

## SCHEDULE 4

### ADDITIONAL CONTRIBUTIONS TO PURCHASE PAST ADDED YEARS

#### PART I

#### METHOD A

6.—(1) Subject to sub paragraphs (2) to (7), if the teacher—

- (a) before the end of the contribution period ceases to be in pensionable employment; and
- (b) does not again enter such employment within one month and before becoming entitled to retirement benefits,

the principal election ceases to have effect.

(2) Unless the teacher receives a return of contributions under regulation C11, that teacher may—

- (a) if he or she became entitled to payment of retirement benefits on ceasing to hold his or her employment, before receiving a retirement lump sum; or
- (b) in any other case, within 3 months after the end of his or her employment,

by giving written notice to the Scottish Ministers make an election in accordance with sub paragraph (3) or, as the case may be, (8).

(3) An election under this sub paragraph may be made where the teacher has been in full-time pensionable employment throughout the contribution period.

(4) An election under sub paragraph (3) is an election to complete the payment of additional contributions (so that regulation D3(1)(b) will apply instead of regulation D3(2)) by making a lump sum payment the amount of which shall be determined in accordance with sub-paragraph (5), (6) or (7) as the case may be.

(5) Where the teacher had not attained the age of 60 when he or she ceased to hold his or her employment, the amount of the payment is, subject to sub paragraph (6) and to paragraph 3 of Schedule 3, the actuarial equivalent, when the employment ended, of the additional contributions that would have been payable for the remainder of the contribution period.

(6) Where—

- (a) when the teacher ceased to hold his or her employment he or she had become incapacitated and had not attained the age of 60; and
- (b) he or she would have attained that age before the end of the contribution period,

the amount of the payment is, subject to paragraph 3 of Schedule 3, the actuarial equivalent, when the employment ended, of the additional contributions that would have been payable after he or she attained that age.

(7) Where the teacher had attained the age of 60 when he or she ceased to hold his or her employment, the amount of the payment is, subject to paragraph 3 of Schedule 3,  $E \times F$ , where—

E is the amount of the additional contributions for one year at the rate at which they were last payable; and

F is the multiplier ascertained from, or where the remainder of the contribution period is not an exact number of years by extrapolation from, Table 2 below.

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**TABLE 2**

<i>Years remaining in contribution period</i>	<i>Multiplier</i>
1	0.989
2	1.956
3	2.902
4	3.827
5	4.732
6	5.617
7	6.482
8	7.328
9	8.156
10	8.965

(8) An election under this sub-paragraph may be made where the teacher has been in part-time pensionable employment at any time during the contribution period

(9) An election under sub paragraph (8) may be either–

- (a) an election to make a lump sum payment such that the teacher will be entitled to count as reckonable service the number of years which he or she would have been entitled to count if he or she had been in full-time pensionable employment throughout such of the contribution period as had elapsed before he or she ceased to be in pensionable employment (so that regulation D3(2) and paragraph 1 of Schedule 7 will apply accordingly); or
- (b) an election to make a lump sum payment to complete payment of additional contributions as if he or she had been in full-time pensionable employment from the date on which he or she ceased to be in pensionable employment to the end of the contribution period (so that regulation D3(2) and paragraph 1 of Schedule 7 will apply accordingly); or
- (c) an election to make a lump sum payment to complete payment of additional contributions as if he or she had been in full-time pensionable employment throughout the contribution period (so that regulation D3(1)(b) will apply instead of regulation D3(2)).

(10) Where the election is made for the purpose of head (a) of sub-paragraph (9) the amount of the lump sum payment shall be such amount as would be payable under Part II of this Schedule in order to count as reckonable service the difference between the length of reckonable service arising from such of the contribution periods as had elapsed before the teacher ceased to be in pensionable employment and the length of such service if the teacher had been in full-time pensionable employment throughout that period.

(11) Where an election is made for the purpose of head (b) of sub paragraph (9) the amount of the lump sum payment is one of the following amounts as appropriate–

- (a) the amount referred to in sub-paragraph (5) on the assumption that the teacher would have been in full time pensionable employment for the remainder of the contribution period;
- (b) the amount referred to in sub paragraph (6) on the assumption that the teacher would have been in full-time employment during such part of the contribution period as would have fallen after he or she attained the age of 60;

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- (c) the amount referred to in sub paragraph (7) modified (in a case where the teacher was employed part-time immediately before he or she ceased to be in pensionable employment) such that in place of the definition of E there is substituted the following definition–

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“E is the amount of the additional contributions for one year at the rate at which they would have been last payable on the assumption that the teacher would have been in full-time pensionable employment.”

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(12) Where an election is made for the purpose of head (c) of sub-paragraph (9) the amount of the lump sum payment is the aggregate of the amounts referred to in sub-paragraphs (10) and (11).

(13) An election under sub paragraph (8) shall state whether it is an election for the purpose of head (a), (b) or (c) of sub-paragraph (9).

(14) If the payment is not made within the period allowed by sub paragraph (2) for making the election, the election ceases to have effect.