

SCHEDULE

Regulation 18

“SCHEDULE 8

Regulation 17A

Additional Contributions: Civil Partners

1.—(1) A member is a “qualifying member” for the purposes of this Schedule if he or she is—

- (a) a civil partner; and
- (b) in pensionable employment.

(2) A qualifying member may by giving notice in writing to the administering authority before the end of the election period elect to pay additional contributions attributable to a period of his or her service which ended before 6th April 1988.

(3) If a qualifying member dies before the end of the election period without making an election under sub-paragraph (2), his or her surviving civil partner may by giving notice in writing to the administering authority within 3 months of the qualifying member’s death elect to pay additional contributions by Method 2 (lump sum) attributable to either the whole of the qualifying member’s service which ended before 6th April 1988 or such part of that service as consists of one or more whole years.

(4) The election period begins on the day on which a member first becomes a qualifying member (in respect of each civil partnership he or she forms) and ends on the earlier of the day on which—

- (a) any election he or she makes under sub-paragraph (2) has effect; and
- (b) he or she has been a qualifying member for a continuous period of 6 months after 10th December 2007.

(5) A member who makes an election under this paragraph must specify in the notice the period in respect of which the election is made, which must be either the whole of the qualifying member’s service which ended before 6th April 1988 or such part of such service as consists of one or more whole years.

(6) Where an election is made under sub-paragraph (2), the qualifying member must state in the notice whether additional contributions are to be paid by Method 1 (monthly payments) or Method 2 (lump sum) and, if the former, must specify a percentage of his or her salary at which they are to be paid.

(7) Where a qualifying member’s pensionable employment is part-time, for the purpose of specifying (under sub-paragraph (6)) a percentage rate at which additional contributions are to be paid or varying (under paragraph 4(2)) that rate, sub-paragraph (6) has effect as if the reference to the qualifying member’s salary were to his or her full-time equivalent salary.

(8) Except as provided in paragraph 4(2), an election under this paragraph is irrevocable.

2.—(1) This paragraph applies where—

- (a) the qualifying member states under paragraph 1(6) (in accordance with an election made under paragraph 1(2)) that the additional contributions are to be paid by Method 1, and
- (b) the payment period exceeds a year.

(2) Where this paragraph applies, except as otherwise provided in paragraph 4, the qualifying member must pay additional contributions to the administering authority by way of monthly payments from his or her salary at the percentage rate specified under paragraph 1(6) or, where the rate is varied under paragraph 4(2), at the specified higher rate for the duration of the payment period.

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(3) Except as otherwise provided in paragraph 4, the payment period (in years) is the period in respect of which the election is made specified under paragraph 1(5) (in years) multiplied by the multiplier specified in guidance issued by the Government Actuary.

(4) Where the payment period would (apart from this sub-paragraph) end on a day other than the last day of a month, the payment period ends with the last day of the month in which it would otherwise end.

3.—(1) Except where paragraph 2 applies, the member who makes an election under paragraph 1 must pay additional contributions to the administering authority by way of a lump sum calculated in accordance with the Method 2 formula in sub-paragraph (2) within 3 months of receiving written notice of the amount of the lump sum.

(2) The Method 2 formula is

$$A \times B \times C$$

where—

A is the percentage specified in guidance issued by the Government Actuary;

B is the period (in years) specified under paragraph 1(5); and

C is the annual rate of the qualifying member’s salary.

4.—(1) This paragraph applies where additional contributions are payable by monthly payments under paragraph 2 (Method 1).

(2) The election may at any time be varied by an election to pay the additional contributions at a specified higher rate.

(3) An election under sub-paragraph (2) must be made by giving written notice to the administering authority, and has effect from the first day of the month following that in which the notice is received by them.

(4) The payment period begins on the first day of the month following that in which it is notified to the person by the administering authority.

(5) If after the start of the payment period there is an interval of more than 30 days during which the person is not in pensionable employment—

(a) the interval is not part of the payment period; but

(b) the end of the payment period is postponed by the length of the interval.

(6) If after the start of the payment period the member becomes employed part-time in pensionable employment, the length of the payment period is increased by so much of the period of part-time employment as does not count as service.

(7) If the original election is varied by one made under sub-paragraph (2) (“the further election”), the length of the payment period is reduced to—

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

where—

A is what the length of the payment period would have been if the increased rate had been specified in the original election;

B is the rate specified in the original election;

C is the increased rate; and

D is the period from the start of the payment period to the effective date of the further election.

(8) The contributions—

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- (a) are payable from the start of the payment period;
- (b) continue to be payable while the member is in pensionable employment; and
- (c) cease to be payable if the member dies or becomes entitled to retirement benefits before the end of the payment period.

5.—(1) This paragraph—

- (a) applies where additional contributions to which paragraph 4 applies cease to be payable before the end of the payment period; and
- (b) has effect subject to paragraph 6.

(2) Where the member paying the contributions dies before attaining the age of 65, or (whether or not he or she later re-enters employment in reckonable service) becomes entitled to payment of retirement benefits by virtue of regulation 26(1)—

- (a) contributions are to be treated as having been paid in respect of the whole of the period in respect of which the election was made; but
- (b) part of the payment period falls after his or her 65th birthday, the actuarial equivalent of the contributions that would have been payable during that part is to be deducted from the death grant.

(3) Where the member dies, or becomes entitled to payment of retirement benefits, after attaining the age of 65—

- (a) contributions are to be treated as having been paid in respect of the whole of the period in respect of which the election was made; but
- (b) there is to be deducted from the death grant an amount of—

$$A \times \frac{B}{100} \times C$$

where—

A is the annual rate at which his or her salary was last payable;

B is the rate at which the contributions were last payable; and

C is the multiplier ascertained from guidance issued by the Government Actuary.

(4) Where the member becomes entitled to payment of retirement benefits other than by virtue of regulation 26—

- (a) he or she may, by giving written notice to the administering authority within 3 months after the end of his or her pensionable employment, elect to pay a lump sum which is the actuarial equivalent of the contributions that would have been payable during the remainder of the payment period;
- (b) if he or she does so elect, on payment of the lump sum contributions are to be treated as having been paid in respect of the whole of the period in respect of which the original election was made; and
- (c) if he or she does not so elect, contributions are to be treated as having been paid in respect of—

$$D \times \frac{E}{F}$$

where—

D is the period in respect of which the original election was made;

E is the period during which contributions were paid; and

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F is the payment period.

6. Where—

- (a) a deduction has fallen to be made under paragraph 5(2) or (3) or an election has been made under paragraph 5(4);
- (b) there is then a retrospective increase in the member's salary; and
- (c) the consequent recalculation of the amount of the deduction or lump sum and of the death grant results in a greater increase in the amount of the deduction or lump sum than in the death grant,

the member, or as the case may be his or her widow, widower, or surviving civil partner or a beneficiary nominated under regulation 37, may notify the administering authority in writing that the amount of the deduction made is not to be increased.”.