
STATUTORY INSTRUMENTS

2010 No. 990

The Teachers' Pensions Regulations 2010

PART 3

Contributions

CHAPTER 2

Employees' Contributions

Election to pay contributions by a person serving in a reserve force

19.—(1) This paragraph 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 served, or a call-out or recall order made, under the Reserve Forces Act 1996 ^{M1}.

(2) A person to whom paragraph (1) applies may by giving written notice to the Secretary of State, elect that the period mentioned in paragraph (3) is to be treated as reckonable service.

(3) The period begins on the day after the cessation of pensionable employment and ends on the earlier of the day on which—

- (a) the person's permanent service ends, or
- (b) the person begins to accrue service which counts for the purpose of benefits under the Armed Forces Pension Scheme or any other occupational pension scheme in respect of that person's permanent service.

(4) Notice under paragraph (2) may not be given more than 6 months after the end of the period mentioned in paragraph (3).

(5) Where a person has made an election under paragraph (2) the period mentioned in paragraph (3) is treated as reckonable service provided that the person pays any contributions specified in a written notice given by the Secretary of State, within 3 months after receiving such a notice.

(6) Contributions referred to in paragraph (5) are—

- (a) contributions referred to in paragraph (7), unless paragraph (11) applies,
- (b) (where applicable) any contributions referred to in sub-paragraphs (a) to (g) of regulation 28(3) (deduction by employers of contributions etc. from salary, payment in default and interest).

(7) The amount of the contributions must be calculated in accordance with—

- (a) regulation 18 (teachers' ordinary contributions), and
- (b) where an election has been made under regulation C2 of TPR 1997, regulation C3(4) of those Regulations (which continues to have effect for certain purposes by virtue of paragraph 6 of Schedule 13)

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and as if the reference to “contributable salary” in regulation 18 and the reference to “actual contributable salary” in regulation C3(4) of TPR 1997 were references to the notional salary of the person who makes an election under this regulation.

(8) The notional salary of a person who makes an election under this regulation is the amount which would have been the person's contributable salary if pensionable employment had not ceased and the person had continued to be employed in the same post and on the same terms increased on 1st April following the beginning of the period specified in paragraph (3) and on each subsequent 1st April during that period by (RI-RE)/RE, where—

(9) RI is the retail prices index for the March immediately preceding the April in which the increase occurs, and

(10) RE is the retail prices index for the month in which the period began.

(11) This paragraph applies where during the period referred to in paragraph (3) the person's service pay, when aggregated with any payments under Part 5 of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951^{M2}, is less than the remuneration which the person would have received if the person had continued during the period in the pensionable employment in which the person was employed immediately before being called, or recalled, into service in a reserve force.

(12) Where a person to whom paragraph (1) applies dies during permanent service before making an election under paragraph (2), the person is treated as having made such an election and any contributions due under this regulation are to be deducted from any benefits payable under these Regulations.

Marginal Citations

M1 1996 c.14

M2 1951 c. 65

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Changes and effects yet to be applied to :

- Regulations restricted by [S.I. 2023/871 reg. 30](#)
- reg. 19 modified by [S.I. 2014/512 Sch. 3 para. 54\(1\)](#)
- reg. 19(8)-(10) substituted by [S.I. 2011/614 Sch. 2 para. 2](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 2 Pt. 1 para. 2(aa) inserted by [S.I. 2012/979 Sch. para. 28\(2\)\(b\)](#)
- Sch. 2 para. 2(ab) inserted by [S.I. 2014/2651 reg. 22\(a\)](#)
- Sch. 2 para. 26 inserted by [S.I. 2014/2651 reg. 22\(b\)](#)
- Sch. 2 Pt. 1 para. 14A inserted by [S.I. 2014/424 reg. 7](#)
- Sch. 2 para. 22(m) inserted by [S.I. 2019/1134 reg. 14](#)
- Sch. 2 para. 3A inserted by [S.I. 2021/805 reg. 10\(b\)](#)
- Sch. 2 para. 2(ab) inserted by [S.I. 2014/2651, reg. 22\(a\) \(as substituted\) by S.I. 2021/805 reg. 2\(2\)](#)
- Sch. 2 para. 26 inserted by [S.I. 2014/2651, reg. 22\(b\) \(as substituted\) by S.I. 2021/805 reg. 2\(2\)](#)
- Sch. 2 Pt. 1 para. 6(a) substituted by [S.I. 2019/1027 reg. 33](#)
- Sch. 3 para. 2(2)-(7) and table substituted for Sch. 3 para. 2(2) by [S.I. 2014/2651 reg. 23\(a\)](#)
- Sch. 5 para. 5(aa) inserted by [S.I. 2019/1134 reg. 16\(1\)\(c\)\(i\)](#)
- Sch. 5 para. 7(1A) inserted by [S.I. 2019/1134 reg. 16\(1\)\(d\)\(ii\)](#)
- Sch. 5 para. 9(ba) inserted by [S.I. 2019/1134 reg. 16\(1\)\(e\)\(i\)](#)
- Sch. 6 Pt. 1 para. 10A inserted by [S.I. 2011/614 Sch. 2 para. 13\(3\)](#)
- Sch. 7 para. 4(2A) inserted by [S.I. 2017/1084 reg. 7\(b\)](#)
- Sch. 7 para. 12(3A) inserted by [S.I. 2017/1084 reg. 7\(c\)](#)
- Sch. 7 para. 6(1A) inserted by [S.I. 2019/1134 reg. 17\(b\)](#)
- Sch. 8 para. 1(2)(h)(ia)(ib) inserted by [S.I. 2019/1458 Sch. 3 para. 115\(3\)\(a\)\(iii\)](#)
- Sch. 8 para. 1(1)(e) substituted by [S.I. 2021/805 reg. 13\(2\)](#)
- Sch. 8 para. 1(1)(b)(ba) substituted for Sch. 8 para. 1(1)(b) by [S.I. 2019/1458 Sch. 3 para. 115\(3\)\(a\)\(ii\)](#)
- Sch. 13 para. 88A substituted for Sch. 13 para. 8 by [S.I. 2014/2651 reg. 29\(a\)](#)
- reg. 2A2B inserted by [S.I. 2014/560 Sch. 3 para. 17](#)
- reg. 2A omitted by [S.I. 2019/1134 reg. 6](#)
- reg. 2A(1) words substituted by [S.I. 2014/3061 Sch. 1 para. 11\(2\)](#)
- reg. 2B omitted by [S.I. 2019/1134 reg. 6](#)
- reg. 2C inserted by [S.I. 2014/3061 Sch. 1 para. 11\(2\)\(4\)](#)
- reg. 6(1A) inserted by [S.I. 2012/2270 reg. 3\(a\)](#)
- reg. 6(2A) inserted by [S.I. 2012/2270 reg. 3\(b\)](#)
- reg. 6(3A) inserted by [S.I. 2012/2270 reg. 3\(c\)](#)
- reg. 9(4)(c) and word inserted by [S.I. 2014/424 reg. 4\(b\)](#)
- reg. 13(7A) inserted by [S.I. 2021/805 reg. 6\(6\)](#)
- reg. 13A inserted by [S.I. 2021/805 reg. 7](#)
- reg. 14A-14H inserted by [S.I. 2014/424 reg. 5](#)
- reg. 14A(5) word substituted by [S.I. 2014/2651 reg. 5](#)
- reg. 14F(c) words omitted by [S.I. 2014/2651 reg. 6\(b\)](#)
- reg. 14F(c) words substituted by [S.I. 2014/2651 reg. 6\(a\)](#)

- reg. 17(3A) inserted by [S.I. 2014/2651 reg. 8\(b\)](#)
- reg. 17(12)(13) substituted for reg. 17(12) by [S.I. 2014/2651 reg. 8\(c\)](#)
- reg. 27(3) inserted by [S.I. 2021/805 reg. 8](#)
- reg. 30(1)(d) and word inserted by [S.I. 2014/2651 reg. 9](#)
- reg. 64-64D substituted for reg. 64 by [S.I. 2014/2651 reg. 15](#)
- reg. 64B modified by [S.I. 2015/601 reg. 31\(5\)\(a\)](#)
- reg. 83(3A) inserted by [S.I. 2017/1084 reg. 5](#)
- reg. 85(3A) inserted by [S.I. 2017/1084 reg. 6](#)
- reg. 87A inserted by [S.I. 2019/1134 reg. 8](#)
- reg. 129(2A) inserted by [S.I. 2011/614 Sch. 2 para. 10\(3\)](#)