
SCOTTISH STATUTORY INSTRUMENTS

2005 No. 393

The Teachers' Superannuation (Scotland) Regulations 2005

PART D

RECKONABLE SERVICE

Reckonable service generally

- D1.**—(1) Subject to regulation D2, a teacher is entitled to count as reckonable service any period—
- (a) subject to paragraph (3), during which he or she was employed in pensionable employment;
 - (b) counting as reckonable service by virtue of regulations D3, D4 or G2;
 - (c) which does not count by virtue of sub-paragraph (a) or (b) but which immediately before 31st March 1992 counted as reckonable service under regulation 4(1) of the 1977 Regulations⁽¹⁾; and
 - (d) subject to the payment of requisite contributions under Part C, counting as reckonable service by virtue of regulation C9.
- (2) In aggregating the total reckonable service of any teacher—
- (a) the amount in any financial year shall not exceed 365 days;
 - (b) all periods of reckonable service shall be aggregated and where 2 or more periods total 365 days or more each period of 365 days shall be reckoned as one year, service on the 29th February in a leap year being disregarded; and
 - (c) a half or greater fraction of a day shall be reckoned as a day and a smaller fraction shall be disregarded.
- (3) Subject to paragraph (5), where during a financial year a teacher has spent one or more periods in part time service, each such period counts as—

$$365 \times \frac{A}{B} \text{ days of reckonable service}$$

where—

A is the number of hours worked by the teacher; and

B is the number of hours which would have been worked if the employment had been full-time and had continued throughout the year.

- (4) For the purposes of paragraph (3)—
- (a) any reduction of contributable salary during a period of absence from pensionable employment on sick leave or maternity, paternity or adoption leave shall be disregarded; and

(1) *S.I. 1977/1360*. Regulation 4(1) was amended by S.I.s *1983/639* and *1984/2028*. The 1997 Regulations are revoked in their entirety (see Schedule 1 to these Regulations).

(b) a period of part time employment ends, and another such period begins, when any change occurs in the rate of the teacher's contributable salary.

(5) Where a teacher commences winding down employment by virtue of regulation J2 the period of part time service under the winding down employment shall count as if it had been full time service.

(6) Paragraph (5) above shall not apply if the teacher ceases to be in winding down employment and—

- (a) returns to teaching service; and
- (b) is not entitled to payment of retirement benefits by virtue of regulation E6(1).

(7) In calculating the length of reckonable service—

- (a) no account shall be taken of a leap year day (29th February), except as provided in sub paragraph (b); but
- (b) where total reckonable service which includes part of a year ends in a leap year on or after the leap year day, that day shall be included in the number of days of reckonable service.

Exclusion from reckonable service

D2. The following periods do not count as reckonable service—

- (a) any period in respect of which contributions made by the teacher have been returned and not repaid to the Scottish Ministers in pursuance of regulation C14;
- (b) any period in respect of which contributions have not been paid by the teacher unless the Scottish Ministers direct otherwise; and
- (c) any period in respect of which a transfer value has been paid under regulation G1.

Past added years for which additional contributions have been paid

D3.—(1) A teacher—

- (a) who has completed payment of additional contributions in accordance with Part I of Schedule 4, or Schedule 5; or
- (b) who has paid additional contributions for a past period in accordance with Part II of Schedule 4; or
- (c) in respect of whom payment of additional contributions for a past period in accordance with Part II of Schedule 4 has been made,

is entitled to count the past period as reckonable service.

(2) For the purposes of paragraph (1), a teacher who has at any time during the contribution period been in part time pensionable employment shall not be treated as having completed the payment of additional contributions in accordance with Part I of Schedule 4 unless (in addition to the payments in accordance with that Part) he or she pays a lump sum determined in accordance with paragraph (3).

(3) The lump sum referred to in paragraph (2) is such sum as would be payable under Part I of Schedule 4 in order to count as reckonable service a period equivalent to the difference between the length of reckonable service which arises from the contribution period and the length of such service if the teacher had been in full time pensionable employment throughout the contribution period.

(4) In paragraphs (2) and (3), “the contribution period” means the period during which additional contributions in accordance with Part I of Schedule 4 were paid.

(5) A teacher who has begun to pay additional contributions in accordance with Part I of Schedule 4, but who has not completed payment is entitled to count as reckonable service a period calculated in accordance with Schedule 7.

Current added years for which additional contributions have been paid

D4. A teacher who has paid additional contributions for a period under regulation C8 or C9, is entitled to count the following periods as reckonable service:—

- (a) where the contributions are paid under regulation C8, the period in respect of which they are paid; and
- (b) where the contributions are paid under regulation C9, the period specified in regulation C9(2).