

SCHEDULE 4

Regulation C3

ADDITIONAL CONTRIBUTIONS FOR PAST PERIOD

PART 1

METHOD A

1.—(1) In this Part (and throughout this Schedule) “the principal election” means the election made under regulation C3, “the past period” means the period specified under regulation C3(12)(a), and “the contribution period” means the period specified under regulation C3(12)(c).

(2) During any period for which a person is paying additional contributions for a current period under regulation C8, for the purposes of this Part (and of Part III)—

- (a) he is to be treated as being in full-time pensionable employment, and
- (b) his contributable salary is the notional salary described in regulation C8(7).

2.—(1) The contribution period must be one of not less than one year, and begins on the first day of the month following that in which the election becomes irrevocable under regulation C3(13).

(2) The contribution period and the past period must be such that A+B does not exceed 15 per cent of his contributable salary for the time being, where—

A is the rate at which the additional contributions are payable, and

B is the rate at which he pays other contributions under Part C (except any treated for the purposes of regulation G2 as employer’s contributions) or towards the provision of a pension otherwise than under these Regulations.

3. Subject to paragraphs 4 and 5, the rate at which the additional contributions are payable is the percentage ascertained from Table 1 below of his contributable salary for the time being.

TABLE 1

Contribution period in years	1	2	3	4	5
Age when notice of election given	Percentage contribution in respect of each year of past period				
20	32.96	15.97	10.35	7.59	5.97
21	31.79	15.32	9.88	7.20	5.69
22	30.66	14.71	9.45	6.84	5.41
23	29.59	14.15	9.05	6.52	5.13
24	28.57	13.62	8.69	6.24	4.85
25	27.61	13.14	8.36	5.99	4.57
26	26.63	12.71	8.10	5.81	4.47
27	25.74	12.31	7.86	5.64	4.36

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Contribution period in years Age when notice of election given	1	2	3	4	5
	Percentage contribution in respect of each year of past period				
28	24.93	11.95	7.64	5.50	4.26
29	24.20	11.63	7.45	5.37	4.15
30	23.55	11.34	7.28	5.26	4.05
31	23.04	11.12	7.15	5.17	4.01
32	22.59	10.91	7.03	5.10	3.97
33	22.18	10.73	6.93	5.03	3.92
34	21.83	10.58	6.85	4.98	3.88
35	21.52	10.45	6.78	4.94	3.84
36	21.31	10.37	6.73	4.92	3.84
37	21.14	10.30	6.70	4.90	3.84
38	20.99	10.25	6.67	4.89	3.83
39	20.87	10.21	6.66	4.89	3.83
40	20.78	10.18	6.65	4.89	3.83
41	20.75	10.18	6.65	4.90	3.85
42	20.74	10.18	6.67	4.91	3.86
43	20.74	10.20	6.68	4.93	3.88
44	20.76	10.22	6.70	4.95	3.90
45	20.81	10.25	6.73	4.97	3.92
46	20.87	10.29	6.76	5.00	3.95
47	20.94	10.33	6.80	5.03	3.98
48	21.04	10.39	6.84	5.06	4.01
49	21.16	10.45	6.89	5.10	4.04
50	21.29	10.52	6.94	5.15	4.07
51	21.44	10.61	7.00	5.20	4.12
52	21.61	10.70	7.07	5.25	4.17
53	21.80	10.80	7.15	5.32	4.22
54	22.01	10.92	7.23	5.39	4.27
55	22.23	11.04	7.32	5.46	4.32
56	22.59	11.24	7.47	5.58	4.47
57	23.00	11.48	7.64	5.73	4.62

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Contribution period in years Age when notice of election given	1	2	3	4	5
	Percentage contribution in respect of each year of past period				
58	23.47	11.74	7.84	5.89	4.77
59	23.99	12.04	8.07	6.08	4.91
60	24.57	12.38	8.31	6.28	5.06
61	24.05	12.12	8.14	6.15	4.96
62	23.53	11.85	7.96	6.02	4.85
63	23.01	11.59	7.79	5.88	4.74
64	20.28	10.14	6.76	5.07	4.63
65	21.97	11.07	7.43	5.62	
66	21.44	10.78	7.23	5.45	
67	20.91	10.49	7.02	5.28	
68	20.39	10.20	6.81	5.11	
69	19.86	9.91	6.60	4.94	

TABLE 1

(continued)

Contribution period in years Age when notice of election given	6	7	8	9	10
	Percentage contribution in respect of each year of past period				
20	4.84	4.04	3.44	2.97	2.60
21	4.63	3.87	3.31	2.86	2.51
22	4.41	3.70	3.17	2.75	2.42
23	4.20	3.53	3.03	2.64	2.33
24	3.98	3.36	2.90	2.53	2.24
25	3.77	3.19	2.76	2.42	2.16
26	3.68	3.13	2.71	2.38	2.12
27	3.60	3.06	2.65	2.34	2.08
28	3.52	2.99	2.60	2.29	2.05
29	3.44	2.93	2.55	2.25	2.01

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Contribution period in years Age when notice of election given	6	7	8	9	10
	Percentage contribution in respect of each year of past period				
30	3.36	2.86	2.49	2.20	1.97
31	3.33	2.84	2.47	2.19	1.96
32	3.29	2.82	2.46	2.18	1.95
33	3.26	2.79	2.44	2.16	1.94
34	3.23	2.77	2.42	2.15	1.93
35	3.20	2.74	2.40	2.13	1.92
36	3.20	2.75	2.40	2.14	1.93
37	3.20	2.75	2.41	2.14	1.93
38	3.20	2.75	2.41	2.14	1.93
39	3.20	2.75	2.41	2.15	1.94
40	3.20	2.75	2.41	2.15	1.94
41	3.22	2.77	2.43	2.17	1.96
42	3.23	2.78	2.44	2.18	1.97
43	3.25	2.80	2.46	2.19	1.98
44	3.26	2.81	2.47	2.21	1.99
45	3.28	2.83	2.49	2.22	2.01
46	3.31	2.85	2.51	2.24	2.03
47	3.34	2.88	2.53	2.27	2.05
48	3.36	2.90	2.56	2.29	2.07
49	3.39	2.93	2.58	2.31	2.10
50	3.42	2.96	2.61	2.34	2.12
51	3.46	2.99	2.63	2.36	2.14
52	3.50	3.02	2.66	2.38	2.16
53	3.54	3.05	2.69	2.40	2.17
54	3.58	3.08	2.71	2.42	2.19
55	3.62	3.12	2.74	2.44	2.21
56	3.75	3.23	2.84	2.53	2.29
57	3.87	3.34	2.94	2.63	2.38
58	4.00	3.45	3.04	2.72	2.46
59	4.12	3.56	3.14	2.81	2.54

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Contribution period in years Age when notice of election given	6	7	8	9	10
	Percentage contribution in respect of each year of past period				
60	4.25	3.67	3.24	2.90	
61	4.96	4.16	3.59	3.17	
62	4.85	4.07	3.51		
63	4.74	3.98			
64	4.63				

TABLE 1

(continued)

Contribution period in years Age when notice of election given	11	12	13	14	15
	Percentage contribution in respect of each year of past period				
20	2.32	2.10	1.90	1.73	1.59
21	2.25	2.03	1.84	1.69	1.55
22	2.17	1.96	1.79	1.64	1.51
23	2.10	1.90	1.73	1.59	1.47
24	2.02	1.83	1.68	1.54	1.42
25	1.95	1.77	1.62	1.49	1.38
26	1.91	1.74	1.60	1.48	1.37
27	1.88	1.72	1.58	1.46	1.35
28	1.85	1.69	1.55	1.44	1.34
29	1.82	1.67	1.53	1.42	1.32
30	1.79	1.64	1.51	1.40	1.30
31	1.78	1.63	1.51	1.40	1.30
32	1.77	1.63	1.50	1.39	1.30
33	1.77	1.62	1.50	1.39	1.30
34	1.76	1.61	1.49	1.39	1.30
35	1.75	1.61	1.49	1.38	1.29
36	1.75	1.61	1.49	1.39	1.30

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Contribution period in years	11	12	13	14	15
Age when notice of election given	Percentage contribution in respect of each year of past period				
37	1.76	1.62	1.50	1.39	1.30
38	1.76	1.62	1.50	1.40	1.31
39	1.77	1.63	1.51	1.41	1.32
40	1.77	1.63	1.51	1.41	1.32
41	1.79	1.65	1.53	1.42	1.34
42	1.80	1.66	1.54	1.44	1.35
43	1.81	1.67	1.55	1.45	1.36
44	1.83	1.68	1.56	1.46	1.37
45	1.84	1.70	1.58	1.47	1.39
46	1.86	1.71	1.59	1.49	1.40
47	1.88	1.73	1.61	1.50	1.41
48	1.90	1.75	1.62	1.51	1.42
49	1.91	1.76	1.63	1.52	1.43
50	1.93	1.78	1.65	1.54	1.44
51	1.95	1.80	1.66	1.55	1.45
52	1.97	1.81	1.68	1.57	1.47
53	1.99	1.83	1.70	1.59	1.49
54	2.00	1.85	1.71	1.60	1.50
55	2.02	1.86	1.73	1.62	
56	2.10	1.94	1.80		
57	2.17	2.01			
58	2.25				

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TABLE 1

(continued)

Contribution period in years	16	17	18	19	20
Age when notice of election given	Percentage contribution in respect of each year of past period				
20	1.47	1.37	1.28	1.20	1.13
21	1.44	1.34	1.25	1.17	1.10
22	1.40	1.31	1.22	1.15	1.08
23	1.36	1.28	1.20	1.12	1.06
24	1.33	1.24	1.17	1.10	1.04
25	1.29	1.21	1.14	1.08	1.02
26	1.28	1.20	1.13	1.07	1.01
27	1.26	1.19	1.12	1.06	1.00
28	1.25	1.18	1.11	1.05	1.00
29	1.24	1.16	1.10	1.04	0.99
30	1.22	1.15	1.09	1.03	0.98
31	1.22	1.15	1.09	1.03	0.98
32	1.22	1.15	1.09	1.03	0.98
33	1.22	1.15	1.09	1.03	0.98
34	1.22	1.15	1.09	1.03	0.99
35	1.22	1.15	1.09	1.03	0.99
36	1.22	1.16	1.10	1.04	0.99
37	1.23	1.16	1.10	1.05	1.00
38	1.23	1.17	1.11	1.06	1.01
39	1.24	1.17	1.12	1.06	1.01
40	1.25	1.18	1.12	1.07	1.02
41	1.26	1.19	1.13	1.08	1.03
42	1.27	1.20	1.14	1.09	1.04
43	1.28	1.21	1.15	1.09	1.04
44	1.29	1.22	1.16	1.10	1.05
45	1.30	1.23	1.17	1.11	1.06
46	1.31	1.24	1.18	1.12	1.07
47	1.32	1.25	1.19	1.13	1.08

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Contribution period in years Age when notice of election given	16	17	18	19	20
	Percentage contribution in respect of each year of past period				
48	1.34	1.26	1.20	1.14	1.09
49	1.35	1.27	1.21	1.15	1.10
50	1.36	1.28	1.22	1.16	
51	1.37	1.30	1.23		
52	1.39	1.31			
53	1.40				

TABLE 1

(continued)

Contribution period in years Age when notice of election given	21	22	23	24	25
	Percentage contribution in respect of each year of past period				
20	1.06	1.01	0.96	0.91	0.87
21	1.05	0.99	0.94	0.90	0.86
22	1.03	0.97	0.93	0.89	0.85
23	1.01	0.96	0.91	0.87	0.83
24	0.99	0.94	0.90	0.86	0.82
25	0.97	0.92	0.88	0.84	0.81
26	0.96	0.92	0.88	0.84	0.81
27	0.96	0.91	0.87	0.84	0.80
28	0.95	0.91	0.87	0.83	0.80
29	0.94	0.90	0.86	0.83	0.80
30	0.94	0.90	0.86	0.83	0.79
31	0.94	0.90	0.86	0.83	0.80
32	0.94	0.90	0.86	0.83	0.80
33	0.94	0.90	0.87	0.83	0.80
34	0.94	0.90	0.87	0.84	0.81
35	0.94	0.91	0.87	0.84	0.81

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Contribution period in years Age when notice of election given	21	22	23	24	25
	Percentage contribution in respect of each year of past period				
36	0.95	0.91	0.88	0.84	0.81
37	0.96	0.92	0.88	0.85	0.82
38	0.96	0.92	0.89	0.85	0.82
39	0.97	0.93	0.89	0.86	0.83
40	0.98	0.94	0.90	0.86	0.83
41	0.98	0.94	0.90	0.87	0.84
42	0.99	0.95	0.91	0.88	0.85
43	1.00	0.96	0.92	0.88	0.85
44	1.00	0.96	0.93	0.89	0.86
45	1.01	0.97	0.93	0.90	
46	1.02	0.98	0.94		
47	1.03	0.99			
48	1.04				

TABLE 1

(continued)

Contribution period in years Age when notice of election given	26	27	28	29	30
	Percentage contribution in respect of each year of past period				
20	0.83	0.80	0.77	0.74	0.71
21	0.82	0.79	0.76	0.73	0.71
22	0.81	0.78	0.75	0.72	0.70
23	0.80	0.77	0.74	0.72	0.69
24	0.79	0.76	0.73	0.71	0.69
25	0.78	0.75	0.73	0.70	0.68
26	0.78	0.75	0.72	0.70	0.68
27	0.77	0.75	0.72	0.70	0.68
28	0.77	0.75	0.72	0.70	0.68

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Contribution period in years Age when notice of election given	26	27	28	29	30
	Percentage contribution in respect of each year of past period				
29	0.77	0.74	0.72	0.70	0.68
30	0.77	0.74	0.72	0.70	0.68
31	0.77	0.74	0.72	0.70	0.68
32	0.77	0.75	0.72	0.70	0.68
33	0.78	0.75	0.72	0.70	0.68
34	0.78	0.75	0.73	0.70	0.68
35	0.78	0.75	0.73	0.71	0.68
36	0.79	0.76	0.73	0.71	0.69
37	0.79	0.76	0.74	0.72	0.69
38	0.79	0.77	0.74	0.72	0.70
39	0.80	0.77	0.75	0.72	0.70
40	0.80	0.78	0.75	0.73	
41	0.81	0.78	0.76		
42	0.82	0.79			
43	0.82				

TABLE 1

(continued)

Contribution period in years Age when notice of election given	31	32	33	34	35
	Percentage contribution in respect of each year of past period				
20	0.69	0.67	0.65	0.63	0.61
21	0.68	0.66	0.64	0.62	0.60
22	0.68	0.66	0.64	0.62	0.60
23	0.67	0.65	0.63	0.61	0.60
24	0.66	0.65	0.63	0.61	0.59
25	0.66	0.64	0.62	0.61	0.59
26	0.66	0.64	0.62	0.61	0.59

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Contribution period in years Age when notice of election given	31	32	33	34	35
	Percentage contribution in respect of each year of past period				
27	0.66	0.64	0.62	0.60	0.59
28	0.66	0.64	0.62	0.60	0.59
29	0.66	0.64	0.62	0.60	0.59
30	0.66	0.64	0.62	0.60	0.59
31	0.66	0.64	0.62	0.60	0.59
32	0.66	0.64	0.62	0.61	0.59
33	0.66	0.64	0.63	0.61	0.59
34	0.66	0.65	0.63	0.61	0.60
35	0.67	0.65	0.63	0.61	
36	0.67	0.65	0.63		
37	0.67	0.66			
38	0.68				

TABLE 1

(continued)

Contribution period in years Age when notice of election given	36	37	38	39	40
	Percentage contribution in respect of each year of past period				
20	0.59	0.58	0.56	0.55	0.54
21	0.59	0.57	0.56	0.55	0.53
22	0.59	0.57	0.56	0.54	0.53
23	0.58	0.57	0.55	0.54	0.53
24	0.58	0.56	0.55	0.54	0.52
25	0.57	0.56	0.55	0.53	0.52
26	0.57	0.56	0.55	0.53	0.52
27	0.57	0.56	0.55	0.53	0.52
28	0.57	0.56	0.55	0.53	0.52
29	0.57	0.56	0.55	0.53	0.52

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Contribution period in years Age when notice of election given	36	37	38	39	40
	Percentage contribution in respect of each year of past period				
30	0.57	0.56	0.55	0.53	
31	0.57	0.56	0.55		
32	0.58	0.56			
33	0.58				

TABLE 1
(continued)

Contribution period in years Age when notice of election given	41	42	43	44	45
	Percentage contribution in respect of each year of past period				
20	0.52	0.51	0.50	0.49	0.48
21	0.52	0.51	0.50	0.49	0.48
22	0.52	0.51	0.50	0.49	0.47
23	0.52	0.50	0.49	0.48	0.47
24	0.51	0.50	0.49	0.48	0.47
25	0.51	0.50	0.49	0.48	
26	0.51	0.50	0.49		
27	0.51	0.50			
28	0.51				

TABLE 1
(continued)

Contribution period in years Age when notice of election given	46	47	48	49
	Percentage contribution in respect of each year of past period			
20	0.47	0.46	0.45	0.44
21	0.47	0.46	0.45	

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Contribution period in years	46	47	48	49
Age when notice of election given	Percentage contribution in respect of each year of past period			
22	0.47	0.46		
23	0.46			

4.—(1) At any time during the contribution period the person may, subject to paragraph 2, by giving written notice to the Secretary of State elect to shorten it or, if he has already made one or more such elections, to shorten it further.

(2) An election under this paragraph—

- (a) has effect only if the Secretary of State notifies the person in writing that it has been accepted, and
- (b) on acceptance, has effect as from the next anniversary of the start of the contribution period (“the effective date”).

(3) From the effective date Table 1 in paragraph 3 applies with the substitution—

- (a) for the person’s age at the date of the principal election, of his age at the date when notice of the election under this paragraph was given,
- (b) for the number of years in the contribution period, of the number of years after the effective date in the shortened period, and
- (c) for the number of years in the past period, of that number multiplied by—

$$C - \left(C \times \frac{D}{E} \right)$$

where—

C is the number of years in the past period,

D is the number of years in the contribution period up to the effective date, and

E is the number of years in the contribution period.

5.—(1) Subject to sub-paragraphs (2) to (5), if the person—

- (a) before the end of the contribution period ceases to be in full-time 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 he receives a refund of contributions under regulation C10, he may—

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

by giving written notice to the Secretary of State elect to complete payment of the additional contributions (so that regulation D3(1)(b) will apply instead of regulation D3(2)) by making a lump sum payment under this paragraph.

(3) Where he had not attained the age of 60 when he ceased to hold his employment, the amount of the payment is, subject to sub-paragraph (4) and to paragraph 3 of Schedule 3, the actuarial

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equivalent, when the employment ended, of the additional contributions that would have been payable for the remainder of the contribution period.

(4) Where—

- (a) when he ceased to hold his employment he had become incapacitated and had not attained the age of 60, and
- (b) he 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 attained that age.

(5) Where he had attained the age of 60 when he ceased to hold his 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.

TABLE 2

Years remaining in contribution period	Multiplier
1	0.993
2	1.970
3	2.934
4	3.883
5	4.818
6	5.740
7	6.648
8	7.542
9	8.423
10	9.291

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

6. Where paragraph 5 has become applicable and the person is entitled to a retirement lump sum which is smaller than the payment he could elect to make under that paragraph, he may instead elect, in the same way and during the same period, to make a payment under this paragraph of a lump sum equal to the retirement lump sum.

7. Any retirement lump sum to which the person is entitled may, subject to paragraph 8(2)(d), be set off in whole or part against any payment to be made under paragraph 5 or 6.

8.—(1) This paragraph applies—

- (a) where paragraph 5 has become applicable because the person died while in full-time pensionable employment, or
- (b) where he dies within 3 months after ceasing to be in such employment without having made an election under paragraph 5 or 6,

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and another person (“the pensioner”) is entitled under regulation E25 to a long-term pension in respect of him.

(2) Where this paragraph applies—

- (a) the person is to be treated as having ceased to hold the employment when incapacitated,
- (b) any election that could have been made under paragraph 5 or 6 may, within 3 months after the death, be made by the pensioner, or in the case of a child by a person acting on his behalf,
- (c) if any payment due by virtue of such an election is not made within 3 months after the death the election ceases to have effect, and
- (d) a terminal sum may be set off against such a payment only to the extent that the person entitled to it consents.

PART II

METHOD B

9.—(1) Subject to paragraphs 10 to 12, the additional contributions consist of a lump sum of $A \times B \times C$, where—

A is the length of the past period, expressed in years and any fraction of a year,

B is the annual rate of the person’s contributable salary at the date on which notice of the election was given, and

C is the percentage ascertained from Table 3 below.

TABLE 3

Age of date of election	Percentage
under 23	29.53
23	28.50
24	27.47
25	26.45
26	25.43
27	24.54
28	23.77
29	23.12
30	22.57
31	22.10
32	21.67
33	21.27
34	20.92
35	20.62
36	20.37

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Age of date of election	Percentage
37	20.19
38	20.05
39	19.97
40	19.91
41	19.96
42	19.84
43	19.86
44	19.89
45	19.92
46	19.96
47	20.02
48	20.11
49	20.22
50	20.36
51	20.52
52	20.69
53	20.86
54	21.04
55	21.22
56	21.52
57	22.02
58	22.72
59	23.52
60	24.39
61	23.88
62	23.37
63	22.86
64	22.34
65	21.81
66	21.29
67	20.76
68	20.24
69	19.71

(2) If the lump sum is not paid within one month after the date on which the election became irrevocable under regulation C3(13) the election ceases to have effect.

10.—(1) Subject to paragraphs 11 and 12 and paragraph 16(3) of Schedule 10, this paragraph applies where the person’s contributable salary was reduced (whether in consequence of a change of post or otherwise) within—

(a) the year, or

(b) if when notice of the election was given he had attained the age of 57, the period of 3 years, ending immediately before the date on which notice of the election was given.

(2) Where this paragraph applies, paragraph 9 has effect with the substitution as “B” of the annual rate of the contributable salary that would have been payable at that date if he had continued to be employed in the same post and on the same terms.

11. Where notice of the election was given on or after applying for payment of retirement benefits, paragraph 9 has effect with the substitution as “B” of the person’s average salary.

12. Where notice of the election was given when the person was in part-time pensionable employment, the references in paragraphs 9 and 10 to contributable salary are to be construed as references to that which would have been payable if the person had at all material times been in comparable full-time employment.

PART III

METHOD C

13.—(1) The contribution period begins on the commencement date, that is to say 1st October next following the date on which notice of the principal election was given.

(2) Where at the commencement date the person has attained the age of 55, the contribution period must be one of not less than one nor more than 5 years.

(3) In any other case, the contribution period must be one of not less than one nor more than 10 years, ending on or before his 60th birthday.

(4) The contribution period and the past period must be such that at the commencement date $A + B$ does not exceed 15% of his contributable salary, where—

A is the rate at which the additional contributions are payable, and

B is the rate at which he pays other contributions under Part C (except any treated for the purposes of regulation G2 as employer’s contributions) or towards the provision of a pension otherwise than under these Regulations.

14.—(1) Subject to paragraph 15, the amount of the additional contributions is to be paid in equal monthly instalments.

(2) The amount of the additional contributions is $C \times D \times E$, where—

C is the Method B sum,

D is the number of instalments to be paid, and

E is the multiplier ascertained from, or where the contribution period is not an exact number of years by extrapolation from, the appropriate Table.

(3) Where paragraph 13(2) applies, the appropriate Table is Table 4 below.

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TABLE 4

Range within which relevant rate of interest falls %	Contribution period in years and multiplier				
	1	2	3	4	5
5.00—5.49	0.0860	0.0443	0.0304	0.0235	0.0194
5.50—5.99	0.0863	0.0445	0.0306	0.0237	0.0196
6.00—6.49	0.0865	0.0448	0.0309	0.0239	0.0198
6.50—6.99	0.0867	0.0450	0.0311	0.0242	0.0200
7.00—7.49	0.0869	0.0452	0.0313	0.0244	0.0203
7.50—7.99	0.0872	0.0454	0.0315	0.0246	0.0205
8.00—8.49	0.0874	0.0456	0.0318	0.0249	0.0207
8.50—8.99	0.0876	0.0459	0.0320	0.0251	0.0210
9.00—9.49	0.0878	0.0461	0.0322	0.0253	0.0212
9.50—9.99	0.0881	0.0463	0.0324	0.0256	0.0214
10.00—10.49	0.0883	0.0465	0.0327	0.0258	0.0217
10.50—10.99	0.0885	0.0468	0.0329	0.0260	0.0219
11.00—11.49	0.0887	0.0470	0.0331	0.0263	0.0222
11.50—11.99	0.0890	0.0472	0.0334	0.0265	0.0224
12.00—12.49	0.0892	0.0474	0.0336	0.0267	0.0226
12.50—12.99	0.0894	0.0476	0.0338	0.0270	0.0229
13.00—13.49	0.0896	0.0479	0.0340	0.0272	0.0231
13.50—13.99	0.0898	0.0481	0.0343	0.0274	0.0234
14.00—14.49	0.0901	0.0483	0.0345	0.0277	0.0236
14.50—14.99	0.0903	0.0485	0.0347	0.0279	0.0239
15.00—15.49	0.0905	0.0488	0.0350	0.0282	0.0241
15.50—15.99	0.0907	0.0490	0.0352	0.0284	0.0244
16.00—16.49	0.0910	0.0492	0.0354	0.0287	0.0246
16.50—16.99	0.0912	0.0494	0.0357	0.0289	0.0249
17.00—17.49	0.0914	0.0497	0.0359	0.0291	0.0251
17.50—17.99	0.0916	0.0499	0.0361	0.0294	0.0255
18.00—18.49	0.0919	0.0501	0.0364	0.0296	0.0257
18.50—18.99	0.0921	0.0504	0.0366	0.0299	0.0260
19.00—19.49	0.0923	0.0506	0.0369	0.0301	0.0262
19.50—19.99	0.0925	0.0508	0.0371	0.0304	0.0265

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(4) In any other case, the appropriate Table is Table 5 below.

TABLE 5

Range within which relevant rate of interest falls %	Contribution period in years and multiplier				
	1	2	3	4	5
5.00—5.49	0.0859	0.0441	0.0302	0.0233	0.0192
5.50—5.99	0.0861	0.0444	0.0305	0.0235	0.0194
6.00—6.49	0.0863	0.0446	0.0307	0.0238	0.0196
6.50—6.99	0.0865	0.0448	0.0309	0.0240	0.0198
7.00—7.49	0.0868	0.0450	0.0311	0.0242	0.0201
7.50—7.99	0.0870	0.0452	0.0314	0.0244	0.0203
8.00—8.49	0.0872	0.0455	0.0316	0.0247	0.0205
8.50—8.99	0.0874	0.0457	0.0318	0.0249	0.0208
9.00—9.49	0.0877	0.0459	0.0320	0.0251	0.0210
9.50—9.99	0.0879	0.0461	0.0323	0.0254	0.0212
10.00—10.49	0.0881	0.0463	0.0325	0.0256	0.0215
10.50—10.99	0.0883	0.0466	0.0327	0.0258	0.0217
11.00—11.49	0.0886	0.0468	0.0329	0.0260	0.0220
11.50—11.99	0.0888	0.0470	0.0332	0.0263	0.0222
12.00—12.49	0.0890	0.0472	0.0334	0.0265	0.0224
12.50—12.99	0.0892	0.0475	0.0336	0.0268	0.0227
13.00—13.49	0.0894	0.0477	0.0338	0.0270	0.0229
13.50—13.99	0.0897	0.0479	0.0341	0.0272	0.0232
14.00—14.49	0.0899	0.0481	0.0343	0.0275	0.0234
14.50—14.99	0.0901	0.0484	0.0345	0.0277	0.0237
15.00—15.49	0.0903	0.0486	0.0348	0.0279	0.0237
15.50—15.99	0.0906	0.0488	0.0350	0.0282	0.0242
16.00—16.49	0.0908	0.0490	0.0352	0.0284	0.0244
16.50—16.99	0.0910	0.0493	0.0355	0.0287	0.0247
17.00—17.49	0.0912	0.0495	0.0357	0.0289	0.0249
17.50—17.99	0.0914	0.0497	0.0359	0.0292	0.0252
18.00—18.49	0.0917	0.0499	0.0362	0.0294	0.0254
18.50—18.99	0.0919	0.0502	0.0364	0.0296	0.0257

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Range within which relevant rate of interest falls %	Contribution period in years and multiplier				
	1	2	3	4	5
19.00—19.49	0.0921	0.0504	0.0366	0.0299	0.0259
19.50—19.99	0.0923	0.0506	0.0369	0.0301	0.0262

TABLE 5

(continued)

Range within which relevant rate of interest falls %	Contribution period in years and multiplier				
	6	7	8	9	10
5.00—5.49	0.0164	0.0144	0.0130	0.0118	0.0109
5.50—5.99	0.0166	0.0147	0.0132	0.0121	0.0112
6.00—6.49	0.0168	0.0149	0.0135	0.0123	0.0114
6.50—6.99	0.0171	0.0151	0.0137	0.0126	0.0117
7.00—7.49	0.0173	0.0154	0.0139	0.0128	0.0119
7.50—7.99	0.0176	0.0156	0.0142	0.0131	0.0122
8.00—8.49	0.0178	0.0159	0.0144	0.0133	0.0125
8.50—8.99	0.0180	0.0161	0.0147	0.0136	0.0127
9.00—9.49	0.0183	0.0164	0.0149	0.0139	0.0130
9.50—9.99	0.0185	0.0166	0.0152	0.0141	0.0133
10.00—10.49	0.0188	0.0169	0.0155	0.0144	0.0135
10.50—10.99	0.0190	0.0171	0.0157	0.0147	0.0138
11.00—11.49	0.0193	0.0174	0.0160	0.0149	0.0141
11.50—11.99	0.0195	0.0176	0.0162	0.0152	0.0144
12.00—12.49	0.0198	0.0179	0.0165	0.0155	0.0146
12.50—12.99	0.0200	0.0181	0.0168	0.0158	0.0149
13.00—13.49	0.0203	0.0184	0.0170	0.0160	0.0152
13.50—13.99	0.0205	0.0187	0.0173	0.0163	0.0155
14.00—14.49	0.0208	0.0189	0.0176	0.0166	0.0158
14.50—14.99	0.0210	0.0192	0.0179	0.0169	0.0161
15.00—15.49	0.0213	0.0195	0.0181	0.0172	0.0164

Range within which relevant rate of interest falls %	Contribution period in years and multiplier				
	6	7	8	9	10
15.50—15.99	0.0215	0.0197	0.0184	0.0174	0.0167
16.00—16.49	0.0218	0.0200	0.0187	0.0177	0.0170
16.50—16.99	0.0221	0.0202	0.0190	0.0180	0.0173
17.00—17.49	0.0223	0.0205	0.0193	0.0183	0.0176
17.50—17.99	0.0226	0.0208	0.0195	0.0186	0.0179
18.00—18.49	0.0228	0.0311	0.0198	0.0189	0.0182
18.50—18.99	0.0231	0.0214	0.0201	0.0192	0.0185
19.00—19.49	0.0234	0.0216	0.0204	0.0195	0.0188
19.50—19.99	0.0236	0.0219	0.0207	0.0198	0.0191

(5) The relevant rate of interest is the average gross redemption yield described in sub-paragraph (6) on the last 1st August before the date on which the election became irrevocable under regulation C3(13) or, if The Stock Exchange was not then open, on the last day on which it had been open.

(6) The average gross redemption yield is that computed and designated jointly by the Financial Times, the Institute of Actuaries and the Faculty of Actuaries as that appropriate to British Government high-coupon 5-year stocks.

15.—(1) Subject to sub-paragraphs (2) and (3) (and having regard to paragraph 1(2)), if the person—

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

the principal election ceases to have effect.

(2) Unless he receives a refund of contributions under regulation C10, he may by giving written notice to the Secretary of State within 3 months after the end of his employment elect to complete payment of the additional contributions (so that regulation D3(1)(b) will apply instead of regulation D3(2)) by making a lump sum payment under this paragraph.

(3) 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 for the remainder of the contribution period.

(4) If the payment is not made within 3 months after the end of the person's employment the election ceases to have effect.

(5) A lump sum payable under this paragraph may be set off against any retirement lump sum to which the person is entitled.

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PART IV

METHOD D

16.—(1) Where the person has not attained the age of 60 when he ceases to be in pensionable employment, the additional contributions consist of a lump sum which is the actuarial equivalent of the actual or prospective increase in benefits attributable to his becoming entitled to count the past period as reckonable service under regulation D3.

(2) In any other case, the additional contributions consist of a lump sum calculated in accordance with paragraph 9(1) but with the substitution as B of his average salary.

(3) A lump sum payable under this paragraph may be set off against any retirement lump sum to which the person is entitled.