
STATUTORY RULES OF NORTHERN IRELAND

1998 No. 333

Teachers' Superannuation Regulations (Northern Ireland) 1998

Part C

Teachers' Contributions

Salary on which contributions are payable

C1.—(1) Subject to paragraphs (2) to (12), a person's contributable salary is the total of—

- (a) the amounts payable by his employer, in respect of his pensionable employment—
 - (i) by way of salary; and
 - (ii) in satisfaction of any statutory liability arising out of sickness or maternity; and
- (b) if the employer has satisfied the Department that it is expedient for residential accommodation to be provided free in connection with the employment, the money value as an allowance in kind of—
 - (i) the accommodation provided; and
 - (ii) any heating or lighting provided free in connection with such accommodation.

(2) Where a person's contributable salary is reduced due to maternity leave or adoption leave the employee's contributions shall be based on the actual rate of salary paid and the employer's contributions shall be based on the notional rate as defined in paragraph (6).

(3) If the money value of any accommodation provided, as mentioned in paragraph (1)(b)(i), exceeds one sixth of the amounts mentioned in paragraph (1)(a), the excess is not part of the person's contributable salary.

(4) A person's contributable salary does not include—

- (a) any allowance in kind not falling within paragraph (1)(b);
- (b) any payment in respect of overtime;
- (c) any payment by way of travelling or expense allowance; or
- (d) any payment by way of bonus.

(5) For the purposes of paragraph (4)—

- (a) a payment by way of bonus shall not include any payment calculated by reference to the performance of the person in question or the performance of the institution where he is employed;
- (b) a payment by way of bonus shall not include any payment made to the person in question where such a payment is made as part of a pay settlement which applies to all persons, or to all persons of a particular class or description, employed at the institution;
- (c) if at any time a payment is made to a person which is not part of his contributable salary then any subsequent payment of the same nature is a payment by way of bonus (whether or not it is described as such); and

- (d) if at any time a payment is made to a person which is part of his contributable salary then any subsequent payment of the same nature is not a payment by way of bonus (whether or not it is described as such).
- (6) A person who continues in full-time pensionable employment but whose contributable salary is reduced, otherwise than by reason of sick leave, adoption leave or maternity leave, may elect that it is to be treated as having continued at the rate applicable immediately before the reduction (“the notional rate”).
- (7) An election for the purposes of paragraph (6)—
- (a) shall be made by giving written notice to the Department within 3 months after the reduction;
 - (b) has effect from the day after the last day on which the person’s salary was payable at the rate applicable before the reduction; and
 - (c) subject to paragraph (9), continues to have effect until a relevant event occurs in relation to the person who made it.
- (8) For the purposes of paragraph (7)(c) the relevant events in relation to any person are—
- (a) the actual rate at which the salary is paid exceeds the notional rate;
 - (b) that person enters employment as a temporary teacher or part-time pensionable employment; and
 - (c) unless he elects to pay additional contributions under regulation C6 or C7, that person ceases to be in pensionable employment.
- (9) An election made for the purposes of paragraph (6) may be cancelled by giving written notice to the Department at any time.
- (10) Notice of cancellation under paragraph (9)—
- (a) has effect from the first day of the month following that in which it was received; and
 - (b) is irrevocable.
- (11) If, while an election made for the purposes of paragraph (6) has effect there is any further reduction during a period of sick leave, adoption leave or maternity leave, the notional rate shall, during that period, be treated as having been reduced in the same proportion as the actual rate.
- (12) Subject to paragraphs (13) and (14), in the case of a person entering pensionable employment after 31st May 1989 with no right to count any period before 1st June 1989 as reckonable service, in any tax year in which the contributable salary calculated in accordance with paragraphs (1) to (11) exceeds the permitted maximum in terms of section 590C of the Income and Corporation Taxes Act 1988 (earnings cap)(1), the excess does not form part of his contributable salary.
- (13) Paragraph (12) shall not apply to a person—
- (a) who was in pensionable employment before 1st June 1989 and who resumes pensionable employment following—
 - (i) an absence on maternity leave in respect of which she enjoyed a right to return to work under Articles 111 to 117 of the Employment Rights (Northern Ireland) Order 1996(2);
 - (ii) a period of secondment or additional period of absence necessarily attributable to that secondment; and
 - (iii) in any other case, a break in pensionable employment not exceeding one year; or

(1) 1988 c. 1; section 590C was inserted by the Finance Act 1989 (c. 26) Schedule 6, paragraph 4

(2) S.I. 1996/1919 (N.I. 16)

- (b) who was in comparable service before 1st June 1989 and who enters pensionable employment provided there has not been a period of more than one year between cessation of employment in comparable service and entering pensionable employment.

(14) For the purpose of paragraph (13), “comparable service” does not include service which is pensionable under a superannuation scheme for teachers in public employment in the Channel Islands or the Isle of Man.

Ordinary contributions

C2.—(1) Subject to paragraph (2) a person who is in pensionable employment shall pay contributions of 6 per cent of his contributable salary for the time being.

- (2) Contributions shall not be paid by any person whose reckonable service exceeds 45 years.

Contributions for past added years

C3.—(1) This regulation applies to a person who—

- (a) is in pensionable employment; and
- (b) first became employed in pensionable employment, or has been credited with reckonable service on the receipt of a transfer value in respect of comparable service that began, before he attained the age of 55; and
- (c) has not become entitled to payment of retirement benefits under regulation E4(2) to (5).

(2) Subject to paragraphs (3) to (13), a person to whom this regulation applies may elect to pay additional contributions in accordance with—

- (a) Part I of Schedule 4 (“Method A”); or
- (b) Part II of Schedule 4 (“Method B”),

in order to become entitled to count an additional period (“the past period”) as reckonable service.

(3) Subject to paragraphs (4), (5), (7) and (13) the employer of a person to whom this regulation applies may elect to pay additional contributions in respect of the person in accordance with Part II of Schedule 4 (“Method B”).

(4) The past period shall not exceed the maximum calculated in accordance with Schedule 3, and shall—

- (a) have begun after the person attained the age of 20;
- (b) have ended—
 - (i) before he attained the age of 60;
 - (ii) before the date of the election under paragraph (2); and
 - (iii) if he has become entitled to payment of retirement benefits by virtue of regulation E4(7) (redundancy, etc), before the relevant termination of employment;
- (c) be one during which he was not in full-time pensionable employment, unless—
 - (i) contributions in respect of the period have been repaid after 31st May 1973; or
 - (ii) the right to count reckonable service in respect of it has been extinguished by payment of a transfer value;
- (d) if payment is to be made by Method A, satisfy paragraph 2 of Part I of Schedule 4; and
- (e) unless payment is to be made by Method B and notice of the election is given no earlier than the date of applying for payment of retirement benefits, be a period of not less than 30 days.

(5) If the person is already entitled to count any reckonable service in respect of the past period, that period is for the purposes of payment under this regulation and those of regulation D1 (reckonable service) reduced by the length of that service.

(6) Where payment is to be made by Method A, the period during which additional contributions are to be paid (“the contribution period”) shall satisfy paragraph 2 of Part I of Schedule 4.

(7) Subject to paragraph (8) an election under this regulation may be made at any time.

(8) A person shall not simultaneously make different elections under this regulation, except that an election to make payment by Method A may be made at the same time as an election to make payment by Method B in respect of a different past period.

(9) An election under paragraph (2) shall be made by giving written notice to the Department, which—

- (a) specifies the past period;
- (b) specifies the method by which payment is to be made;
- (c) where payment is to be made by Method A, specifies the length of the contribution period; and
- (d) where payment is to be made by Method A, contains a declaration that the person has no reason to believe that his health may prevent him from continuing in pensionable employment until payment has been completed.

(10) Where the Department has notified the person in writing that his election under this regulation has been accepted, the person may at any time revoke the election by giving written notice to the Department but, in the case of such election being so revoked, any additional contributions paid up to that time shall not be refunded.

(11) Where payment is to be made by Method A and—

- (a) within 12 months after the date of the election the person becomes incapacitated; and
- (b) the declaration required by paragraph (9)(d) was not made in good faith,

the election shall be treated as not having been made and any additional contributions paid shall be refunded.

(12) An election under paragraph (3) shall be made by giving written notice to the Department which shall specify—

- (a) the person in respect to whom it is made; and
- (b) the past period.

(13) An election or a revocation of an election under this regulation has effect only if the Department notifies the person in writing that it has been accepted.

Contributions for past added years by family pensioner

C4.—(1) This regulation applies where a person dies and—

- (a) if on the date of his death he had ceased to be in pensionable employment he would have become entitled under regulation E4 to payment of retirement benefits; and
- (b) another person (“the pensioner”) is entitled under regulation E26 to a long-term pension in respect of him.

(2) Where this regulation applies the pensioner, or in the case of a child, a person acting on his behalf, may, by giving written notice to the Department within 3 months after the death, make any election which, on the hypothesis stated in paragraph (1)(a), the deceased person could have made under regulation C3.

(3) Subject to paragraph (4), an election under this regulation has effect as if it had been made under regulation C3 by the deceased person.

(4) The additional contributions except to the extent that they are, with the consent of any person entitled to it, met out of a terminal sum, are payable by the pensioner.

Contributions for past added years under earlier provisions

C5.—(1) Paragraphs 1 to 6 of Schedule 5 have effect where immediately before [date of commencement] additional contributions remained to be paid by virtue of regulations 22 to 25 of the 1977 Regulations (elections made before 1st December 1982).

(2) Paragraph 7 of Schedule 5 has effect where immediately before [date of commencement] additional contributions remained to be paid by virtue of regulation 26 of the 1977 Regulations (payments commenced before 1973).

Additional contributions for current period

C6.—(1) Subject to paragraphs (11) to (13), this regulation applies, to a person who—

- (a) before attaining the age of 60 has ceased to be in pensionable employment, otherwise than by virtue of an election under regulation B4; and
- (b) was not then incapacitated; and
- (c) did not then become entitled to payment of retirement benefits; and
- (d) has not become a member of another occupational pension scheme or is not engaged in full-time employment in a capacity described in Part II of Schedule 2.

(2) Subject to paragraphs (3), (4) and (10), a person to whom this regulation applies may elect to pay additional contributions in order to become entitled to count as reckonable service a period (“the period”) beginning on the day after the cessation of the pensionable employment, or where paragraph (4)(a) applies, on the day after the last day of the earlier period.

(3) The period—

- (a) shall end before his 60th birthday; and
- (b) shall not in any case exceed the maximum calculated in accordance with Schedule 3; and
- (c) if he has become employed as a teacher or supervisor in a school or educational service outside the British Islands, shall not exceed 6 years; and
- (d) in any other case, shall not exceed 3 years.

(4) If the person has paid additional contributions under this regulation for an earlier period and—

- (a) he has not since the end of that period been in pensionable employment; or
- (b) he has since been in pensionable employment but for less than 12 months,

the earlier period shall be deducted from the maximum allowed by paragraph (3)(b).

(5) If before the end of the period the person—

- (a) becomes entitled to payment of retirement benefits; or
- (b) becomes a member of another occupational pension scheme; or
- (c) dies,

the period shall be treated as having ended on the day on which the relevant event occurred; and if before the end of the period he fails to pay an additional contribution, or a late payment is not accepted under paragraph (9), the period shall be treated as having ended on the day up to which contributions have been paid.

(6) An additional contribution is payable for each financial year and is a percentage of the notional salary for so much of the period as falls within that year.

(7) For the purposes of paragraph (6)—

- (a) the notional salary is an amount notified by the former employer or, where no such notification has been given, estimated by the Department as being what that person's contributable salary would have been if pensionable employment had not ceased and the person had continued to be employed in the same post and on the same terms; and
- (b) the percentage is (A + B), where A is the percentage specified under regulation G4(3) and B is any percentage specified under regulation G4(7) and (8).

(8) The contribution for a financial year shall be paid direct to the Department—

- (a) where the period had not ended during the financial year, within 21 days after the end of the financial year; and
- (b) in any other case, within 42 days after the end of the period or the date of a written notification by the Department that payment is due, whichever is the later.

(9) A late payment of a contribution may for special reasons be accepted by the Department; but if it is accepted the person shall pay interest on the amount of the contribution at 4 per cent per annum, compounded with yearly rests, from the due date of payment to the date of payment.

(10) An election under this regulation shall be made by the person by written notice to the Department, and shall specify the period and shall be given—

- (a) if paragraph (3)(c) applies, within 6 months; and
- (b) in any other case, within 3 months,

after the cessation of his pensionable employment or, if later, the end of a previous period for which he has paid additional contributions under this regulation.

(11) For the purposes only of this regulation a person remains in pensionable employment while he is absent from duty during and in consequence of a trade dispute.

(12) Paragraph (11) applies—

- (a) even if the person was not participating in or financing or otherwise directly interested in the trade dispute; and
- (b) even if his employer was not a party to the trade dispute.

(13) In this regulation “trade dispute” has the meaning given by Article 127 of the Trade Union and Labour Relations (Northern Ireland) Order 1995(3).

Additional contributions for current period: service in a reserve force

C7.—(1) This regulation applies to a person who ceases to be in pensionable employment by virtue of being called out or recalled for permanent service in Her Majesty's armed forces in pursuance of a call-out notice or call-out order or a recall order made under the provisions of the Reserve Forces Act 1996(4), provided that—

- (a) the person does not apply for payment of any retirement benefits to which he would otherwise be entitled on ceasing to be in such employment; and
- (b) he does not accrue any reckonable service in the Armed Forces Pension Scheme or become a member of any other occupational pension scheme during his period of permanent service.

(3) S.I. 1995/1980 (N.I. 12)

(4) 1996 c. 14

(2) Subject to paragraphs (10) and (11), a person to whom this regulation applies may elect to pay additional contributions in order to become entitled to count as reckonable service a period (“the period”) beginning on the day after the cessation of the pensionable employment and ending with the date on which he is released from permanent service or discharged.

(3) An additional contribution is payable for each financial year and is 6% of the notional salary for so much of the period as falls within that year.

(4) For the purposes of paragraph (3), the notional salary is the salary that would have been payable if pensionable employment had not ceased and the person had continued to be employed in the same post and on the same terms.

(5) Subject to paragraphs (7) and (8), an election under this regulation shall be made by giving written notice to the Department and shall be given at any time between the cessation of pensionable employment and 6 months after the return to pensionable employment after the end of the period.

(6) An election has effect only if any contribution under this regulation is paid by the person to the Department within three months of the date of a written notification by the Department that payment is due to it; and provided that the person pays all contributions and payments payable by him in respect of the period in accordance with an election or elections made by him under regulation C3 (taken with Schedule 4), regulation C8 (taken with Schedule 6) and regulation C13.

(7) Where an election is made before the end of the period it shall specify the day on which the period begins; and where an election is made after the end of the period it shall specify the period.

(8) Subject to paragraph (9), where the person dies during his service in a reserve force without having made an election under this regulation, he shall be deemed to have made such an election so that the period beginning with and including the day after the cessation of the pensionable employment and ending with the date of his death shall count as reckonable service.

(9) Any contribution due under this regulation at the date of such death shall be deducted from any benefits payable under these Regulations.

(10) Notwithstanding that a person to whom this regulation applies has not made an election under this regulation, he shall be entitled to count the period as reckonable service where during the period his service pay, when aggregated with any payments under Part V of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951⁽⁵⁾, is less than the remuneration he would have received if he had during the period continued in the pensionable employment in which he was employed immediately before being called into service in a reserve force.

(11) For the purposes of paragraph (10), “service pay” means pay for performing service in a reserve force, and includes marriage, family and other similar allowances.

Contributions for family benefits

C8.—(1) Parts I and III of Schedule 6 have effect for enabling men and unmarried women to pay additional contributions (“family benefit contributions”) in order to secure, or to increase, family benefits in respect of reckonable service before 1st April 1972.

(2) Parts II and III of Schedule 6 have effect for enabling married women to pay family benefit contributions in respect of reckonable service before 6th April 1988.

Right to repayment of balance of contributions

C9.—(1) Subject to paragraphs (2), (3) and (4), this regulation applies where a person has ceased to be in pensionable employment and—

- (a) he is not qualified for retirement benefits; and

- (b) no transfer value has since been paid or become payable in respect of him; and
 - (c) he has not since taken any right to a cash equivalent; and
 - (d) he did not re-enter pensionable employment within one month after ceasing to be in pensionable employment; and
 - (e) he has not elected to pay additional contributions under regulation C6 or C7 for any period which includes the period beginning when he ceased to be in pensionable employment and ending one month later.
- (2) This regulation does not apply if—
- (a) the person ceased to be in pensionable employment before 6th April 1980; and
 - (b) the salary on which contributions were payable by him under the 1977 Regulations or under previous provisions in any year had exceeded £5,000.
- (3) For the purposes of paragraph (1) a woman who ceased to be in pensionable employment wholly or partly because of pregnancy or confinement shall be treated—
- (a) as having remained in such employment while she enjoyed the right to return to work conferred by Articles 111 to 117 of the Employment Rights (Northern Ireland) Order 1996; and
 - (b) if she has exercised that right, as not having ceased to be in pensionable employment.
- (4) Subject to regulation C12 (application for repayment), where this regulation applies the person is entitled to be repaid the balance of his contributions, calculated in accordance with regulation C10.
- (5) The entitlement referred to in paragraph (4) takes effect one month after the person ceased to be in pensionable employment or on attaining the age of compulsory retirement if earlier.

Calculation of balance of contributions

C10.—(1) The balance of contributions referred to in regulation C9(4) shall be calculated as at the date of the calculation, or the age of compulsory retirement if earlier (“the calculation date”).

(2) The balance is

$$(A - B) - C,$$

where—

A is the total of the amounts specified in paragraph (3);

B is the total of the deductions specified in paragraph (4); and

C is the amount of the tax chargeable on (A – B) under section 598 of the Income and Corporation Taxes Act 1988(6).

(3) The amounts are those of—

(a) all contributions paid, up to the date of receipt of the application for repayment, under regulations C2, C3, C6, C7 and C8, except—

(i) any treated for the purposes of regulation G2 as employers' contributions; and

(ii) any paid in respect of period of employment for which a short service incapacity grant under regulation E17 has been paid; and

(b) contributions paid in respect of any comparable service in respect of which the person is entitled to count as reckonable service by virtue of the receipt of a transfer value; and

(c) if the person was entitled to count any reckonable service by virtue of the receipt of a transfer value in respect of an employment that was not comparable service, either—

- (i) any payment by way of repayment of contributions, and interest, that he would otherwise have been entitled to receive under the rules of the superannuation scheme to which he was subject in the employment; or
- (ii) if that scheme made no provision for the repayment of contributions, the contributions he paid under it in respect of the employment; and
- (d) interest to the calculation date, at 3 per cent per annum, compounded with yearly rests—
 - (i) on the contributions mentioned in sub-paragraphs (a) and (b), from the first day of the financial year following that in which they were paid; and
 - (ii) where sub-paragraph (c) applies, from the first day of the financial year following that in which the transfer value was paid.
- (4) The deductions are—
 - (a) the amount of any previous repayment of contributions;
 - (b) if the Department has made a payment in lieu of contributions, or the person is entitled to equivalent pension benefits, half the amount of the payment in lieu of contributions that was, or as the case may be would otherwise have been, made; and
 - (c) if the Department has paid a contributions equivalent premium, the amount recoverable by it under sections 57 to 59 of the Pensions Act(7).

Repayment of certain contributions paid for family benefits

C11.—(1) This paragraph applies where a member who has made no election under paragraph 3 of Schedule 6—

- (a) becomes entitled under regulation C9 to the repayment of the balance of his contributions; or
 - (b) becomes entitled to payment of retirement benefits, unless on his death family benefits would become payable.
- (2) Subject to regulation C12, where paragraph (1) applies, the member is entitled to be repaid an amount calculated in accordance with paragraphs (3) to (5).
- (3) Where no family benefit would have been payable if the member had died before 1st April 1972, the amount includes the whole of his normal contributions and any additional contributions.
- (4) Where paragraph (3) does not apply, the amount includes—
- (a) half the normal contributions paid in respect of any period during which family benefits would have been payable in the event of his death; and
 - (b) the whole of the normal contributions paid in respect of any other period; and
 - (c) the whole of any additional contributions.
- (5) The remainder of the amount consists of interest at 3 per cent per annum, compounded with yearly rests, from and including the first day of the financial year following that in which the contributions were paid to—
- (a) the date of the calculation; or
 - (b) the person's compulsory retirement date; or
 - (c) the date of his death,
- whichever is the earliest.

(6) There shall be deducted from the amount calculated in accordance with paragraphs (3) to (5) the tax chargeable on it under section 598 of the Income and Corporation Taxes Act 1988.

(7) Subject to regulation C12, where a member who has made no election under paragraph 3 of Schedule 6 dies and he was entitled under regulation C9 to be repaid the balance of his contributions or—

- (a) a death grant is payable under regulation E20; and
- (b) no family benefit other than a children's pension is payable,

his personal representatives are entitled to be paid an amount calculated in accordance with paragraphs (3) to (5) but with the interest referred to in paragraph (5) calculated to the date of his death.

Application for repayment

C12. A person shall not be entitled to a payment under regulation C9 or C11 unless he—

- (a) applies in writing to the Department for payment; and
- (b) provides such relevant information as the Department may reasonably require.

Return of repaid contributions

C13.—(1) A person to whom contributions were repaid before 1st June 1973—

- (a) who is in pensionable employment; or
- (b) who is in comparable service and in respect of whom no transfer value has been paid since the end of his last pensionable employment,

may at any time, by giving written notice to the Department, elect to return the contributions, with interest, to it.

(2) Except where paragraph (3) applies, the return of contributions shall be made by a single payment, which shall be made within thirty working days of a notice given under paragraph (1).

(3) Where the amount of the contributions, together with the interest payable exceeds £500, the person may elect to make the return of contributions—

- (a) if he is in full-time pensionable employment, by instalments under paragraph (5); or
- (b) if he is in part-time pensionable employment or in comparable service, by instalments under paragraph (7).

(4) Interest is payable at the rate of 3.5 per cent per annum from the date on which the contributions were repaid to the date on which their return is completed, and—

- (a) where the return of contributions is made by a single payment, is payable on the full amount of the contributions and is compounded with yearly rests; and
- (b) where the return of contributions is made by instalments, is payable on the balance for the time being outstanding and is compounded with yearly rests on 31st March.

(5) Instalments payable under this paragraph are, subject to paragraph (6), payable by deduction from the person's salary for a number of whole years, not exceeding 5 and ending before his 61st birthday, to be specified in the notice of the election.

(6) Where the total of—

- (a) the instalments payable by a person under paragraph (5) in any year; and
- (b) the other amounts to be deducted in that year under regulation C15,

would otherwise exceed 15 per cent of his contributable salary for that year, the instalments are payable for the smallest number of whole years that will secure that that total does not exceed 15 per cent of his annual contributable salary.

(7) Instalments under this paragraph are, subject to paragraph (8), payable—

- (a) at equal intervals of not more than six months; and
- (b) for a period,

determined by the Department after consulting the person making the election.

(8) Instalments are of equal amounts unless in any year the payment of an instalment of an amount equal to that paid in previous years would exceed the limit specified in paragraph (9) and in that event the instalments (and the corresponding period over which they are payable) shall be recalculated so that they do not exceed that limit.

(9) The annual amount of instalments paid under paragraph (7) shall be such that

A + B

does not exceed 15% of the annual rate of the person's contributable salary in the year where—

A is the annual amount of the instalments; and

B is the annual amount of other contributions paid under this Part (except any treated for the purposes of regulation G2 as employers' contributions) or towards the pension of a pension otherwise than under these Regulations.

(10) Where immediately before 2nd November 1998 instalments remained to be paid by virtue of regulation 16B(7) of the 1977 Regulations⁽⁸⁾ (certain elections made before 27th March 1987), the person shall be treated as having elected to pay instalments under paragraph (5), but payment shall be completed no later than—

- (a) the fifth anniversary of the first payment; or
- (b) if earlier, his 60th birthday.

(11) For the purposes of this regulation, a person shall be treated as being in pensionable employment if he is paying additional contributions under regulation C6 or C7 and such person may, except where paragraph (3) applies, elect to make the return by instalments under paragraph (7).

Uncompleted return by instalments of repaid contributions

C14.—(1) This regulation applies where instalments are payable by a person under regulation C13(5) or (7).

(2) If before all the instalments have been paid—

- (a) the person becomes entitled to payment of retirement benefits; or
- (b) a death grant becomes payable in respect of him,

the balance outstanding, adjusted for early payment, shall be deducted from the appropriate terminal sum and the return of the contributions shall be treated as having been completed.

(3) This paragraph applies where the instalments are payable under regulation C13(5) and before they have all been paid the person—

- (a) ceases to be in full-time pensionable employment; and
- (b) does not become entitled to payment of retirement benefits; and
- (c) continues in part-time pensionable employment or in comparable service.

(4) Where paragraph (3) applies—

(8) As inserted by S.R. 1987 No. 76 regulation 18

- (a) the person may elect to pay the balance outstanding by instalments under regulation C13(7); and
 - (b) if he does not so elect, he shall make a single payment of the balance outstanding, adjusted for early payment.
- (5) This paragraph applies where before all the instalments have been paid—
- (a) the person ceases to be in pensionable employment or in comparable service; and
 - (b) neither paragraph (2) nor paragraph (3) applies.
- (6) Where paragraph (5) applies—
- (a) the person may, if he elects to pay additional contributions for a current period under regulation C6 or C7, elect to pay the balance outstanding by instalments under regulation C13(7) (but payable at the same time as the additional contributions); and
 - (b) if he does not so elect, he shall make a single payment of the balance outstanding, adjusted for early payment.
- (7) Where paragraph (3) or (5) applies and the person has not within 3 months after the end of the relevant employment—
- (a) made a payment under paragraph (4)(b) or (6)(b); or
 - (b) made any election he could have made under paragraph (4)(a) or (6)(a),
- the amount of the instalments already paid shall be repaid to him.
- (8) Where—
- (a) a person who has elected as mentioned in regulation C13(3)(b) is in part-time pensionable employment or in comparable service and an instalment has not been paid by the due date; or
 - (b) a person has made an election under paragraph (4)(a) and an instalment has not been paid by the due date; or
 - (c) a person has made an election under paragraph (6)(a) and an instalment is not paid by 21st April in the financial year following that in which it fell due,
- then, unless within 3 months he makes a single payment of the balance outstanding, adjusted for early payment, the amount of the instalments already paid shall be repaid to him.

Deduction, payment and recovery of contributions

C15.—(1) The employer of a person in pensionable employment shall deduct from the employee's salary each month—

- (a) the contributions payable under regulation C2(1);
- (b) any additional contributions payable in accordance with Part I of Schedule 4 as a result of an election under regulation C3;
- (c) any additional contributions payable by virtue of regulation C5 or C8; and
- (d) any instalments payable under regulation C13(5),

and any amount not so deducted in any month shall be deducted from the employee's salary no later than 30th April next following the end of the financial year in which it ought to have been deducted.

(2) If and so far as deductions are not made under paragraph (1), any sum remaining due shall be paid by the employee to the Department on receipt of a written demand specifying that sum.

(3) If a sum is not paid within 6 weeks after the date of the written demand, made in accordance with paragraph (2), interest shall be payable on it at 4 per cent per annum, compounded with yearly rests, from the expiry of the 6 weeks to the date of payment.

(4) Without prejudice to any other means of recovery, any sum due to the Department under paragraph (2) or (3) may be recovered by deducting it from any benefits payable under Part E.

(5) Amounts due from a person under this Part which are not deductible under paragraph (1) shall be paid by him to the Department.

(6) If any amount to which paragraph (5) applies, except one due under regulation C6, C7, C13 or C14, is not paid within 6 months after the end of the period to which it relates, but remains payable, interest shall be payable on it at 4 per cent per annum, compounded with yearly rests, from the expiry of the 6 months to the date of payment.