SCHEDULE 8   Regulation D5

UNCOMPLETED PAYMENT OF ADDITIONAL CONTRIBUTIONS

1. This Schedule applies where an employee has made an election under regulation C6 (periodical payments to increase reckonable service) and has commenced payment, but before he attains pensionable age a relevant event occurs and any payment made to him under regulation C12 (return of contributions) does not include the amount already paid by him under regulation C6(3).

2. The relevant events are—

(a) the discontinuance of payment under regulation C6(5), and

(b) where there has been no such discontinuance of payment—

(i) the employee's ceasing to hold his employment, and

(ii) the death of the employee while in local government employment.

3. Where the relevant event is the discontinuance of payment under regulation C6(5), the employee is entitled to reckon as reckonable service an additional period of

$$\frac{A \times B}{C}$$

, where—

A is the length of the period during which additional contributions have been paid,

B is the length of the additional period in respect of which the election was made, and

C is the length of the period during which, under regulation C6(3), the additional contributions were to have been paid,

each period being expressed in complete years and any fraction of a year.

4. Where the relevant event is—

(a) the death of the employee, or

(b) his ceasing to hold his employment by reason of permanent ill-health or infirmity of mind or body,

he is to be treated as having completed payment in accordance with regulation C6(3).

5.—(1) Where the relevant event is the employee's ceasing to hold his employment and—

(a) condition (a) or (b) in regulation E2(4) is satisfied, and

(b) the last day of his employment is not less than 12 months after the date of receipt of his notice of election under regulation C6, and

(c) he gives notice in writing for the purpose to the appropriate administering authority within the period of 3 months beginning on the day after the last day of his employment,

he may pay to the appropriate superannuation fund within the period specified in sub-paragraph (3) an amount calculated by the fund's actuary to represent the capital value of the additional contributions remaining to be paid, and shall in that event be treated as having completed payment in accordance with regulation C6(3).

(2) An administering authority may accept a notice given under sub-paragraph (1)(c) notwithstanding that sub-paragraph (1)(b) is not satisfied.

(3) The period for making a payment under sub-paragraph (1) is the period of one month beginning on the date on which the person is notified by the appropriate administering authority of the amount calculated as mentioned in that sub-paragraph.

6.—(1) Where the relevant event is the employee's ceasing to hold his employment and neither paragraph 4(b) nor paragraph 5 applies, he is, unless sub-paragraph (2) applies, to be treated as if paragraph 3 (discontinuance of payment) had applied.

(2) This sub-paragraph applies where the employee—

(a) has within 12 months after ceasing to hold his employment again entered local government employment, without having—

   (i) become entitled in relation to the first employment to the payment of any benefit, or

   (ii) received any payment under regulation C12(7) (return of contributions) which includes the amount already paid by him under regulation C6(3), or

   (iii) made a request for earlier payment under regulation C12(12), and

(b) has not made an election for the purposes of regulation E2(9)(c) (retention of right to preserved benefits), and

(c) within 3 months after his again entering local government employment pays to his new employing authority an amount equal to any additional contributions that would have been payable if he had not ceased to hold the first employment.

(3) Where sub-paragraph (2) applies, the election under regulation C6 continues to have effect as if the relevant event had not occurred.