1972. No. 82 **[C]**

EDUCATION

Teachers' Superannuation (Family Benefits) Rules (Northern Ireland) 1972

RULES, DATED 23RD MARCH 1972, MADE BY THE MINISTRY OF EDUCATION UNDER SECTION 11 OF THE TEACHERS (SUPERANNUATION) (AMENDMENT) ACT (NORTHERN IRELAND) 1956 AS AMENDED BY SECTION I OF THE TEACHERS SUPERANNUATION (AMENDMENT) ACT (NORTHERN IRELAND) 1967, WITH THE CONSENT OF THE MINISTRY OF FINANCE.

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RATES OF ADDITIONAL CONTRIBUTIONS—METHOD III

The Ministry of Education hereafter called "the Ministry" with the consent of the Ministry of Finance and after consultation with representatives of local education authorities and teachers, in exercise of the powers vested in it by Section 11 of the Teachers (Superannuation) (Amendment) Act (Northern Ireland) 1956(a) as amended by the Teachers Superannuation (Amendment) Act (Northern Ireland) 1967(b) and of all other powers enabling it in that behalf hereby makes the following Rules—

PART I

GENERAL

Citation and commencement

1. These Rules may be cited as the Teachers' Superannuation (Family Benefits) Rules (Northern Ireland) 1972 and shall come into operation on 23rd March 1972.

Revocation

2. The following Rules are hereby revoked:

(1) The Teachers' Superannuation (Family Benefits) Rules (Northern Ireland) 1967(c).

(2) The Teachers' Superannuation (Family Benefits) (Amending) Rules (Northern Ireland) 1968(d).

(3) The Teachers' Superannuation (Family Benefits) (Amending) Rules (Northern Ireland) 1969(e).

(4) The Teachers' Superannuation (Family Benefits) (Amending) Rules (Northern Ireland) 1969 No. 2(f).

(5) The Teachers' Superannuation (Family Benefits) (Amending) Rules (Northern Ireland) 1971(g).

Provided that—

(i) without prejudice to the provisions of sections 28 and 29 of the Interpretation Act 1954(h) any valid election or valid nomination made or deemed to be made or any requirement to make any payment or any pension awarded or anything done under the provisions of the Rules hereby revoked, shall, if in force immediately before the date upon which these Rules come into operation, continue in force notwithstanding such revocation in like manner as if it had been made or deemed to be made or had been required or awarded or done under these Rules and, in so far as it could have been made or been deemed to have been made or been required or awarded or done under a particular provision of these Rules, shall be deemed to have been made or required or awarded or done under that provision;

(ii) any vested interest acquired under any provisions of the Rules hereby revoked shall not be affected by such revocation;

(a) 1956. c. 22.
(b) 1967. c. 3 (N.I.).
(c) S.R. & O. (N.I.) 1967, No. 124.
(d) S.R. & O. (N.I.) 1968, No. 198.
(e) S.R. & O. (N.I.) 1969, No. 218.
(f) S.R. & O. (N.I.) 1969, No. 339.
(g) S.R. & O. (N.I.) 1971, No. 141.
(h) 1954. c. 33.

(iii) where any provision of these Rules confers a benefit upon any teacher or other person which was not conferred by the Rules hereby revoked or which is more beneficial to a teacher or other person than a corresponding provision of the Rules so revoked the said provision of these Rules shall not be construed as relating to any period before these Rules come into operation unless the said provision specifically authorises retrospective effect to be given to it or unless the context otherwise requires.

Definitions

3. In these Rules, unless the context otherwise requires:—

"the Act of 1950" means the Teachers (Superannuation) Act (Northern Ireland) 1950(**i**);

"the Act of 1956" means the Teachers (Superannuation) (Amendment) Act (Northern Ireland) 1956(**j**);

"the Acts" means the Teachers (Superannuation) Acts (Northern Ireland) 1950 to 1967;

"additional allowance" means the additional allowance payable under the Acts to a teacher who has ceased to be employed in reckonable service;

"additional contributions" means the contributions required to be paid by rules 29 and 30;

"annual superannuation allowance" means the annual superannuation allowance payable under the Acts to a teacher who has ceased to be employed in reckonable service;

"average salary" means, in relation to a contributor or deceased teacher, his average salary as calculated under section 7 of the Act of 1950 as amended by section 9 of the Act of 1956;

"approved external service" means service within the meaning of section 13 of the Act of 1950;

"the Board" means the board of management established in accordance with the provisions of Part II;

"child" means:—

(*a*) in Part IV a person who:—

(i) has not attained the age of sixteen; or

(ii) having attained the age of sixteen, is receiving full-time education or undergoing full-time training for a trade, profession or calling, which training is of a duration of not less than two years; or

(iii) having attained the age of sixteen, is an incapacitated person by reason of an infirmity which arose either before he attained that age or while receiving such education or undergoing such training as aforesaid; and

(*b*) in Part V a person who has not attained the age of sixteen;

"contributor and reinstated contributor" has the meaning assigned to it by rule 24(6);

"deceased teacher" has the meaning assigned to it by rule 26(3);

"dependant" in Part V has the meaning assigned to it by rule 60;

(**i**) 1950. c. 33. (**j**) 1956. c. 22.

"eligible child" means a child, not being a married woman, who is:—

(*a*) a legitimate child of a contributor, born before the contributor dies or becomes entitled to be paid superannuation allowances or within one year of his death or becoming so entitled;

(*b*) an adopted child of a contributor, adopted before the contributor becomes entitled to be paid superannuation allowances;

(*c*) a legitimate or adopted child of a deceased teacher; or

(*d*) a step-child or illegitimate child of a contributor or deceased teacher, or an adopted child of the wife of a contributor or deceased teacher, and wholly or mainly dependent on the contributor before he becomes entitled to be paid superannuation allowances and at the time of his death or on the deceased teacher at the time of his death, as the case may be;

"external scheme" means a scheme legally in force whereby the payment of pensions to or in respect of the widows and children of persons employed in teaching service in England and Wales or teaching service in Scotland is secured, being a scheme requiring the payment of contributions and providing benefits similar to the contributions required and the benefits provided by the Teachers' Widows' and Children's Pension Scheme under Part IV;

"financial year" means the year ending on 31st March;

"former external contributor" means a person who has been a contributor under an external scheme;

"the Fund" means the Teachers' Family Benefits Fund maintained under Part III;

"incapacitated person" means a person who, in the opinion of the Ministry, is incapable by reason of infirmity of mind or body of earning a livelihood and who is not wholly or mainly supported out of money provided by Parliament or raised by a rate and "incapacitated" shall be interpreted accordingly;

"interchange rules" means rules made under section 12 of the Act of 1950 (which relates to persons transferring to or from certain employments) and includes provisions corresponding to the provisions of such rules contained in regulations made under section 61(2) of the Health Services Act (Northern Ireland) 1948(k);

"life pension" in Part V has the meaning assigned to it by rule 71;

"Method I", "Method II" and "Method III" mean the methods of paying additional contributions prescribed by rules 32, 33 and 34 respectively;

"normal contributions" means the contributions required to be paid by rule 28;

"pensionable age" means in relation to a contributor or deceased teacher, the age of sixty or any lesser age which under the Acts he is or was required to attain to become qualified to be paid superannuation allowances;

"previous service" means, in relation to a contributor or deceased teacher, service or employment before the day on which the Teachers' Widows' and Children's Pension Scheme becomes or, as the case may be, again becomes applicable to him, being service which:—

(*a*) is on that day reckonable service, teaching service in England and Wales or teaching service in Scotland;

(k) 1948. c. 3.

(*b*) becomes reckonable service by virtue of section 19 or 20 of the Act of 1956;

(*c*) becomes reckonable service by virtue of interchange rules; or

(*d*) becomes previous service by virtue of an election made under rule 30;

"reckonable service" means:—

(*a*) recognised or contributory service within the meaning of the Acts, other than such service in respect of which superannuation contributions have been returned by the Ministry and not subsequently repaid to it;

(*b*) service which is treated as recognised or contributory service within the meaning of the Acts other than:—

(i) service which is so treated under section 13(2)(*g*) of the Act of 1950;

(ii) service which is so treated under any scheme made under section 42(1) of the Act of 1950;

(iii) service which is so treated merely for the purpose of determining whether the teacher in question has completed the period of service required by the Acts, as necessary for superannuation allowances to be paid to or in respect of him, or merely for that purpose and for the purpose of assessing his average salary under the Acts;

"the Rules of 1967" means the Teachers' Superannuation (Family Benefits) Rules (Northern Ireland) 1967;

"salary" in relation to any period, means the amount of the salary of a teacher by reference to which superannuation contributions payable by him in respect of that period are calculated;

"the Schemes" means the Teachers' Widows' and Children's Pension Scheme and the Teachers' Dependants' Pension Scheme administered in accordance with the provisions of Part IV and Part V respectively;

"service counting for benefit" has the meaning assigned to it by rule 41;

"short service gratuity" means a gratuity payable by virtue of section 4 of the Act of 1950;

"superannuation allowances" means annual superannuation allowances and additional allowances;

"superannuation contributions" means the contributions payable by a teacher under the Acts and includes, where the context so requires, contributions corresponding to superannuation contributions paid in respect of teaching service in England and Wales or teaching service in Scotland;

"teacher" means a person employed in reckonable service and, where the context so requires, includes a person who has ceased to be so employed;

"teaching service in England and Wales" means reckonable service within the meaning of the Teachers' Superannuation (Family Benefits) Regulations 1970(**l**);

"teaching service in Scotland" means service which is reckonable service for the purposes of the Teachers Superannuation (Scotland) Regulations 1969(**m**);

"temporary pension" in Part V has the meaning assigned to it by rule 71;

(**l**) S.I. 1970/862. (**m**) S.I. 1969/77 (S.6).

"terminal sum" includes—

(*a*) an additional superannuation allowance;

(*b*) a short service gratuity;

(*c*) a death gratuity and any other sum payable on death by virtue of the Acts;

(*d*) any sum payable under the Acts by way of return of superannuation contributions.

PART II

BOARD OF MANAGEMENT

Constitution and procedure of Board

Continuance of Board

4. The Board of Management established by the Rules of 1967 shall continue in being as a body corporate with perpetual succession and a common seal and shall exercise the powers and functions conferred on it by these Rules.

Constitution of Board

5.—(1) The Board shall consist of nine members of whom six shall be representatives of teachers and three representatives of local education authorities.

(2) The appointment of members shall be made in accordance with arrangements approved by the Ministry.

(3) A member of the Board need not be a teacher or a member of a local education authority.

(4) The period of office of each member of the Board shall be three years. In the event of a vacancy occurring by reason of the retirement, death or otherwise of a member before the expiry of his term of office, as soon as possible after the intimation of the vacancy a member representing teachers or local education authorities as the case may be shall be appointed to fill the vacancy, and on such appointment being made the term of office of such member shall be for the remainder of the period of office of the member whose place he has been appointed to fill.

(5) Any member of the Board who:—

(*a*) communicates in writing to the Board a wish to resign;

(*b*) is absent from three consecutive meetings of the Board;

(*c*) is adjudicated a bankrupt or makes a composition or arrangement with his creditors;

(*d*) is compulsorily admitted to hospital or received into guardianship under Part III, or becomes a patient within the meaning of Part IX, of the Mental Health Act (Northern Ireland) 1961(n); or

(*e*) is convicted of an offence and ordered to be imprisoned for a period of not less than three months without the option of a fine

shall thereupon cease to be a member of the Board.

(6) Any competent person may be reappointed to be a member of the Board.

(n) 1961. c. 15.

Chairman and vice-chairman

6. The Board shall whenever it sees fit, elect from among its members a chairman and vice-chairman each of whom shall hold office until his resignation, his ceasing to be a member of the Board or the appointment of his successor, whichever shall first occur. Any member of the Board who has previously held office as chairman or vice-chairman shall be eligible for re-election as such.

Proceedings of Board

7.—(1) The Board shall hold ordinary meetings at least twice in each year. A special meeting may at any time be summoned by the chairman or by three members of the Board upon seven clear days' notice being given to the other members of the matters to be discussed.

(2) There shall be a quorum when not less than three members of the Board are present at a meeting.

(3) The chairman, or in his absence the vice-chairman, shall preside at meetings of the Board but, if both are absent from any meeting or from any part of a meeting, a chairman of that meeting or of that part of a meeting shall be appointed by the members present before any other business is transacted.

(4) Every matter shall be determined by a majority of the members of the Board present at a meeting and voting on the question. In the case of equality of votes on any matter the person presiding as chairman shall have a second or casting vote.

(5) The proceedings of the Board shall not be invalidated by any vacancy in its membership or by any defect in the appointment or qualification of any member.

Committees

8. The Board may appoint such committees as it thinks fit consisting either wholly or partly of members thereof and may delegate the exercise of any of its powers or functions, except the appointment and removal of a trustee or trustees under rule 13, to such a committee.

Assessor

9. The Ministry may appoint a person to be assessor for it at the meetings of the Board and of any committee thereof, and such assessor (or in his absence from any meeting such other person as may be nominated by the Ministry for the purpose of that meeting) shall be entitled to attend and speak, but not to vote, at the meetings of the Board and of any committee.

Conduct of business

10. Within the limits prescribed by the foregoing provisions of this Part the Board shall conduct its proceedings and manage its business in such manner as it may from time to time determine.

Expenses of Board

11.—(1) The Board shall, in such manner and for such period as the Ministry may from time to time require, prepare estimates of its administrative expenses, including any fees payable to the trustee or trustees appointed under rule 13, and submit such estimates for the approval of the Ministry.

(2) The Board shall not, except with the consent of the Ministry, incur administrative expenses in excess of the amount of the estimates approved by the Ministry.

(3) Subject to the foregoing provisions of this rule, the administrative expenses of the Board shall be paid by the Ministry.

(4) The Ministry shall pay to members of the Board such travelling subsistence and other allowances as it may, with the consent of the Ministry of Finance, determine.

(5) For the purpose of this rule administrative expenses shall include expenses incurred in connection with the Management of investments other than—

(*a*) brokerage, commission and fees in respect of valuations; and

(*b*) stamp duty on any contract, transfer and other assurance.

Functions of the Board

Review of Schemes

12. It shall be the duty of the Board to keep the Schemes under review and, where it appears to it to be desirable, to make recommendations to the Ministry with respect to any matter, including questions of administrative policy, concerning the Schemes or either of them and, in particular, with respect to any matter—

(*a*) which has been referred to the Board by the Ministry; or

(*b*) which has been the subject of representations made to the Board by or on behalf of any person or body interested in, or affected by, the Schemes or either of them, or by a body representing local education authorities or teachers.

Appointment of trustee

13. The Board may, with the approval of the Ministry, appoint and remove a trustee or trustees who shall be responsible, in accordance with the general directions of the Board, for the investment of moneys forming part of the Fund which are in accordance with the provisions of Part III to be invested and for the realisation, re-investment and the general management of the investments forming part of the Fund.

Power to borrow

14. The Board may whenever it thinks it necessary or expedient so to do raise or borrow any sum or sums of money and may secure the repayment thereof in such manner and upon such terms and conditions in all respects as it may think fit.

Part III

The Fund

Continuance of Fund

15.—(1) For the purposes of the Schemes the Teachers' Family Benefits Fund established under the Rules of 1967 shall continue to be managed by the Board and shall be divided into two parts to be called respectively the General Account and the Investment Account.

(2) Payments made into or from the Fund shall be excluded from the account kept under section 2 of the Act of 1956.

General Account

16.—(1) There shall be paid into the General Account—

(*a*) all sums paid to the Ministry under Parts IV and V; and

(*b*) such sums as the Board may from time to time authorise to be transferred from the Investment Account for the purpose of avoiding a deficiency in the General Account.

(2) There shall be paid out of the General Account—

(*a*) the benefits and other sums payable under Parts IV and V;

(*b*) such sums as the Board may from time to time authorise to be transferred to the Investment Account, being sums not for the time being needed for the purposes of the General Account.

Investment Account

17.—(1) There shall be paid into the Investment Account—

(a) any sums transferred from the General Account under rule 16(2)(*b*);

(*b*) all dividends, interest and other moneys accruing from the investment of moneys forming part of the Fund;

(*c*) sums realised on the disposal of investments; and

(*d*) any other sums received by the Board and not required to be paid into the General Account.

(2) There shall be paid out of the Investment Account—

(*a*) any sums transferred to the General Account under rule 16(1)(*b*);

(*b*) sums expended in the acquisition of investments; and

(*c*) any expenses incurred in connection with investments, excluding any fees payable to the trustee or trustees appointed under rule 13.

Investments

18.—(1) Subject as hereafter in this rule provided, the Board shall invest any property for the time being held for the purposes of the Investment Account and not needed as a balance for working purposes, whether at the time in a state of investment or not, in accordance with the provisions of this rule, and may also from time to time vary any investments so made.

(2) The property held for the purposes of the Investment Account shall consist of two parts, that is to say, a narrower-range part and a wider-range part, and the property comprised in each part on the day on which these Rules come into operation shall, subject as in this rule provided, continue to be so comprised.

(3) No transfer shall be made from one part of the Investment Account to the other unless either—

(*a*) the transfer is authorised or required by the following provisions of this rule; or

(*b*) a compensating transfer is made at the same time.

(4) When any property accrues to the Investment Account—

(*a*) if, not being dividends or interest in respect of investments, it accrues in respect of property comprised in either the narrower-range part or the wider-range part, it shall be treated as belonging to that part; and

(*b*) in any other case, by apportionment of the accruing property or the transfer of property from one part to the other, or both, the value of the wider-range part shall be increased by an amount equal to three-quarters of the value of the accruing property and of the narrower-range part by an amount equal to one-quarter of that value.

(5) Property belonging to the narrower-range part shall be invested only in investments for the time being falling within Part I or Part II of the First Schedule to the Act of 1961 and any property invested in any other manner which is or becomes comprised in the narrower-range part shall either be transferred to the wider-range part, with a compensating transfer, or be re-invested in such investments as aforesaid as soon as may be.

(6) Subject as hereafter in this rule provided, property belonging to the wider-range part shall be invested in—

(*a*) investments for the time being falling within Part I, Part II or Part III of the First Schedule to the Act of 1961;

(*b*) the acquisition, development or management (whether in association with any other person or not) of land situated in the United Kingdom or any interest in such land;

(*c*) fixed interest securities issued by the government of any country outside the United Kingdom or by a public, municipal or local authority or a publicly controlled or nationalised industry or undertaking in such a country; or

(*d*) the stocks, shares, debentures or other securities issued in the United Kingdom or elsewhere by a company incorporated outside the United Kingdom.

(7) No investment shall be made in pursuance of sub-paragraphs (*c*) and (*d*) of paragraph (6) if it would result in more than one-tenth of the total value at cost of the property held for the purposes of the Investment Account being invested in securities, the price of which is not quoted on a recognised stock exchange within the meaning of the Prevention of Fraud (Investments) Act 1958(**o**) or the Belfast stock exchange.

(8) In relation to investments made in pursuance of paragraph (5) and sub-paragraph (*a*) of paragraph (6)—

(*a*) paragraphs 1, 2 and 3 of Part IV of Schedule 1 to the Act of 1961 shall not apply; and

(*b*) paragraphs 4, 5, 6 and 7 of that Part shall apply.

(9) If for the purposes of paragraph (4) the Board obtains, from a person reasonably believed by the Board to be qualified to make it and whether made in the course of his employment as an officer or servant or not, a valuation in writing of any property, the valuation shall be conclusive in determining whether any transfer or apportionment of property made under paragraph (4) has been duly made.

(10) When property falls to be taken out of the Investment Account nothing in this rule shall restrict the discretion of the Board as to the choice of property to be taken out.

(11) In this rule—

"the Act of 1961" means the Trustee Investments Act 1961 (**p**);

(**o**) 6 & 7 Eliz. 2. c. 45. (**p**) 9 & 10 Eliz. 2. c. 62.

"compensating transfer," in relation to any property transferred between the narrower-range part and the wider-range part, means a transfer in the opposite direction of property of equal value;

"property" includes real and personal property of any description, including money and things in action, but does not include an interest in expectancy.

Indemnity of members of Board

19. Members of the Board for the time being acting in relation to any of the affairs of the Schemes, and every one of them and every one of their estates and effects shall be indemnified and secured harmless out of the Investment Account from and against all actions, proceedings, charges, losses, damages and expenses, which they or any of them or any of their personal representatives shall or may incur or sustain by or by reason of any act done or omitted in or about the execution of their duty or supposed duty in their respective offices or trusts, except such, if any, as they shall incur or sustain through or by their own wilful neglect or default; and none of them shall be answerable for the acts, receipts, neglects or defaults of the others or other of them through or by joining in any receipt for the sake of conformity, or for the acts, receipts, neglects or defaults of any bankers or their nominee company or other persons with whom any moneys, investments or effects belonging to the Investment Account shall or may be registered, lodged or deposited for safe custody, or for the inefficiency or deficiency of any security or investment upon which any moneys of the Investment Account shall be placed out or invested, or for any other loss, misfortune or damage which may happen in the execution or purported execution of their respective offices or trusts or in relation thereto, except that the same shall happen by or through their own wilful neglect or default.

Accounts and audit

20.—(1) In each year there shall be prepared all proper accounts relating to the Fund and such accounts shall be audited under arrangements to be made or approved by the Ministry.

(2) After the accounts have been audited they shall be published by the Board, together with any reports of the auditor, the Ministry and the Board on matters within their respective competence, and copies thereof shall be made available without charge to any persons paying contributions or entitled to benefits under either Part IV or Part V who apply for them.

Quinquennial valuations

21.—(1) The Government Actuary or Deputy Government Actuary shall make an actuarial valuation as at 1st April 1971 and as at 1st April in each fifth year thereafter of the assets and liabilities of the Fund and shall report to the Ministry and the Board thereon and on the sufficiency or otherwise of the contributions being made to the Fund to support the benefits payable therefrom.

(2) The Government Actuary or Deputy Government Actuary shall include in his report recommendations for the making good of any deficiency or for the disposal of any surplus, as the case may be.

(3) After consideration of the report of the Government Actuary or Deputy Government Actuary the Board shall make to the Ministry such proposals, if any, as it considers appropriate for the amendment of these Rules and for the alteration of either the benefits or the contributions payable thereunder, or of both such benefits and such contributions.

PART IV

TEACHERS' WIDOWS' AND CHILDREN'S PENSION SCHEME

PRELIMINARY

The Scheme

22. The Scheme established by Part IV of the Rules of 1967 for securing the payment of pensions to or in respect of the widows and children of teachers who die shall be continued and be administered in accordance with the provisions of this part under the name of Teachers' Widows' and Children's Pension Scheme and is in this Part referred to as "the Scheme".

Elections

23. Any election required or authorised to be made under the provisions of this Part shall:—

(*a*) be made in writing and sent by post to the Ministry; and

(*b*) if accepted by the Ministry, be irrevocable.

APPLICATION

Teachers to whom Scheme applies

24.—(1) The Scheme shall apply to men teachers who—

(*a*) not having been previously employed in reckonable service, in teaching service in England and Wales or teaching service in Scotland become employed in reckonable service;

(*b*) not having been employed in reckonable service on 1st June 1967, became employed in such service before 1st April 1971 and did not elect that the Scheme should not apply to them;

(*c*) having been employed in reckonable service before 1st June 1967 in teaching service in England and Wales before 1st April 1966 or teaching service in Scotland before 1st April 1965 and being employed in reckonable service on 1st June 1967, elected that the Scheme should apply to them, or, as the case may be, did not make a valid election that the Scheme should not apply to them;

(*d*) (i) not having been employed in reckonable service on 1st June 1967 had been employed in such service, or, as the case may be, in teaching service in England and Wales or teaching service in Scotland before that day; and

(ii) not having been employed in teaching service in England and Wales or teaching service in Scotland for a period of 3 months or more after the coming into operation of an external scheme relevant to such service and without becoming contributors to the external scheme, became or become employed in reckonable service;

(*e*) being former external contributors, become employed or again employed in reckonable service and liable to pay superannuation contributions; or

(*f*) having ceased to be contributors and to be employed in reckonable service and not having been employed in teaching service in England and Wales or teaching service in Scotland since so ceasing, become again employed in reckonable service and liable to pay superannuation contributions,

(2) A teacher to whom paragraph (1)(*d*) applies may, within 3 months after first becoming employed in reckonable service after 1st June 1967, elect in writing to the Ministry that the Scheme shall or shall not apply to him and where the teacher does not, within 3 months after the date on which he first becomes employed in reckonable service after 1st June 1967 elect that the Scheme shall or shall not apply to him, the Ministry shall treat him as a teacher who has elected that the Scheme shall apply to him.

(3) Where under the provisions of paragraph (2) a teacher has made a valid election that the Scheme shall not apply to him his deemed status as a contributor shall be cancelled with effect from the day on which he first became employed in reckonable service after 1st June 1967.

(4) Subject as hereinafter provided, the Scheme shall also apply to men teachers other than those specified in paragraph (1) of any description specified in column (1) of the following Table who elect within the period specified in column (2) thereof in relation to that description that it shall apply to them:—

TABLE

(1) *Description of teachers*	(2) *Period*
(*a*) Teachers becoming employed in reckonable service, who while previously employed in teaching service in England and Wales or teaching service in Scotland for less than 3 months were able to elect that the relevant external scheme should apply to them and did not so elect or who elected not to join the relevant external scheme and in respect of whom the Ministry considers there are reasonable grounds for such an election being allowed.	3 months from the date of becoming employed in reckonable service.
(*b*) Teachers who while unmarried elected that the Scheme should not apply to them or who were able to elect that an external scheme should apply to them and did not so elect or who elected that an external scheme should not apply to them and who—	
(i) marry while employed in reckonable service	3 months from the date of marriage
(ii) marry after a date 3 months before ceasing to be employed in reckonable service, teaching service in England and Wales or teaching service in Scotland and subsequently become employed or again employed in reckonable service and liable to pay superannuation contributions.	3 months from the date of becoming employed or again employed in reckonable service.

(5) Teachers of any description specified in sub-paragraph (*d*) of paragraph (1) and in column (1) of the Table contained in paragraph (4) shall not elect that the Scheme shall apply to them if, at the commencement of the period within which they may so elect, they have attained pensionable age and are qualified to be paid superannuation allowances or benefits in respect of teaching service in England and Wales or teaching service in Scotland corresponding to superannuation allowances on ceasing to be employed in reckonable service, teaching service in England and Wales or teaching service in Scotland.

(6) A teacher to whom the Scheme applies by virtue of this rule is in this Part referred to as a "contributor" and a contributor who is such by virtue of paragraph (1)(*f*) of this rule is referred to as a "re-instated contributor".

Commencement of application

25. The date on which the Scheme shall commence to apply to a contributor shall:—

(*a*) in a case to which rule 24(1)(*c*) applies, be 1st June 1967;

(*b*) in any other case to which rule 24(1) applies, be the date on which he became employed or becomes employed or re-employed, as the case may be, in reckonable service; and

(*c*) in a case to which rule 24(4) applies, be the date of the commencement of the period during which he may elect that it shall apply to him.

Application to deceased teachers

26.—(1) The Scheme shall apply to men teachers who:—

(*a*) before the expiry of the period during which they may elect that the Scheme shall apply to them, die without having so elected; or

(*b*) within three months of the expiry of the said period, die without having so elected, if the Ministry is satisfied that by reason of sickness or unavoidable cause they have been unable so to elect.

(2) Notwithstanding anything contained in paragraph (1) above the Scheme shall not by reason of that paragraph apply:—

(*a*) to a teacher who before his death elects that it shall not apply to him;

(*b*) to a teacher who had attained pensionable age and was qualified to be paid superannuation allowances on ceasing to be employed in reckonable service;

(*c*) to a teacher in respect of whom the Ministry is satisfied, after consultation with persons interested, that it would not benefit his widow or eligible children.

(3) A teacher to whom the Scheme applies by virtue of this rule is in this Part referred to as a "deceased teacher".

CONTRIBUTIONS

Payment of contributions

27. For the purpose of defraying the cost of the benefits under the Scheme there shall be paid to the Ministry:—

(*a*) by or in respect of every contributor, normal contributions in respect of reckonable service after the Scheme becomes applicable to him and additional contributions in respect of previous service; and

(*b*) in respect of every deceased teacher, such contributions as are prescribed by rule 40.

Normal contributions

28.—(1) Subject as hereinafter provided normal contributions shall be an amount equal to two per cent of the salary of a contributor and shall be paid, in respect of any period during which he is employed in reckonable service, from the date on which the Scheme commences to apply to him until the date on which he ceases to pay superannuation contributions.

(2) Normal contributions shall not be paid by a contributor who, after attaining pensionable age, has become entitled to be paid superannuation allowances unless, not having received repayment of his contributions by virtue of rule 42(1)(*h*), he becomes after the termination of a subsequent period of employment in reckonable service entitled to a subsequent additional allowance and is then married to the same wife as when he first became entitled to be paid superannuation allowances after attaining pensionable age.

(3) Normal contributions payable by a contributor by reason of paragraph (2) above shall, together with compound interest thereon calculated at four per cent per annum with yearly rests, from 1st October in the financial year after that in which the period to which they relate fall, be paid by the surrender of the whole or a proportion of his subsequent additional allowance.

Additional contributions

29.—(1) Subject as hereinafter provided in relation to re-instated contributors and former external contributors, a contributor:—

(*a*) shall pay additional contributions in respect of the whole of his previous service not exceeding ten years; and

(*b*) may, if he elects so to do, pay additional contributions in respect of part or all of such service in excess of ten years.

(2) Subject as aforesaid, additional contributions payable by a contributor shall be paid and their amount determined by:—

Method I, as provided in rule 32, or

Method II, as provided in rule 33, or

Method III, as provided in rule 34

or partly by either Method I or Method II and partly by Method III.

(3) A contributor shall elect by which one of the methods or combination of methods specified in paragraph (2) above the additional contributions payable by him shall be paid and their amount determined.

(4) A contributor shall not elect to pay additional contributions:—

(*a*) by Method I, if he has attained the age of fifty-nine; or

(*b*) by Method II, if he has not attained the age of thirty or has attained the age of sixty-four;

on the date on which such contributions commence to be payable by him.

(5) An election made under paragraph (3) above shall not be such as to result in the total annual amount of the contributions payable by him being in excess of the amount authorised by rule 76.

(6) If a contributor to whom this rule applies elects that the additional contributions payable by him shall be paid and their amount determined by a combination of Methods, he shall further elect in respect of what amount of previous service such contributions shall be so paid and determined by Method I or Method II, as the case may be.

(7) Where a contributor does not elect under the preceding provisions of this rule that the amount of additional contributions payable by him in respect of any period of previous service shall be paid and determined by either Method I or Method II, the amount of such contributions in respect of that period shall be paid and determined by Method III.

(8) In relation to additional contributions a period of previous service of less than one complete year shall be expressed as a fraction of a year, of which fraction the denominator shall be twelve and the numerator shall be the number of months of thirty days comprised in the said period of previous service, any number of days exceeding fourteen which remains being reckoned as a month.

(9) An election authorised or required to be made by this rule shall be made.

(*a*) by a contributor to whom the Scheme applies by virtue of an election at the same time as he makes that election; and

(*b*) by any other contributor within three months of the day on which the Scheme commences to apply to him.

(10) Where a contributor is required or has elected to pay for a period of previous service and has elected to adopt Method I, or Method II, or Method III, or partly by either Method I or Method II and partly by Method III, to pay for the said previous service and his election is eligible to be treated as a valid election and the contributor dies before the intimation to him of the Ministry's acceptance of his election, the said election shall be deemed to be a valid election.

Additional contributions on increase of previous service

30.—(1) This rule applies to a contributor who—

(*a*) on becoming a contributor either had no previous service or was required or elected to pay additional contributions in respect of the whole of his then previous service; and

(*b*) after becoming a contributor repays superannuation contributions in respect of a period of reckonable service, teaching service in England and Wales or teaching service in Scotland which had been repaid to him.

(2) A contributor to whom this rule applies may elect that the period mentioned in paragraph (1)(*b*) shall be previous service and, if he does so elect, it shall be such service and he—

(*a*) shall pay additional contributions in respect of so much thereof as when added to his other previous service amounts to not more than ten years; and

(*b*) may, if he elects so to do, pay additional contributions in respect of any further part or all thereof.

(3) Any election under this rule shall be made by a contributor within three months of the date of the coming into operation of these Rules or of the date on which he repaid the superannuation contributions repaid to him, whichever shall be the later.

(4) Except as in this rule provided, the provisions of rule 29 shall apply to additional contributions payable by virtue of this rule as if such contributions were payable, and formed part of contributions payable, under that rule.

Date from which additional contributions payable—Methods I and II

31. Where a contributor has elected under rule 29 or 30 to pay additional contributions by either Method I or Method II such contributions shall, except as otherwise provided in rules 35 and 36 commence to be payable from the first day of the month commencing next after the date on which notification of acceptance of his election is sent to him by post by the Ministry.

Method I

32. Additional contributions payable by Method I shall be paid by a contributor, throughout any period during which he is employed in reckonable service, from the date on which they commence to be payable until he ceases to be so employed, attains the age of sixty or dies, whichever shall first occur, and shall be the amount ascertained by multiplying:—

(*a*) the percentage of his salary for that period which, in column (2) of Schedule I, is specified opposite to his age in column (1) thereof on the date from which additional contributions commence to be payable by him, by

(*b*) the length in years of the period of previous service in respect of which additional contributions are payable by him by Method I.

Method II

33. Additional contributions payable by Method II shall be paid by a contributor, throughout any period during which he is employed in reckonable service, from the date on which they commence to be payable until he ceases to be so employed, attains the age of sixty-five or dies, whichever shall first occur, and shall in respect of any period be the amount ascertained by multiplying:—

(*a*) the percentage of his salary for that period which, in column (3) of Schedule I, is specified opposite to his age in column (1) thereof on the date from which additional contributions commence to be payable by him, by

(*b*) the length in years of the period of previous service in respect of which additional contributions are payable by him by Method II.

Method III

34.—(1) Additional contributions payable by Method III shall be paid by the surrender of the whole or a proportion of any terminal sum payable to or in respect of a contributor.

(2) The amount of such additional contributions shall be ascertained by multiplying the length in years of the period of previous service in respect of which additional contributions are payable by the contributor by Method III, by the appropriate percentage of his average salary.

(3) For the purposes of paragraph (2) the appropriate percentage shall be—

(*a*) in respect of any period of previous service of a contributor to whom the Scheme commenced to apply on a day before the beginning of April 1968 (other than any period which is previous service by virtue of an election made under rule 30 and any period which, having become reckonable service by virtue of interchange rules, has been added to previous service under rules 35(5), 35(6), 36(6) or 36(7)), that specified in column (2) of Schedule 2 opposite to his age on that day specified in column (1) thereof;

(*b*) in respect of any period of previous service of a contributor to whom the Scheme commenced to apply on a day after the beginning of April 1968 (other than any period of a kind excepted from sub-paragraph (*a*)), that specified in column (3) of Schedule 2 opposite to his age on that day specified in column (1) thereof;

(*c*) in respect of any period of previous service which is such by virtue of an election made by a contributor under rule 30, that specified in column (3) of Schedule 2 opposite to his age on the day on which he made such election specified in column (1) thereof; and

(*d*) in respect of any period which, having become reckonable service by virtue of interchange rules, has been added to previous service under rules 35(5), 35(6), 36(6) or 36(7), that specified in column (3) of Schedule 2 opposite to the age of the contributor on the day on which he again became employed in reckonable service specified in column (1) thereof.

(4) Except as in paragraph (5) below provided, no surrender of the whole or a proportion of a terminal sum shall be made by or in respect of a contributor who:—

(*a*) is or would be entitled under rules 42 to 45 to repayment of additional contributions paid by him; or

(*b*) has not been employed in reckonable service after being employed in service in which he was a contributor under an external scheme.

(5) In the case of a contributor to whom paragraph (4)(*b*) above applies any contributions corresponding to additional contributions which were under an external scheme required to be paid by a method corresponding to Method III and which have not been so paid shall be paid in accordance with the provisions of this rule as if the period in respect of which they were payable were a period of previous service.

(6) Notwithstanding anything in this rule before contained where the surrender of the whole or a proportion of a terminal sum has been made under this rule there shall except as in rules 28(3), 35(6) and 39 provided be no further surrender of the whole or a proportion of any subsequent terminal sum payable to or in respect of the same contributor.

Additional contributions payable by re-instated contributors

35.—(1) Paragraphs (3) to (5) of this rule apply to a re-instated contributor who—

(*a*) while previously employed in reckonable service paid additional contributions by either Method I or Method II or would have so paid such contributions if he had continued to be employed in reckonable service after the beginning of April 1968;

(*b*) before he attains the age of sixty where such contributions were paid by Method I or the age of sixty-five where such contributions were paid by Method II, as the case may be, has not paid such contributions for a period or periods amounting in the aggregate to more than 365 days, exclusive of any period to be disregarded under paragraph (2) below; and

(*c*) has not paid the balance of the additional contributions payable by him in the manner provided for in rule 37.

(2) For the purpose of paragraph (1)(*b*) any period during which a re-instated contributor has been absent from employment in reckonable service shall be disregarded if on last ceasing to be so employed in such service—

(*a*) he was paid either superannuation allowances or a short service gratuity or

(*b*) he was absent on sick leave which was treated as reckonable service and neither his superannuation contributions nor any contributions under the Scheme have been repaid to him.

(3) In the case of a re-instated contributor to whom paragraph (1) applies and who, before becoming such a contributor, had not attained the age at which additional contributions ceased to be payable by him by Method I or Method II, as the case may be—

(*a*) the Ministry shall after consultation with the Government Actuary or Deputy Government Actuary as it shall think fit, notify to him the period which is to be treated as service counting for benefit by reason of—

(i) the additional contributions paid by him by Method I or Method II while previously employed in reckonable service and not repaid to him; and

(ii) any payments purporting to be additional contributions which have been made by him since again becoming employed in reckonable service and which will be made by him if he continues to be so employed until the end of the month in which he is notified as required by this sub-paragraph and to make such payments at the same rate;

(*b*) additional contributions shall be paid and their amount determined by either Method I or Method II, whichever was the method by which when previously employed in reckonable service he paid, or was liable to pay, such contributions;

(*c*) except as in paragraph (4) provided, the period of previous service shall be deemed to be the period in respect of which he was required or elected under rules 29 and 30 to pay additional contributions by Method I or Method II, reduced by the period to be treated as service counting for benefit as notified under sub-paragraph (*a*) and increased by any period of service since he last ceased to be employed in reckonable service which has become reckonable service by virtue of interchange rules;

(*d*) the day from which additional contributions again commence to be payable by him shall be—

(i) if he has been repaid superannuation contributions in respect of a period of reckonable service, teaching service in England and Wales or teaching service in Scotland in respect of which he had elected or had been required under the Scheme to pay additional contributions, the first day of the month commencing next after the repayment by him of those superannuation contributions;

(ii) if sub-paragraph (*d*)(i) does not apply to him and if he continues to be employed in reckonable service after the end of the month in which he is notified as required by sub-paragraph (*a*), the first day of the month commencing next after that notification; or

(iii) if neither sub-paragraph (*d*)(i) nor sub-paragraph (*d*)(ii) applies to him, the day on which he again becomes employed in reckonable service; and

(*e*) his relevant age shall be his age on the day on which additional contributions again commence to be payable by him.

(4) A re-instated contributor to whom paragraph (3) applies may, within three months of being notified as required by paragraph (3)(*a*), elect that a period of previous service exceeding ten years in respect of which additional contributions are payable by him by Method I or Method II shall be reduced to such an extent as will result in his having not less than ten years of service counting for benefit; and, if the Ministry accepts any such election, the period of previous service so reduced shall be substituted for the period specified in paragraph (3)(*c*).

(5) In the case of a re-instated contributor to whom paragraph (1) applies and who, after ceasing to be employed in reckonable service and before becoming such a contributor, had attained the age at which additional contributions would have ceased to be payable by him by Method I or Method II, as the case may be, additional contributions shall be paid by the surrender of the whole or a proportion of any terminal sum payable to or in respect of him and shall be of such amount as shall be determined in accordance with Method III in respect of a period of previous service equal to the difference between—

(*a*) the period of previous service in respect of which he was required or elected under rules 29 and 30 to pay additional contributions by Method I or Method II, increased by any period of service which has since become reckonable service by virtue of interchange rules; and

(*b*) the period of service counting for benefit by reason of the additional contributions paid by him by Method I or Method II while previously employed in reckonable service and not repaid to him.

(6) A re-instated contributor who, while previously employed in reckonable service, elected or was required to pay additional contributions by Method III shall pay such contributions by that method and, for the purpose of determining the amount thereof—

(*a*) the period of previous service shall be deemed to be the period in respect of which he elected or was required under rules 29 and 30 to pay additional contributions by Method III, increased by any period of service which has since become reckonable service by virtue of interchange rules; and

(*b*) there shall be deducted therefrom any amount previously paid by him by Method III together with compound interest thereon calculated at three and a half per cent. per annum with yearly rests from the date of payment.

Additional contributions payable by former external contributors

36.—(1) A former external contributor who under an external scheme was paying, or was or would have been liable to pay, contributions corresponding to additional contributions by a method corresponding to either Method I or Method II and who, before becoming a contributor, had not attained the age at which such contributions would have ceased to be payable by him shall pay additional contributions by either Method I or Method II—

(*a*) in accordance with paragraph (3), if he becomes a contributor within one year, exclusive of any period to be disregarded under paragraph (2), of ceasing to be so liable; or

(*b*) in accordance with paragraph (4), if he becomes a contributor more than one year, exclusive of any period to be disregarded under paragraph (2) after ceasing to be so liable,

(2) For the purpose of paragraph (1) any period during which a former external contributor was absent from teaching service in England and Wales or teaching service in Scotland shall be disregarded if on last ceasing to be employed in such service—

(*a*) he was granted any benefit by reason of having become permanently incapable through infirmity of mind or body of serving efficiently; or

(*b*) he was absent on sick leave which was treated as teaching service in England and Wales or teaching service in Scotland and neither his superannuation contributions nor any contributions under the external scheme last applicable to him have been repaid to him.

(3) In the case of a former external contributor to whom paragraph (1)(*a*) applies—

(*a*) additional contributions shall be paid and their amount determined by either Method I or Method II, whichever shall correspond to the method by which under the external scheme last applicable to him he was paying, or was or would have been liable to pay, contributions corresponding to additional contributions;

(*b*) the period of previous service shall be deemed to be the period of service by reference to which under the external scheme last applicable to him the amount of the contributions corresponding to additional contributions payable by him by a method corresponding to either Method I or Method II was determined;

(*c*) the day from which additional contributions commence to be payable by him shall be the day on which he becomes employed in reckonable service; and

(*d*) his relevant age shall be deemed to be the same as for the purpose of determining under the external scheme last applicable to him the amount of the contributions corresponding to additional contributions payable by him by a method corresponding to either Method I or Method II.

(4) In the case of a former external contributor to whom paragraph (1)(*b*) applies—

(*a*) The Ministry shall after consultation with the Government Actuary or Deputy Government Actuary notify to him—

(i) the period counting for benefit by reason of the receipt by the Ministry of a transfer value under rule 58 or, if no such transfer value is received, the period or periods counting for benefit under any external scheme previously applicable to him by reason of the payment by him of contributions corresponding to additional contributions by a method corresponding to either Method I or Method II, as ascertained from the appropriate authority in relation to that scheme; and

(ii) the period which is to be treated as service counting for benefit by reason of any payments purporting to be additional contributions which have been made by him since becoming employed in reckonable service and which will be made by him if he continues to be so employed until the end of the month in which he is notified as required by this sub-paragraph and to make such payments at the same rate;

(*b*) additional contributions shall be paid and their amount determined by either Method I or Method II, whichever shall correspond to the method by which he was last liable under an external scheme to pay contributions corresponding to additional contributions;

(*c*) except as in paragraph (5) provided, the period of previous service shall be deemed to be the period by reference to which under the external scheme first applicable to him the amount of the contributions corresponding to additional contributions payable by him by a method corresponding to either Method I or Method II was determined, reduced by the aggregate of the periods specified in sub-paragraph (*a*) and increased by any period of service since he last ceased to be employed in teaching service in England and Wales or teaching service in Scotland which has become reckonable service by virtue of interchange rules;

(*d*) the day from which additional contributions commence to be payable by him shall be—

(i) if, after ceasing to be employed in teaching service in England and Wales or teaching service in Scotland his superannuation contributions in respect of that service and his contributions corresponding to normal contributions under the external scheme last applicable to him were repaid to him, the first day of the month commencing next after the repayment by him of those superannuation contributions;

(ii) if sub-paragraph (*d*)(i) does not apply to him and if he continues to be employed in reckonable service after the end of the month in which he is notified as required by sub-paragraph (*a*), the first day of the month commencing next after that notification; or

(iii) if neither sub-paragraph (*d*)(i) nor sub-paragraph (*d*)(ii) applies to him, the day on which he becomes employed in reckonable service; and

(*e*) his relevant age shall be his age on the day on which additional contributions commence to be payable by him.

(5) A former external contributor to whom paragraph (1)(*b*) applies may, within three months of being notified as required by paragraph (4)(*a*), elect that the period of service in respect of which additional contributions are by this rule required to be paid by him by Method I or Method II, if it exceeds ten years, shall be reduced to such an extent as will result in his having not less than ten years of service counting for benefit; and, if the Ministry accepts any such election, the period of service so reduced shall be substituted for the period specified in paragraph (4)(*c*).

(6) A former external contributor who under an external scheme was paying, or was or would have been liable to pay, contributions corresponding to additional contributions by a method corresponding to either Method I or Method II and who, after the external scheme ceased to be applicable to him and before becoming a contributor, had attained the age at which such contributions would have ceased to be payable by him shall pay additional contributions by, and of an amount determined in accordance with, Method III; and for that purpose—

(*a*) the Scheme shall be deemed to have commenced to apply to him on the day on which an external scheme first commenced to apply to him; and

(*b*) the period of previous service in respect of which additional contributions are payable shall be deemed to be a period equal to the difference between—

(i) the period of service in respect of which he was required or elected under the external scheme last applicable to him to pay contributions corresponding to additional contributions by a method corresponding to either Method I or Method II, increased by any period of service which has since become reckonable service by virtue of interchange rules;

(ii) the period or periods counting for benefit under any external scheme previously applicable to him by reason of the payment by him of contributions corresponding to additional contributions.

(7) A former external contributor who was liable under an external scheme to pay contributions corresponding to additional contributions by a method corresponding to Method III shall, if he becomes a contributor, pay additional contributions by Method III; and, for the purpose of determining the amount thereof—

(*a*) the period of previous service shall be deemed to be the period by reference to which under the external scheme last applicable to him the amount of the contributions corresponding to additional contributions payable by him by a method corresponding to Method III was ascertainable, increased by any period of service since he last ceased to be employed in teaching service in England and Wales or teaching service in Scotland which has become reckonable service by virtue of interchange rules;

(*b*) the Scheme shall be deemed to have first become applicable to him on the day on which the external scheme last applicable to him became, or was deemed to have become, applicable to him for the purpose of ascertaining the amount of the contributions corresponding to additional contributions payable by him thereunder by a method corresponding to Method III; and

(*c*) there shall be deducted therefrom any amount previously paid by him by a method corresponding to Method III together with compound interest thereon calculated at three and a half per cent. per annum with yearly rests from the date of payment.

Additional contributions after termination of service

37.—(1) In the case of a contributor who—

(*a*) was paying additional contributions by either Method I or Method II;

(*b*) ceased to be employed in reckonable service before attaining the age at which such contributions ceased to be payable;

(*c*) on ceasing to be so employed was qualified to be paid superannuation allowances on attaining pensionable age; and

(*d*) has not become a contributor under an external scheme

the balance of the additional contributions payable by him shall be paid by the surrender of the whole or a proportion of any terminal sum payable to or in respect of him.

(2) For the purposes of paragraph (1) the balance of the additional contributions payable by a contributor shall be the sum equal to the difference between the amount of such contributions already paid by him and the amount which would have been paid by him if he had continued to be employed in reckonable service until the end of the period during which such contributions would have been payable by him at—

(*a*) in the case of a contributor ceasing to be so employed before attaining the age of sixty, the rate of salary being paid to him immediately before he ceased to be so employed; and

(*b*) in the case of a contributor paying contributions by Method II and ceasing to be so employed after attaining the age of sixty and before attaining the age of sixty-five, a rate of salary equal to his average salary

together with, in the case of a contributor ceasing to be so employed before attaining the age of sixty, compound interest calculated at three and one half per cent per annum with yearly rests from the date of his ceasing to be so employed on such part of that sum as bears the same proportion to the whole thereof, as the length of the period from that date to the date of payment bears to the length of the period from that date to the date on which additional contributions would have ceased to be payable by him if he had not ceased to be so employed.

(3) In the case of a contributor who—

(*a*) was paying additional contributions by either Method I or Method II;

(*b*) ceased to be employed in reckonable service before attaining pensionable age;

(*c*) on ceasing to be so employed was not qualified to be paid superannuation allowances on attaining that age;

(*d*) had on ceasing to be so employed service counting for benefit amounting to not less than ten years; and

(*e*) subsequently became entitled to be paid superannuation allowances by virtue of employment or service other than reckonable service

the balance of the additional contributions payable by him shall be paid by the surrender of the whole or a proportion of any terminal sum payable to or in respect of him.

(4) For the purposes of paragraph (3) the balance of the additional contributions payable by a contributor shall be such an amount as shall be determined in accordance with Method III in respect of a period of previous service equal to the difference between—

(*a*) the period of previous service in respect of which he was required or elected under rules 29 and 30 to pay additional contributions by Method I or Method II; and

(*b*) the period of his service counting for benefit by reason of the additional contributions paid by him by Method I or Method II while employed in reckonable service and not repaid to him.

Contributions during intervals in service

38. A contributor who on his employment in reckonable service being discontinued continues to pay superannuation contributions, shall continue to pay contributions under the Scheme and for the purpose of determining the amount of such contributions, the amount of his salary shall be taken to be the same as for the purpose of the payment of superannuation contributions by him.

Payment of outstanding contributions

39.—(1) In this rule "outstanding contributions" means the aggregate of—

(*a*) any amount due from a contributor in respect of normal contributions and additional contributions payable by Method I or Method II which have not been paid by him in accordance with the preceding provisions of this Part; and

(*b*) any amount payable under an external scheme by a former external contributor in respect of contributions corresponding to such contributions as aforesaid which have not been made in accordance with the provision of such a scheme at the time a transfer value in respect of him is received by the Ministry under rule 58.

(2) Subject as in paragraph (3) provided, a contributor who continues to be employed in reckonable service and would not be entitled to be paid superannuation allowances if he were to cease to be so employed may, with the consent of the Ministry elect to pay outstanding contributions of £20 or more by further annual contributions of such amount as shall be actuarially equivalent thereto.

(3) In relation to further annual contributions payable by virtue of an election made under paragraph (2) the following provision shall have effect—

(*a*) additional contributions payable by a contributor by Method I or Method II shall be increased by the amount of the further annual contributions;

(*b*) further annual contributions payable by a contributor who has not elected under rule 29 to pay additional contributions by either Method I or Method II shall be payable as if they were additional contributions payable by whichever of those two Methods he shall consistently with paragraphs (4) and (5) of rule 29 elect;

(*c*) further annual contributions shall not be treated as additional contributions for the purposes of paragraphs (3) and (5) of rule 35;

(*d*) a contributor paying additional contributions by Method I or Method II may not make an election under this rule after attaining the age one year less than that at which such additional contributions cease to be payable by him; and

(*e*) not more than one election to pay further annual contributions may be made by a contributor.

(4) Any sum due from a contributor in respect of outstanding contributions which is not paid in accordance with the foregoing provisions of this rule, together with compound interest thereon calculated at four per cent per annum with yearly rests from such day as the Ministry shall notify to him in writing, shall be paid to the Ministry either—

(*a*) in such manner as may be agreed; or

(*b*) by the surrender of the whole or a proportion of any terminal sum payable to or in respect of the contributor.

Contributions in respect of deceased teachers

40.—(1) In the case of a deceased teacher the contributions payable shall be the aggregate of—

(*a*) an amount equal to two per cent of his salary from the commencement of the period during which he could elect that the Scheme should apply to him until his death; and

(*b*) an amount determined in accordance with Method III as if he were a contributor to whom the Scheme first became applicable on the date of the commencement of the said period.

(2) For the purposes of this rule the previous service of a deceased teacher shall be taken to be the whole of his previous service, not exceeding ten years.

(3) Contributions payable under the foregoing provisions of this rule shall be paid by the surrender of the whole or a proportion of any terminal sum payable in respect of a deceased teacher.

(4) If some or all of any terminal sum payable in respect of a deceased teacher has been paid, such proportion thereof as is required in order to make or complete the payment of contributions in accordance with this rule shall be refunded to the Ministry.

Service counting for benefit

41.—(1) For the purposes of the Scheme the service counting for benefit of a contributor and of a deceased teacher shall be ascertained in accordance with the following provisions of this rule.

(2) The service counting for benefit of a contributor other than a re-instated contributor and a former external contributor shall be—

(*a*) any period of reckonable service in respect of which the full amount of normal contributions is held in the Fund; and

(*b*) any period of previous service in respect of which the full amount of additional contributions is held in the Fund.

(3) The service counting for benefit of a re-instated contributor shall be—

(*a*) any period of reckonable service in respect of which the full amount of normal contributions is held in the Fund;

(*b*) any period to be treated as service counting for benefit as notified by the Ministry under rule 35(3)(*a*); and

(*c*) any other period of previous service in respect of which the full amount of additional contributions is held in the Fund.

(4) The service counting for benefit of a contributor who is a former external contributor shall be:—

(*a*) any period of reckonable service in respect of which the full amount of normal contributions is held in the Fund;

(*b*) any period in respect of which contributions paid under an external scheme have been taken into account for the purpose of calculating the amount of a transfer value in respect of him received by the Ministry under rule 58, reduced by any period in respect of which such contributions have been repaid;

(*c*) any period in respect of which contributions corresponding to normal contributions under an external scheme, having been repaid to him, have been paid to the Ministry under rule 46(1);

(*d*) any period counting for benefit for the purposes of an external scheme;

(*e*) any period to be treated as service counting for benefit by virtue of rule 36(4)(*a*)(ii); and

(*f*) any other period of previous service in respect of which the full amount of additional contributions is held in the Fund.

(5) The service counting for benefit of a deceased teacher shall be any period in respect of which the full amount of the contributions required to be paid by rule 40 is held in the Fund.

(6) Any period in respect of which normal contributions or additional contributions paid by a transferred contributor within the meaning of rule 57 have been taken into account for the purpose of calculating the amount of a transfer value paid by the Ministry under that rule, shall not be service counting for benefit of that contributor otherwise than under paragraph (4)(*b*).

(7) Where additional contributions are payable by a contributor by Method III and the amount of any terminal sum due to him is insufficient to enable payment to be made in full, then, unless payment of the deficiency is made in some other manner, so much only of the period of service in respect of which the contributions were payable, as would under rule 34 have required the surrender of an amount equal to the terminal sum, shall be service counting for benefit.

REPAYMENT OF CONTRIBUTIONS

When contributions repayable

42.—(1) Such sums as are prescribed by the three rules next following shall be paid to or in respect of a contributor by way of repayment of contributions paid by him—

(*a*) on his being repaid his superannuation contributions after ceasing to be employed in reckonable service;

(*b*) on his transfer to other employment if interchange rules apply to him on such transfer;

(*c*) on his becoming entitled to be paid superannuation allowances or a short service gratuity if he then has no wife;

(*d*) on his death if no pension is payable to his widow under the Scheme;

(*e*) on his becoming employed in approved external service of the type specified in sub-paragraph (1)(*b*) and (1)(*c*) of section 13 of the Teachers Superannuation Act 1950 and paragraph (*a*) of rule 2 of the Teachers Superannuation (Approved External Service) Rules (Northern Ireland) 1961(**q**) if—

(i) his service counting for benefit is less than ten years; and

(ii) he elects within three months of becoming so employed that his contributions shall be repaid to him;

(*f*) on his becoming employed in other approved external service excluding teaching service in England and Wales and teaching service in Scotland and service specified in (*e*) above if—

(i) he becomes liable to pay contributions under a scheme whereby the payment of pensions to or in respect of widows and children of persons employed in the same employment is legally secured, being a scheme under which for the purpose of determining the amount of such pension account is taken of reckonable service; and

(ii) he elects within three months of becoming so employed that his contributions shall be repaid to him; and

(*g*) on his becoming a person who fulfils the conditions specified in paragraph (2);

(*h*) on his becoming entitled to be paid superannuation allowances under section 3(1)(*a*),(*b*),(*c*) or (*d*) of the Act of 1950 if he then has a wife and his service counting for benefit is less than ten years.

(**q**) S.R. & O. (N.I.) 1961, No. 115.

(2) The conditions referred to in paragraph (1)(*g*) are that a person—

(*a*) has ceased to be employed in reckonable service for more than one year;

(*b*) has been granted in respect of approved external service excluding teaching service in England and Wales and teaching service in Scotland any benefit by reason of having become permanently incapable through infirmity of mind or body of serving efficiently; and

(*c*) has service counting for benefit of less than ten years.

(3) In the case of a former external contributor in respect of whom the Ministry has received a transfer value under rule 58—

(*a*) the references in the three rules next following to normal contributions and additional contributions include references to contributions corresponding under an external scheme to normal and additional contributions; and

(*b*) the reference in rule 45(*a*) to the Scheme includes a reference to an external scheme.

Amount when no benefit payable

43. In the case of a contributor who—

(*a*) has service counting for benefit of less than three years;

(*b*) has service counting for benefit of less than ten years, no children and either no wife or a wife who has not attained the age of fifty; or

(*c*) has no children and also had no wife at any time while a contributor the sum to be paid under rule 42 shall be the aggregate of both the normal and the additional contributions paid by him together with compound interest calculated as in rule 77 provided.

Amount when children's pension only payable

44. In the case of a deceased contributor in respect of whom the only benefit payable under the Scheme is a children's pension, the sum to be paid under rule 42 shall be the aggregate of the additional contributions paid by him together with compound interest calculated as in rule 77 provided.

Amount in other cases

45. In the case of a contributor to whom neither rule 43 nor rule 44 applies the sum to be paid under rule 42 shall be the aggregate of—

(*a*) half the normal contributions paid by him in respect of any period ending before the date on which he ceased to have a wife to whom in the event of his death a pension would have been payable under the Scheme;

(*b*) the normal contributions paid by him in respect of any other period; and

(*c*) the additional contributions paid by him

together with compound interest calculated as in rule 77 provided.

Repayment of repaid normal contributions

46.—(1) A re-instated contributor and a former external contributor may, within three months of repaying superannuation contributions repaid to him, pay to the Ministry any sum (including any interest comprised therein) paid to him by way of repayment of normal contributions or of contributions corresponding under an external scheme to normal contributions together with compound interest on that sum calculated at three and a half per cent. per annum with yearly rests from the day of its payment to him.

(2) A re-instated contributor who—

(*a*) has been paid superannuation allowances by reason of infirmity of mind or body or a short service gratuity; or

(*b*) has been paid under rule 42(*e*) a sum by way of repayment of contributions; or

(*c*) both on ceasing to be employed in reckonable service and on again becoming employed in reckonable service, was subject to interchange rules

may, within three months of again becoming employed in reckonable service, repay to the Ministry any sum paid to him by way of repayment of normal contributions and interest thereon, together with compound interest on that sum calculated at three and a half per cent. per annum with yearly rests from the day of its payment to him.

BENEFITS

Widow's pension

47.—(1) Subject as hereinafter provided, an annual widow's pension shall be paid to the widow of a contributor or a deceased teacher whose service counting for benefit amounts to not less than ten years and who—

(*a*) immediately prior to his death was entitled to be paid superannuation allowances; or

(*b*) having ceased to be employed in reckonable service before attaining pensionable age was qualified on so ceasing to be paid superannuation allowances on attaining that age; or

(*c*) was employed within one year before his death in reckonable service, teaching service in England and Wales or teaching service in Scotland or in service which would have been such had it been given before the 31st July following his attaining the age of 65.

(2) A widow's pension shall not be paid to a widow whose marriage with a deceased contributor took place after he became entitled to be paid superannuation allowances, unless he became so entitled by reason of infirmity of mind or body and subsequently again became employed in reckonable service.

Amount of widow's pension

48.—(1) The annual amount of a widow's pension shall, except in a case to which rule 55 applies, be determined in accordance with the provisions of this rule.

(2) Except in the cases specified in paragraph (3) and subject to any increases payable for the time being under the Pensions (Increase) Act (Northern Ireland) 1971(**r**), the annual amount of a widow's pension shall be not less than—

(**r**) 1971. c. 35 (N.I.).

(*a*) £115, if her husband, before 1st April 1969, ceased to be employed in reckonable service or died while so employed;

(*b*) £125, if her husband, on or after 1st April 1969 and before 1st May 1971 so ceased or so died; or

(*c*) £141, if her husband, on or after 1st May 1971 so ceased or so died.

(3) The following are the cases referred to in paragraph (2):—

(*a*) a widow whose husband, not having been qualified on last ceasing to be employed in reckonable service to be paid superannuation allowances on attaining pensionable age, subsequently became entitled to be paid such allowances by virtue of employment or service other than reckonable service; and

(*b*) a widow whose husband, after last ceasing to be employed in reckonable service was granted in respect of approved external service other than teaching service in England and Wales or teaching service in Scotland, any benefit by reason of having become permanently incapable through infirmity of mind or body of serving efficiently.

(4) In the case of the widow of a contributor or deceased teacher whose service counting for benefit is equal to the whole of his reckonable service the annual amount of the widow's pension shall be:—

(*a*) if at the time of his death an annual superannuation allowance was payable to him, one-third of that allowance; or

(*b*) if at the time of his death he had ceased to be employed in reckonable service and had not attained pensionable age, one-third of the annual superannuation allowance which would have been payable to him on attaining that age; or

(*c*) if at the time of his death he had attained pensionable age and was employed in approved external service of the type specified in rule 42(1)(*e*) one-third of the annual superannuation allowance which would have been payable to him if on the day of his death he ceased to be so employed; or

(*d*) if rule 47(1)(*c*) applies and neither sub-paragraph (*b*) nor sub-paragraph (*c*) of this paragraph applies, one-third of the annual superannuation allowance which would have been payable to him if on the day of his death he had ceased to be employed in reckonable service by reason of having become permanently incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service.

(5) In the case of the widow of a contributor or deceased teacher whose service counting for benefit is not equal to the whole of his reckonable service, the annual amount of the widow's pension shall be the amount which bears to the amount that would be payable under paragraph (4), if that paragraph were applicable, the same proportion as the service counting for benefit bears to the whole of his reckonable service of which account was, or would have been, taken for the purpose of calculating the rate of his annual superannuation allowance.

(6) For the purpose of this rule the amount of an annual superannuation allowance shall be deemed to be the amount that would be payable by way of such allowance if—

(*a*) any period of employment for which a direction has been given under rule 3 of the Teachers Superannuation (Previous Employment) Rules (Northern Ireland) 1959(**s**) were not disregarded for the purpose of determining entitlement to superannuation allowances;

(*b*) no addition other than an addition under the provisions of section 7(1) of the Act of 1956 were made to the period of service by reference to which it is calculated; and

(*c*) there were disregarded—

(i) any reduction or withholding thereof under sections 20 and 36 of the Act of 1950;

(ii) any increase thereof in return for the surrender of an additional allowance;

(iii) the surrender of any part thereof in return for the grant of a pension or other like benefit to a widow or dependant; and

(iv) any modification thereof in consequence of the National Insurance Act (Northern Ireland) 1966(**t**).

(7) For the purpose of determining the amount of a widow's pension payable to the widow of a contributor or deceased teacher who was employed in teaching service in England and Wales or teaching service in Scotland and in whose case rule 56 does not apply—

(*a*) his annual superannuation allowance shall be deemed to be increased by the amount of any like allowance payable in respect of his teaching service in England and Wales or teaching service in Scotland; and

(*b*) his reckonable service shall be deemed to be increased by his teaching service in England and Wales or teaching service in Scotland.

Duration of widow's pension

49.—(1) A widow's pension shall begin to accrue on the day following the death of her husband unless she is then cohabiting with a man.

(2) A widow's pension shall cease to be paid on her death, on her commencing to cohabit with a man to whom she is not married and, unless the Ministry otherwise decides, on her re-marriage.

(3) Payment of a widow's pension which has not been made, or which has been discontinued, by reason of her re-marriage or her cohabitation with a man may, if the Ministry so decides, be made or resumed, as the case may be, on her again becoming a widow or after the termination of the cohabitation.

Short service widow's pension

50.—(1) Subject as hereinafter provided, an annual short service widow's pension shall be paid to the widow of a contributor or deceased teacher—

(*a*) whose service counting for benefit amounts to less than ten years but not less than three years;

(*b*) who was either—

(i) employed in reckonable service or teaching service in England and Wales or teaching service in Scotland within one year before his death; or

(ii) was entitled on his last ceasing to be so employed to annual superannuation allowances by virtue of sub-section 3(1)(*f*) of the Act of 1950 or to a short service gratuity; and

(**s**) S.R. & O. (N.I.) 1959, No. 72. (**t**) 1966. c. 6 (N.I.).

(*c*) who is survived by either—

(i) an eligible child or children; or

(ii) a widow who attained the age of fifty on or before the day of his death.

(2) A short service widow's pension shall not be paid to a widow whose marriage with a deceased contributor took place after he became entitled to be paid superannuation allowances or a short service gratuity unless, in the case of a contributor who became entitled to such allowances by reason of infirmity of mind or body or to a short service gratuity he subsequently again became employed in reckonable service.

Amount of short service widow's pension

51. Subject as in rule 56 provided and subject to any increases payable for the time being under the Pensions (Increase) Act (Northern Ireland) 1971, the annual amount of a short service widow's pension shall be the amount which, opposite to the number of the years of service counting for benefit of her husband specified in column (1) of the following Table, is specified—

(*a*) in column (2) thereof, in the case of a widow whose husband, before 1st April 1969, ceased to be employed in reckonable service, teaching service in England and Wales or teaching service in Scotland or died while so employed;

(*b*) in column (3) thereof, in the case of a widow whose husband, on or after 1st April 1969 and before 1st May 1971, so ceased or so died; or

(*c*) in column (4) thereof, in the case of a widow whose husband, on or after 1st May 1971, so ceased or so died:—

TABLE

(1) *Years of service*	(2) *Annual amount*	(3) *Annual amount*	(4) *Annual amount*
3	£58	£63	£72
4	£66	£71	£81
5	£74	£80	£90
6	£82	£89	£102
7	£90	£98	£111
8	£98	£107	£120
9	£106	£116	£132

Duration of short service widow's pension

52.—(1) The provisions of rule 49 shall apply to a short service widow's pension as they apply to a widow's pension.

(2) Subject as hereinbefore in this rule provided, a short service widow's pension payable to a widow who has not attained the age of fifty shall be discontinued when there ceases to be any incapacitated child or any other eligible child of her husband who has not attained the age of nineteen.

Children's pension

53. Subject as in rule 55 provided, an annual children's pension shall be paid to or for the benefit of an eligible child or eligible children of a deceased contributor or deceased teacher to whose widow there is payable, or would be payable if he were survived by a widow who neither re-marries nor cohabits with a man, either—

(*a*) a widow's pension under rule 47; or

(*b*) a short service widow's pension under rule 50.

Amount of children's pension

54.—(1) Subject as hereafter in this rule and in rule 56 provided and subject to any increases payable for the time being under the Pensions (Increase) Act (Northern Ireland) 1971, the annual amount of a children's pension shall be the amount which, opposite to the number of eligible children to or in respect of whom it is for the time being payable specified in column (1) of the following Table, is specified in column (2) or column (3) thereof, whichever column shall for the time being be appropriate—

(*a*) under letter A, where the pension is payable to or in respect of a child or children of a contributor or deceased teacher who, before 1st April 1969, ceased to be employed in reckonable service, teaching service in England and Wales or teaching service in Scotland or died while so employed;

(*b*) under letter B, where such contributor or deceased teacher on or after 1st April 1969 and before 1st May 1971, so ceased or so died; or

(*c*) under letter C, where such contributor or deceased teacher, on or after 1st May 1971, so ceased or so died;—

TABLE

(1)	(2)			(3)		
Number of eligible children	*Annual amount of pension where there is a surviving widow of the contributor or deceased teacher*			*Annual amount of pension where there is not a surviving widow of the contributor or deceased teacher*		
	A	B	C	A	B	C
1	£60	£65	£75	£85	£95	£111
2	£110	£120	£135	£165	£180	£204
3	£160	£175	£201	£245	£265	£300
4 or more	£210	£230	£261	£325	£355	£405

(2) Where the eligible child or eligible children, to or for whose benefit a children's pension is payable, is or include an incapacitated child who has attained the age of sixteen, the annual amount of the pension shall be the aggregate of the following two amounts—

(*a*) the amount for the time being payable under paragraph (1) above in respect of four or more eligible children; and

(*b*) the amount, if any, for the time being payable under paragraph (1) above in respect of any other eligible children not exceeding three in number.

(3) If an eligible child who has attained the age of 16 to whom or for whose benefit, a children's pension is payable is in receipt of remuneration at a yearly rate in excess of £115, or such other amount as may from time to time be substituted for £115 in section 10(5) of the Income and Corporation Taxes Act 1970(u) in respect of full-time training for a trade, profession or calling, the annual amount of the pension shall be reduced by the amount of the excess, or, if it would result in a smaller reduction of the pension, the child shall be disregarded for the purpose of calculating the amount of the pension.

Duration of children's pension

55.—(1) A children's pension shall begin to accrue on the day following the death of the contributor or deceased teacher to or for the benefit of whose eligible child or children it is payable.

(2) A children's pension shall be discontinued—

(*a*) in a case to which rule 53(*a*) applies, on there ceasing to be an eligible child to or for whose benefit such pension is payable; and

(*b*) in a case to which rule 53(*b*) applies, on there ceasing to be either any incapacitated child, or any other eligible child under the age of nineteen, to or for whose benefit such pension is payable.

Benefits in respect of contributors under external schemes

56.—(1) In relation to a contributor in respect of whom benefits are payable both under the Scheme and under an external scheme the annual amount of a widow's pension, short service widow's pension and children's pension shall be such an amount as bears the same proportion to the annual amount thereof which would be payable by virtue of his total service counting for benefit, as the amount defined in sub-paragraph (*a*) of paragraph (2) bears to the total of the latter amount and the amount defined in sub-paragraph (*b*) of that paragraph.

(2) The amounts referred to in paragraph (1) shall be—

(*a*) the amount held in the Fund or due thereto which represents the normal and additional contributions paid or payable by or in respect of the contributor, together with compound interest thereon calculated at three and one half per cent. per annum with yearly rests from 1st October in the year in which any such contribution was paid to the end of the month immediately preceding the day on which such amount is determined;

(*b*) the amount of the contributions paid or payable by or in respect of the contributor under an external scheme, together with compound interest thereon calculated at three and one half per cent. per annum with yearly rests from 1st October in the year in which any such contribution was paid or became due to the end of the month immediately preceding the day on which such amount is determined.

(3) For the purposes of this rule any additional contributions payable by Method III in respect of a period of previous service included in the service counting for benefit shall be deemed to have been paid in full.

Transfer to external schemes

57.—(1) In this rule "transferred contributor" means a person who—

(*a*) has ceased to be a contributor:

(u) 1970. c. 10.

(*b*) has not since last ceasing to be a contributor—

(i) been paid by way of repayment of contributions such a sum as is prescribed by rule 43; or

(ii) been paid superannuation allowances other than allowances being paid as a result of his having become permanently incapable of serving efficiently as a teacher; and

(*c*) has become a contributor under an external scheme.

(2) In respect of a transferred contributor the Ministry shall, out of the Fund, pay to the authority exercising in relation to the external scheme under which he has become a contributor functions corresponding to those of the Ministry under these Rules a transfer value of an amount calculated in accordance with the following provisions of this rule.

(3) Except in the cases specified in paragraph (5) and subject as hereafter in this rule provided a transfer value shall be an amount equal to the aggregate of—

(*a*) the amount ascertained by multiplying the length in years of the period for which normal contributions were paid by 1.75% of the annual rate of his salary when last employed in reckonable service; and

(*b*) the appropriate percentage of the amount ascertained by multiplying—

(i) the length in years of any period during which additional contributions were paid by the transferred contributor by either Method I or Method II, by

(ii) the percentage of his salary payable by way of such additional contributions, by

(iii) the annual rate of his salary when last employed in reckonable service.

(4) For the purpose of paragraph (3)(*b*) the appropriate percentage shall be that which in column (2) or column (3) of the following Table, whichever column shall be applicable, is specified opposite to the age of the transferred contributor on the day from which additional contributions commenced to be payable by him specified in column (1) thereof:—

TABLE

(1) *Age*	(2) *Method I*	(3) *Method II*
Under 30	100%	100%
30 and under 40	90%	87½%
40 and over	80%	75%

(5) A transfer value shall not be determined in accordance with the provisions of paragraph (3) but shall be such amount as shall be actuarially appropriate in the case of:—

(*a*) a transferred contributor who—

(i) while employed in reckonable service paid additional contributions by either Method I or Method II; and

(ii) at the time of becoming a contributor under an external scheme has discontinued the payment of such contributions for a period of more than one year;

(*b*) a transferred contributor who was previously a re-instated contributor to whom rule 35(3) applied; and

(*c*) a transferred contributor who was previously a former external contributor.

(6) In the case of a transferred contributor by whom additional contributions have been paid by Method III on his being paid superannuation allowances under sub-section 3(1)(*f*) of the Act of 1950, or a short service gratuity, the amount of the transfer value shall be increased by the amount of such contributions and by compound interest thereon calculated at three and a half per cent. per annum with yearly rests from the date on which they were paid.

(7) In the case of a transferred contributor to whom such a sum as is prescribed by rule 45 has been paid by way of repayment of contributions, the amount of the transfer value shall be reduced by the amount so paid.

(8) In the case of a transferred contributor from whom outstanding contributions within the meaning of rule 39 are due at the time the transfer value is paid the amount of the transfer value—

(*a*) shall be calculated as if such outstanding contributions had been paid; and

(*b*) shall be reduced by the amount thereof.

(9) For the purposes of this rule any period which is less than a complete year shall be expressed as a fraction of a year, of which fraction the denominator shall be twelve and the numerator shall be the number of months of thirty days comprised in the period, any number of days exceeding fourteen which remains being reckoned as a month.

Transfer from external schemes

58. In respect of a contributor who is a former external contributor the Ministry shall receive from the authority exercising in relation to the external scheme under which he was last a contributor functions corresponding to those of the Ministry under these Rules a transfer value payable under, and of an amount calculated in accordance with, provisions of that scheme corresponding to, and having the like effect as, rule 57.

PART V

TEACHERS' DEPENDANTS' PENSION SCHEME

PRELIMINARY

The Scheme

59. The Scheme established by Part V of the Rules of 1967 for securing the payment of pensions to or for the benefit of persons wholly or mainly dependent on teachers (not being persons to whom or for whose benefit pensions may be paid under the Teachers' Widows' and Children's Pension Scheme) shall be continued and be administered in accordance with the provision of this Part under the name of the Teachers' Dependants' Pension Scheme (hereafter in this Part referred to as "the Scheme").

NOMINATION OF DEPENDANTS

Dependants

60.—(1) The persons to whom or for whose benefit pensions may be paid under the Scheme (hereafter in this Part referred to as "dependants") shall be persons nominated to the Ministry by a teacher and shall at the time of nomination be wholly or mainly dependent on the teacher.

(2) A dependant shall be a person who is related to the teacher by whom he is nominated in one of the following ways:—

(*a*) husband;

(*b*) son or daughter who is not an eligible child for the purposes of Part IV;

(*c*) father or stepfather;

(*d*) mother or stepmother;

(*e*) brother or sister;

(*f*) grandson or granddaughter, being the son or daugher of a deceased son or daughter of the teacher;

(*g*) nephew or niece, being the son or daughter of a deceased brother or sister of the teacher;

(*h*) adopted son or daughter or stepson or stepdaughter who is not an eligible child for the purposes of Part IV.

(3) At the time of nomination a female dependant shall be unmarried and a dependant nominated for a temporary pension shall be under the age of sixteen.

Nomination by teachers

61.—(1) A teacher who is employed in reckonable service may make a nomination in favour of a dependant if he has been so employed for not less than three years and has not attained the age of fifty-five.

(2) Without prejudice to the provisions of paragraph (1) above, a teacher who, while employed in teaching service in England and Wales or teaching service in Scotland, made a valid nomination of a dependant under a scheme corresponding to the Scheme may nominate the same dependant if—

(*a*) on ceasing to be so employed he was not entitled to superannuation benefits in respect of his teaching service in England and Wales or teaching service in Scotland and has not been repaid the superannuation contributions paid by him in respect of that service; and

(*b*) he becomes employed in reckonable service within one year of ceasing to be employed in teaching service in England and Wales or teaching service in Scotland.

(3) Subject as in paragraphs (1), (4) and (5) provided, a teacher may make a further nomination either in favour of a dependant already nominated by him or of another dependant if since his last previous nomination either:—

(*a*) his salary has increased by not less than £120 a year; or

(*b*) not less than three years have elapsed.

(4) A nomination or further nomination shall not be made by a teacher if it would result in there being at one time more than the following dependants nominated by him—

(*a*) nominated for life pensions: one adult and one incapacitated child of whom the teacher is the parent; and

(*b*) nominated for temporary pensions: three children.

Provided that a woman teacher may nominate her husband in addition to the dependants specified above.

(5) A nomination or further nomination shall not be made by a teacher if it would result in there being payable to or in respect of dependants nominated by him, pensions, the total annual value of which would exceed one-sixth of his annual salary at the time of making the nomination.

Provided that—

(*a*) a woman teacher who nominates her husband for a life pension may—
- (i) nominate him for a life pension not exceeding one-sixth of her salary at the time of nomination; and
- (ii) nominate another adult for a life pension not exceeding one-sixth of her salary at the time of nomination; and
- (iii) nominate her incapacitated child for a life pension not exceeding £260 a year; and
- (iv) nominate not more than three children each for temporary pensions not exceeding £70 a year:

(*b*) a teacher who is unmarried may—
- (i) nominate an adult for a life pension not exceeding one-sixth of his or her salary at the time of the nomination; and
- (ii) nominate his incapacitated child for a life pension not exceeding £400 a year; and
- (iii) nominate not more than three children each for temporary pensions not exceeding £100 a year.

Validity of nominations

62.—(1) A nomination made by a teacher shall not be valid unless the Ministry is satisfied—

(*a*) that the requirements of rules 60 and 61 are satisfied in respect of the dependant nominated; and

(*b*) that the teacher is, at the time of making the nomination, in good health, regard being had to his age.

(2) For the purpose of sub-paragraph (1)(*b*) the Ministry may require the teacher to be examined by a duly qualified medical practitioner designated by it.

Voidance of nominations

63. A nomination of a dependant shall become void—

(*a*) on the receipt by the Ministry of a written notice of revocation from the teacher by whom it was made;

(*b*) on the dependant ceasing to be wholly or mainly dependant on the teacher by whom he was nominated;

(*c*) on the death of the dependant;

(*d*) on the marriage of a dependant if female;

(*e*) on the attainment of the age of sixteen by a dependant nominated for a temporary pension;

(*f*) on the dependant becoming a person to whom or for whose benefit a pension is or may become payable under Part IV;

(*g*) on the teacher by whom it was made being repaid his superannuation contributions after ceasing to be employed in reckonable service;

(*h*) on the teacher by whom it was made ceasing to be employed in reckonable service for a period exceeding one year without entitlement to superannuation allowances or a short service gratuity, unless, having become employed in teaching service in England and Wales or teaching service in Scotland, he nominates the dependant and pays contributions in respect of him under a scheme corresponding to the Scheme.

CONTRIBUTIONS

Payment of contributions

64. For the purposes of defraying the cost of the benefits under the Scheme, every teacher by whom a nomination has been made shall pay contributions in respect thereof to the Ministry.

Amount of contributions

65.—(1) Except as in paragraph (2) provided, the contributions to be paid by a teacher in respect of every nomination made by him, shall be at a rate to be determined by the Government Actuary or Deputy Government Actuary as at the date of nomination and shall be of a fixed annual amount according to the age and sex of the teacher, the amount and type of the pension which will be payable, the age of the nominee, and, in the case of a life pension, the sex of the nominee.

(2) The contributions to be paid by a teacher in respect of a nomination to which rule 61(2) applies shall be—

(*a*) the amount of the arrears of the contributions which would, if he had continued to be employed in teaching service in England and Wales or teaching service in Scotland, have been payable in respect of the dependant from the time of ceasing to be so employed until becoming employed in reckonable service; and

(*b*) further contributions at the rate at which he was previously paying contributions in respect of the dependant.

Duration of contributions

66.—(1) Contributions in respect of a nomination shall commence to be payable from the first day of the month commencing next after the Ministry sends by post to the teacher by whom it was made a notification that it has been accepted.

(2) Contributions in respect of a nomination shall cease to be payable by the teacher by whom it was made on—

(*a*) his attaining the age of sixty; or

(*b*) on his ceasing to be employed in reckonable service; or

(*c*) on the nomination becoming void.

Contributions in respect of intervals in service

67. Where a teacher who is not qualified to be granted superannuation allowances and has not been repaid his superannuation contributions becomes re-employed in reckonable service after ceasing to be so employed for a period not exceeding one year, he shall pay the contributions in respect of any nomination made by him which would have been payable by him if he had continued to be so employed throughout that period.

Payment of contributions on death

68.—(1) Where a teacher dies while employed in reckonable service or within one year of ceasing to be so employed—

(*a*) any sums due from him at the date of his death by way of contributions in respect of any nomination; and

(*b*) any sum necessary to complete the payment by him of contributions for one year in respect of any nomination

shall be paid by the surrender of the whole or a proportion of any terminal sum payable in respect of him or, if such sum is insufficient for the purpose, may be paid in such other manner as may be agreed.

(2) Where a teacher dies before attaining pensionable age, having previously ceased to be employed in reckonable service and being qualified on so ceasing to be paid superannuation allowances on attaining that age, any sums due from him by way of contributions in respect of any nomination, together with compound interest thereon calculated at four per cent. per annum with yearly rests, shall be paid by the surrender of the whole or a proportion of any terminal sum payable in respect of him.

Repayment of contributions

69. A sum equal to one-half of the contributions paid by a teacher in respect of the nomination of a dependant for a life pension shall together with compound interest thereon calculated as in rule 77 provided be repaid to him on—

(*a*) his being repaid his superannuation contributions after ceasing to be employed in reckonable service; or

(*b*) unless he has become employed in teaching service in England and Wales or teaching service in Scotland and has made a valid nomination of the same dependant under the Scheme applicable to that employment corresponding to the Scheme on his ceasing to be employed in reckonable service for a period exceeding one year without entitlement to superannuation allowances or a short service gratuity.

BENEFITS

Entitlement to pensions

70. Pensions shall be payable under the Scheme to or in respect of a dependant on the death of the teacher by whom he was nominated if—

(*a*) the nomination has not become void;

(*b*) contributions for not less than one year have been paid in respect of the nomination; and

(*c*) the teacher dies—

(i) while employed in reckonable service; or

(ii) after ceasing to be so employed, having been on so ceasing either entitled to be paid superannuation allowances by virtue of sub-section 3(1)(*f*) of the Act of 1950 or a short service gratuity or qualified to be paid superannuation allowances on attaining pensionable age; or

(iii) within one year of ceasing to be so employed and any contributions outstanding at the date of his death are paid in accordance with rule 68; or

(iv) while employed in teaching service in England and Wales or teaching service in Scotland, having made a valid nomination of the dependant under the Scheme applicable to that employment corresponding to the Scheme.

Life and temporary pensions

71.—(1) Pensions payable under the Scheme shall be—

(*a*) life pensions, if at the time of nomination the dependant is over the age of sixteen or is incapacitated; or

(*b*) temporary pensions in other cases

and "life pension" and "temporary pension" shall in this Part be construed accordingly.

Amounts of pensions

72.—(1) Subject to the provisions of rule 61 and of paragraphs (2) and (3) below—

(*a*) the annual amount of a life pension shall be such amount, being a multiple of £10 not less than £40, as the teacher shall determine at the time of making the nomination of the dependant to or in respect of whom it is payable;

(*b*) the annual amount of a temporary pension shall be such amount, being a multiple of £10 not less than £40 and not more than £70 or £100 as may be appropriate, as the teacher shall determine at the time of making the nomination of the dependant to or in respect of whom it is payable.

(2) The annual amount of a pension payable under the Scheme to or in respect of a dependant to or in respect of whom a pension is also payable under a Scheme applicable to teaching service in England and Wales or teaching service in Scotland corresponding to the Scheme, shall be such an amount as bears the same proportion to the amount thereof determined under the foregoing provisions of this Part as the amount determined under sub-paragraph (*a*) below bears to the amount determined under sub-paragraph (*b*) below—

(*a*) the amount held in the Fund which represents contributions paid in respect of the dependant, together with compound interest on any such contributions calculated at three and a half per cent. per annum with yearly rests from 1st October in the year in which it was paid to the end of the month immediately preceding the date at which such amount is determined;

(*b*) the total of the amount determined under sub-paragraph (*a*) above and the amount of the contribution paid in respect of the dependants under any Scheme applicable to teaching service in England and Wales or teaching service in Scotland corresponding to the Scheme, together with compound interest on any such contributions calculated at three and a half per cent. per annum with yearly rests from 1st October in the year in which it was paid to the end of the month immediately preceding the date at which such amount is determined.

(3) Where the teacher who nominated the dependant to whom a pension is payable, ceased to be employed in reckonable service before attaining the age of sixty, being then entitled to superannuation allowances on attaining that or any lesser age, the annual amount of the pension shall be reduced by such amount as the Ministry shall, after consultation with the Government Actuary or Deputy Government Actuary, determine to be appropriate having regard to the amount by which the contributions actually paid is less than those which would have been paid if the teacher had continued to be employed in reckonable service until attaining the age of sixty.

Duration of pensions

73.—(1) A life pension and a temporary pension shall begin to accrue on the day following the death of the teacher by whom the dependant to or in respect of whom it is payable was nominated.

(2) A life pension shall cease to be paid on the death of the dependant to or in respect of whom it is payable, or in the case of a female dependant, on her marriage.

(3) A temporary pension shall cease to be paid on the death of the dependant to or in respect of whom it is payable or on his attaining the age of sixteen, whichever shall first occur.

PART VI

MISCELLANEOUS AND SUPPLEMENTARY

Functions of Ministry

74.—(1) The Ministry shall—

(*a*) maintain records of all elections made under Part IV and of all valid nominations made under Part V;

(*b*) receive all sums payable under Parts IV and V and arrange for the amounts thereof to be credited to the Fund as provided in Part III;

(*c*) make all payments of benefits and other sums under these Rules and arrange for the amounts thereof to be debited to the Fund as provided in Part III; and

(*d*) maintain records of all sums received and of all such payments of benefits and other sums.

(2) Expenses incurred by the Ministry and other employers of teachers for the purposes of the Schemes shall not be charged to the Fund but shall be deemed to be contributions thereto by the Ministry or other employers, as the case may be.

Collection of contributions by deduction from salary

75. The provisions for the time being contained in rules made under the Acts relating to the deduction from the salaries of teachers of the amounts of superannuation contributions payable by them and to the manner in which such contributions are to be collected shall apply, in like manner as they apply in relation to such contributions, in relation to contributions payable under Part IV and Part V, other than contributions payable by the surrender of the whole or a proportion of additional allowances, gratuities or sums payable by way of return of superannuation contributions.

Limitation of amount of contributions

76.—(1) Notwithstanding any preceding provisions of these Rules the aggregate amount of the sums paid by a teacher in any year as—

(*a*) superannuation contributions;

(*b*) normal contributions within the meaning of Part IV;

(*c*) additional contributions within the meaning of Part IV which are paid by either Method I or Method II;

(*d*) further annual contributions payable under rule 39; and

(*e*) contributions paid under Part V

shall not exceed fifteen per cent. of his salary for that year.

(2) For the purposes of this rule—

(*a*) the amount of superannuation contributions paid by a teacher shall be deemed to be—

(i) the amount thereof before any modification in consequence of the National Insurance Act (Northern Ireland) 1966; and

(ii) not less than six per cent. nor more than thirteen per cent. of the salary for the year; and

(*b*) "year" means a year of assessment for the purposes of income tax.

Interest on repaid contributions

77. Where contributions are repaid under Part IV or Part V, compound interest shall be added thereto and, for that purpose, shall be calculated at the rate of three per cent. per annum with yearly rests from 1st October in the year in which the contributions were paid to the day specified in column (2) of the following Table opposite to the sub-paragraph of rule 42(1) or rule 69 by virtue of which the repayment is made specified in column (1) thereof:—

TABLE

(1) *Paragraph or sub-paragraph*	(2) *Day to which compound interest is to be calculated*
Sub-paragraph (*a*) of rule 42(1) and paragraph (*a*) of rule 69	The day three months after that on which the person by whom the contributions were paid last ceased to be employed in reckonable service or teaching service in England and Wales or teaching service in Scotland or approved external service of the type specified in rule 42(1)(*e*) or the day on which he attained the age of 65, whichever shall be the earlier.
Sub-paragraph (*b*) of rule 42(1)	The day on which interchange rules become applicable to the person by whom the contributions were paid.
Sub-paragraph (*c*) of rule 42(1)	The day on which the person by whom the contributions were paid becomes entitled to be paid superannuation allowances or a short service gratuity.
Sub-paragraph (*d*) of rule 42(1)	The day on which the person by whom the contributions were paid dies.

TABLE (*continued*)

(1) *Paragraph or sub-paragraph*	(2) *Day to which compound interest is to be calculated*
Sub-paragraph (*e*), (*f*) and (*g*) of rule 42(1)	The day three months after that on which the person by whom the contributions were paid, last ceased to be employed in reckonable service or teaching service in England and Wales or teaching service in Scotland.
Sub-paragraph (*h*) of rule 42(1)	The day on which the person by whom the contributions were paid, becomes entitled to be paid superannuation allowances.
Paragraph (*b*) of rule 69	The day one year after that on which the person by whom the contributions were paid, ceased to be employed in reckonable service.

Deductions from repaid contributions

78. Any contributions repaid under Part IV or Part V and any interest added thereto shall be reduced by a sum equal to the amount of any income tax payable in consequence of such repayment and addition.

Payment of pensions

79. Every pension and other sum payable under these Rules shall, unless it consists of a single payment, be paid monthly in arrear with proportionate payment on death or other terminating event.

Payments in respect of deceased persons

80. On the death of a person to whom or to whose estate any sum not exceeding £500 is due under these Rules the Ministry may, without probate or other proof of title pay the said sum to the persons appearing to it to be beneficially entitled to the personal estate of the deceased, or, as it thinks fit, to one or more of those persons or distribute it among all or any of those persons in such proportion as it may determine.

Payments in respect of minors and infirm persons

81. If a person to or in respect of whom a pension or other sum is payable under these Rules is a minor, or, in the opinion of the Ministry, is incapable by reason of infirmity of mind or body of managing his affairs, the Ministry may pay the pension or other sum to any person having the care of that person, and, insofar as it is not so paid, may apply it in such manner as it thinks fit for the benefit of that person or his dependants.

Remission of debts to Fund

82. The Ministry may remit the payment of any sum due to it and payable into the Fund –

(*a*) if it is less than £50; and

(*b*) on the recommendation of the Board, if it is £50 or more.

Benefits not assignable

83.—(1) Subject to the following provisions of this rule every assignment of or charge on, and every agreement to assign or charge, any pension payable under these Rules shall be void.

(2) On the bankruptcy of a person entitled to any such pension, it shall not pass to any trustee or other person acting on behalf of the creditors.

(3) Nothing in the preceding provisions of this rule shall affect the powers of the court under Section 319 of the Irish Bankrupt and Insolvent Act 1857(v) (under which the court may order the payment of the whole or part of certain sums to the trustee in bankruptcy).

Provision of information

84. Every teacher affected by these Rules or, if he is dead, his legal personal representatives, and every person by or in respect of whom any benefit or payment is claimed under these Rules shall give such information and produce such documents to the Ministry as it may require for the purposes of its functions under these Rules.

Extension of time

85. The Ministry may extend the time within which anything is required or authorised to be done under the provisions of these Rules, if it considers that there are reasonable grounds for so doing.

Sealed with the Official Seal of the Ministry of Education for Northern Ireland this 23rd day of March 1972.

(L.S.)

A. Howard,
Assistant Secretary.

The Ministry of Finance hereby consents to the foregoing Rules.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 23rd day of March 1972.

(L.S.)

R. M. MacDonald,
Assistant Secretary.

(v) 20 & 21 Vict. c. 60.

SCHEDULE 1 Rules 32 and 33

Rates of additional contributions—Methods I and II

(1) *Age on date from which additional contributions payable*		(2) *Percentage of salary (Method I)*	(3) *Percentage of salary (Method II)*
Years	*Completed months*		
24 or under	—	.05	—
25	—	.05	—
26	—	.05	—
27	—	.06	—
28	—	.06	—
29	—	.06	—
30	—	.07	.06
31	—	.07	.06
32	—	.08	.07
33	—	.08	.07
34	—	.09	.08
35	—	.09	.08
36	—	.10	.09
37	—	.10	.09
38	—	.11	.10
39	—	.11	.10
40	—	.12	.10
41	—	.13	.11
42	—	.14	.12
43	—	.15	.12
44	—	.15	.13
45	—	.16	.13
46	—	.18	.14
47	—	.20	.15
48	—	.21	.16
49	—	.23	.17
50	—	.25	.18
51	—	.28	.19
52	—	.31	.20
53	—	.35	.22
54	—	.41	.24
55	—	.46	.26
	1	.46	.26
	2	.47	.26
	3	.48	.26
	4	.49	.26
	5	.50	.27
	6	.51	.27
	7	.52	.27
	8	.53	.27
	9	.54	.28
	10	.55	.28
	11	.56	.28

SCHEDULE 1 (*continued*)

(1) *Age on date from which additional contributions payable*		(2) *Percentage of salary (Method I)*	(3) *Percentage of salary (Method II)*
Years	*Completed months*		
56	—	.57	.28
	1	.58	.29
	2	.59	.29
	3	.60	.29
	4	.61	.29
	5	.62	.30
	6	.63	.30
	7	.65	.30
	8	.67	.30
	9	.69	.31
	10	.71	.31
	11	.73	.31
57	—	.75	.32
	1	.77	.32
	2	.79	.32
	3	.81	.32
	4	.84	.33
	5	.86	.33
	6	.89	.33
	7	.92	.34
	8	.95	.34
	9	.99	.34
	10	1.03	.35
	11	1.07	.35
58	—	1.11	.36
	1	1.16	.36
	2	1.21	.36
	3	1.27	.37
	4	1.33	.37
	5	1.40	.38
	6	1.48	.38
	7	1.57	.38
	8	1.67	.39
	9	1.78	.39
	10	1.90	.40
	11	2.00	.40
59	—	—	.41
	1	—	.41
	2	—	.42
	3	—	.42
	4	—	.43
	5	—	.43
	6	—	.44
	7	—	.44
	8	—	.45
	9	—	.45
	10	—	.46
	11	—	.46

SCHEDULE 1 (*continued*)

(1) *Age on date from which additional contributions payable*		(2) *Percentage of salary (Method I)*	(3) *Percentage of salary (Method II)*
Years	*Completed months*		
60	—	—	.46
	1	—	.46
	2	—	.47
	3	—	.48
	4	—	.49
	5	—	.50
	6	—	.51
	7	—	.52
	8	—	.53
	9	—	.54
	10	—	.55
	11	—	.56
61	—	—	.57
	1	—	.58
	2	—	.59
	3	—	.60
	4	—	.61
	5	—	.62
	6	—	.63
	7	—	.65
	8	—	.67
	9	—	.69
	10	—	.71
	11	—	.73
62	—	—	.75
	1	—	.77
	2	—	.79
	3	—	.81
	4	—	.84
	5	—	.86
	6	—	.89
	7	—	.92
	8	—	.95
	9	—	.99
	10	—	1.03
	11	—	1.07
63	—	—	1.11
	1	—	1.16
	2	—	1.21
	3	—	1.27
	4	—	1.33
	5	—	1.40
	6	—	1.48
	7	—	1.57
	8	—	1.67
	9	—	1.78
	10	—	1.90
	11	—	2.00

SCHEDULE 2 Rule 34

Rates of additional contributions—Method III

(1) *Age*	(2) *Percentage of average salary*	(3) *Percentage of average salary*
24 or under	3.1	3.1
25	3.2	3.2
26	3.2	3.2
27	3.2	3.2
28	3.2	3.2
29	3.2	3.2
30	3.3	3.3
31	3.3	3.3
32	3.3	3.3
33	3.3	3.3
34	3.3	3.3
35	3.3	3.3
36	3.2	3.2
37	3.2	3.2
38	3.2	3.2
39	3.2	3.2
40	3.2	3.2
41	3.1	3.1
42	3.1	3.1
43	3.1	3.1
44	3.1	3.1
45	3.0	3.1
46	2.9	3.0
47	2.8	3.0
48	2.7	3.0
49	2.6	2.9
50	2.5	2.9
51	2.5	2.9
52	2.5	2.8
53	2.5	2.8
54	2.5	2.7
55	2.5	2.7
56	2.5	2.6
57	2.5	2.6
58	2.5	2.5
59	2.4	2.4
60	2.3	2.3
61	2.3	2.3
62	2.2	2.2
63	2.2	2.2
64 or over	2.1	2.1

EXPLANATORY NOTE

(This note is not part of the Rules, but is intended to indicate their general purport.)

These Rules consolidate with amendments the existing Rules relating to the payment of pensions to the widows or widowers of teachers, and their children and other dependants.

The principal amendments are:—

(*a*) All men teachers entering teaching service for the first time are now (and have been since 1st April 1971) required to participate in the Teachers' Widows' and Children's Pension Scheme and the only option whether to do so or not is for men teachers returning to service for the first time since 1st June 1967 (rule 24).

(*b*) Provision is made to enable a teacher to increase his service counting for benefit by paying additional contributions in respect of teaching service in the United Kingdom on repayment of personal superannuation contributions in respect of that service previously withdrawn by him (rule 30).

(*c*) A teacher who left pensionable service prematurely without qualification for any pension but subsequently completed the qualifying period for his own pension by some other employment will be able to pay the appropriate contributions and a pension will be payable to his widow (rules 37(3) and 47).

(*d*) Sums owing by reason of non-payment of contributions may be settled by periodic payments (rule 39).

(*e*) Pensions will be paid to or in respect of the widow and children of a teacher who has less than ten years' service counting for benefit and to whom superannuation benefits or a short service gratuity were payable on the grounds of ill health (rule 50).

(*f*) Where teachers transfer to or from service in England and Wales or Scotland in which they are subject to a similar scheme, sums shall be paid and may be received by way of transfer value; and that, where such a sum is received, service taken into account in calculating its amount, shall be service counting for benefit (rules 57 and 58).

(*g*) The Ministry is authorised to remit debts to the Teachers' Family Benefits Fund (rule 82).