

SCHEDULE 7

Regulation D3

INCOMPLETE PAYMENT OF ADDITIONAL CONTRIBUTIONS

1.—(1) This paragraph applies where a teacher paying additional contributions for a past period in accordance with Part I of Schedule 4—

- (a) ceases to be in pensionable employment before the end of the period during which they were to be paid (“the contribution period”); and
- (b) does not again enter such employment within one month and before becoming entitled to payment of retirement benefits,

and no lump sum payment is made under paragraph 6, 7 or 9 of Schedule 4.

(2) In this paragraph, subject to sub paragraphs (5) and (7), A is the past period and B is the contribution period.

(3) Subject to sub paragraphs (4), (5) and (7), the teacher is entitled to count as reckonable service—

$$A \times \frac{C}{B}$$

where

C is the period which the teacher is entitled to count as reckonable service (calculated, as appropriate, in accordance with the formula in regulation D1(3)) which arises from the additional contributions paid during so much of the contribution period as had elapsed when the pensionable employment ended.

(4) Subject to sub paragraphs (5) and (7), if when the pensionable employment ended the teacher was incapacitated and had not attained the age of 60, he or she is entitled to count as reckonable service—

- (a) where the contribution period would not have expired before he or she attained that age—

$$A \times \frac{D}{B}$$

where

D is the period from the start of the contribution period to his or her 60th birthday; or

- (b) in any other case, A.

(5) Subject to sub paragraph (7), if the teacher had made one election under paragraph 4 of Schedule 4 to shorten the contribution period—

- (a) he or she is in any case entitled to count as reckonable service—

$$A \times \frac{F}{E}$$

where

E is the original contribution period; and F is so much of it as had elapsed by the effective date of the election; and

- (b) sub paragraphs (3) and (4) have effect with the substitution—

- (i) as A, of

$$A - \frac{(A \times F)}{E};$$

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- (ii) as B, of the shortened contribution period from the effective date of the election;
- (iii) as C, of the period which the person is entitled to count as reckonable service (calculated, as appropriate, in accordance with the formula in regulation D1(3)) which arises from the additional contributions paid during the shortened contribution period from the effective date of the election as had elapsed when the pensionable employment ended; and
- (iv) as D, of the period from the effective date of the election to his or her 60th birthday.

(6) If the teacher had made two or more elections under paragraph 4 of Schedule 4 to shorten the contribution period, calculations relating to the amount of reckonable service he or she is entitled to count shall be made on an actuarial basis.

(7) If the teacher had made an election under paragraph 5 of Schedule 4 to reduce the rate at which the additional contributions are payable, calculations relating to the amount of reckonable service he or she is entitled to count shall be made on an actuarial basis.

2.—(1) This paragraph applies where a teacher paying additional contributions to purchase past added years in accordance with Part I of Schedule 4 revokes his or her election in accordance with regulation C5(11).

- (2) In this paragraph A is the past period, and B is the contribution period.
- (3) Where this paragraph applies, the teacher is entitled to count as reckonable service—

$$\frac{A \times C}{D}$$

where

C is the period which the teacher is entitled to count as reckonable service (calculated, as appropriate, in accordance with the formula in regulation D1(3)) which arises from the additional contributions paid during so much of the contribution period as had elapsed by the first day of the month following the date on which the revocation of that election had been accepted in writing by the Scottish Ministers.

3.—(1) This paragraph applies where a teacher has paid additional contributions to purchase past added years in accordance with Part I of Schedule 4 for the whole of the period during which they were to be paid (“the contribution period”) and—

- (a) has been in part-time employment at some time during the contribution period; but
- (b) has not made a lump sum payment under regulation D3(3).
- (2) In this paragraph A is the past period; and B is the contribution period.
- (3) Where this paragraph applies, the teacher is entitled to count as reckonable service—

$$\frac{A \times C}{B}$$

where—

C is the period which the teacher is entitled to count as reckonable service (calculated in accordance with the formula in regulation D1(3)) which arises from the additional contributions paid during the contribution period.

4.—(1) This paragraph applies where a teacher paying additional contributions to purchase past added years in accordance with Part I of Schedule 4—

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- (a) has been in part-time employment at some time during the period during which contributions were to be paid (“the contribution period”);
 - (b) ceases to be in pensionable employment before the end of the contribution period; and
 - (c) pays a lump sum under paragraphs 6(10) to 7(10) of Schedule 4.
- (2) In this paragraph A is the past period; and B is the contribution period.
- (3) Where this paragraph applies, the teacher is entitled to count as reckonable service—

$$A \times \frac{C}{B}$$

where

C is so much of B as had elapsed when the pensionable employment ended.

5.—(1) This paragraph applies where a teacher paying additional contributions to purchase past added years in accordance with Part I of Schedule 4—

- (a) has been in part-time employment at some time during the period during which contributions were to be paid (“the contribution period”);
 - (b) ceases to be in pensionable employment before the end of the contributions period; and
 - (c) pays a lump sum under paragraph 6(11) of Schedule 4.
- (2) In this paragraph A is the past period; and B is the contribution period.
- (3) Where this paragraph applies, the teacher is entitled to count as reckonable service—

$$A \times \frac{C}{B}$$

where

C is the aggregate of—

- (a) the period which the teacher is entitled to count as reckonable service (calculated in accordance with the formula in regulation D1(3)) which arises from the additional contributions paid during so much of the contribution period as had elapsed when the pensionable employment ended; and
- (b) the period from the date when the pensionable employment ended to the end of the contribution period.

6.—(1) This paragraph applies where a lump sum equal to the retirement lump sum that would otherwise have been receivable is paid under paragraph 7 or 9 of Schedule 4.

- (2) Where this paragraph applies, the person is entitled to count as reckonable service—
- (a) the period he or she would have been entitled to count under paragraph 1 if the lump sum had not been paid; and
 - (b) a period of—

$$\frac{A}{\frac{B}{C} - \frac{3 \times D \text{ years}}{80}}$$

A is the retirement lump sum;

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B is the lump sum that would have been payable under paragraph 6 of Schedule 4, and, in the case of a teacher in part-time pensionable employment, on the assumption that he or she had made an election under paragraph 6(9)(c) of Schedule 4;

C is so much of the past period as he or she is not entitled to count under (a) above; and

D is his or her pensionable salary.

7.—(1) Subject to sub paragraph (5), this paragraph applies where a teacher paying additional contributions for a past period in accordance with Part III of Schedule 4 of the 1992 Regulations⁽¹⁾—

(a) ceases to be in full-time pensionable employment before the end of the contribution period; and

(b) does not again enter such employment within one month and before becoming entitled to payment of retirement benefits,

and no lump sum payment is made under paragraph 15 of Schedule 4 of the 1992 Regulations.

(2) Subject to sub paragraph (4), the teacher is entitled to count as reckonable service—

$$\frac{A \times C}{B}$$

where—

A is the past period;

B is the contribution period; and

C is so much of the contribution period as had elapsed when the pensionable employment ended.

(3) This sub paragraph applies where—

(a) when the pensionable employment ended the teacher was incapacitated and had not attained the age of 60; or

(b) he or she died while in the pensionable employment; or

(c) he or she dies within 3 months after the end of the pensionable employment without having made an election under paragraph 15 of Schedule 4 of the 1992 Regulations.

(4) Where sub paragraph (3) applies—

(a) if when the pensionable employment ended at least one year of the contribution period had elapsed, the teacher is entitled to count the whole of the past period as reckonable service; and

(b) in any other case, he or she is not entitled to count any period as reckonable service and the additional contributions paid are to be refunded.

(5) This paragraph also applies where an election in respect of which additional contributions for a past period were paid by a teacher in accordance with Part III of Schedule 4 of the 1992 Regulations is revoked in accordance with regulation C3(13) of the 1992 Regulations⁽²⁾, but in this case references to the end of pensionable employment shall be read as references to the first day of the month following the date on which revocation of that election was accepted by the Scottish Ministers.

(1) [S.I. 1992/280](#) (“the 1992 Regulations”). Part III was amended by [S.I. 1998/718](#). The 1992 Regulations are revoked in their entirety by these Regulations (see Schedule 1 to these Regulations).

(2) Regulation C3(13) was substituted by [S.I. 1993/2513](#).

8.—(1) This paragraph applies where an election in respect of which a teacher continued to pay contributions to purchase past added years in accordance with paragraph 1 of Schedule 5 is revoked in accordance with paragraph 1(2) of that Schedule.

(2) Subject to sub paragraph (3), where this paragraph applies the teacher is entitled to count as reckonable service—

$$A \times \frac{C}{B}$$

where—

A is the period of added years being purchased;

B is the contribution period; and

C is so much of B as had elapsed by the first day of the month following the date on which the revocation of that election was accepted by the Scottish Ministers.

(3) Where the teacher has already made one or more elections under sub paragraph 1(3) of Schedule 5 to pay contributions at a higher rate, calculations relating to the amount of reckonable service he or she is eligible to count shall be made on an actuarial basis.

9.—(1) This paragraph applies where a teacher is continuing to pay contributions to purchase past added years in accordance with paragraph 4 of Schedule 5 and—

(a) before the end of the contribution period they cease to be payable; and

(b) he or she does not make a lump sum payment under paragraph 5 of Schedule 5.

(2) Subject to sub paragraph (3), the person is entitled to count as reckonable service.

$$A \times \frac{B}{C}$$

where—

A is the period in respect of which the contributions were being paid;

B is the number of instalments he or she has paid; and

C is the number of instalments he or she would have paid if the contributions had not ceased to be payable.

(3) Where the contributions cease to be payable by reason of the teacher—

(a) dying; or

(b) becoming incapacitated before attaining the age of 60,

he or she is entitled to count as reckonable service the whole of the period in respect of which the contributions were being paid.

10.—(1) This paragraph applies where a teacher who is, in accordance with paragraph 6 of Schedule 5, continuing to pay contributions which he or she began to pay before 1973—

(a) before attaining the age of 60 ceases to be in pensionable employment; and

(b) does not then become entitled to payment of retirement benefits under regulation E6(1)(c) or to an incapacity grant under regulation E21.

(2) The teacher is entitled to count as reckonable service—

$$A \times \frac{B}{C}$$

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where—

A is the period in respect of which the contributions were being paid;

B is the period during which they were paid; and

C is the period from the start of B to his or her 60th birthday.