

SCHEDULE 4

Regulations C5, C15 and D3

ADDITIONAL CONTRIBUTIONS TO PURCHASE PAST ADDED YEARS

PART I
METHOD A

1.—(1) In this Part (and throughout this Schedule), “the principal election” means the election made under regulation C5, “the past period” means the period specified under regulation C5(9)(a) and the “contribution period” means the period specified under regulation C5(9)(c).

(2) During any period for which a teacher is paying additional contributions to purchase current added years under regulation C8, for the purposes of this Part—

- (a) he or she is to be treated as being in full-time pensionable employment; and
- (b) his or her contributable salary is the notional salary described in regulation C8(7).

2.—(1) The contribution period must be one of not less than one year, and begins on the first day of the month following the expiry of a period of one month from the date of acceptance of the election by the Scottish Ministers.

(2) The contribution period and the past period must be such that A + B does not exceed 15 per cent of his or her contributable salary for the time being, where—

- A is the rate at which the additional contributions are payable; and
- B is the rate at which he or she pays other contributions under Part C (except any treated as employer’s contributions) or towards the provision of a pension otherwise than under these Regulations.

3. Subject to paragraphs 4 and 6, the rate at which the additional contributions are payable is the percentage ascertained from Table 1 below of his or her contributable salary for the time being.

TABLE 1

<i>Contribution period (in years)</i>	2	3	4	5	6	7	8	9	10	
<i>Age when notice of election given</i>	<i>Percentage contribution in respect of each year of past period</i>									
20	19.64	9.87	6.61	4.95	3.94	3.27	2.78	2.42	2.14	1.91
21	19.82	9.96	6.61	4.93	3.92	3.24	2.76	2.40	2.12	1.89
22	20.03	9.93	6.56	4.88	3.88	3.21	2.73	2.37	2.09	1.86
23	19.68	9.76	6.45	4.81	3.82	3.16	2.69	2.33	2.06	1.84
24	19.34	9.60	6.36	4.74	3.76	3.11	2.64	2.29	2.02	1.81
25	19.06	9.47	6.27	4.67	3.70	3.06	2.60	2.26	2.00	1.79

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<i>Contribution period (in years)</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	
<i>Age when notice of election given</i>	<i>Percentage contribution in respect of each year of past period</i>									
26	18.80	9.34	6.18	4.59	3.64	3.01	2.56	2.23	1.98	1.78
27	18.56	9.19	6.08	4.52	3.59	2.97	2.53	2.21	1.96	1.76
28	18.21	9.03	5.97	4.44	3.53	2.93	2.51	2.19	1.95	1.75
29	17.88	8.87	5.87	4.38	3.49	2.90	2.49	2.18	1.94	1.74
30	17.60	8.74	5.79	4.33	3.46	2.89	2.48	2.17	1.93	1.74
31	17.34	8.62	5.74	4.31	3.45	2.88	2.47	2.17	1.93	1.74
32	17.10	8.57	5.72	4.30	3.45	2.88	2.47	2.17	1.94	1.75
33	17.14	8.58	5.73	4.31	3.46	2.89	2.48	2.18	1.95	1.76
34	17.16	8.60	5.75	4.32	3.47	2.90	2.50	2.19	1.96	1.77
35	17.21	8.63	5.76	4.34	3.48	2.91	2.51	2.20	1.97	1.78
36	17.26	8.65	5.79	4.36	3.50	2.93	2.52	2.22	1.98	1.79
37	17.29	8.69	5.82	4.38	3.52	2.95	2.54	2.23	1.99	1.80
38	17.40	8.74	5.85	4.41	3.54	2.97	2.55	2.25	2.01	1.82
39	17.51	8.80	5.89	4.44	3.57	2.99	2.57	2.26	2.02	1.83
40	17.62	8.85	5.92	4.46	3.59	3.01	2.59	2.28	2.04	1.84
41	17.72	8.89	5.95	4.49	3.61	3.03	2.61	2.29	2.05	1.86
42	17.77	8.93	5.99	4.52	3.63	3.04	2.62	2.31	2.07	1.87
43	17.86	8.98	6.02	4.55	3.66	3.06	2.64	2.33	2.08	1.89
44	17.95	9.03	6.06	4.57	3.67	3.08	2.66	2.34	2.10	1.90
45	18.04	9.08	6.08	4.58	3.69	3.09	2.67	2.36	2.11	1.92
46	18.13	9.09	6.09	4.60	3.70	3.11	2.69	2.37	2.13	1.93
47	18.07	9.09	6.10	4.61	3.72	3.12	2.70	2.39	2.14	1.95
48	18.08	9.10	6.12	4.63	3.73	3.14	2.72	2.40	2.16	1.97
49	18.08	9.11	6.13	4.64	3.74	3.15	2.73	2.42	2.18	1.98
50	18.08	9.12	6.13	4.65	3.76	3.17	2.75	2.43	2.19	2.02
51	18.57	9.37	6.30	4.77	3.86	3.25	2.82	2.50	2.25	2.08
52	19.07	9.62	6.47	4.90	3.97	3.34	2.90	2.57	2.31	2.13
53	19.64	9.91	6.67	5.05	4.09	3.44	2.99	2.65	2.38	2.19

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<i>Contribution period (in years)</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	
<i>Age when notice of election given</i>	<i>Percentage contribution in respect of each year of past period</i>									
54	20.25	10.22	6.88	5.21	4.22	3.55	3.08	2.73	2.45	2.25
55	20.88	10.54	7.10	5.38	4.35	3.67	3.18	2.81	2.53	2.32
56	21.56	10.89	7.33	5.56	4.50	3.79	3.28	2.91	2.61	2.39
57	22.30	11.26	7.59	5.75	4.65	3.92	3.40	3.01	2.70	2.47
58	23.10	11.67	7.86	5.96	4.82	4.06	3.52	3.12	2.80	2.56
59	23.98	12.12	8.17	6.19	5.01	4.22	3.66	3.23	2.91	2.65
60	25.00	12.64	8.52	6.46	5.23	4.40	3.81	3.37	3.03	
61	24.56	12.42	8.37	6.35	5.13	4.33	3.75	3.31		
62	24.12	12.19	8.22	6.23	5.04	4.25	3.68			
63	23.66	11.96	8.06	6.11	4.94	4.17				
64	23.19	11.72	7.90	5.99	4.85					
65	22.71	11.48	7.74	5.87						
66	22.23	11.24	7.58							
67	21.73	10.99								
68	21.24									

TABLE 1 (Contd)

<i>Contribution period (in years)</i>	<i>12</i>	<i>13</i>	<i>14</i>	<i>15</i>	<i>16</i>	<i>17</i>	<i>18</i>	<i>19</i>	<i>20</i>	
<i>Age when notice of election given</i>	<i>Payment percentage for each extra year bought in</i>									
20	1.72	1.57	1.44	1.33	1.23	1.15	1.08	1.02	0.96	0.91
21	1.70	1.55	1.42	1.31	1.22	1.14	1.07	1.01	0.96	0.91
22	1.68	1.53	1.41	1.30	1.21	1.13	1.07	1.01	0.95	0.91
23	1.66	1.51	1.39	1.29	1.20	1.13	1.06	1.00	0.95	0.90

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<i>Contributor period (in years) Age when notice of election given</i>	<i>12</i>	<i>13</i>	<i>14</i>	<i>15</i>	<i>16</i>	<i>17</i>	<i>18</i>	<i>19</i>	<i>20</i>	
	<i>Payment percentage for each extra year bought in</i>									
24	1.64	1.50	1.38	1.28	1.19	1.12	1.05	1.00	0.94	0.90
25	1.62	1.49	1.37	1.27	1.19	1.11	1.05	0.99	0.94	0.90
26	1.61	1.48	1.36	1.27	1.18	1.11	1.05	0.99	0.94	0.90
27	1.60	1.47	1.36	1.26	1.18	1.11	1.05	0.99	0.94	0.90
28	1.59	1.46	1.35	1.26	1.18	1.11	1.05	0.99	0.94	0.90
29	1.59	1.46	1.35	1.26	1.18	1.11	1.05	0.99	0.94	0.90
30	1.59	1.46	1.35	1.26	1.18	1.11	1.05	1.00	0.95	0.90
31	1.59	1.46	1.36	1.26	1.18	1.12	1.05	1.00	0.95	0.91
32	1.60	1.47	1.36	1.27	1.19	1.12	1.06	1.01	0.96	0.92
33	1.61	1.48	1.37	1.28	1.20	1.13	1.07	1.01	0.97	0.92
34	1.61	1.49	1.38	1.29	1.21	1.14	1.08	1.02	0.97	0.93
35	1.62	1.50	1.39	1.30	1.22	1.15	1.08	1.03	0.98	0.94
36	1.64	1.51	1.40	1.31	1.23	1.16	1.09	1.04	0.99	0.95
37	1.65	1.52	1.41	1.32	1.24	1.17	1.10	1.05	1.00	0.96
38	1.66	1.53	1.42	1.33	1.25	1.18	1.12	1.06	1.02	0.97
39	1.67	1.54	1.43	1.34	1.26	1.19	1.13	1.07	1.03	0.99
40	1.69	1.56	1.45	1.35	1.27	1.20	1.14	1.09	1.04	1.00
41	1.70	1.57	1.46	1.37	1.29	1.22	1.16	1.10	1.06	1.03
42	1.71	1.58	1.47	1.38	1.30	1.23	1.17	1.12	1.09	1.06
43	1.73	1.60	1.49	1.40	1.32	1.25	1.19	1.15	1.12	1.08
44	1.74	1.61	1.50	1.41	1.33	1.27	1.23	1.18	1.14	1.11
45	1.76	1.63	1.52	1.43	1.36	1.31	1.26	1.21	1.17	1.14
46	1.78	1.65	1.54	1.46	1.40	1.34	1.29	1.24	1.20	1.17
47	1.79	1.66	1.57	1.50	1.43	1.38	1.32	1.28	1.23	1.19
48	1.81	1.70	1.61	1.54	1.47	1.41	1.36	1.31	1.26	1.22
49	1.85	1.75	1.66	1.58	1.51	1.45	1.39	1.34	1.29	1.25
50	1.90	1.80	1.70	1.62	1.55	1.48	1.42	1.37	1.32	
51	1.95	1.84	1.74	1.65	1.58	1.51	1.45	1.39		

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<i>Contribution period (in years)</i>	<i>12</i>	<i>13</i>	<i>14</i>	<i>15</i>	<i>16</i>	<i>17</i>	<i>18</i>	<i>19</i>	<i>20</i>
<i>Age when notice of election given</i>	<i>Payment percentage for each extra year bought in</i>								
52	1.99	1.87	1.77	1.68	1.60	1.53	1.47		
53	2.04	1.92	1.81	1.72	1.63	1.56			
54	2.10	1.97	1.86	1.76	1.67				
55	2.16	2.02	1.90	1.80					
56	2.22	2.07	1.95						
57	2.29	2.13							
58	2.36								

TABLE 1 (Contd)

<i>Contribution period (in years)</i>	<i>22</i>	<i>23</i>	<i>24</i>	<i>25</i>	<i>26</i>	<i>27</i>	<i>28</i>	<i>29</i>	<i>30</i>	
<i>Age when notice of election given</i>	<i>Payment percentage for each extra year bought in</i>									
20	0.87	0.83	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
21	0.87	0.83	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
22	0.86	0.82	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
23	0.86	0.82	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
24	0.86	0.82	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
25	0.86	0.82	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
26	0.86	0.82	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
27	0.86	0.82	0.79	0.76	0.73	0.71	0.68	0.66	0.64	0.63
28	0.86	0.82	0.79	0.76	0.73	0.71	0.69	0.67	0.65	0.63
29	0.86	0.83	0.79	0.77	0.74	0.71	0.69	0.67	0.65	0.64
30	0.87	0.83	0.80	0.77	0.74	0.72	0.70	0.68	0.66	0.65
31	0.87	0.84	0.80	0.78	0.75	0.73	0.70	0.68	0.67	0.66

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<i>Contribution period (in years)</i>	<i>22</i>	<i>23</i>	<i>24</i>	<i>25</i>	<i>26</i>	<i>27</i>	<i>28</i>	<i>29</i>	<i>30</i>	
<i>Age when notice of election given</i>	<i>Payment percentage for each extra year bought in</i>									
32	0.88	0.84	0.81	0.78	0.76	0.73	0.71	0.70	0.68	0.67
33	0.88	0.85	0.82	0.79	0.77	0.74	0.72	0.71	0.70	0.68
34	0.89	0.86	0.83	0.80	0.77	0.75	0.74	0.72	0.71	0.70
35	0.90	0.87	0.84	0.81	0.79	0.77	0.75	0.74	0.72	0.71
36	0.91	0.88	0.85	0.82	0.80	0.79	0.77	0.75	0.74	0.73
37	0.92	0.89	0.86	0.84	0.82	0.80	0.79	0.77	0.76	0.74
38	0.94	0.91	0.88	0.86	0.84	0.82	0.81	0.79	0.77	0.76
39	0.95	0.93	0.90	0.88	0.86	0.84	0.82	0.81	0.79	0.78
40	0.98	0.95	0.93	0.90	0.88	0.86	0.84	0.83	0.81	
41	1.00	0.97	0.95	0.92	0.90	0.88	0.86	0.85		
42	1.03	1.00	0.97	0.95	0.92	0.90	0.88			
43	1.05	1.02	1.00	0.97	0.95	0.93				
44	1.08	1.05	1.02	0.99	0.97					
45	1.10	1.07	1.04	1.02						
46	1.13	1.10	1.07							
47	1.16	1.13								
48	1.19									

TABLE 1 (Contd)

<i>Contribution period in years</i>	<i>32</i>	<i>33</i>	<i>34</i>	<i>35</i>	<i>36</i>	<i>37</i>	<i>38</i>	<i>39</i>	<i>40</i>	
<i>Age when notice of election given</i>	<i>Payment percentage for each extra year bought in</i>									
20	0.60	0.58	0.56	0.55	0.54	0.52	0.51	0.50	0.49	0.48
21	0.60	0.58	0.57	0.55	0.54	0.53	0.51	0.50	0.50	0.49

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<i>Contribution period in years</i>	<i>32</i>	<i>33</i>	<i>34</i>	<i>35</i>	<i>36</i>	<i>37</i>	<i>38</i>	<i>39</i>	<i>40</i>	
<i>Age when notice of election given</i>	<i>Payment percentage for each extra year bought in</i>									
22	0.60	0.58	0.57	0.55	0.54	0.53	0.52	0.51	0.50	0.49
23	0.60	0.58	0.57	0.56	0.54	0.53	0.52	0.51	0.51	0.50
24	0.60	0.59	0.57	0.56	0.55	0.54	0.53	0.52	0.51	0.51
25	0.60	0.59	0.57	0.56	0.55	0.54	0.53	0.53	0.52	0.51
26	0.61	0.59	0.58	0.57	0.56	0.55	0.54	0.53	0.53	0.52
27	0.61	0.60	0.58	0.57	0.57	0.56	0.55	0.54	0.53	0.53
28	0.62	0.60	0.59	0.58	0.57	0.57	0.56	0.55	0.54	0.53
29	0.62	0.61	0.60	0.59	0.58	0.57	0.57	0.56	0.55	0.54
30	0.63	0.62	0.61	0.60	0.59	0.58	0.58	0.57	0.56	
31	0.64	0.63	0.62	0.61	0.60	0.59	0.59	0.58		
32	0.66	0.65	0.63	0.62	0.61	0.61	0.60			
33	0.67	0.66	0.65	0.64	0.63	0.62				
34	0.68	0.67	0.66	0.65	0.64					
35	0.70	0.69	0.67	0.66						
36	0.71	0.70	0.69							
37	0.73	0.72								
38	0.74									

TABLE 1 (Cont)

<i>Contribution period in year</i>	<i>42</i>	<i>43</i>	<i>44</i>	<i>45</i>	<i>46</i>	<i>47</i>	<i>48</i>	<i>49</i>	<i>50</i>	
<i>Age when notice of election given</i>	<i>Payment percentage for each extra year bought in</i>									
20	0.48	0.47	0.46	0.46	0.45	0.45	0.44	0.44	0.43	
21	0.48	0.48	0.47	0.46	0.46	0.45	0.45	0.44		

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Contribution period in year	42	43	44	45	46	47	48	49	50
Age when notice of election given	Payment percentage for each extra year bought in								
22	0.49	0.48	0.48	0.47	0.46	0.46	0.45		
23	0.49	0.49	0.48	0.48	0.47	0.46			
24	0.50	0.49	0.49	0.48	0.48				
25	0.51	0.50	0.49	0.49					
26	0.51	0.51	0.50						
27	0.52	0.51							
28	0.53								

4.—(1) At any time during the contribution period the teacher may, subject to paragraph 2, by giving written notice to the Scottish Ministers elect to shorten it or, if he or she has already made one or more such elections, to shorten it further.

(2) An election under this paragraph—

- (a) has effect only if the Scottish Ministers notifies the teacher in writing that it has been accepted; and
- (b) on acceptance, has effect as from the first day of the month following the date of its acceptance by the Scottish Ministers (“the effective date”).

(3) Subject to sub paragraph (4), from the effective date Table 1 in paragraph 3 applies with the substitution—

- (a) for the teacher’s age at the date of the principal election, of his or her age at the date when the notice of the election under this paragraph was given;
- (b) for the number of years in the contribution period, of the number of years after the effective date in the shortened period; and
- (c) for the number of years in the past period, of—

$$C - (C \times \frac{D}{E});$$

where—

C is the number of years in the past period;

D is the number of years in the contribution period up to the effective date; and

E is the number of years in the contribution period.

(4) Where the teacher has already made one or more elections under this paragraph, calculations relating to the change in the rate at which additional contributions are payable shall be made on an actuarial basis.

5.—(1) At any time during the contribution period the teacher may by giving written notice to the Scottish Ministers elect to reduce the rate at which the additional contributions are payable.

- (2) An election under this paragraph shall specify whether the reduced rate is to be paid—
- (a) in respect of the balance of the contribution period, specified in the principal election, after the election under this paragraph has effect in accordance with sub-paragraph (3); or
 - (b) for a particular period, specified in the election, extending beyond the contribution period during which additional contributions were to be paid in respect of the past period specified in the principal election.
- (3) An election under this paragraph—
- (a) has effect only if the Scottish Ministers notify the teacher in writing that it has been accepted; and
 - (b) on acceptance, has effect as from the first day of the month following the date of its acceptance by the Scottish Ministers.

(4) Calculations relating to any change in the amount of reckonable service to which the teacher will become entitled, or to any change in the contribution period, resulting from an election under this paragraph shall be made on an actuarial basis.

- 6.—(1) Subject to sub paragraphs (2) to (7), if the teacher—
- (a) before the end of the contribution period ceases to be in pensionable employment; and
 - (b) does not again enter such employment within one month and before becoming entitled to retirement benefits,

the principal election ceases to have effect.

- (2) Unless the teacher receives a return of contributions under regulation C11, that teacher may—
- (a) if he or she became entitled to payment of retirement benefits on ceasing to hold his or her employment, before receiving a retirement lump sum; or
 - (b) in any other case, within 3 months after the end of his or her employment,

by giving written notice to the Scottish Ministers make an election in accordance with sub paragraph (3) or, as the case may be, (8).

(3) An election under this sub paragraph may be made where the teacher has been in full-time pensionable employment throughout the contribution period.

(4) An election under sub paragraph (3) is an election to complete the payment of additional contributions (so that regulation D3(1)(b) will apply instead of regulation D3(2)) by making a lump sum payment the amount of which shall be determined in accordance with sub-paragraph (5), (6) or (7) as the case may be.

(5) Where the teacher had not attained the age of 60 when he or she ceased to hold his or her employment, the amount of the payment is, subject to sub paragraph (6) and to paragraph 3 of Schedule 3, the actuarial equivalent, when the employment ended, of the additional contributions that would have been payable for the remainder of the contribution period.

- (6) Where—
- (a) when the teacher ceased to hold his or her employment he or she had become incapacitated and had not attained the age of 60; and
 - (b) he or she would have attained that age before the end of the contribution period,

the amount of the payment is, subject to paragraph 3 of Schedule 3, the actuarial equivalent, when the employment ended, of the additional contributions that would have been payable after he or she attained that age.

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- (7) Where the teacher had attained the age of 60 when he or she ceased to hold his or her employment, the amount of the payment is, subject to paragraph 3 of Schedule 3, $E \times F$, where—
- E is the amount of the additional contributions for one year at the rate at which they were last payable; and
 - F is the multiplier ascertained from, or where the remainder of the contribution period is not an exact number of years by extrapolation from, Table 2 below.

TABLE 2

<i>Years remaining in contribution period</i>	<i>Multiplier</i>
1	0.989
2	1.956
3	2.902
4	3.827
5	4.732
6	5.617
7	6.482
8	7.328
9	8.156
10	8.965

(8) An election under this sub-paragraph may be made where the teacher has been in part-time pensionable employment at any time during the contribution period

(9) An election under sub paragraph (8) may be either—

- (a) an election to make a lump sum payment such that the teacher will be entitled to count as reckonable service the number of years which he or she would have been entitled to count if he or she had been in full-time pensionable employment throughout such of the contribution period as had elapsed before he or she ceased to be in pensionable employment (so that regulation D3(2) and paragraph 1 of Schedule 7 will apply accordingly); or
- (b) an election to make a lump sum payment to complete payment of additional contributions as if he or she had been in full-time pensionable employment from the date on which he or she ceased to be in pensionable employment to the end of the contribution period (so that regulation D3(2) and paragraph 1 of Schedule 7 will apply accordingly); or
- (c) an election to make a lump sum payment to complete payment of additional contributions as if he or she had been in full-time pensionable employment throughout the contribution period (so that regulation D3(1)(b) will apply instead of regulation D3(2)).

(10) Where the election is made for the purpose of head (a) of sub-paragraph (9) the amount of the lump sum payment shall be such amount as would be payable under Part II of this Schedule in order to count as reckonable service the difference between the length of reckonable service arising from such of the contribution periods as had elapsed before the teacher ceased to be in pensionable employment and the length of such service if the teacher had been in full-time pensionable employment throughout that period.

(11) Where an election is made for the purpose of head (b) of sub paragraph (9) the amount of the lump sum payment is one of the following amounts as appropriate—

- (a) the amount referred to in sub-paragraph (5) on the assumption that the teacher would have been in full time pensionable employment for the remainder of the contribution period;
- (b) the amount referred to in sub paragraph (6) on the assumption that the teacher would have been in full-time employment during such part of the contribution period as would have fallen after he or she attained the age of 60;
- (c) the amount referred to in sub paragraph (7) modified (in a case where the teacher was employed part-time immediately before he or she ceased to be in pensionable employment) such that in place of the definition of E there is substituted the following definition–

“E is the amount of the additional contributions for one year at the rate at which they would have been last payable on the assumption that the teacher would have been in full-time pensionable employment.”

(12) Where an election is made for the purpose of head (c) of sub-paragraph (9) the amount of the lump sum payment is the aggregate of the amounts referred to in sub-paragraphs (10) and (11).

(13) An election under sub paragraph (8) shall state whether it is an election for the purpose of head (a), (b) or (c) of sub-paragraph (9).

(14) If the payment is not made within the period allowed by sub paragraph (2) for making the election, the election ceases to have effect.

7. Where paragraph 6 has become applicable and the teacher is entitled to a retirement lump sum which is smaller than the payment he or she could elect to make under that paragraph, he or she may instead elect, in the same way and during the same period, to make a payment under this paragraph of a lump sum equal to the retirement lump sum.

8. Any retirement lump sum to which the teacher is entitled may, subject to paragraph 9(2)(d), be set off in whole or part against any payment to be made under paragraph 6 or 7.

9.—(1) This paragraph applies–

- (a) where paragraph 6 has become applicable because the teacher died while in pensionable employment; or
- (b) where the teacher dies within 3 months after ceasing to be in such employment without having made an election under paragraph 6 or 7,

and another person is entitled under regulation E30 to a long-term pension in respect of him or her.

(2) Where this paragraph applies–

- (a) the teacher is to be treated as having ceased to hold the employment when incapacitated;
- (b) any election that could have been made under paragraph 6 or 7 may, within 3 months after the death, be made by the pensioner, or in the case of a child by a person acting on his or her behalf;
- (c) if any payment due by virtue of such an election is not made within 3 months after the death the election ceases to have effect; and
- (d) a terminal sum may be set off against such a payment only to the extent that the person entitled to it consents.

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PART II

METHOD B

10.—(1) Subject to paragraphs 11 to 13, the additional contributions consist of a lump sum of $A \times B \times C$ where—

A is the length of the past period, expressed in years and any fraction of a year;

B is the annual rate of the teacher's contributable salary at the date on which notice of the election was given; and

C is the percentage ascertained from Table 3 below.

TABLE 3

<i>Age on date of election</i>	<i>Percentage</i>
Under 23	21.08
23	20.71
24	20.38
25	20.08
26	19.71
27	19.38
28	18.93
29	18.52
30	18.14
31	17.79
32	17.47
33	17.44
34	17.41
35	17.38
36	17.45
37	17.52
38	17.66
39	17.81
40	17.96
41	18.11
42	18.27
43	18.48
44	18.69
45	18.91
46	19.12

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<i>Age on date of election</i>	<i>Percentage</i>
47	19.34
48	19.64
49	19.94
50	20.24
51	20.54
52	20.85
53	21.22
54	21.61
55	22.01
56	22.45
57	22.92
58	23.45
59	24.03
60	24.73
61	24.29
62	23.85
63	23.39
64	22.93
65	22.46
66	21.99
67	21.49
68	21.00
69	20.51

(2) If the lump sum is not paid within one month after the date on which the election was accepted, the election ceases to have effect.

11.—(1) Subject to paragraphs 12 and 13, and to paragraph 15(3) of Schedule 9, this paragraph applies where the teacher’s contributable salary was reduced (whether in consequence of a change of post or otherwise) within—

- (a) the year; or
- (b) if when notice of the election was given he or she had attained the age of 57, the period of 3 years,

ending immediately before the date on which notice of the election was given.

(2) Where this paragraph applies, paragraph 10 has effect with the substitution as “B” of the annual rate of the contributable salary that would have been payable at that date if he or she had continued to be employed in the same post and on the same terms.

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12. Where notice of the election was given on or after applying for payment of retirement benefits, paragraph 10 has effect with the substitution as “B” of the teacher’s pensionable salary.

13. Where notice of the election was given when the teacher was in part-time pensionable employment, the reference in paragraphs 10 and 11 to contributable salary are to be construed as references to that which would have been payable if the teacher had at all material times been in comparable full-time employment.