED PROVISIONS REVOKED AND REPEALED

PART I

TRANSFERRED PROVISIONS HAVING EFFECT AS REGULATIONS BY VIRTUE OF PARAGRAPH 9(1) OF SCHEDULE 7 TO THE SUPERANNUATION ORDER

Enactments

Chapter	Short title	Extent of revocation
1950. c. 33	The Teachers (Superannuation) Act (Northern Ireland) 1950	The whole Act
1951. c. 28	The Superannuation (Miscellaneous Provisions) Act (Northern Ireland) 1951	Part I
1956. c. 22	The Teachers (Superannuation) (Amendment) Act (Northern Ireland) 1956	The whole Act
1962. c. 7	The Administrative Financial Provisions Act (Northern Ireland) 1962	Section 3(*b*)
1963. c. 7	The Teachers (Superannuation) (Amendment) Act (Northern Ireland) 1963	The whole Act
1967. c. 3	The Teachers Superannuation (Amendment) Act (Northern Ireland) 1967	The whole Act
1967. c 5	The Administration of Estates (Small Payments) Act (Northern Ireland) 1967	In Schedule 1, in Part I the reference to section 18 of the Teachers (Superannuation) Act (Northern Ireland) 1950
1968. c. 34	The Children and Young Persons Act (Northern Ireland) 1968	In Schedule 7, paragraph 12
1969. c. 7	The Superannuation (Miscellaneous Provisions) Act (Northern Ireland) 1967	Sections 5 and 7
1970. c. 9	The Police Act (Northern Ireland) 1970	In Schedule 3, the entry relating to the Teachers Superannuation Act (Northern Ireland) 1950

Number	Title	Extent of revocation
S.R. & O. 1957, No. 209	Teachers (Superannuation) (Allocation) Rules (Northern Ireland) 1957	The whole rules
S.R. & O. 1957, No. 218	Teachers (Superannuation) (Service in Schools Abroad) Rules (Northern Ireland) 1957	The whole rules
S.R. & O. 1959, No. 8	Teachers (Superannuation) Rules (Northern Ireland) 1959	The whole rules so far as unrevoked
S.R. & O. 1959, No. 72	Teachers Superannuation (Previous Employment) Rules (Northern Ireland) 1959	The whole rules
S.R. & O. 1961, No. 115	Teachers (Superannuation) (Approved External Service) Rules (Northern Ireland) 1961	The whole rules
	Teachers (Superannuation) (Isle of Man) Scheme (Northern Ireland) 1961	The whole scheme
	Teachers (Superannuation) (Jersey) Scheme (Northern Ireland) 1961	The whole scheme
S.R. & O. 1963, No. 247	Teachers (Superannuation) (Allocation) Amending Rules (Northern Ireland) 1963	The whole rules
S.R. & O. 1966, No. 249	Teachers Superannuation (Amending) Rules (Northern Ireland) 1966	The whole rules
S.R. & O. 1970, No. 68	Teachers Superannuation (Amending) Rules (Northern Ireland) 1970	The whole rules
S.R. & O. 1972, No. 127	Teachers (Superannuation) (Approved External Service) (Amending) Rules (Northern Ireland) 1972	The whole rules

PART II

OTHER TRANSFERRED PROVISIONS

Enactments

Chapter	Short title	Extent of repeal
1879. c. 74	The National School Teachers (Ireland) Act 1879	The whole Act, so far as unrepealed
1923. c. 21	The Education Act (Northern Ireland) 1923	The whole Act, so far as unrepealed
1926. c. 16	The Teachers' Superannuation Act (Northern Ireland) 1926	The whole Act, so far as unrepealed
1936. c. 26	The Teachers' Superannuation Act (Northern Ireland) 1936	The whole Act, so far as unrepealed
1938. c. 10	The Superannuation (Teaching Services) Act (Northern Ireland) 1938	The whole Act, so far as unrepealed
1939. c. 33	The Teachers' Salaries and Superannuation (War Service) Act (Northern Ireland) 1939	The whole Act, so far as unrepealed
1944. c. 12	The Superannuation (Teaching Services) Act (Northern Ireland) 1944	The whole Act, so far as unrepealed

EXPLANATORY NOTE

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

These Regulations consolidate most of the provisions of the Teachers (Superannuation) Acts (Northern Ireland) 1950 to 1967 and the statutory instruments made thereunder which will cease to have effect by virtue of regulation 81(1). In addition the Regulations consolidate certain regulations relating to teachers' superannuation made under the National Insurance Act (Northern Ireland) 1966; the revocation of those Regulations is provided for in Schedule 5.

In general these Regulations reproduce the effect of the existing provisions which have been brought up to date and simplified. There is, however, a number of changes including:—

(*a*) The regulations introduce the new concept of "reckonable service" which will apply henceforth in place of contributory service. Teaching service which will after 1st April 1972 be treated as reckonable service is specified in Schedule 1. All service before 1st April 1972 that was treated under the 1950 Act as contributory or recognised service will be regarded as reckonable service. (regulation 4)

(*b*) The definition of external service has been more precisely defined and additions made to the categories of such service which counts for entitlement to benefits under the Regulations. (regulation 5)

(*c*) The period of absence from service for which a teacher, subject to certain conditions, could by the payment of contributions preserve his pension rights has been increased from five to six years. Provision is also made for the contributions to be calculated in respect of a notional salary rate during absence rather than the last salary prior to the absence. (regulation 10)

(*d*) Previous legislation distinguished in the payment of contributions between that in respect of previous employment deemed to be of value to a Northern Ireland teacher (Section 20 of the 1956 Act), and that in respect of teaching service abroad prior to Northern Ireland service (Section 19 of the 1956 Act). Both will now be treated in the same manner and the amount of previous employment deemed to be of value to a teacher or teaching service abroad which may become pensionable by payment of additional contributions has been extended from five years to ten years, subject to certain restrictions for older entrants, and the categories have been widened and more precisely defined. (regulation 12)

(*e*) Provision has been made which will allow exclusions from the pension scheme in certain specified circumstances. (regulation 13)

(*f*) Teachers wishing to repay to the Ministry superannuation contributions repaid to them will no longer be required to be medically examined. In addition the rate of interest charged on the repayment of previously repaid contributions has been reduced from 4% to 3·5%. (regulation 24)

(*g*) The provision that a teacher who suffered a reduction in salary while continuing to be employed in contributory service could elect to pay superannuation contributions on a former higher rate of salary has been extended to apply to teachers transferring from Great Britain who suffer a reduction in salary on transfer. (regulation 25)

(*h*) The existing qualifying conditions for the award of superannuation allowances have been amended as follows:—

(i) New entrant female teachers after 1st April 1972 will no longer be able to retire at age 55;

(ii) The present provision that the thirty years' service requirement can be reduced by ten years in respect of absence while married, has been amended to apply to any married woman teacher thus allowing absences during widowhood or divorce to be taken into account;

(iii) To qualify for infirmity allowances it will now be necessary to have been in service within six months of making a claim for such allowances. (regulation 35)

(*i*) A minimum period of three years shall now be the condition for the award of a short-service gratuity and such an award will only be made if the teacher has been in service within six months of making application. In addition the amount of a short-service gratuity is now to be calculated at one-twelfth of the teacher's average salary for each year of service instead of one-tenth. (regulation 40)

(*j*) The qualification period for a death gratuity has been removed. (regulation 41)

(*k*) The method of abatement of re-employed pensioners' annual allowances has been revised and defined in detail. (regulations 43 and 44)

(*l*) Average salary is to be calculated for the assessment of benefits on the highest amount of salary for any three hundred and sixty-five successive days of reckonable service within the last three years of such service. (regulation 66)

(*m*) Revised contribution rates have been introduced. (regulation 67)