
STATUTORY INSTRUMENTS

1987 No. 1850

**The Local Government Superannuation
(Scotland) Regulations 1987**

PART P

SUPERANNUATION FUNDS AND PAYMENTS BY AUTHORITIES

Employer's additional contributions

P13.—(1) Where immediately before 21st December 1987 any payments remained to be made by an employee under regulation D10 (added years) or D11 (payments under former Regulations for added years) of the 1974 Regulations, his employing authority shall, so long as he remains in their employment, pay to the appropriate superannuation fund—

- (a) contributions equal to the amounts payable by the employee under regulation C9(2), or
- (b) where the amounts payable by the employee—
 - (i) were reduced under proviso (ii) to regulation 12(3) of the Benefits Regulations or the proviso to paragraph 1 of Schedule 6 to the 1974 Regulations, or
 - (ii) were or are reduced by virtue of the payment of a lump sum under Schedule 4 to the 1974 Regulations or Schedule 8 to these Regulations,

contributions equal to the amounts that would have been payable by the employee but for the reduction.

(2) Where on the employee's ceasing to hold his employment the employing authority agree to pay a sum under paragraph 2A of Schedule 5 to the 1974 Regulations and the employee pays the required amount for the purposes of that paragraph, the employing authority shall pay the agreed sum to the appropriate superannuation fund before the end of the period of one month beginning on the date of the payment by the employee.

(3) If all or part of any sum due under the provisions of this regulation remains unpaid at the end of the period of one month after the date on which it becomes due, or of any subsequent period of one month, the employing authority shall pay to the administering authority a further sum equal to one-twelfth of a year's interest, at 1 per cent above what was the base rate at the end of the first day of the period, on the amount remaining unpaid.

(4) Payments made in pursuance of paragraph (3) shall be paid into the appropriate superannuation fund.

(5) Where by virtue of paragraph 6 of Schedule 5 to the 1974 Regulations an election under regulation D10 of the 1974 Regulations continues to have effect, then for the purposes of this regulation the employing authority in whose employment the employee again became a pensionable employee shall be deemed from the date of his again becoming a pensionable employee to be the employing authority who gave consent to the election under regulation D10 of the 1974 Regulations.