

Independent
Financial
Review
Panel

Northern Ireland Assembly Members' Salaries, Allowances, Expenses and Pensions

Determination March 2012

The Northern Ireland Assembly (Members' Salaries, Allowances, and Pensions) Determination 2012

The Independent Financial Review Panel in exercise of the powers conferred on it by section 2 of the Assembly Members (Independent Financial Review and Standards) Act (Northern Ireland) 2011 makes the following determination:

Citation and commencement

1. This determination may be cited as the Northern Ireland Assembly (Members' Salaries, Allowances, and Pensions) Determination 2012 and shall have effect from 1 April 2012 except for paragraphs 7(2)(b) and (c) and 12(2)(b) and (c) which shall have effect from 1 July 2011.

Interpretation

2. (1) The Interpretation Act (Northern Ireland) 1954 shall apply to this determination as it applies to an Act of the Northern Ireland Assembly.
- (2) In this determination:
 - “**aircraft**” means any aircraft used for carrying passengers on predetermined routes at separate fares;
 - “**basic allowance**” shall have the same meaning as in the Local Government (Payments to Councillors) (Northern Ireland) Regulations 1999;
 - “**bus**” means any motor vehicle used for carrying passengers on predetermined routes at separate fares;
 - “**Commission**” means the Northern Ireland Assembly Commission;
 - “**connected person**” in relation to a member means:
 - a family member;
 - a political party of which he is a member;
 - a person with whom the member is connected within the meaning of section 252(2)(b), (c), (d) or (e) or section 254 of the Companies Act 2006; or

- any person from whom the member, his family member, or a political party of which the member is a member, derives a financial benefit;
- and for this purpose “financial benefit” shall not include:
 - any benefit derived by his family member which arises in connection with the family member’s occupation; or
 - any benefit which arises in connection with any shareholding that is a registrable interest under the Northern Ireland Assembly Code of Conduct and Guide Relating to the Conduct of Members, or, in the case of a shareholding held by a family member or political party, would be a registrable interest were it held by the member;

“**employee**” in relation to a member means any person who is employed by the member to provide research, secretarial, clerical or administrative assistance to the member in connection with the member’s Assembly duties;

“**employment**” has the same meaning as in the Employment Rights (Northern Ireland) Order 1996;

“**family member**” in relation to a member means:

- a spouse, civil partner or cohabiting partner of the member; or
- a parent, child, grandparent, grandchild, sibling, uncle, aunt, nephew or niece of the member or of his spouse, civil partner or cohabiting partner;

“**Greater London area**” means the City of London and the 32 London boroughs surrounding the City of London;

“**hire car**” means any motor vehicle, other than a private motor vehicle, leased or hired by a member for the purpose of one or more particular journeys;

“**market valuation**” means the rental value of a property as determined by an independent valuer appointed by the Commission for that purpose;

“**member**” means a member of the Assembly;

“**motor vehicle**” includes a motor cycle;

“**office consumables**” means such office equipment or supplies as appear on a list which may from time to time be agreed between the Commission and the Independent Financial Review Panel and shall include pre-paid Assembly envelopes and pre-printed Assembly stationery;

“**pedal cycle**” means a unicycle, bicycle, tricycle or cycle having four or more wheels, not being in any case mechanically propelled unless it is an electrically assisted pedal cycle;

“**private**”, in relation to a motor vehicle used by a member for a journey, means owned by the member or his family member and for this purpose a vehicle is owned by a person where it is leased or hired by that person under a hire purchase or similar agreement;

“**the Speaker**” means the Presiding Officer of the Assembly;

“**vessel**” means any vessel, including a hovercraft, used for carrying passengers on predetermined routes at separate fares;

“**written statement of particulars of employment**” has the same meaning as in the Employment Rights (Northern Ireland) Order 1996; and

“**year**”, except in relation to a complete year of a member’s service, means a period of 12 months commencing on 1 April.

- (3) For the purposes of this determination, “Assembly duties” in relation to any member means the undertaking of any task or function which he may reasonably be expected to carry out in his capacity as a member including:
- (a) attending a sitting of the Assembly;
 - (b) attending a meeting of a committee or sub-committee of the Assembly of which he is a member or which he is required to attend by virtue of the fact that he has responsibility for a Bill or other matter under consideration by the committee or sub-committee or for any other valid reason relating only to the business of the committee or sub-committee;
 - (c) undertaking research or administrative functions which relate directly to the business of the Assembly;
 - (d) establishing or maintaining a constituency office or offices;
 - (e) providing an advice service to constituents;
 - (f) attending meetings for the purpose of representing electors in Northern Ireland, including meetings with a constituent or constituents;
 - (g) attending, with the approval of the Commission, any ceremony or official function or national or international conference as a representative of the Assembly but not including attendance that relates wholly or mainly to that member’s role as a party spokesperson or representative.
- (4) In this determination, other expressions which are also used in the Northern Ireland Act 1998 shall have the same meaning as in that Act.

Revocation

3. The Northern Ireland Assembly (Members' Salaries) Determination 2000 is revoked.
4. The Northern Ireland Assembly (Members' Expenditure) Determination 2010 is revoked.

Compliance

5. The payment of salary or recovery of expenditure under this determination shall be subject to a member complying with the requirements of such guidance or directions as may be issued from time to time by the Commission.

Members' salaries

6.
 - (1) Subject to sub-paragraphs (2) to (9), there shall in any year be payable to any member referred to in column (1) of Schedule 1 the annual salary specified for that year in column (2), (3) or (4) opposite that reference.
 - (2) Any salary payable under paragraph 6(1) shall be paid directly to the member.
 - (3) After 30 June 2012, the salary payable under paragraph 6(1) shall be paid directly to the member only by being paid to an account held by a financial institution in:
 - (a) the name of the member; or
 - (b) the name of the member and the name of his spouse, civil partner or cohabiting partner.
 - (4) Where a member would, but for this sub-paragraph, be entitled to receive more than one annual salary by virtue of sub-paragraph (1), only the higher, or the highest, of those salaries, as the case may be, shall be payable to him.
 - (5) For any period during which a salary is payable to a member as a member of either House of Parliament or of the European Parliament, any salary payable to him under sub-paragraph (1) shall be reduced in accordance with sub-paragraph (6).
 - (6) Where, in relation to any year, a salary as a member of either House of Parliament or the European Parliament is payable to a member:
 - (a) in respect of the whole of that year, the reduction referred to in sub-paragraph (5) shall be the whole of the salary payable as a member of the Assembly; and
 - (b) in respect of a period less than the whole of that year, the reduction referred to in sub-paragraph (5) shall bear the same proportion to the

whole of the salary payable as a member of the Assembly as that period bears to the whole year.

- (7) For any period during which a basic allowance is payable to a member as a member of a district council, any salary payable to him under sub-paragraph (1) shall be reduced in accordance with sub-paragraphs (8) and (9).
- (8) Where, in relation to the year commencing 1 April 2012, a basic allowance is payable to a member:
 - (a) any period prior to 1 July 2012 shall be disregarded;
 - (b) in respect of the period from 1 July 2012 to the end of that year, the reduction referred to in sub-paragraph (7) shall be 37.5 per cent of the basic allowance; and
 - (c) in respect of a period less than the period referred to in sub-paragraph (8)(b), the reduction referred to in sub-paragraph (7) shall bear the same proportion to 37.5 per cent of the basic allowance as the period bears to nine months.
- (9) Where, in relation to any other year, a basic allowance is payable to a member:
 - (a) in respect of the whole of that year, the reduction referred to in sub-paragraph (7) shall be the whole of the basic allowance; and
 - (b) in respect of a period less than the whole of that year, the reduction referred to in sub-paragraph (7) shall bear the same proportion to the whole of the basic allowance as that period bears to the whole year.

Members' travel expenditure

7. (1) Subject to sub-paragraph (3), a member shall be entitled to recover the expenditure referred to in sub-paragraph (2) in respect of travel by the member which has been necessarily undertaken by him in carrying out his Assembly duties.
- (2) The recoverable expenditure is:
 - (a) where a member has travelled by rail, bus, aircraft, or any vessel, the cost of the fare of each journey;
 - (b) where a member has travelled by private motor vehicle on or after 1 July 2011, 45 pence per mile for the first 10,000 miles travelled in any year and 25 pence per mile thereafter;
 - (c) where a member has travelled by hire car on or after 1 July 2011, 45 pence for every mile travelled;

- (d) where a member has travelled by taxi, the cost of the fare for each journey;
 - (e) where a member has travelled by pedal cycle, 20 pence for every mile travelled.
- (3) Members shall only be entitled to recover the expenditure referred to in sub-paragraph (2)(c) or (d) in respect of any journey where the use of a hire car or taxi is necessary for reasons of urgency or because it is not practicable to use any means of transport referred to in sub-paragraph (2)(a).

Subsistence expenditure

8. (1) Subject to sub-paragraphs (3) and (4), where a member is entitled to recover expenditure under paragraph 7 and the travel has necessarily involved an overnight stay at a place away from the member's normal place of residence, the member shall be entitled to recover the expenditure referred to in sub-paragraph (2).
- (2) In relation to an overnight stay, the recoverable expenditure is:
- (a) the sum of £25 towards the cost of meals, non-alcoholic drinks and other living expenses for each night of the stay;
 - (b) the cost of overnight accommodation on a bed and breakfast basis in a hotel or similar accommodation, up to a maximum of £150 per night in the Greater London area or outside the United Kingdom and Ireland, or a maximum of £120 per night elsewhere.
- (3) A member is not entitled under this paragraph to recover any expenditure in connection with duties within his constituency.
- (4) A member is not entitled under this paragraph to recover any expenditure on alcoholic drinks.

Office costs expenditure

9. (1) Subject to sub-paragraphs (3) to (14), a member shall be entitled to recover the expenditure which he incurs in any year in respect of research, secretarial, clerical or administrative assistance (including the provision of any equipment, facilities or services associated therewith) required by the member in connection with the carrying out of his Assembly duties.

- (2) Subject to sub-paragraph (3) the maximum amount which a member is entitled to recover under sub-paragraph (1) is:
 - £73,583 in the year commencing 1 April 2012;
 - £71,378 in the year commencing 1 April 2013; and
 - £69,238 in the year commencing 1 April 2014.
- (3) If in any year a member is in receipt from the Commission of office consumables to a value in excess of £1,000, the maximum amount which he is entitled to recover under sub-paragraph (1) in that year is reduced by the value of that excess.
- (4) If a member is in receipt, under any scheme prepared by the Independent Parliamentary Standards Authority, of payments or allowances in connection with carrying out his duties as a member of the House of Commons, the maximum amount which he is entitled to recover in any year under sub-paragraph (1) is:
 - £27,594 in the year commencing 1 April 2012;
 - £17,844 in the year commencing 1 April 2013; and
 - £8,655 in the year commencing 1 April 2014.
- (5) A member shall be entitled to recover expenditure under sub-paragraph (1) in relation to any person providing research, secretarial, clerical or administrative assistance only if that person is employed by the member.
- (6) A member shall accordingly not be entitled to recover expenditure under sub-paragraph (1) in relation to any person providing research, secretarial, clerical or administrative assistance if that assistance is provided by virtue of any arrangement between the member and a third person.
- (7) Subject to sub-paragraph (8), a member shall be entitled to recover the expenditure mentioned in sub-paragraph (5) only if the member has provided to the Commission:
 - (a) a copy of the written statement of particulars of employment provided to his employee; and
 - (b) a job description of the post held by the employee.
- (8) After 30 June 2012, a member shall be entitled to recover the expenditure mentioned in sub-paragraph (5) only if:
 - (a) the member or the employee has provided to the Finance Office details of an account held by a financial institution in the name of the employee or in the name of the employee and the name of his spouse, civil partner or cohabiting partner; and
 - (b) the expenditure is paid directly to that account.

- (9) A member shall not be entitled to recover expenditure under sub-paragraph (1) in respect of the employment of more than one connected person at any given time, except in respect of:
- (a) any person who is a connected person by reason of being a family member and who was employed by the member on 10 February 2011 and who has not thereafter ceased to be employed by the member; and
 - (b) any other connected person who was employed by the member on 1 April 2012 and who has not thereafter ceased to be employed by the member.
- (10) Subject to sub-paragraph (11), a member shall not be entitled to recover expenditure under sub-paragraph (1) in relation to any contract for goods and services entered into with a connected person after 1 April 2012.
- (11) Subject to sub-paragraphs (13) to (14), under sub-paragraph (1) a member shall be entitled to recover the expenditure referred to in sub-paragraph (12) in respect of the rental or leasing of property.
- (12) The recoverable expenditure is an amount up to 110 per cent of the market valuation of the property at the time when the rental agreement or lease is entered into, plus £1,600.
- (13) A member shall not be entitled to recover expenditure in respect of the rental of any property if the rental agreement or lease is entered into with:
- (a) a family member;
 - (b) a person with whom the member is connected within the meaning of section 252(2)(b), (c), (d) or (e) or section 254 of the Companies Act 2006; or
 - (c) any person from whom the member or his family member derives a financial benefit.
- (14) Any payment by way of recovery for expenditure under this paragraph that is not paid by the Commission directly to an employee of the member or to a supplier to the member of goods and services:
- (a) shall be paid directly to the member; and
 - (b) after 30 June 2012, shall be paid only into an account held by a financial institution in the name of the member.

Disability expenditure

10. (1) Subject to sub-paragraph (2), a member shall be entitled to recover any additional expenditure which he incurs in carrying out his Assembly duties where the additional expenditure is wholly or mainly attributable to any disability which the member has.
- (2) The maximum amount of additional expenditure which the member can recover under sub-paragraph (1) is £10,000 in any year plus the cost of paying national insurance for an employee where that employment is additional expenditure wholly or mainly attributable to a disability which the member has.
- (3) In this paragraph, “disability” has the same meaning as in the Disability Discrimination Act 1995.

Recall expenditure

11. A member shall be entitled to recover any expenditure incurred by him which is wholly and necessarily attributable to his attendance at the Assembly during any recall which takes place during a recess.

Employees’ travel expenditure

12. (1) Subject to sub-paragraphs (3), (4) and (5), a member shall be entitled to recover the expenditure referred to in sub-paragraph (2) which is wholly and necessarily incurred by him in meeting the expenses of any of his employees in travelling to or from Parliament Buildings in Belfast in connection with that employee’s employment by the member.
- (2) The recoverable expenditure is:
 - (a) in the case of journeys by rail or bus, the cost of the fare for each journey;
 - (b) in the case of journeys by private motor vehicle on or after 1 July 2011, 45 pence for every mile travelled;
 - (c) in the case of journeys by hire car on or after 1 July 2011, 45 pence for every mile travelled;
 - (d) in the case of journeys by taxi, the cost of the fare for each journey; and
 - (e) in the case of journeys by pedal cycle, 20 pence for every mile travelled.
- (3) A member shall not be entitled to recover expenditure in respect of more than an aggregate of 18 single journeys in any year by all of his employees.

- (4) A member shall not be entitled to recover expenditure under sub-paragraph (1) in respect of more than one employee who is a connected person except in respect of:
 - (a) any person who is a connected person by reason of being a family member and who was employed by the member on 10 February 2011 and who has not thereafter ceased to be employed by the member; and
 - (b) any other connected person who was employed by the member on 1 April 2012 and who has not thereafter ceased to be employed by the member.
- (5) A member shall only be entitled to recover expenditure under sub-paragraph (2) (c) or (d) in respect of any journey where the use of a hire car or taxi is necessary for reasons of urgency or because it is not practicable to use any means of transport referred to in sub-paragraph (2)(a), (b) or (e).

Employee pensions and redundancy expenditure

- 13. (1) In addition to any expenditure recoverable under paragraph 9, and subject to sub-paragraphs (2), (3) and (4), a member shall be entitled to recover the expenditure incurred by him in making:
 - (a) a contribution towards the pension of any employee; or
 - (b) redundancy payments to any such employee.
- (2) In each year the amount recoverable under sub-paragraph (1)(a) shall be whichever is the lesser of:
 - (a) 10 per cent of salary subject to an overall limit of 10 per cent of the actual expenditure recovered by that member in that year under paragraph 9; or
 - (b) the actual cost to the member of making the contribution concerned.
- (3) In each year the amount recoverable under sub-paragraph (1)(b) shall be the actual cost to the member of meeting statutory redundancy payments.
- (4) In each year a member shall not be entitled to recover expenditure under sub-paragraph (1) in respect of more than one employee who is a connected person except in respect of:
 - (a) any person who is a connected person by reason of being a family member and who was employed by the member on 10 February 2011 and who has not thereafter ceased to be employed by the member; and

- (b) any other connected person who was employed by the member on 1 April 2012 and who has not thereafter ceased to be employed by the member.
- (5) In this paragraph, “statutory redundancy payments” in relation to any member means the redundancy payments which the member, as an employer, is required to make to his employee under a statutory provision for the time being in force in Northern Ireland.

Temporary secretarial expenditure

14. (1) Subject to sub-paragraph (2), a member shall be entitled to recover additional expenditure which he has incurred in temporarily employing a person to replace a permanent employee where:
- (a) the permanent employee is absent from work for a continuous period of at least four weeks by reason of illness, maternity leave, paternity leave or adoption leave;
 - (b) that employee continues during that period to be paid a salary recoverable wholly or mainly under paragraph 9; and
 - (c) that employee has a written contract of employment with the member specifying the periods of paid illness leave, paid maternity leave, paternity leave or adoption leave or has a statutory entitlement to such leave.
- (2) A member shall not be entitled to recover expenditure under sub-paragraph (1) in respect of replacement of more than one permanent employee who is a connected person at any given time, except in respect of:
- (a) any person who is a connected person by reason of being a family member and who was employed by the member on 10 February 2011 and who has not thereafter ceased to be employed by the member; and
 - (b) any other connected person who was employed by the member on 1 April 2012 and who has not thereafter ceased to be employed by the member.
- (3) A member shall be entitled to recover expenditure under sub-paragraph (1) only if the member has provided to the Commission:
- (a) a copy of the written statement of particulars of employment provided to the temporary employee; and
 - (b) a job description of the post held by the temporary employee.

- (4) After 30 June 2012, a member shall be entitled to recover expenditure under sub-paragraph (1) only if:
 - (a) the member or the temporary employee has provided to the Finance Office details of an account held by a financial institution in the name of the temporary employee or in the name of the temporary employee and the name of his spouse, civil partner or cohabiting partner; and
 - (b) the expenditure is paid directly to that account.

Childcare expenditure or allowance

- 15. (1) Subject to sub-paragraph (4), in respect of childcare, a member shall be entitled:
 - (a) to recover the expenditure referred to in sub-paragraph (2); or
 - (b) to receive the childcare allowance referred to in sub-paragraph (3).
- (2) The recoverable expenditure in respect of any child is:
 - (a) until the child reaches 5 years of age or starts school, whichever is the earlier, £40 per week;
 - (b) thereafter and until the child reaches the age of 14, £20 per week.
- (3) The childcare allowance in respect of any child is a qualifying childcare voucher provided under any scheme that may be established by the Commission and having a value of:
 - (a) until the child reaches 5 years of age or starts school, whichever is the earlier, £40 per week;
 - (b) thereafter and until the child reaches the age of 14, £20 per week.
- (4) A member shall only be entitled to recover expenditure or receive childcare allowance if he incurs childcare expenditure in respect of each child which is equal to or greater than the amounts specified in sub-paragraphs (2) or (3).

Resettlement allowance

- 16. (1) Any person who is a member immediately before the dissolution of the Assembly and at the election consequent upon that dissolution either does not stand for election, or if he does, is not returned as a member, shall be entitled to receive an allowance under this paragraph.
- (2) The allowance shall be equal to the relevant percentage of that person's salary as a member immediately before the dissolution.

- (3) In this paragraph:
- “**salary as a member**” has the same meaning as in the Assembly Members’ Pension Scheme (Northern Ireland) 2008;
- “**the relevant percentage**” in relation to a person, is that shown in Schedule 2 in relation to:
- (a) the person’s age at the dissolution; and
 - (b) the number of complete years of his service as a member at the dissolution.
- (4) In determining a person’s length of service as a member:
- (a) any period of service on or after 25 June 1998 shall be taken into account; but
 - (b) any period which was taken into account (or disregarded) in calculating the amount of allowance previously payable to him under this paragraph or paragraph 17 of this determination, paragraph 14 or paragraph 15 of the Northern Ireland Assembly (Members’ Expenditure) Determination 2010, or section 1 or section 2 of the Allowances to Members of the Assembly Act (Northern Ireland) 2000, shall be disregarded.

Ill-health retirement allowance

17. (1) Any person who ceases to be a member by resigning his seat on grounds of ill-health before attaining the age of 65 and shows that he meets the conditions set out in sub-paragraph (2) shall be entitled to receive an allowance under this paragraph.
- (2) The conditions are that:
- (a) the person does not intend to seek re-election to the Assembly;
 - (b) he presents to the Commission satisfactory evidence from a medical practitioner as to the state of his health;
 - (c) his ceasing to be a member was a direct consequence of his ill-health;
 - (d) his ill-health is such as would prevent him from performing adequately the duties of a member; and
 - (e) he is not entitled to receive an allowance under paragraph 16.
- (3) The allowance shall be equal in amount to the allowance which would have been received under paragraph 16, had that paragraph been applicable to him on his ceasing to be a member.

Winding up expenditure

18. (1) Expenditure shall be recoverable under this paragraph in respect of a person who ceases (whether on death or otherwise) to be a member.
- (2) Subject to sub-paragraphs (3) to (4), the amount recoverable under this paragraph by, or in respect of, a person shall be equal to the actual expenditure which has been wholly and necessarily incurred during the four months starting with the date on which he ceased to be a member and in connection with the performance of his Assembly duties.
- (3) The amount recoverable under this paragraph by, or in respect of, a person shall not exceed one third of the maximum amount recoverable in any year by virtue of paragraph 9(2).
- (4) If the person is, immediately before he ceases to be a member, in receipt under any scheme prepared by the Independent Parliamentary Standards Authority of payments or allowances in connection with carrying out his duties as a member of the House of Commons, the amount recoverable shall not exceed one third of the maximum amount recoverable in any year by virtue of paragraph 9(4).
- (5) A payment under this paragraph in respect of a member who has died shall be payable to such person as the Commission may determine.

Members' Pensions

19. The Assembly Members' Pension Scheme (Northern Ireland) 2008 (the Scheme) shall be amended as follows:
- (a) From 1 July 2012, any contribution made by a member under Part D of the Scheme shall be;
- a. 7% of the salary payment if the member has opted for an accrual rate of 1/50th of the relevant final salary (as defined in the Scheme) or
 - b. 12.5% of the salary payment if the member has opted for an accrual rate of 1/40th of the relevant final salary (as defined in the Scheme);
- (b) All pensions in deferment shall be increased before payment by the rate and percentage increase stipulated by the Pensions (Increase) Act (Northern Ireland) 1971 and/or the Pensions (Increase) Act 1974 and the Social Security (Northern Ireland) Act 1975 or such other legislation which governs the rate and form of pension increases as applies to public sector schemes in Northern Ireland;

- (c) All pensions in payment shall be increased by the rate and percentage increase stipulated by the Pensions (Increase) Act (Northern Ireland) 1971 and/or the Pensions (Increase) Act 1974 and the Social Security (Northern Ireland) Act 1975 or such other legislation which governs the rate and form of pension increases as applies to public sector schemes in Northern Ireland; and,
- (d) From 1 April 2012, reckonable service as a participating member of the Scheme shall not reckon as qualifying service for an application under Part H1(1)(a) of the Scheme.

14 March 2012

Schedule 1

Paragraph 6(1)

(1)	(2)	(3)	(4)
Member	Annual Salary for the year commencing 1 April 2012	Annual Salary for the year commencing 1 April 2013	Annual Salary for the year commencing 1 April 2014
A member holding office as First Minister or deputy First Minister	£114,535	£120,000	£120,000
A member holding office as any other Minister	£80,902	£86,000	£86,000
A member holding office as a junior Minister	£55,101	£60,000	£60,000
A member holding office as a junior Minister and who held that office on 1 April 2012	£62,710	£62,710	£62,710
A member holding office as Speaker	£80,902	£92,000	£92,000
A member holding office as Principal Deputy Speaker or as Deputy Speaker	£51,600	£57,000	£57,000
A member holding office as Member of the Assembly Commission	£49,101	£54,000	£54,000
A member holding office as a Member of the Assembly Commission and who held that office on 1 April 2012	£54,432	£54,432	£54,432
A member holding office as Chairperson of any Statutory Committee or of the Public Accounts Committee	£54,432	£60,000	£60,000
A member holding office as a Deputy Chairperson of a Statutory Committee	£43,101	£48,000	£48,000
A member holding office as a Deputy Chairperson of a Statutory Committee and who held that office on 1 April 2012	£48,768	£48,768	£48,768
Any other member	£43,101	£48,000	£48,000

Schedule 2

Paragraph 16

Age at date of dissolution	Number of completed years of service at the date of dissolution												
	0	1 %	2 %	3 %	4 %	5 %	6 to 9 %	10 %	11 %	12 %	13 %	14 %	15 or over %
Under 50	8.3%	8.3	16.7	25	33.3	41.7	50	50	50	50	50	50	50
50	8.3%	8.3	16.7	25	33.3	41.7	50	50	52	54	56	58	60
51	8.3%	8.3	16.7	25	33.3	41.7	50	52	55	58	62	65	68
52	8.3%	8.3	16.7	25	33.3	41.7	50	54	58	63	67	72	76
53	8.3%	8.3	16.7	25	33.3	41.7	50	56	62	67	73	78	84
54	8.3%	8.3	16.7	25	33.3	41.7	50	58	65	72	78	85	92
55 to 64	8.3%	8.3	16.7	25	33.3	41.7	50	60	68	76	84	92	100
65	8.3%	8.3	16.7	25	33.3	41.7	50	58	65	72	78	85	92
66	8.3%	8.3	16.7	25	33.3	41.7	50	56	62	67	73	78	84
67	8.3%	8.3	16.7	25	33.3	41.7	50	54	58	63	67	72	76
68	8.3%	8.3	16.7	25	33.3	41.7	50	52	55	58	62	65	68
69	8.3%	8.3	16.7	25	33.3	41.7	50	50	52	54	56	58	60
70 or over	8.3%	8.3	16.7	25	33.3	41.7	50	50	50	50	50	50	50

