

SCHEDULE 10

MODIFIED APPLICATION IN CERTAIN CASES

PART II

EMPLOYMENT AT REDUCED SALARY

13. Subject to paragraphs 14 to 19, these Regulations apply as if the person had been one person in relation to pensionable employment (“the earlier employment”) up to the end of his employment at the previous rate and a separate person in relation to pensionable employment (“new employment”) from the start of his employment at the reduced rate, and accordingly apply separately in relation to each of those employments.

14. For the purposes of regulation E3 (qualification for retirement benefits), periods counting towards a qualifying period in relation to one of the employments count also in relation to the other.

15.—(1) For the purposes of regulation E30(2) (limits on reckonable service for calculating benefits), periods counting as reckonable service in relation to one of the employments count also in relation to the other.

(2) Any period excluded by regulation E30(2) is excluded in relation to new employment only.

16.—(1) A period for which the person has, before the first day of new employment, elected to pay additional contributions under regulation C3 does not count as reckonable service in relation to new employment but does, subject to sub-paragraph (2), count in relation to the earlier employment.

(2) An election to pay such contributions by Method A or C which was made less than 12 months before the first day of new employment ceases to have effect on that day, and any contributions paid in pursuance of it are to be refunded.

(3) If an election to pay such contributions is made on or after the first day of new employment—

- (a) the period to which it relates counts as reckonable service in relation to new employment but does not count in relation to the earlier employment, and
- (b) if the contributions are to be paid by Method B paragraph 10 of Schedule 4 (calculation of lump sum where salary reduced) does not apply.

17.—(1) This paragraph applies if the person becomes entitled to payment of retirement benefits by virtue of regulation E4(6) (incapacity).

(2) For the purposes of regulation E8 (enhancement) the appropriate period is to be calculated by reference to the aggregate of the period counting as reckonable service in relation to the earlier employment and the period so counting in relation to new employment, and—

- (a) if he becomes entitled to payment of the benefits within 3 years after the start of new employment, the period counting as reckonable service in relation to the earlier employment, or
 - (b) in any other case, the period so counting in relation to new employment,
- is increased by the appropriate period so calculated.

18.—(1) For the purpose of calculating any death grant under regulation E19 or supplementary death grant under regulation E20 that may become payable in respect of the person—

- (a) the average salary mentioned in regulations E19(2) and E20(2)—

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- (i) if the grant becomes payable within 3 years after the start of new employment, is his average salary in respect of the earlier employment, and
 - (ii) in any other case, is his average salary in respect of new employment,
- (b) the retirement lump sum mentioned in regulation E19(2) is the aggregate of the lump sums that would have become payable as there mentioned in respect of each of the employments, enhanced in accordance with paragraph 17, and
- (c) the retirement pension mentioned in E20(3) is the aggregate of the retirement pensions paid in respect of each of the employments.
- (2) Only one of either kind of grant is to be paid.
- 19.** Regulation E25(10) does not have effect so as to preclude the payment of a children's pension in respect of each of the employments.