

Inland Revenue
National Insurance Contributions Office
Services to Pensions Industry
Benton Park View
Newcastle upon Tyne NE98 1ZZ

Notification of termination of Contracted-out employment - Guaranteed Minimum Pension with Full Rate Revaluation

The employer and the pension scheme need to fill in this form when a Guaranteed Minimum Pension with Full Section 148 (previously Section 21) Rate Revaluation is to be preserved because scheme members are leaving contracted-out employment.

1 What to do now

Please:

- read part 2
- fill in parts 4 to 6 using *CAPITAL LETTERS*, and
- return it to us at the address shown above.

2 Guidance on completing part 6 of this form

Fill in the tear-off part of this form using the guidance notes below to help you.

Part 6	What to do
Column 4 National Insurance number	Enter the member's National Insurance number. If the National Insurance number is not known, enter the person's surname, full forename(s), date of birth and termination details on a separate form CA1616.
Column 5 Surname	If the surname has changed in the last twelve months, also enter the previous surname.
Column 9 Employee's earnings between the Lower Earnings Limit and the Upper Earnings Limit	Enter the amount shown in column 1(d) of the End of Year Summary, form P14 or on the Deduction Working Sheet, form P11 or equivalent. Please round the amount down to the nearest whole pound. For tax years before 6 April 87 the contracted-out contributions paid on earnings between the Lower and Upper Earnings Limit must be shown. These can be found in column 1(c) of the pre 6 April 87 form P14/P11.

► please turn over

Important

In cases where the period of contracted-out employment includes:

- 1 a period for which the Guaranteed Minimum Pension rights were transferred in from another scheme, with
- 2 revaluation at the Fixed or Limited Rate

those rights will continue to be revalued at that unless they are changed to the full Section 148 (previously Section 21) rate.

Please see Manual CA14 *Termination of Contracted-out Employment* for details.

3 Improving our service to you

We are always pleased to receive your comments and suggestions about how we can improve our service. Please contact us at the address or telephone number shown if you have any comments or are unhappy with our service.

How to contact us

If you need to contact us please call the Contracted-out Pensions Helpline on **084591 50150**, textphone **084591 53296**
Open 8.00 am to 5.00 pm Monday to Friday.

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4 Declaration by the employer

I declare that the details shown in part 6 refer to person(s) who have left contracted-out employment.

Signature by, or on behalf of, the employer

Name

Date

 / /

Position in company

5 Declaration by the scheme

I declare that the accrued Guaranteed Minimum Pensions of the person(s) in part 6 are subject to Full Section 148 (previously Section 21) Rate Revaluation by the scheme with the Scheme Contracted-out Number (SCON) shown in part 6, column 3.

Signature by, or on behalf of, the scheme

Name

Date

 / /

Name of scheme

Position in scheme

Address for correspondence

Daytime telephone and fax number
(including national dialling code)

Tel

Fax

