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STATUTORY INSTRUMENTS

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**1997 No. 3001**

**The Teachers' Pensions Regulations 1997**

**PART G**

**FINANCE**

**Payment by employers to Secretary of State**

**G7.**—(1) The employer of a person in pensionable employment is to pay to the Secretary of State, within 7 days after the end of each month—

- (a) all amounts due from the person that are deductible from his salary under regulation C18(1),
- (b) the contributions payable under regulation G5, and
- (c) the contributions payable in pursuance of an election under regulation G6,

in respect of his contributable salary for that month.

(2) The former employer of a person in pensionable employment who has made an election under regulation G6(3) (referred to in regulations C2(1)(6) and G6 as “employer A”) is to pay to the Secretary of State within 7 days after the end of each month the contributions in pursuance of the election.

(3) For the purposes of paragraph (1)—

- (a) all salaries are to be treated as being payable monthly in arrears, and
- (b) any arrears payable by reason of a retrospective increase in contributable salary are to be treated as having become payable in the month in which they were paid.

(4) If the full amount of any payment required by paragraph (1) or (2) is not received by the Secretary of State within 7 days after the end of the month, interest is payable by the employer or the former employer on the amount outstanding at 12% per annum, compounded with monthly rests, from the 8th day to the date of payment; but the Secretary of State may in any particular case waive the payment of interest.