
SCOTTISH STATUTORY INSTRUMENTS

2005 No. 393

The Teachers' Superannuation (Scotland) Regulations 2005

PART C

TEACHERS' CONTRIBUTIONS

Additional contributions to purchase current added years

- C8.**—(1) Subject to paragraphs (11) to (14), this regulation applies to a teacher who—
- (a) before attaining the age of 60 has ceased to be in pensionable employment, otherwise than by virtue of an election under regulation B7;
 - (b) was not then incapacitated;
 - (c) did not then become entitled to payment of retirement benefits; and
 - (d) has not become a member of another occupational pension scheme.
- (2) Subject to paragraphs (3), (4) and (10), a teacher to whom this regulation applies may elect to pay additional contributions in order to become entitled to count as reckonable service a period (“the period”) beginning on the day after the cessation of the pensionable employment, or where paragraph (4)(a) applies on the day after the last day of the earlier period.
- (3) The period—
- (a) must end before the teacher’s 60th birthday;
 - (b) must not in any case exceed the maximum calculated in accordance with Schedule 3;
 - (c) if the teacher has become employed—
 - (i) as a teacher in any school outside the British Islands in which, in the opinion of the Scottish Ministers, it is expedient to facilitate the employment of teachers from Scotland; or
 - (ii) in an educational service outside the British Islands in employment which to a substantial extent involves the control or supervision of teachers in such schools, must not exceed 6 years; and
 - (d) in any case to which paragraph (c) does not apply, must not exceed 3 years.
- (4) If the teacher has paid additional contributions under this regulation for an earlier period and—
- (a) has not since the end of that period been in pensionable employment; or
 - (b) has since been in pensionable employment but for less than 12 months,
- the earlier period is to be deducted from the maximum allowed by paragraph (3)(b).
- (5) If before the end of the period the teacher—
- (a) becomes entitled to payment of retirement benefits;
 - (b) becomes a member of another occupational pension scheme; or
 - (c) dies,

the period is to be treated as having ended on the day on which the relevant event occurred; and if before the end of the period the teacher fails to pay an additional contribution, or a late payment is not accepted under paragraph (9), it is to be treated as having ended on the day up to which contributions have been paid.

(6) An additional contribution is payable for each financial year and is a percentage of the notional salary for so much of the period as falls within that year.

(7) For the purposes of paragraph (6)–

- (a) the notional salary is an amount notified by the former employer, or (where no such notification is given) estimated by the Scottish Ministers, as being what the teacher’s contributable salary would have been if pensionable employment had not ceased and the teacher had continued to be employed in the same post and on the same terms taking into account, where appropriate, any election under regulation C2(1); and
- (b) the percentage is $(A + B)$ where A is the percentage specified in regulation C3 and B is the required percentage which is to be applied to contributable salary to determine employers’ contributions under Part H.

(8) The additional contribution for a financial year is to be paid directly to the Scottish Ministers–

- (a) where the period has not ended during the financial year, within 3 weeks after the end of the financial year; and
- (b) in any other case, within 6 weeks after the end of the period or the date of a written notification by the Scottish Ministers that payment is due, whichever is the later.

(9) A late payment of a contribution may for special reasons be accepted by the Scottish Ministers; but if it is accepted the teacher is to pay interest on the amount of the contribution at 4 per cent per annum, compounded with yearly rests, from the due date of payment to the date of payment.

(10) An election under this regulation must be made by giving written notice to the Scottish Ministers, which must specify the period and must be given–

- (a) if paragraph (3)(c) applies, within 6 months; and
- (b) in any other case, within 3 months,

after the cessation of the teacher’s pensionable employment or, if later, the end of a previous period for which he or she has paid additional contributions under this regulation.

(11) For the purposes only of this regulation a teacher remains in pensionable employment while absent from duty during and in consequence of a trade dispute.

(12) Paragraph (11) applies–

- (a) even if the teacher was not participating in or financing or otherwise directly interested in the trade dispute; and
- (b) even if the teacher’s employer was not a party to the trade dispute.

(13) In this regulation, “trade dispute” has the meaning given by section 244 of the Trade Union and Labour Relations (Consolidation) Act 1992(1).

(14) This regulation does not apply to a teacher in relation to pensionable employment by virtue of regulation B9.