

SCHEDULE 5

Regulations C7 and D3

ADDITIONAL CONTRIBUTIONS TO PURCHASE
ADDED YEARS UNDER EARLIER PROVISIONS

1.—(1) Subject to sub-paragraphs (2) to (6) and paragraphs 2 and 3, where immediately before these Regulations come into force contributions remained to be paid under regulation 23 of the 1977 Regulations⁽¹⁾, they are to continue to be paid at the rate at which, and until the end of the period during which, they were then payable; and during any period for which additional contributions to purchase current added years are being paid under regulation C8 or C9 they are to be paid direct to the Scottish Ministers.

(2) An election in respect of which contributions remained to be paid under regulation 23 of the 1977 Regulations shall be revoked where a written request seeking revocation has been accepted in writing by the Scottish Ministers but any additional contributions paid to the date of such acceptance shall not be refunded.

(3) Subject to sub-paragraphs (4) to (6), the teacher paying the contributions may at any time elect to pay them at a higher rate.

(4) The higher rate must be an integral percentage, not in any case exceeding 9, of the teacher’s contributable salary.

(5) If the teacher is paying other additional contributions under Part C, sub paragraph (4) has effect with the substitution for “9” of the number obtained by deducting from 9 the percentage rate of those other contributions.

(6) An election under this paragraph—

(a) must be made by giving written notice to the Scottish Ministers; and

(b) has effect from the beginning of the month following the month in which the Scottish Ministers give written notice of their acceptance of the election.

2. Where an election has been made under paragraph 1, the period during which the contributions are to be paid is shortened to the same extent as it would have been if they had continued to be payable under regulation 23 of the 1977 Regulations.

3. If before all the contributions payable under paragraph 1 or 2 have been paid the teacher ceases to be in full-time pensionable employment or dies in such employment, paragraphs 6 to 9 of Schedule 4 and paragraphs 1 to 6 of Schedule 7 apply as if the contributions had been payable under regulation C5, but with the substitution for Table 2 in paragraph 6(7) of Schedule 4 of the Table below.

TABLE

<i>Years remaining in contribution period</i>	<i>Multiplier</i>
1	0.990
2	1.961
3	2.913
4	3.846
5	4.760
6	5.657

(1) [S.I. 1977/1360](#) (“the 1977 Regulations”). Section 23 was amended by [S.I. 1983/1431](#). The 1977 Regulations are revoked in their entirety (see Schedule 1 to these Regulations).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

<i>Years remaining in contribution period</i>	<i>Multiplier</i>
7	6.536
8	7.398
9	8.244
10	9.072
11	9.884
12	10.681
13	11.461
14	12.227
15	12.977
16	13.713
17	14.434
18	15.141
19	15.835
20	16.514

4.—(1) Subject to sub paragraph (2) and paragraph 5, where immediately before these Regulations come into force contributions remained to be paid under regulation 25 of the 1977 Regulations(2), they are to continue to be paid until the end of the period for which they were then payable (“the contribution period”).

(2) The contributions are to be paid only while the teacher—

- (a) is in full-time pensionable employment; or
- (b) is paying additional contributions to purchase current added years under regulation C8.

5.—(1) If before the end of the contribution period the contributions payable under paragraph 4 cease to be payable otherwise than by reason of the teacher’s—

- (a) dying; or
- (b) becoming incapacitated before attaining the age of 60,

he or she may by giving written notice to the Scottish Ministers within 3 months after the cessation elect to complete payment of the additional contributions by making a lump sum payment under this paragraph.

(2) Subject to paragraph 3 of Schedule 3, the amount of the payment is the total of the contributions that would have been payable for the remainder of the contribution period.

(3) A lump sum payable under this paragraph may, if he or she agrees, be set off against any retirement lump sum to which the teacher is entitled.

(2) [S.I. 1977/1360](#). Section 25 was amended by [S.I. 1980/344](#).

PART II

6. Where immediately before the date on which these Regulations come into force contributions remained to be paid by virtue of regulation 26 of the 1977 Regulations, (certain contributions first paid before 1973), they are to continue to be paid as if the 1977 Regulations had not been revoked.