
STATUTORY RULES OF NORTHERN IRELAND

1998 No. 333

Teachers' Superannuation Regulations (Northern Ireland) 1998

Part C

Teachers' Contributions

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(1), 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.

(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

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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(2), 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.