

---

STATUTORY RULES OF NORTHERN IRELAND

---

**1998 No. 333**

**Teachers' Superannuation Regulations (Northern Ireland) 1998**

**Part C**

**Teachers' Contributions**

**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,

---

**Status:** This is the original version (as it was originally made).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

---

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.