National Insurance contributions



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.

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.						

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.



National Insurance contributions CA1616 - tear off

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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	
	Postcode
Daytime telephone and fax number (including national dialling code)	Fax

CA1616 tear-off

6 Notification of termination of Contracted-out Employment - Guaranteed Minimum Pension with Full S148 (previously S21) Rate Revaluation

	10 Indicator (for official use only)						
	ings between Ipper Earnings the tax year before termination £ 60-65						
	9 Employee's earnings between the Lower and Upper Earnings Limits during the tax year of before termination <i>E</i> 54-59 60-65						
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cted-o	8 Date contr employ (in figure (in figure Started Day Month Year 42-47						
Contra (SCON	8 51 Day h						
3 Scheme Contracted-out Number (SCON)	7 Employees reference number. Up to 9 characters only 33-41						
	6 Initials 31-32						
3-10	5 Surname (use CAPITAL LETTERS) 28-30						
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g-out	National Insurance number 19-27						
Employer's Contracting-out Number (ECON)	surance 19-27						
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