
STATUTORY RULES OF NORTHERN IRELAND

1998 No. 333

Teachers' Superannuation Regulations (Northern Ireland) 1998

Part C

Teachers' Contributions

Contributions for past added years

C3.—(1) This regulation applies to a person who—

- (a) is in pensionable employment; and
- (b) first became employed in pensionable employment, or has been credited with reckonable service on the receipt of a transfer value in respect of comparable service that began, before he attained the age of 55; and
- (c) has not become entitled to payment of retirement benefits under regulation E4(2) to (5).

(2) Subject to paragraphs (3) to (13), a person to whom this regulation applies may elect to pay additional contributions in accordance with—

- (a) Part I of Schedule 4 (“Method A”); or
- (b) Part II of Schedule 4 (“Method B”),

in order to become entitled to count an additional period (“the past period”) as reckonable service.

(3) Subject to paragraphs (4), (5), (7) and (13) the employer of a person to whom this regulation applies may elect to pay additional contributions in respect of the person in accordance with Part II of Schedule 4 (“Method B”).

(4) The past period shall not exceed the maximum calculated in accordance with Schedule 3, and shall—

- (a) have begun after the person attained the age of 20;
- (b) have ended—
 - (i) before he attained the age of 60;
 - (ii) before the date of the election under paragraph (2); and
 - (iii) if he has become entitled to payment of retirement benefits by virtue of regulation E4(7) (redundancy, etc), before the relevant termination of employment;
- (c) be one during which he was not in full-time pensionable employment, unless—
 - (i) contributions in respect of the period have been repaid after 31st May 1973; or
 - (ii) the right to count reckonable service in respect of it has been extinguished by payment of a transfer value;
- (d) if payment is to be made by Method A, satisfy paragraph 2 of Part I of Schedule 4; and
- (e) unless payment is to be made by Method B and notice of the election is given no earlier than the date of applying for payment of retirement benefits, be a period of not less than 30 days.

(5) If the person is already entitled to count any reckonable service in respect of the past period, that period is for the purposes of payment under this regulation and those of regulation D1 (reckonable service) reduced by the length of that service.

(6) Where payment is to be made by Method A, the period during which additional contributions are to be paid (“the contribution period”) shall satisfy paragraph 2 of Part I of Schedule 4.

(7) Subject to paragraph (8) an election under this regulation may be made at any time.

(8) A person shall not simultaneously make different elections under this regulation, except that an election to make payment by Method A may be made at the same time as an election to make payment by Method B in respect of a different past period.

(9) An election under paragraph (2) shall be made by giving written notice to the Department, which—

- (a) specifies the past period;
- (b) specifies the method by which payment is to be made;
- (c) where payment is to be made by Method A, specifies the length of the contribution period; and
- (d) where payment is to be made by Method A, contains a declaration that the person has no reason to believe that his health may prevent him from continuing in pensionable employment until payment has been completed.

(10) Where the Department has notified the person in writing that his election under this regulation has been accepted, the person may at any time revoke the election by giving written notice to the Department but, in the case of such election being so revoked, any additional contributions paid up to that time shall not be refunded.

(11) Where payment is to be made by Method A and—

- (a) within 12 months after the date of the election the person becomes incapacitated; and
- (b) the declaration required by paragraph (9)(d) was not made in good faith,

the election shall be treated as not having been made and any additional contributions paid shall be refunded.

(12) An election under paragraph (3) shall be made by giving written notice to the Department which shall specify—

- (a) the person in respect to whom it is made; and
- (b) the past period.

(13) An election or a revocation of an election under this regulation has effect only if the Department notifies the person in writing that it has been accepted.