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STATUTORY INSTRUMENTS

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**2010 No. 990**

**The Teachers' Pensions Regulations 2010**

**PART 3**

**Contributions**

**CHAPTER 2**

**Employees' Contributions**

**Repayment of contributions where salary is restricted under regulation 39**

**26.**—(1) This regulation applies where the relevant salary of a person (P) during the last 365 days of P's average salary service is restricted by regulation 39.

(2) Where this regulation applies the Secretary of State is to repay—

(a) to P a sum equivalent to A-B, and

(b) to P's last employer before retirement benefits became payable to P, a sum equivalent to C-D.

(3) In paragraph (2)—

A is the aggregate of the contributions paid by P under regulation 18 or Schedule 5 or under Schedules 4 or 5 of TPR 1997 during all relevant periods;

B is the aggregate of the contributions which would have been paid under regulation 18 or Schedule 5 or under Schedules 4 or 5 of TPR 1997 during all relevant periods if P had actually received the salary which P is treated as receiving during each relevant period by virtue of regulation 39(2)(a), (b) or (c);

C is the aggregate of the contributions paid by P's employer under regulation 27 during all relevant periods;

D is the aggregate of the contributions which would have been paid by P's employer under regulation 27 if P had actually received the salary which P is treated as receiving during each relevant period by virtue of regulation 39(2)(a), (b) or (c).

(4) In this regulation a "relevant period" is any of—

(a) the last 365 days of P's average salary service,

(b) Year 1 (as defined in regulation 39(9)), or

(c) Year 2 (as defined in regulation 39(9))

in which P is treated as receiving a relevant salary in accordance with regulation 39(2)(a), (b) or (c) but Year 1 or Year 2 are only relevant periods if the operation of regulation 39(2)(b) or (c) affects the relevant salary which P is treated as receiving during the last 365 days of P's average salary service.