
SCOTTISH STATUTORY INSTRUMENTS

2007 No. 189

**The Teachers' Superannuation (Scotland)
Amendment Regulations 2007**

Amendment of the Teachers' Superannuation (Scotland) Regulations 2005

68. After regulation H5 (employers contributions – part-time elections) insert–

“Employers' contributions in respect of further employment

H5A. Where regulation C4A (contributions where an election under regulation B8(1A) is to take effect from an earlier date) applies, the employer of the teacher in pensionable employment shall–

- (a) pay contributions calculated in accordance with regulation H3 (employers' contributions) and treated as due on the last day of each month for the period starting with the earlier date agreed under regulation B8(1A) and ending immediately before the first day of the month after that in which the notice was given;
- (b) pay interest on such contributions which have accrued at 7% per annum compounded with monthly rests from the 8th day after the end of the month in which the contributions were due to the date of payment of the contributions; and
- (c) pay such contributions and interest together with the amounts collected under regulation C15(1A) to the Scottish Ministers no later than 6 weeks after the date on which the employer gave his agreement under regulation B8(1A).

Employers' contributions in respect of additional benefits

H5B. Where an employer has elected under regulation C4B (election in respect of additional benefits) to pay additional contributions in respect of a teacher, payment to the Scottish Ministers of the lump sum referred to in paragraph 12 of Schedule 2A shall be made within the period referred to in paragraph 27(a) of that Schedule.”