
STATUTORY RULES OF NORTHERN IRELAND

1999 No. 294

**The Health and Personal Social Services
(Superannuation) (Additional Voluntary
Contributions) Regulations (Northern Ireland) 1999**

PART II

Additional Voluntary Contributions

Payment and amount of additional voluntary contributions

4.—(1) Contributions under these Regulations may be made by way of weekly, monthly or quarterly payments or by way of a single payment.

(2) The contributor's employer may deduct any amount payable by the contributor from the contributor's salary, and such deductions shall commence to be made from the salary in respect of the first whole pay period falling after the date the employer receives authorisation to make those deductions and shall be remitted to the Department as soon as reasonably practicable but not later than 10 days following the pay period in which the contributions are deducted.

(3) Subject to paragraph (4), in any period of 12 months beginning on 6th April in any year the total contributions payable by the contributor must not exceed the lesser of A and B where—

A is 15 percent of the contributor's salary less the total of any contributions in respect of that year paid by the contributor—

- (i) to another approved scheme;
- (ii) to a free-standing additional voluntary contributions scheme;
- (iii) under the 1995 Regulations;

B is the amount which would be likely to provide benefits of the largest amounts allowed by regulation 13.

(4) In the case of an election under regulation 3(1)(b) to provide for a lump sum death benefit, contributions payable by virtue of that election, or any election under regulation 3(6) or 5(2)(a), may not, at the date on which the Department accepts the election, be of such amount as to provide for a lump sum death benefit in excess of the permitted amount under paragraph 15(4) of the Schedule.