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STATUTORY RULES OF NORTHERN IRELAND

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**1998 No. 333**

**Teachers' Superannuation Regulations (Northern Ireland) 1998**

**Part C**

**Teachers' Contributions**

**Additional contributions for current period**

**C6.**—(1) Subject to paragraphs (11) to (13), this regulation applies, to a person who—

- (a) before attaining the age of 60 has ceased to be in pensionable employment, otherwise than by virtue of an election under regulation B4; and
- (b) was not then incapacitated; and
- (c) did not then become entitled to payment of retirement benefits; and
- (d) has not become a member of another occupational pension scheme or is not engaged in full-time employment in a capacity described in Part II of Schedule 2.

(2) Subject to paragraphs (3), (4) and (10), a person to whom this regulation applies may elect to pay additional contributions in order to become entitled to count as reckonable service a period (“the period”) beginning on the day after the cessation of the pensionable employment, or where paragraph (4)(a) applies, on the day after the last day of the earlier period.

(3) The period—

- (a) shall end before his 60th birthday; and
- (b) shall not in any case exceed the maximum calculated in accordance with Schedule 3; and
- (c) if he has become employed as a teacher or supervisor in a school or educational service outside the British Islands, shall not exceed 6 years; and
- (d) in any other case, shall not exceed 3 years.

(4) If the person has paid additional contributions under this regulation for an earlier period and—

- (a) he has not since the end of that period been in pensionable employment; or
- (b) he has since been in pensionable employment but for less than 12 months,

the earlier period shall be deducted from the maximum allowed by paragraph (3)(b).

(5) If before the end of the period the person—

- (a) becomes entitled to payment of retirement benefits; or
- (b) becomes a member of another occupational pension scheme; or
- (c) dies,

the period shall be treated as having ended on the day on which the relevant event occurred; and if before the end of the period he fails to pay an additional contribution, or a late payment is not accepted under paragraph (9), the period shall be treated as having ended on the day up to which contributions have been paid.

(6) An additional contribution is payable for each financial year and is a percentage of the notional salary for so much of the period as falls within that year.

(7) For the purposes of paragraph (6)—

(a) the notional salary is an amount notified by the former employer or, where no such notification has been given, estimated by the Department as being what that person's contributable salary would have been if pensionable employment had not ceased and the person had continued to be employed in the same post and on the same terms; and

(b) the percentage is  $(A + B)$ , where A is the percentage specified under regulation G4(3) and B is any percentage specified under regulation G4(7) and (8).

(8) The contribution for a financial year shall be paid direct to the Department—

(a) where the period had not ended during the financial year, within 21 days after the end of the financial year; and

(b) in any other case, within 42 days after the end of the period or the date of a written notification by the Department that payment is due, whichever is the later.

(9) A late payment of a contribution may for special reasons be accepted by the Department; but if it is accepted the person shall pay interest on the amount of the contribution at 4 per cent per annum, compounded with yearly rests, from the due date of payment to the date of payment.

(10) An election under this regulation shall be made by the person by written notice to the Department, and shall specify the period and shall be given—

(a) if paragraph (3)(c) applies, within 6 months; and

(b) in any other case, within 3 months,

after the cessation of his pensionable employment or, if later, the end of a previous period for which he has paid additional contributions under this regulation.

(11) For the purposes only of this regulation a person remains in pensionable employment while he is absent from duty during and in consequence of a trade dispute.

(12) Paragraph (11) applies—

(a) even if the person was not participating in or financing or otherwise directly interested in the trade dispute; and

(b) even if his employer was not a party to the trade dispute.

(13) In this regulation “trade dispute” has the meaning given by Article 127 of the Trade Union and Labour Relations (Northern Ireland) Order 1995(1).