SCOTTISH STATUTORY INSTRUMENTS

2013 No. 71

PENSIONS

The Teachers' Superannuation (Scotland) Amendment Regulations 2013

Made - - - -	*25th February 2013*
Laid before the Scottish Parliament - - - -	*28th February 2013*
Coming into force - -	*1st April 2013*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 9 and 12 of, and Schedule 3 to, the Superannuation Act 1972(**1**) and all other powers enabling them to do so.

In accordance with section 9(5) of that Act, the Scottish Ministers have consulted with representatives of education authorities and of teachers and with representatives of such other persons likely to be affected by these Regulations as appear to them to be appropriate.

In accordance with section 9(1) of that Act, the Treasury has approved the making of these Regulations(**2**).

Citation and commencement

1.—(1) These Regulations may be cited as the Teachers' Superannuation (Scotland) Amendment Regulations 2013.

(2) These Regulations come into force on 1st April 2013.

Amendment of the Teachers' Superannuation (Scotland) Regulations 2005

2. For paragraphs (1) and (2) of regulation C3 (ordinary contributions) of the Teachers' Superannuation (Scotland) Regulations 2005(**3**), substitute—

(**1**) 1972 c.11 ("the 1972 Act"). Section 9 was amended by sections 4(1), 8(3) and (4), and 11 of the Pensions (Miscellaneous Provisions) Act 1990 (c.7) ("the 1990 Act"); section 190 of, and paragraph 7 of Schedule 8 to, the Pension Schemes Act 1993 (c.48); and article 107 of the Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649) and was modified by article 5 of, and Schedule 2(2), paragraph 27 of, the Local Education Authorities and Children's Services Authorities (Integration of Functions) Order 2010 (S.I. 2010/1158). Section 12 was amended by section 10 of the 1990 Act. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999, article 2 and Schedule 1 (S.I. 1999/1750).

(**2**) This function was transferred to the Treasury by the Transfer of Functions (Minister for the Civil Service and Treasury) Order 1981 (S.I. 1981/1670) and remains exercisable by virtue of S.I. 1999/1750, article 2 and Schedule 1.

(**3**) S.S.I. 2005/393 as amended by S.S.I. 2005/543, 2006/308 and 605, 2007/189, 2008/227, 2011/42 and 52, and 2012/70.

"(1) Subject to paragraph (3), a teacher who is in pensionable employment is to pay contributions in respect of the period between 1st April 2013 and 31st March 2014 in accordance with paragraph (2).

(2) The percentage rate for an employee's contributions is—

(a) for each month during which the employee is in full-time pensionable employment, the rate set out in the table which is applicable to the employee's annual contributable salary rate for that month; and

(b) for each month during which the employee is in part-time pensionable employment, the rate set out in the table which is applicable to the full-time equivalent of the employee's annual contributable salary for that month.

Table

Full-time equivalent contributable salary band *£*	**Contribution Rate from 1st April 2013 to 31st March 2014**
Below 15,000	6.4%
15,000 to 25,999	7.0%
26,000 to 31,999	7.9%
32,000 to 39,999	8.8%
40,000 to 44,999	9.2%
45,000 to 74,999	10.1%
75,000 to 99,999	10.6%
100,000 and above	11.2%".

St Andrew's House,
Edinburgh
19th February 2013

JOHN SWINNEY
A member of the Scottish Government

We consent

STEPHEN CRABB
DESMOND SWAYNE
Two of the Lords Commissioners of Her Majesty's Treasury

25th February 2013

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Teachers' Superannuation (Scotland) Regulations 2005 to adjust the tiering structure and the rates of contributions payable by teachers during 2013/14 in respect of their pensions.