

SCHEDULE 4

Regulation C4

ADDITIONAL CONTRIBUTIONS FOR PAST PERIOD

PART I

METHOD A

1.—(1) In this Part—

“the principal election” means the election under regulation C4(2);

“the past period” means the period specified under regulation C4(7)(a);

“the contribution period” means the period specified under regulation C4(7)(c).

(2) Any reference in this Part, in relation to a person who has spent any part of the contribution period in part-time employment, to a period which a person is entitled to count as reckonable service arising from the contribution period is a reference to a period calculated by applying the formula in regulation D1(2) to the contribution period.

(3) During any period for which a person is paying additional contributions for a current period under regulation C9 or C10, for the purposes of this Part—

(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 C9(7)(a) or, as the case may be, regulation C10(4).

2.—(1) The contribution period must be one of not less than one year, and begins on the first day of the month following the expiry of a period of one month from the date of acceptance of the election by the Secretary of State.

(2) The contribution period and the past period must be such that

A + B

does not exceed 15% of the person's 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 employers' 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 the person's contributable salary for the time being.

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TABLE 1

<i>Contribution period (in years)</i>	2	3	4	5	6	7	8	9	10	
<i>Age when notice of election given</i>	<i>Percentage contribution in respect of each year of past period</i>									
20	19.64	9.87	6.61	4.95	3.94	3.27	2.78	2.42	2.14	1.91
21	19.82	9.96	6.61	4.93	3.92	3.24	2.76	2.40	2.12	1.89
22	20.03	9.93	6.56	4.88	3.88	3.21	2.73	2.37	2.09	1.86
23	19.68	9.76	6.45	4.81	3.82	3.16	2.69	2.33	2.06	1.84
24	19.34	9.60	6.36	4.74	3.76	3.11	2.64	2.29	2.02	1.81
25	19.06	9.47	6.27	4.67	3.70	3.06	2.60	2.26	2.00	1.79
26	18.80	9.34	6.18	4.59	3.64	3.01	2.56	2.23	1.98	1.78
27	18.56	9.19	6.08	4.52	3.59	2.97	2.53	2.21	1.96	1.76
28	18.21	9.03	5.97	4.44	3.53	2.93	2.51	2.19	1.95	1.75
29	17.88	8.87	5.87	4.38	3.49	2.90	2.49	2.18	1.94	1.74
30	17.60	8.74	5.79	4.33	3.46	2.89	2.48	2.17	1.93	1.74
31	17.34	8.62	5.74	4.31	3.45	2.88	2.47	2.17	1.93	1.74
32	17.10	8.57	5.72	4.30	3.45	2.88	2.47	2.17	1.94	1.75
33	17.14	8.58	5.73	4.31	3.46	2.89	2.48	2.18	1.95	1.76
34	17.16	8.60	5.75	4.32	3.47	2.90	2.50	2.19	1.96	1.77
35	17.21	8.63	5.76	4.34	3.48	2.91	2.51	2.20	1.97	1.78
36	17.26	8.65	5.79	4.36	3.50	2.93	2.52	2.22	1.98	1.79
37	17.29	8.69	5.82	4.38	3.52	2.95	2.54	2.23	1.99	1.80
38	17.40	8.74	5.85	4.41	3.54	2.97	2.55	2.25	2.01	1.82
39	17.51	8.80	5.89	4.44	3.57	2.99	2.57	2.26	2.02	1.83
40	17.62	8.85	5.92	4.46	3.59	3.01	2.59	2.28	2.04	1.84
41	17.72	8.89	5.95	4.49	3.61	3.03	2.61	2.29	2.05	1.86
42	17.77	8.93	5.99	4.52	3.63	3.04	2.62	2.31	2.07	1.87
43	17.86	8.98	6.02	4.55	3.66	3.06	2.64	2.33	2.08	1.89
44	17.95	9.03	6.06	4.57	3.67	3.08	2.66	2.34	2.10	1.90
45	18.04	9.08	6.08	4.58	3.69	3.09	2.67	2.36	2.11	1.92
46	18.13	9.09	6.09	4.60	3.70	3.11	2.69	2.37	2.13	1.93

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<i>Contribution period (in years)</i>	2	3	4	5	6	7	8	9	10	
<i>Age when notice of election given</i>	<i>Percentage contribution in respect of each year of past period</i>									
47	18.07	9.09	6.10	4.61	3.72	3.12	2.70	2.39	2.14	1.95
48	18.08	9.10	6.12	4.63	3.73	3.14	2.72	2.40	2.16	1.97
49	18.08	9.11	6.13	4.64	3.74	3.15	2.73	2.42	2.18	1.98
50	18.08	9.12	6.13	4.65	3.76	3.17	2.75	2.43	2.19	2.02
51	18.57	9.37	6.30	4.77	3.86	3.25	2.82	2.50	2.25	2.08
52	19.07	9.62	6.47	4.90	3.97	3.34	2.90	2.57	2.31	2.13
53	19.64	9.91	6.67	5.05	4.09	3.44	2.99	2.65	2.38	2.19
54	20.25	10.22	6.88	5.21	4.22	3.55	3.08	2.73	2.45	2.25
55	20.88	10.54	7.10	5.38	4.35	3.67	3.18	2.81	2.53	2.32
56	21.56	10.89	7.33	5.56	4.50	3.79	3.28	2.91	2.61	2.39
57	22.30	11.26	7.59	5.75	4.65	3.92	3.40	3.01	2.70	2.47
58	23.10	11.67	7.86	5.96	4.82	4.06	3.52	3.12	2.80	2.56
59	23.98	12.12	8.17	6.19	5.01	4.22	3.66	3.23	2.91	2.65
60	25.00	12.64	8.52	6.46	5.23	4.40	3.81	3.37	3.03	
61	24.56	12.42	8.37	6.35	5.13	4.33	3.75	3.31		
62	24.12	12.19	8.22	6.23	5.04	4.25	3.68			
63	23.66	11.96	8.06	6.11	4.94	4.17				
64	23.19	11.72	7.90	5.99	4.85					
65	22.71	11.48	7.74	5.87						
66	22.23	11.24	7.58							
67	21.73	10.99								
68	21.24									

TABLE 1 (continued)

<i>Payment period (in years)</i>	11	12	13	14	15	16	17	18	19	20
<i>Age</i>	<i>Payment percentage for each extra year bought in</i>									
20	1.72	1.57	1.44	1.33	1.23	1.15	1.08	1.02	0.96	0.91

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<i>Payment period (in years)</i>	11	12	13	14	15	16	17	18	19	20
<i>Age</i>	<i>Payment percentage for each extra year bought in</i>									
21	1.70	1.55	1.42	1.31	1.22	1.14	1.07	1.01	0.96	0.91
22	1.68	1.53	1.41	1.30	1.21	1.13	1.07	1.01	0.95	0.91
23	1.66	1.51	1.39	1.29	1.20	1.13	1.06	1.00	0.95	0.90
24	1.64	1.50	1.38	1.28	1.19	1.12	1.05	1.00	0.94	0.90
25	1.62	1.49	1.37	1.27	1.19	1.11	1.05	0.99	0.94	0.90
26	1.61	1.48	1.36	1.27	1.18	1.11	1.05	0.99	0.94	0.90
27	1.60	1.47	1.36	1.26	1.18	1.11	1.05	0.99	0.94	0.90
28	1.59	1.46	1.35	1.26	1.18	1.11	1.05	0.99	0.94	0.90
29	1.59	1.46	1.35	1.26	1.18	1.11	1.05	0.99	0.94	0.90
30	1.59	1.46	1.35	1.26	1.18	1.11	1.05	1.00	0.95	0.90
31	1.59	1.46	1.36	1.26	1.18	1.12	1.05	1.00	0.95	0.91
32	1.60	1.47	1.36	1.27	1.19	1.12	1.06	1.01	0.96	0.92
33	1.61	1.48	1.37	1.28	1.20	1.13	1.07	1.01	0.97	0.92
34	1.61	1.49	1.38	1.29	1.21	1.14	1.08	1.02	0.97	0.93
35	1.62	1.50	1.39	1.30	1.22	1.15	1.08	1.03	0.98	0.94
36	1.64	1.51	1.40	1.31	1.23	1.16	1.09	1.04	0.99	0.95
37	1.65	1.52	1.41	1.32	1.24	1.17	1.10	1.05	1.00	0.96
38	1.66	1.53	1.42	1.33	1.25	1.18	1.12	1.06	1.02	0.97
39	1.67	1.54	1.43	1.34	1.26	1.19	1.13	1.07	1.03	0.99
40	1.69	1.56	1.45	1.35	1.27	1.20	1.14	1.09	1.04	1.00
41	1.70	1.57	1.46	1.37	1.29	1.22	1.16	1.10	1.06	1.03
42	1.71	1.58	1.47	1.38	1.30	1.23	1.17	1.12	1.09	1.06
43	1.73	1.60	1.49	1.40	1.32	1.25	1.19	1.15	1.12	1.08
44	1.74	1.61	1.50	1.41	1.33	1.27	1.23	1.18	1.14	1.11
45	1.76	1.63	1.52	1.43	1.36	1.31	1.26	1.21	1.17	1.14
46	1.78	1.65	1.54	1.46	1.40	1.34	1.29	1.24	1.20	1.17
47	1.79	1.66	1.57	1.50	1.43	1.38	1.32	1.28	1.23	1.19
48	1.81	1.70	1.61	1.54	1.47	1.41	1.36	1.31	1.26	1.22
49	1.85	1.75	1.66	1.58	1.51	1.45	1.39	1.34	1.29	1.25
50	1.90	1.80	1.70	1.62	1.55	1.48	1.42	1.37	1.32	
51	1.95	1.84	1.74	1.65	1.58	1.51	1.45	1.39		
52	1.99	1.87	1.77	1.68	1.60	1.53	1.47			

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<i>Payment period (in years)</i>	11	12	13	14	15	16	17	18	19	20
<i>Age</i>	<i>Payment percentage for each extra year bought in</i>									
53	2.04	1.92	1.81	1.72	1.63	1.56				
54	2.10	1.97	1.86	1.76	1.67					
55	2.16	2.02	1.90	1.80						
56	2.22	2.07	1.95							
57	2.29	2.13								
58	2.36									

TABLE 1 (continued)

<i>Payment period (in years)</i>	21	22	23	24	25	26	27	28	29	30
<i>Age</i>	<i>Payment percentage for each extra year bought in</i>									
20	0.87	0.83	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
21	0.87	0.83	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
22	0.86	0.82	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
23	0.86	0.82	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
24	0.86	0.82	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
25	0.86	0.82	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
26	0.86	0.82	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
27	0.86	0.82	0.79	0.76	0.73	0.71	0.68	0.66	0.64	0.63
28	0.86	0.82	0.79	0.76	0.73	0.71	0.69	0.67	0.65	0.63
29	0.86	0.83	0.79	0.77	0.74	0.71	0.69	0.67	0.65	0.64
30	0.87	0.83	0.80	0.77	0.74	0.72	0.70	0.68	0.66	0.65
31	0.87	0.84	0.80	0.78	0.75	0.73	0.70	0.68	0.67	0.66
32	0.88	0.84	0.81	0.78	0.76	0.73	0.71	0.70	0.68	0.67
33	0.88	0.85	0.82	0.79	0.77	0.74	0.72	0.71	0.70	0.68
34	0.89	0.86	0.83	0.80	0.77	0.75	0.74	0.72	0.71	0.70
35	0.90	0.87	0.84	0.81	0.79	0.77	0.75	0.74	0.72	0.71
36	0.91	0.88	0.85	0.82	0.80	0.79	0.77	0.75	0.74	0.73
37	0.92	0.89	0.86	0.84	0.82	0.80	0.79	0.77	0.76	0.74
38	0.94	0.91	0.88	0.86	0.84	0.82	0.81	0.79	0.77	0.76
39	0.95	0.93	0.90	0.88	0.86	0.84	0.82	0.81	0.79	0.78

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<i>Payment period (in years)</i>	21	22	23	24	25	26	27	28	29	30
<i>Age</i>	<i>Payment percentage for each extra year bought in</i>									
40	0.98	0.95	0.93	0.90	0.88	0.86	0.84	0.83	0.81	
41	1.00	0.97	0.95	0.92	0.90	0.88	0.86	0.85		
42	1.03	1.00	0.97	0.95	0.92	0.90	0.88			
43	1.05	1.02	1.00	0.97	0.95	0.93				
44	1.08	1.05	1.02	0.99	0.97					
45	1.10	1.07	1.04	1.02						
46	1.13	1.10	1.07							
47	1.16	1.13								
48	1.19									

TABLE 1 (continued)

<i>Payment period (in years)</i>	31	32	33	34	35	36	37	38	39	40
<i>Age</i>	<i>Payment percentage for each extra year bought in</i>									
20	0.60	0.58	0.56	0.55	0.54	0.52	0.51	0.50	0.49	0.48
21	0.60	0.58	0.57	0.55	0.54	0.53	0.51	0.50	0.50	0.49
22	0.60	0.58	0.57	0.55	0.54	0.53	0.52	0.51	0.50	0.49
23	0.60	0.58	0.57	0.56	0.54	0.53	0.52	0.51	0.51	0.50
24	0.60	0.59	0.57	0.56	0.55	0.54	0.53	0.52	0.51	0.51
25	0.60	0.59	0.57	0.56	0.55	0.54	0.53	0.53	0.52	0.51
26	0.61	0.59	0.58	0.57	0.56	0.55	0.54	0.53	0.53	0.52
27	0.61	0.60	0.58	0.57	0.57	0.56	0.55	0.54	0.53	0.53
28	0.62	0.60	0.59	0.58	0.57	0.57	0.56	0.55	0.54	0.53
29	0.62	0.61	0.60	0.59	0.58	0.57	0.57	0.56	0.55	0.54
30	0.63	0.62	0.61	0.60	0.59	0.58	0.58	0.57	0.56	
31	0.64	0.63	0.62	0.61	0.60	0.59	0.59	0.58		
32	0.66	0.65	0.63	0.62	0.61	0.61	0.60			
33	0.67	0.66	0.65	0.64	0.63	0.62				
34	0.68	0.67	0.66	0.65	0.64					
35	0.70	0.69	0.67	0.66						
36	0.71	0.70	0.69							

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<i>Payment period (in years)</i>	31	32	33	34	35	36	37	38	39	40
<i>Age</i>	<i>Payment percentage for each extra year bought in</i>									
37	0.73	0.72								
38	0.74									

TABLE 1 (continued)

<i>Payment period (in years)</i>	41	42	43	44	45	46	47	48	49
<i>Age</i>	<i>Payment percentage for each extra year bought in</i>								
20	0.48	0.47	0.46	0.46	0.45	0.45	0.44	0.44	0.43
21	0.48	0.48	0.47	0.46	0.46	0.45	0.45	0.44	
22	0.49	0.48	0.48	0.47	0.46	0.46	0.45		
23	0.49	0.49	0.48	0.48	0.47	0.46			
24	0.50	0.49	0.49	0.48	0.48				
25	0.51	0.50	0.49	0.49					
26	0.51	0.51	0.50						
27	0.52	0.51							
28	0.53								

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 first day of the month following the date of its acceptance by the Secretary of State (“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

for the number of years in the past period, there shall be substituted that number multiplied by

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

where—

C is the number of years in the past period,

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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) At any time during the contribution period the person may by giving written notice to the Secretary of State elect to reduce the rate at which the additional contributions are payable.

- (2) An election under this paragraph is to specify whether the reduced rate is to be paid—
 - (a) in respect of the balance of the contribution period, specified in the principal election, after the election under this paragraph has effect in accordance with sub-paragraph (3), or
 - (b) for a particular period, specified in the election, extending beyond the contribution period during which additional contributions were to be paid in respect of the past period specified in the principal election.
- (3) 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 first day of the month following the date of its acceptance by the Secretary of State.
- (4) Calculations relating to any change in the amount of reckonable service to which the person will become entitled, or to any change in the contribution period, resulting from an election under the paragraph shall be made on an actuarial basis.

6.—(1) Where—

- (a) the person is in pensionable employment at the end of the contribution period,
- (b) the principal election has not ceased to have effect under paragraph 7, and
- (c) at any time during the contribution period the person has been in part-time pensionable employment

he may, at any time before he becomes entitled to payment of retirement benefits, by giving written notice to the Secretary of State elect to make an additional lump sum contribution determined in accordance with sub-paragraph (2) (so that paragraph 2 of Schedule 7 shall apply).

(2) The additional lump sum contribution referred to in this paragraph is such sum as would be payable under Part II of this Schedule in order to count as reckonable service a period equivalent to the difference between the length of reckonable service arising from the contribution period and the length of such service if the person had been in full-time employment throughout the contribution period.

7.—(1) Subject to sub-paragraph (2), if the person—

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

the principal election ceases to have effect.

- (2) Unless the person receives a repayment of contributions under regulation C12, 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 make an election under paragraph 8 or 9.

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(3) If the payment referred to in paragraph 8, or, as the case may be, paragraph 9 is not made within the period allowed in sub-paragraph (2) for making the election the election shall cease to have effect.

8.—(1) An election under this paragraph may be made when the person has been in full-time pensionable employment throughout the contribution period.

(2) An election under this paragraph is an election to complete the payment of additional contributions (so that paragraph 2 of Schedule 7 shall apply) by making a lump sum payment which shall be determined in accordance with sub-paragraphs (3), (4) or (6) as the case may be.

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

(4) Subject to sub-paragraph (5) where—

- (a) when the person 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) Sub-paragraph (4) does not apply in a case where the declaration required by regulation C4(7) (d) was not made in good faith.

(6) Where the person 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 x 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

<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

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9.—(1) An election under this paragraph may be made where the person has been in part-time pensionable employment at any time during the contribution period.

(2) An election under this paragraph may be—

- (a) an election to make a payment such that the person will be entitled to count as reckonable service the number of years which he would have been entitled to count if he had been in full-time pensionable employment throughout such of the contribution period as had elapsed before he ceased to be in pensionable employment (so that paragraph 3 of Schedule 7 will apply accordingly);
- (b) an election to complete payment of additional contributions as if he had been in full-time pensionable employment from the date on which he ceased to be in pensionable employment to the end of the contribution period (so that paragraph 3 of Schedule 7 will apply accordingly); or
- (c) an election to complete payment of additional contributions as if he had been in full-time pensionable employment throughout the contribution period (so that paragraph 2 of Schedule 7 will apply accordingly);

in each case by making a lump sum payment.

(3) Where the election is made under sub-paragraph (2)(a), 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 period as had elapsed before the person ceased to be in pensionable employment and the length of such service if the person had been in full-time pensionable employment throughout that period.

(4) Where an election is made under sub-paragraph (2)(b), the amount of the lump sum payment is one of the following amounts as appropriate—

- (a) the amount referred to in paragraph 8(3) on the assumption that the person would have been in full-time pensionable employment for the remainder of the contribution period;
- (b) the amount referred to in paragraph 8(4) on the assumption that the person would have been in full-time employment during such part of the contribution period as would have fallen after he attained the age of 60; or
- (c) the amount referred to in paragraph 8(6) modified (in a case where the person was employed in part-time employment immediately before he ceased to be in pensionable employment) such that in place of the definition of E there is substituted the following definition—

“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 person would have been in full-time pensionable employment”.

(5) Where an election is made under sub-paragraph (2)(c), the amount of the lump sum payment is the aggregate of the amounts referred to in sub-paragraphs (3) and (4).

(6) An election under this paragraph shall state whether it is an election under paragraph (a) under paragraph (b) or under paragraph (c) of sub-paragraph (2).

10. Where paragraph 7 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 (so that paragraph 7 of Schedule 7 will apply accordingly).

11. Any retirement lump sum to which the person is entitled may, subject to paragraph 12(2)(d), be set off in whole or in part against any payment to be made under paragraph 8, 9 or 10.

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12.—(1) This paragraph applies—

- (a) where paragraph 7 has become applicable because the person died while in pensionable employment, or
- (b) where he dies within 3 months after ceasing to be in pensionable employment without having made an election under paragraph 8 or 9,

and another person (“the pensioner”) is entitled under regulation E26 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 8 or 9 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

13.—(1) Subject to paragraphs 14 to 16, the additional contributions consist of a lump sum of $A \times B \times C$,

where—

A is the length of the past period (that is to say, the period specified under regulation C4 (7) (a) or (8)(b)), 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

<i>Age at date of election</i>	<i>Percentage</i>
under 23	21.08
23	20.71
24	20.38
25	20.08
26	19.71
27	19.38
28	18.93
29	18.52
30	18.14

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<i>Age at date of election</i>	<i>Percentage</i>
31	17.79
32	17.47
33	17.44
34	17.41
35	17.38
36	17.45
37	17.52
38	17.66
39	17.81
40	17.96
41	18.11
42	18.27
43	18.48
44	18.69
45	18.91
46	19.12
47	19.34
48	19.64
49	19.94
50	20.24
51	20.54
52	20.85
53	21.22
54	21.61
55	22.01
56	22.45
57	22.92
58	23.45
59	24.03
60	24.73
61	24.29
62	23.85
63	23.39
64	22.93

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<i>Age at date of election</i>	<i>Percentage</i>
65	22.46
66	21.99
67	21.49
68	21.00
69	20.51

(2) If the lump sum is not paid within one month after the date on which the election was accepted the election ceases to have effect.

14.—(1) Subject to paragraphs 15 and 16 below 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 13 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.

15. Where notice of the election was given on or after applying for payment of retirement benefits, paragraph 13 has effect with the substitution as “B” of the person’s average salary.

16. Where notice of the election was given when the person was in part-time employment, the references in paragraphs 13 and 14 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.