

Contracting-out details at date of first event

Pre 06/04/1988

GMP (per annum)	£	273.52
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Post 05/04/1988

GMP (per annum)	£	2,290.60
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Special circumstances / additional information

On joining the XYZ Pension and Life Assurance Scheme, Kenneth Smith paid the default contribution rate (70th accrual) before switching to the higher contribution rate with effect from 6 April 2006 onwards.

Kenneth Smith's reason for leaving was resignation.

**LEAVERS 2
WITH SPECIAL CIRCUMSTANCES**