
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 217

The Teachers' Pension Scheme (Scotland) Regulations 2014

PART 5

Retirement benefits for teachers

CHAPTER 1

Interpretation

Qualifying for retirement benefits

79.—(1) A person (P) is qualified for retirement benefits in respect of a period of pensionable service if—

- (a) P has at least 2 years' qualifying service; or
 - (b) after P enters pensionable service, a transfer value payment or cash transfer sum is accepted under Part 10 (transfers) in respect of P's rights accrued under a personal pension scheme.
- (2) In these Regulations, a period of qualifying service is the total of the following—
- (a) any period of pensionable service under this scheme (other than a period of post-benefit service);
 - (b) if after P enters pensionable service under this scheme a transfer value payment or cash transfer sum has been accepted under Part 10 in respect of rights accrued under another occupational pension scheme, a period equal to the person's period as an active member in that scheme;
 - (c) any period of comparable British service;
 - (d) any period of comparable United Kingdom service;
 - (e) for a transition member with continuity of service, any period of pensionable service under the existing scheme before the closing date.
- (3) Any pensionable service in respect of which a person's rights under this scheme or the existing scheme are extinguished is not qualifying service.

Re-qualifying for retirement benefits in respect of post-benefit service

80.—(1) A person (P) is re-qualified for retirement benefits under these Regulations if—

- (a) P has at least 12 months' post-benefit qualifying service; or
 - (b) a transfer payment otherwise than from another occupational pension scheme has been accepted in relation to P during P's post-benefit service.
- (2) In these Regulations, a period of post-benefit qualifying service is the total of the following—
- (a) any period of post-benefit service under this scheme;
 - (b) for a transition member in respect of post-benefit service, any period of post-benefit service under the existing scheme before the member's transition date;

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- (c) if after P enters a period of post-benefit service a transfer payment has been accepted in respect of rights accrued under another occupational pension scheme, a period equal to the person's period of pensionable service under that scheme.
- (3) For the purpose of these Regulations, P enters a period of "post-benefit service" when—
 - (a) P re-enters pensionable service—
 - (i) on or after reaching normal pension age; and
 - (ii) after a retirement pension (other than a phased retirement pension) or a short-service serious ill-health grant becomes payable; or
 - (b) P re-enters pensionable service—
 - (i) before reaching normal pension age; and
 - (ii) after a retirement pension (other than an ill health pension or phased retirement pension) or a short-service serious ill-health grant becomes payable.
- (4) For the purpose of these Regulations, P does not enter a period of "post-benefit service" if P re-enters pensionable service—
 - (a) before reaching normal pension age; and
 - (b) after an ill-health pension or phased retirement pension becomes payable.
- (5) Any period of service in respect of which P's rights under this scheme or the existing scheme are extinguished is not included in a period of post-benefit service⁽¹⁾.

Payment of retirement benefits for post-benefit service

81. For the purpose of calculating benefits in respect of a period of post-benefit service, P is taken to enter pensionable service for the first time when P enters the period of post-benefit service.

(1) Regulation 183(4) provides for extinguishment of rights following the refund of the member's contributions. Regulation 197(6) provides for extinguishment of rights following a transfer value payment.