
STATUTORY INSTRUMENTS

1976 No. 1987**EDUCATION, ENGLAND AND WALES****The Teachers' Superannuation Regulations 1976***Made* - - - 23rd November 1976*Laid before Parliament* 10th December 1976*Coming into Operation* 1st January 1977**ARRANGEMENT OF REGULATIONS****PART I****GENERAL**

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The Secretary of State, with the consent of the Minister for the Civil Service and after consultation with representatives of local education authorities and of teachers and with such representatives of other persons likely to be affected as appear to him to be appropriate, in exercise of the powers conferred on him by section 9 of the Superannuation Act 1972(a) hereby makes the following regulations:—

PART I

GENERAL

Citation, commencement and extent

1.—(1) These regulations may be cited as the Teachers' Superannuation Regulations 1976 and shall come into operation on 1st January 1977.

(2) These regulations do not extend to Scotland.

Interpretation

2.—(1) The Interpretation Act 1889(b) shall apply for the interpretation of these regulations as it applies for the interpretation of an Act of Parliament.

(2) Any reference to an enactment is a reference to that enactment as amended by any other enactment; and "enactment" includes any provision having effect under an enactment.

(3) Any reference to a regulation, part or schedule not otherwise identified is a reference to a regulation or part of, or a schedule to, these regulations; and any reference to a section, paragraph or subparagraph not otherwise identified is a reference to a section of the part, a paragraph of the regulation or a subparagraph of the paragraph in which the reference occurs.

Definitions

3.—(1) Unless the context otherwise requires—

"actuarial" in relation to any sum or value (however described) means the sum or value determined by the Government Actuary;

"admitted school" has the meaning assigned to it by Part VIII of the 1967 regulations;

"agreed" means agreed between the Secretary of State and the teacher or other person concerned;

"approved" means approved by the Secretary of State;

"average salary" has the meaning assigned to it by regulation 9;

"child" in reference to the child of a person, means a child (including an illegitimate child or adopted child) of that person, or a child accepted by that person as a member of the family and wholly or mainly dependent on him, who has not attained the age of 17 or, having attained the age of 17, is receiving full-time education or attending a course of not less than two years' full-time training for a trade, profession or calling: but does not include a person who is married nor a person who is for the time being in receipt of a disqualifying income;

"comparable British service" means service which is pensionable under a superannuation scheme for teachers in public employment in any part of the British Islands outside England and Wales;

(a) 1972 c. 11.

(b) 1889 c. 63.

- “disqualifying income” means remuneration payable to a person attending a course of full-time training at a rate not less than the annual rate for the time being payable of an official pension (within the meaning of the Pensions (Increase) Act 1971(a)) which began on 1st April 1972 at the annual rate of £250;
- “financial year” means a period of twelve months beginning on 1st April;
- “full salary” means salary (within the meaning of paragraph (7)) without deduction;
- “interchange provisions” means Part IV and any previous provisions to the like effect, and includes interchange rules made under previous provisions;
- “organiser” means a person in employment which involves the performance of duties in connection with the provision of education or services ancillary to education;
- “previous provision” means an enactment relating to the superannuation of teachers in England and Wales in force at any time before the commencement of these regulations;
- “reckonable service”, subject to regulation 8, has the meaning assigned to it by regulation 4;
- “Secretary of State” means Secretary of State for Education and Science;
- “service”, in relation to reckonable service, means salaried employment under a contract of service with an employer of a person who at the date of the employment is over 18 and under 70 years of age;
- “services education officer” means an officer, other than an officer whose service as such qualifies him or her for retired pay, serving in the Armed Forces of the Crown as a teacher or supervisor who holds any such commission as is mentioned below—
- (a) short service commission in the Royal Navy, the regular Army, the Women’s Royal Naval Service, or the Women’s Royal Army Corps;
 - (b) short or medium service commission in the education branch or physical fitness branch of the Royal Air Force or short service commission in the Women’s Royal Air Force held by an officer serving in either of those branches;
- “supervisor” means a person employed in a capacity connected with education which to a substantial extent involves the control or supervision of teachers;
- “teacher” includes a person who has ceased to be a teacher and, except in Schedule 1, an organiser and a supervisor;
- “terminal sum” includes—
- (a) an additional allowance;
 - (b) a short service gratuity;
 - (c) any sum payable on the death of the teacher; and
 - (d) any sum payable to the teacher under section D of Part II;
- “war service” has the meaning assigned to it by regulation 7.

(2) Any reference to an Act of any specified year is to an Act relating to the superannuation of teachers in England and Wales enacted in that year; and—

“the 1966 regulations” means the Teachers’ Superannuation (Family Benefits) Regulations 1966(a);

“the 1967 regulations” means the Teachers’ Superannuation Regulations 1967(b); and

“the 1970 regulations” means the Teachers’ Superannuation (Family Benefits) Regulations 1970(c).

(3) References to an annual allowance, an additional allowance, a gratuity or a pension are references to an annual allowance, additional allowance, gratuity or pension payable under Part III or, where the context so requires, previous provisions to the like effect and “benefit”, when used without qualification, is a reference to any or every such annual allowance, additional allowance, gratuity or pension as the context requires.

(4) References to the purchase of added years are, in relation to previous provisions, to be construed as including references to the payment of contributions by a teacher in respect of a period during which he was not employed in reckonable service.

(5) Unless the context otherwise requires, references to contributions and benefits payable in respect of a teacher are to be construed as including references to contributions paid by, and to benefits paid to, the teacher.

(6) A person is referred to in these regulations as being incapacitated during any period in which—

(a) in the case of a teacher, he is in the opinion of the Secretary of State incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service; and

(b) in the case of any other person, he is in the opinion of the Secretary of State incapable by reason of infirmity of mind or body of earning his livelihood and he is not maintained out of money provided by Parliament or raised by a rate,

and references to incapacity are to be construed accordingly.

(7) (a) The salary of a teacher in any year shall be taken to be the sums payable to him in respect of his employment in reckonable service in that year, including the annual value (but not exceeding one-sixth of the other remuneration of the teacher) of any lodging to which this paragraph applies, together with the annual value of any heat, light, water or other services supplied free in that year in connection with that lodging, but does not include any other benefit in kind or any payments—

(i) in respect of overtime, special services or extra duties;

(ii) by way of travelling or expense allowances;

(iii) by way of bonus or allowance in respect of increased cost of living for the period from the beginning of September 1939 until the end of March 1944.

(b) This paragraph applies to any lodging provided free in connection with the employment of the teacher in respect of which the teacher’s employer has

(a) S.I. 1966/357 (1966 I, p. 813).
(c) S.I. 1970/862 (1970 II, p. 2736).

(b) S.I. 1967/489 (1967 I, p. 1562).

satisfied the Secretary of State that it was not expedient to pay the value of the lodging by way of salary.

Reckonable service

4.—(1) “Reckonable service” means—

- (a) any period during which a teacher is or was employed in reckonable service;
- (b) added years purchased under section B of Part II or previous provisions to the like effect;
- (c) service credited to the teacher by virtue of interchange provisions;
- (d) service which was contributory by virtue of the Teachers’ Superannuation (War Service) Act 1939(a).

(2) A teacher is referred to in these regulations as employed in reckonable service at any time when he is—

- (a) in full-time employment in a capacity mentioned, and subject to any conditions specified, in Schedule 1;
- (b) in part-time employment in a capacity mentioned in regulation 5 which is treated as full-time employment by virtue of that regulation;
- (c) in employment which is in continuation of employment treated as reckonable service for the purposes of the 1967 regulations; or
- (d) in full-time employment in an accepted school in accordance with regulation 6;

and a teacher is referred to as having been employed in such service before the commencement of these regulations in respect of any period during which he was employed in comparable service under previous provisions to the like effect as those specified above or in employment specified in Schedule 2.

(3) A teacher shall be treated as being in full-time employment for the purposes of paragraphs (1) and (2)(a) during any period in which—

- (a) he is on ordinary leave (including leave pending the termination of his contract of service) on full pay;
- (b) he is on sick leave (recorded as such by his employer) unless either—
 - (i) he has been continuously so absent for more than twelve months, or, in the case of absence on account of pulmonary tuberculosis, for more than eighteen months; or
 - (ii) he is not entitled to at least half pay, disregarding any reduction or refund provided for by the terms of his employment;
- (c) he is on special leave on full pay—
 - (i) to attend a course of instruction;
 - (ii) to serve as a teacher outside the British Islands under arrangements approved for the interchange of teachers;
 - (iii) for any other approved reason connected with his service as a teacher; or

(iv) for any reason (other than sickness) not connected with his service as a teacher for any period not exceeding 30 working days in any financial year;

(d) he is suspended from duty on full pay.

(4) A teacher whose contract of service provides for his salary to be paid termly in three equal amounts, whether in instalments or otherwise, shall be treated for the purposes of this regulation as being employed in respect of any period for which he is so paid for four calendar months beginning on 1st January, 1st May or 1st September as the case may be.

Part-time service

5.—(1) There shall be treated as full-time employment the part-time employment in any of the following capacities of a teacher not employed in reckonable service who so elects (or before the commencement of these regulations so elected) by notice in writing to the Secretary of State—

- (a) any capacity specified in paragraphs 1 to 5 of Schedule 1;
- (b) teacher employed in an accepted school in employment which would be reckonable service if it were full-time;
- (c) teacher employed by a local education authority to provide primary or secondary education otherwise than at school under section 56 of the Education Act 1944(a).

(2) An election for the purposes of this regulation shall be irrevocable and shall have effect from the first day of the month following that in which the Secretary of State notifies the teacher of its acceptance or such earlier date as may be approved.

(3) For the purposes of regulation 53 part-time employment to which this regulation applies shall be treated as if it were full-time employment; and for all other purposes of these regulations there shall be treated as reckonable service of the teacher in any financial year the number of days which bears to 365 the same proportion as the salary payable to him (or, in a case falling within regulation 31(1), the salary which in the opinion of the Secretary of State he could have expected to receive) during that year bears to the salary which would have been payable to him if he had been employed full-time.

(4) For the purposes of paragraph (3)—

- (a) no account shall be taken of any allowances or additional payments which were or would have been payable to the teacher if their exclusion from the salary which was or would have been payable to him would result in the number of days treated as reckonable service being more than they would have been if account had been taken of those allowances or additional payments;
- (b) any reduction of salary during any such period of absence as is mentioned in regulation 4(3)(b) shall be disregarded;
- (c) a half or greater fraction of a day shall be reckoned as a day and a smaller fraction shall be disregarded; and

(d) the total reckonable service of a person in any financial year shall not exceed 365 days.

(5) "Part-time service" means—

- (a) service under a contract providing for regular service which is less than full-time; or
- (b) service under a contract terminable without notice as a teacher employed temporarily in the place of a regularly employed teacher,

but does not include service—

- (i) of a teacher to whom an annual allowance is payable under regulation 53(1)(a) or (b) or a previous provision to the like effect;
- (ii) of a teacher to whom an annual allowance is for the time being payable under regulation 53(1)(c) or a previous provision to the like effect;
- (iii) of a person who is, or is deemed to be, a pensionable employee within the meaning of the Local Government Superannuation Regulations 1974(a);
- (iv) in employment in a capacity specified in paragraph 4 or 5 of Schedule 1 under a contract which does not express the remuneration of the teacher as a fraction of the salary which would have been payable to him if he had been employed full-time.

(6) Any question arising under this regulation as to the salary which would have been payable to the teacher if he had been employed full-time shall be determined by the Secretary of State and his decision shall be final.

Service in accepted schools

6.—(1) Any full-time service in an accepted school of a teacher who is not a proprietor of the school is reckonable service—

- (a) in a school accepted under a previous provision where his service was not reckonable, if he elects by notice in writing to the Secretary of State that his service in the school shall be reckonable, from the first day of the month next after that election or such later day as may be approved;
- (b) in a school accepted under these regulations—
 - (i) if immediately before its acceptance he was employed in the school, from the date of that acceptance unless within three months he elects by notice in writing to the Secretary of State that his service in the school shall not be reckonable;
 - (ii) in any other case, from the commencement of his service in the school.

(2) A school or establishment of further education recognised by the Secretary of State as efficient in which full-time employment as a teacher is not reckonable service by virtue of any other provision of these regulations is an accepted school for the purposes of these regulations if it is accepted by the Secretary of State as such a school under this regulation, or immediately before the commencement of these regulations it was an accepted school within the meaning of the 1967 regulations, from (respectively)—

- (a) the date determined under paragraph (3);
- (b) the commencement of these regulations—

until the date specified under paragraph (4).

(a) S.I. 1974/520 (1974 I, p. 1986).

(3) The date from which a school accepted under these regulations is an accepted school is the 1st January, 1st May or 1st September preceding the receipt of the application or such other day at the beginning of a month after its receipt as may be agreed.

(4) An accepted school shall cease to be an accepted school on such day as is specified in a notice in writing sent by the Secretary of State to the governing body or proprietor of the school on or after any of the following events—

- (a) the receipt by the Secretary of State of an application by the governing body or proprietor that the school shall cease to be an accepted school;
- (b) the school ceasing to be recognised as efficient;
- (c) any default by the governing body or proprietor in the payment of contributions;
- (d) failure by the governing body or proprietor to comply within one month with any requirement of the Secretary of State to make any report or return, give any information or produce any document, under regulation 92;
- (e) failure by the governing body or proprietor to comply with any other provision of the regulations relating to the employment of teachers in reckonable service.

(5) “Proprietor” has the meaning assigned to it by section 114(1) of the Education Act 1944.

War service

7.—(1) “War service” means such service over the age of 18 as is mentioned in section 1 of the Superannuation Act 1946(a) at any time between the beginning of September 1939 and the end of March 1949 of a teacher to whom this regulation applies, but does not include any such service which was, or is treated as, contributory service (within the meaning of the Acts of 1918 to 1956) or in respect of which there is payable a naval pension, a service pension (within the meaning of the Recall of Army and Air Force Pensioners Act 1948(b)) or retired pay.

(2) Subject to paragraph (3), this regulation applies to any teacher who after war service and without having first been employed in comparable British service, was first employed in reckonable service before July 1950, or after June 1950 on the completion of either—

- (a) a course of training approved for the purposes of any regulation relating to the qualification of teachers made under section 100 of the Education Act 1944 (as originally enacted), being—
 - (i) a course provided under the scheme for the emergency recruitment and training of teachers established by the Ministry of Education or any scheme to the like effect established by the Scottish Education Department or the Ministry of Education, Northern Ireland; or
 - (ii) a course in respect of which grants were paid to him under the Ministry of Education (Further Education and Training) Grant

(a) 1946 c. 60.

(b) 12, 13 & 14 Geo. 6c. 8.

- Regulations 1946(a) or the Further Education and Training Scheme administered by the Scottish Education Department; or
- (iii) a course which he had begun before July 1950; or
- (b) if he had begun the final year of the course before November 1950, any such course as is mentioned in regulation 30(1) (four-year first degree and teacher training courses) of the Training of Teachers Grant Regulations 1948(b).
- (3) This regulation does not apply to a teacher if the first period of his reckonable service referred to in paragraph (2) is not treated as reckonable service for the purpose of calculating any benefit.
- (4) In this regulation "reckonable service" includes service which was contributory service by virtue of a scheme made under section 21(1)(a) of the Teachers (Superannuation) Act 1925(c).
- (5) Any question arising under this regulation as to whether a teacher became employed in reckonable service on the completion of a course to which paragraph (2) applies shall be determined by the Secretary of State and his decision shall be final.

Service not reckonable

- 8.—(1) A period of employment is not reckonable service if—
- (a) it is in continuation of employment which was treated as not being reckonable service by previous provisions;
- (b) contributions are payable in respect of it by virtue of regulations under section 10(1) of the Superannuation Act 1972(d);
- (c) it is in the service of the Royal College of Art or Cranfield Institute of Technology.
- (2) The employment of a teacher is not reckonable service—
- (a) in the case of a teacher who was ordinarily resident outside the British Islands before becoming employed, if and for so long as the Secretary of State is satisfied both that the employment will not exceed two years and that, when it is completed, he will cease to be resident within the British Islands;
- (b) if, having entered reckonable service for the first time after attaining the age of 55 without having previously been employed in comparable British service in respect of which the Secretary of State received a transfer value under interchange provisions, he so elects by notice in writing to the Secretary of State within three months of his becoming so employed.
- (3) (a) The employment to which this paragraph applies of a teacher who immediately before the commencement of these regulations was in employment which was treated as not being reckonable service by virtue of regulation 16(1)(b) of the 1967 regulations shall not be reckonable service unless he elects under subparagraph (c) that it shall be reckonable service.

(a) S.R. & O. 1946/1291 (Rev. VI, p. 518; 1946 I, p. 392).

(b) S.I. 1948/1704 (Rev. VI, p. 570; 1948 I, p. 736).

(c) 1925 c. 59.

(d) 1972 c. 11.

(b) This paragraph applies to employment in any capacity mentioned in Schedule 1 by virtue of which the teacher is entitled to participate in benefits under section 7 or 8 of the Superannuation Act 1972 ("further employment") beginning within one year of his ceasing to be employed as mentioned in subparagraph (a), and to subsequent further employment beginning within one year of his ceasing to be employed in further employment.

(c) An election for the purposes of this paragraph shall be made, within three months of the commencement of the employment to which the paragraph applies, by notice in writing to the Secretary of State and the person administering the superannuation scheme under which the benefits mentioned in paragraph (b) are provided.

Average salary

9.—(1) Average salary means—

- (a) as regards a teacher who has been employed in reckonable service for one year or more—
- (i) if he has been continuously employed in reckonable service throughout his terminal service, the highest amount of his full salary for any continuous period of twelve months in that period;
 - (ii) if he has not been so continuously employed, the highest amount of his full salary for any 365 successive days of reckonable service in the period;
- (b) as regards a teacher who has been employed in reckonable service for less than one year, the average annual rate of his full salary during that service.

(2) For the purposes of this regulation, a teacher shall be treated as having received during any period in respect of which he has paid contributions under regulation 31 or a previous provision to the like effect the salary by reference to which those contributions were calculated.

(3) For the purposes of this regulation, the salary of a teacher in the period beginning with 1st August 1975 and ending with the day on which section 1 of the Remuneration, Charges and Grants Act 1975(a) ceases to be in force shall be treated as including any sums which would have been payable to him in respect of his reckonable service in that period if payment of them had not been withheld, whether by virtue of an enactment or otherwise, in pursuance of the policy mentioned in that section.

(4) For the purposes of this regulation, the salary of a teacher between the beginning of October 1974 and the end of September 1975 in respect of any such service as is mentioned in paragraph 1 of Schedule 1 to the Superannuation (Teachers and Teachers' Families) (Amendment) Regulations 1972(b) shall be deemed to be the salary which is treated as his pensionable salary in respect of that period for the purposes of calculating any benefit payable in respect of him under a superannuation scheme operated under the Federated Superannuation System for Universities.

(a) 1975 c. 57.

(b) S.I. 1972/1960 (1972 III, p. 5853).

(5) If the Secretary of State certifies that the salary of a teacher has been unreasonably increased in respect of any period which is in the opinion of the Secretary of State relevant for the purposes of this regulation, his average salary shall be calculated by reference to such a salary in respect of that period as the Secretary of State considers reasonable.

(6) In this regulation—

“full salary”, in relation to a teacher who made an election under regulation 14(2), means the salary by reference to which the contributions payable in respect of him were calculated (or, if by reason of regulation 18 no such contributions are payable, the salary by reference to which apart from that regulation contributions would be payable);

“reckonable service” includes service of any kind specified in paragraphs 1 to 4 of Schedule 5, unless the teacher otherwise elects by notice in writing to the Secretary of State before any allowances payable to him begin to accrue;

“terminal service” means—

(a) as regards any teacher who has been employed in reckonable service for three years or more, the three years of such service (whether continuous or not) next preceding the commencement of any annual allowance or the accrual of any right to an additional allowance or gratuity; and

(b) as regards any teacher who has not been employed in reckonable service for three years or more but has been employed for one year or more, the period of that service;

and any question which arises under paragraph (3) as to the inclusion of any sum in the average salary of a teacher shall be determined by the Secretary of State and his decision shall be final.

Modification for National Insurance

10. Schedule 9 has effect for modifying these regulations in consequence of the enactments relating to National Insurance.

Savings, transitory provisions and revocation

11.—(1) Except where express provision is made to the contrary, nothing in these regulations shall affect the operation of any previous provisions in relation to—

(a) any benefit which began to accrue, or became payable, before the commencement of these regulations;

(b) any liability to pay contributions in respect of any person in respect of whom any such benefit as is mentioned in subparagraph (a) was paid or payable;

(c) any pension payable under the 1966 regulations, the 1970 regulations or the Teachers' Superannuation (Family Benefits) (Amendment) Regulations 1973(a) in respect of a teacher who ceased to be employed in reckonable service before the commencement of these regulations;

(d) the calculation of the amount of allowances payable in respect of a teacher who—

(a) S.I. 1973/936 (1973 II, p. 2816).

- (i) became employed in class A external service (within the meaning of the 1967 regulations) before 1st April 1974; and
- (ii) is not subsequently employed in reckonable service—
if no transfer value is payable in respect of him under regulation 81 before those allowances become payable.

(2) Without prejudice to paragraph (1), section 38(1) (repeals) of the Interpretation Act 1889(a) shall apply in respect of the regulations revoked by these regulations as if they were enactments repealed by an Act of Parliament.

(3) The provisions of the 1970 regulations specified in the first column of Schedule 10 shall apply, subject to any modifications specified in the second column of that Schedule, to any contributor within the meaning of those regulations who has not been employed in reckonable service since the end of March 1972 for so long as he continues not to be so employed.

(4) Subject to paragraph (3), the regulations specified in Schedule 11 shall cease to have effect and those regulations are hereby revoked.

PART II

CONTRIBUTIONS

Section A

General Provisions

Financing of benefits by contributions

12.—(1) For the purpose of defraying the cost of benefits contributions shall be paid to the Secretary of State by teachers and their employers.

(2) As regards any teacher except a services education officer—

(a) the teacher's contributions shall be the aggregate of—

- (i) 6 per cent of his salary for the time being; and
- (ii) any contributions which he has elected or is required to pay under section B or C of this Part or any previous provision to the like effect; and

(b) the employer's contributions shall be the aggregate of—

- (i) a sum equal to the rate per cent of the teacher's salary for the time being calculated by deducting the rate specified by paragraph (2)(a)(i) from the rate specified under regulation 91(4); and
- (ii) any supplementary contributions for the time being specified under regulation 91(3).

(3) The local education authority shall be deemed to be the employer of any teacher employed in or in connection with a school maintained by the authority.

Contributions of services education officer

13.—(1) A services education officer shall pay contributions equal to the aggregate of the amounts specified by paragraph (2) of regulation 12; and no

contributions shall be payable by any person as the employer of such an officer.

(2) The contributions of a services education officer shall be calculated by reference to the salary which, in the opinion of the Secretary of State, would be paid under section 5 of the Remuneration of Teachers Act 1965(a) to a teacher of his age, qualifications and experience who is employed in a school outside the London area (within the meaning of any document referred to in an order for the time being in force under section 5(1) of that Act).

(3) So much of the contributions paid by a services education officer as is equal to the amount that would be payable by him under regulation 12(2)(a) if that regulation applied to him shall be treated as contributions paid by a teacher and the remainder shall be treated as contributions paid by an employer.

Contributions in respect of teacher on reduced salary

14.—(1) Subject to paragraph (3), the contributions payable in respect of a teacher whose salary is reduced during absence on sick (including maternity) leave shall be calculated by reference to the aggregate of his salary and the amount by which it is reduced by reason of the teacher's entitlement to sickness or maternity benefit under the enactments relating to those benefits.

(2) The contributions payable in respect of a full-time teacher who suffers a reduction in salary while continuing to be employed in reckonable service shall, if with the approval of the Secretary of State he so elects within six months of that reduction taking effect, be calculated by reference to the salary at which he was employed immediately before the reduction ("previous salary") until he ceases to be employed at a salary which is lower than his previous salary or he elects by notice in writing to the Secretary of State that the contributions shall cease to be calculated by reference to his previous salary.

(3) The contributions payable in pursuance of an election under paragraph (2) in respect of a teacher whose salary is reduced because of his sickness shall be calculated by reference to a proportionate part of the salary at which he was employed before the reduction there mentioned.

(4) Regulation 29 of the 1967 regulations shall continue to apply to any teacher to whom it applied immediately before the commencement of these regulations in respect of any reduction in salary occurring before their commencement.

Payment of teacher's contributions

15.—(1) The employer of a teacher employed in reckonable service shall deduct from every payment of salary to him and pay to the Secretary of State—

- (a) the contributions payable by the teacher in respect of that payment; and
- (b) any contributions payable in respect of previous payments of salary which were not deducted from those payments.

(2) A teacher who has ceased to be employed by any employer shall pay to the Secretary of State any contributions payable in respect of salary paid by that employer which were not deducted from that salary, together with any

interest payable under regulation 17(3); and any such payment shall be made within six weeks of the service on the teacher by the Secretary of State of a notice specifying the amount due to be paid.

(3) Any contributions not paid to the Secretary of State in accordance with paragraph (1) or (2) shall, together with any interest payable under regulation 17(2) or (3), be deducted from any benefit payable in respect of the teacher.

Time for making payments to Secretary of State

16.—(1) Any teacher's contribution payable by deduction from salary shall be remitted, and any employer's contribution shall be paid, by the employer to the Secretary of State within two weeks after the end of the month to which the salary relates.

(2) For the purposes of this regulation the annual salary of a teacher is to be deemed to be payable in twelve equal instalments; and any arrears of salary due by virtue of any retrospective increase in his remuneration shall be treated as payable in the month in which they fall to be paid.

Interest on contributions

17.—(1) Unless the Secretary of State in any particular case otherwise directs, compound interest at the rate of one per cent per month with monthly rests shall be payable by the employer for any month or incomplete part of a month on so much of any contribution payable by deduction from salary and so much of any employer's contribution as is not received by the Secretary of State within two weeks after the end of the month to which the contribution relates; and interest payable by virtue of this paragraph shall be paid or as the case may be remitted by the employer to the Secretary of State.

(2) Except in a case to which regulation 15(2) applies, compound interest at the rate of 4 per cent per annum with yearly rests shall be paid from the day following the expiry of six months from the end of the period to which a contribution payable by a teacher direct to the Secretary of State relates on so much of that contribution as is not paid before that day.

(3) Compound interest at the rate of 4 per cent per annum with yearly rests shall be paid from the day following the expiry of six weeks after the service of a notice under regulation 15(2) on so much of the contribution specified in that notice as is not paid before that day.

Cessation of contributions after forty-five years of service

18. No contributions shall be payable in respect of any reckonable service beyond a total of forty-five years of service counting for the purposes of regulation 54(2).

Return of repaid contributions

19.—(1) A teacher to whom contributions have been repaid under regulation 52 or a previous provision to the like effect may, if he is subsequently employed in reckonable service, return those contributions to the Secretary of State at any time while he is so employed together with compound interest at the rate of $3\frac{1}{2}$ per cent per annum with yearly rests from the date of the repayment of the contributions until the date of their return to the Secretary of State.

(2) A teacher to whom contributions were repaid before June 1973 under a provision to which paragraph (1) does not apply may, if he becomes again employed in reckonable service, return those contributions to the Secretary of State at any time while he is so employed together with compound interest at the rate of $3\frac{1}{2}$ per cent per annum with yearly rests from the date of the repayment of the contributions until the date of their return to the Secretary of State:

Provided that nothing in this paragraph shall apply in respect of contributions returned to the Secretary of State after May 1973 and subsequently repaid by him to the teacher.

(3) Paragraphs (1) and (2) shall apply with the necessary modifications to a teacher who is subsequently employed in comparable British service as they apply to a teacher who is subsequently employed in reckonable service, but only if the Secretary of State has not paid a transfer value in respect of him to the person responsible for the management of the superannuation scheme to which he is subject by virtue of that service.

(4) Paragraph (1) shall not apply to a teacher if he is by reason of his subsequent employment in reckonable service entitled to further benefits under regulation 61, unless he has not attained the age of 60 and payment to him of an annual allowance is for the time being suspended under regulation 78.

Method of return of contributions repaid under regulation 19(2)

20.—(1) A teacher to whom regulation 19(2) applies shall if he so elects return to the Secretary of State the sum specified by that regulation in accordance with this regulation.

(2) The payments under this regulation shall be made in uniform instalments of such amount and at such intervals as may be agreed while the teacher is employed in reckonable service and shall continue to be paid until the sum referred to in paragraph (1), together with the interest payable on it by virtue of paragraph (4), has been paid.

(3) The annual amount of any instalments paid under this regulation shall not exceed whichever is the less of—

- (a) 9 per cent of the teacher's annual salary at the rate payable on the date the Secretary of State receives his election; and
- (b) one-fifth of the sum specified by regulation 19(2) or such greater fraction of that sum as is represented by the reciprocal of the number of years by which his age on that date is less than 60,

reduced (in either case) by the amount by which any contributions payable by the teacher by way of deduction from salary under any provision of these regulations exceeds 6 per cent of his salary.

(4) Where a teacher elects to return any contributions repaid to him in accordance with the provisions of this regulation, there shall be payable, in addition to the sum specified by regulation 19(2), compound interest on the amount of that sum for the time being outstanding calculated at $3\frac{1}{2}$ per cent per annum, with yearly rests from 31st March, from the payment of the first instalment under this regulation until the last payment of the sum specified by regulation 19(2); and any interest payable by virtue of this paragraph shall be paid in an instalment or instalments, of the amount and at the intervals agreed under paragraph (2), after the payment of the sum so specified has been completed.

(5) If a teacher who has commenced to pay instalments in accordance with this regulation becomes entitled to the award of allowances, or a death gratuity becomes payable in respect of him, before he has completed payment, then—

- (a) any allowances payable in respect of him shall be calculated on the basis that he had completed payment; and
- (b) the amount outstanding shall be deducted from the additional allowance or gratuity payable in respect of him.

(6) If, in a case not falling within paragraph (5), a teacher who has commenced to pay instalments in accordance with this regulation ceases to be employed in reckonable service before he has completed payment, he shall pay the amount outstanding in a single payment.

Attribution of contributions

21.—(1) Contributions paid by deduction from salary shall be attributed to the financial year in which the deduction is made; and, subject to paragraph (2), contributions paid direct to the Secretary of State shall be attributed to the financial year in which the payment is made.

(2) Contributions paid under regulation 31 for any such period as is described in regulation 30(1)(a) which are paid direct to the Secretary of State after the financial year in which that period falls but before 21st April in the following year shall be attributable to the financial year in which the period falls.

Section B

Added Years

Maximum purchase of added years

22.—(1) A teacher may, and in respect of his war service shall, purchase added years in accordance with this section; but, subject to regulation 34, a teacher may not purchase added years, whether past or current or past and current, in excess of the permitted maximum, that is to say—

- (a) if he first entered reckonable service before attaining the age of 50, thirty years; and
- (b) in any other case, the number of years specified by the relevant entry in the following table.

| Age on first entry | Permitted maximum |
|--------------------|---|
| 50 | 23 |
| 51 | 16 |
| 52 | 9 |
| 53 | 2 |
| 54 | Twice the number remaining before 55th birthday |

(2) A teacher who ceases (otherwise than on death or as a result of incapacity) to be employed in reckonable service without having completed the payment of his contributions under this section may not purchase, and shall not be treated as having purchased, added years in excess of the number which bears to the greatest number of years which he could have purchased in accordance with this section the same proportion as his reckonable service bears to the reckonable service which he would have completed if he had been continuously employed in such service from the day when those contributions first became payable until he attained the age of 60.

(3) A teacher whose employment in reckonable service before he purchases added years has not been continuous shall for the purposes of this section be treated as having become first employed in such service at the age determined by adding to his actual age at that time—

- (a) any period after he was first employed in reckonable service during which he was not employed in such service; and
- (b) any period which is treated as reckonable service by virtue of regulation 31 of the 1967 regulations or section 2 of the Act of 1937(a).

Modification of regulation 22 in certain cases

23.—(1) This regulation modifies the provisions of regulation 22(1) in its application to the purchase of past added years by a teacher who—

- (a) is credited with service which was treated as reckonable service by virtue of regulation 75(1) or 78(2) of the 1967 regulations; or
- (b) on last becoming employed in reckonable service was entitled in respect of any former employment, trade, profession, vocation or office to superannuation benefits (including any immediate or deferred pension or lump sum and any gratuity or refund of contributions).

(2) The permitted maximum in respect of such a teacher as is described in paragraph (1) shall be such a number of years as will secure that the aggregate annual amount of the following sums does not exceed two-thirds of his average salary—

- (a) (except where the total value of the superannuation benefits does not exceed a lump sum of £2,000 or a deferred annual pension of £52) the actuarial value, expressed as an annuity payable to him, of any such benefits as are referred to in that paragraph;
- (b) so much of the annual allowance payable to him as is attributable to his reckonable service before attaining the age of 60; and
- (c) the actuarial value, expressed as an annuity payable to him, of so much of the additional allowance payable to him as is attributable to such service.

(3) For the purposes of paragraph (2) it is to be assumed that the teacher will continue to be employed in reckonable service until he attains the age of 60 on the same salary scale as he is employed on the date when the calculation of the permitted maximum in his case falls to be made.

Purchase of past added years

24.—(1) A teacher who is or as the case may be was first employed in reckonable service before attaining the age of 55 may at any time while he is employed in such service elect to purchase any number of years before the date of purchase during which he has not been employed in reckonable service—

- (a) after attaining the age of 20; and
- (b) before attaining the age of 60 or, if on 1st April 1974 he had attained the age of 60, 65.

(2) Paragraph (1) applies to a teacher who is or as the case may be was first employed in comparable British service before attaining the age of 55 as it applies to a teacher so employed in reckonable service if, on the day he elects to purchase past added years, that comparable British service is reckonable by virtue of regulation 82 or a previous provision to the like effect.

(3) A teacher may not by virtue of this regulation purchase any added years which he has purchased by virtue of regulation 30 or a previous provision to the like effect.

(4) A teacher to whom regulation 5(1) applies shall purchase past added years by Method 2 in accordance with regulation 27; and any other teacher shall purchase such years by Method 1, 2 or 3 in accordance with regulation 26, 27 or 28 or partly by Method 2 and partly by either Method 1 or Method 3.

Election to purchase past added years

25.—(1) A first election for the purposes of regulation 24 shall be made by the teacher not later than his 55th birthday, unless either—

- (a) having been employed in reckonable service before (but not after) the beginning of April 1974, he becomes again employed in such service after attaining the age of 55; or
- (b) he first becomes employed in reckonable service after attaining the age of 55 having previously been employed in comparable British service in respect of which—
 - (i) he paid contributions under a provision to the like effect as this section; and
 - (ii) a transfer value was paid to the Secretary of State;

and in those cases the election shall be made not later than the expiry of six months after the day on which he first becomes again employed or as the case may be first becomes employed in such service.

(2) A subsequent election for the purposes of regulation 24 may be made by a teacher within six months of his becoming again employed in reckonable service in respect of any period after he has made an election under paragraph (1) or this paragraph during which he has not been employed in reckonable service.

(3) A first election under this regulation by a teacher employed in full-time service shall specify the method or combination of methods by which the contributions payable by the teacher shall be paid; and, if he elects to pay contributions by Method 1, the rate at which he elects to pay those contributions.

(4) An election shall be made by notice in writing to the Secretary of State and shall be effective from the date of its receipt.

(5) An election may be varied in accordance with paragraph 4 of Schedule 3 but subject thereto shall be irrevocable.

Method 1 contributions

26.—(1) Contributions payable by Method 1 shall be paid at the rate for the time being specified by the teacher in accordance with Schedule 3 from the first day of the month following the acceptance of his election until the actuarial cost (as determined by reference to table 1 of Schedule 3) of purchasing the added years which he elected to purchase has been met.

(2) If the teacher becomes employed in reckonable part-time service or, in circumstances to which regulation 46 does not apply ceases to pay contributions by Method 1 before the actuarial cost referred to in paragraph (1) has been met, then, subject in either case to regulation 22(2), either—

- (a) if he so elects by notice in writing to the Secretary of State within three months of his ceasing to pay those contributions, he shall pay to the Secretary of State the actuarial equivalent of the balance of contributions outstanding and shall be treated as having purchased the added years which he elected to purchase; or
- (b) if he does not so elect, he shall, subject to paragraph (3), be treated as having purchased only that number of added years as bears to the number which he elected to purchase the same proportion as the period during which he paid contributions bears to the period during which those contributions would have been paid if he had continued to pay them until the actuarial cost had been met.

(3) If a teacher to whom paragraph (2) applies by virtue of his ceasing to be employed full-time in reckonable service again becomes employed in such service without making such an election as is mentioned in paragraph (2)(a), contributions shall be paid by him in accordance with paragraph (1) in respect of so many of the added years which he elected to purchase as he would apart from this paragraph be treated by virtue of paragraph (2)(b) as not having purchased.

(4) In the case of any teacher in respect of whom the period referred to in paragraph (1) ends after whichever is the later of his 60th birthday and the date upon which allowances first become payable to him under regulation 53(1)(a) or (b)—

- (a) if the amount determined in accordance with table 2 of Schedule 3 does not exceed the terminal sum payable in respect of him, that amount shall be deducted from that sum; and
- (b) if that amount exceeds that sum then no terminal sum shall be payable in respect of him and either—
 - (i) the teacher shall be treated as having purchased that number of added years which bears to the number he elected to purchase the same proportion as the aggregate of the number of years during which he paid contributions and the number during which he is deemed in accordance with this paragraph to have paid contributions bears to the total period during which those contributions would have been paid if he had continued to pay them until the actuarial cost of purchasing the added years had been met; or

- (ii) if he so elects the teacher may pay the excess to the Secretary of State by a single payment:

provided that, unless he elects that it shall apply to him, this paragraph shall not apply to a teacher to whom paragraph (2)(b) applies in any case where the period required to meet the actuarial cost referred to ends without his again becoming employed in reckonable service.

For the purposes of subparagraph (b)(i) a teacher to whom that subparagraph applies is deemed to have paid contributions during the number of years shown in the entry in column A of table 2 of Schedule 3 against the entry in column B specifying the highest factor which does not exceed the sum ascertained by dividing the terminal sum payable in respect of him by the annual amount of his contributions at the last rate payable.

(5) Paragraph (4) (except the proviso) shall apply with the necessary modifications in the case of any teacher in respect of whom a terminal sum becomes payable before his 60th birthday, the reference in subparagraph (b)(i) to the number of years during which he paid contributions being read as a reference to the number of years during which he would have paid contributions if he had remained in reckonable service until he attained the age of 60 and the reference to the number of years during which he is deemed to have paid contributions being read as a reference to the number which is the actuarial equivalent of the terminal sum that would apart from subparagraph (b) have been payable to him.

(6) Method 1 contributions shall be paid direct to the Secretary of State during any period in which the teacher is paying contributions in accordance with regulation 31.

Method 2 contributions

27. Method 2 contributions shall be paid by the payment direct to the Secretary of State not later than one month after the acceptance of the teacher's election of an amount ascertained by multiplying the number of added years which the teacher elects to purchase by the factor determined in accordance with table 3 of Schedule 3.

Method 3 contributions

28.—(1) Method 3 contributions shall be paid—

- (a) in the case of a teacher who has not attained the age of 55, in accordance with the formula:—

$$\text{annual instalment} = \frac{S \times (1 + .05N)}{N}$$

where S = the amount ascertained in accordance with regulation 27; and

N = the number of years over which payment is to extend; and

- (b) in any other case, by the payment of the actuarial equivalent of the contributions payable by that teacher by Method 2.

(2) Method 3 contributions shall be payable monthly in uniform instalments during any period in which the teacher either is employed in reckonable service or is paying contributions in accordance with regulation 31—

- (a) in the case of a teacher who is not over 55, for such a period of not less than five nor more than ten years expiring not later than his 60th birthday as may be agreed; and

- (b) in the case of a teacher who is over 55, for a period of five years.
- (3) The annual amount of Method 3 contributions shall not exceed whichever is the less of—
- (a) 9 per cent of the annual rate of the teacher's salary at the date of the acceptance of his election to pay them; and
 - (b) such lower percentage as may be determined by deducting from 9 per cent the percentage rate of any contributions which on the date of that acceptance the teacher is paying in addition to the contributions payable as the teacher's contribution by virtue of regulation 12.
- (4) In a case where the teacher becomes incapacitated before attaining the age of 60 or dies without having completed the payment of his contributions—
- (a) if he has paid contributions for not less than one year, he shall be treated as having purchased the number of years which he elected to purchase;
 - (b) if he has not paid contributions for one year, he shall be treated as not having purchased added years and the amount of contributions paid by him shall be repaid to him or, as the case may be, paid to his personal representatives.
- (5) If the teacher ceases to pay contributions before the amount determined under paragraph (1) has been paid either—
- (a) on allowances becoming payable in respect of him by virtue of regulation 53(1)(a) or (b); or
 - (b) on his ceasing to be employed in full-time reckonable service in circumstances to which neither paragraph (4) nor subparagraph (a) apply,
- then, subject in either case to regulation 22(2), either—
- (i) if he so elects by notice in writing to the Secretary of State within three months of the occurrence of the event specified in subparagraph (a) or, as the case may be, (b), the amount outstanding shall be paid by deduction from the terminal sum payable in respect of him or in such other manner as may be agreed; or
 - (ii) if he does not so elect, he shall be treated as having purchased that number of added years which bears to the number which he elected to purchase the same proportion as the number of instalments which he has paid bears to the number of instalments which he would have paid if payment of contributions under this regulation had not been discontinued.

Pre-1973 contributors

29.—(1) "Pre-1973 contributor" means a teacher who on the commencement of these regulations is paying contributions under regulation 32 of the 1967 regulations which he commenced to pay before 1973.

(2) A pre-1973 contributor who does not elect to purchase added years under regulation 24 within the time specified by regulation 25 shall continue to pay contributions in accordance with regulation 32 of the 1967 regulations and accordingly regulation 15(3) of the 1967 regulations shall continue to apply to him.

(3) If a pre-1973 contributor who continues to pay contributions in accordance with regulation 32 of the 1967 regulations by virtue of paragraph (2) ceases to be employed in reckonable service before attaining the age of 60 without becoming qualified for allowances under regulation 53 or 57, he shall be treated as having purchased that number of added years which bears to the period of previous employment in respect of which he gave notice to the Secretary of State under regulation 15(3)(a) of the 1967 regulations the same proportion as the period during which he paid additional contributions under regulation 32 of those regulations bears to the period between the date when he began to pay those contributions and his 60th birthday.

(4) A pre-1973 contributor who elects to purchase added years under regulation 24 shall, on commencing to pay contributions under these regulations, cease to pay contributions under regulation 32 of the 1967 regulations and shall be treated as having purchased such a number of added years as is specified by paragraph (3).

Purchase of current added years

30.—(1) A teacher whose employment in reckonable service is discontinued shall purchase so many as he may elect of any years before he attains the age of 60 during the period following that discontinuance—

- (a) not exceeding six years during which he is employed—
 - (i) as a teacher in any school outside the British Islands in which, in the opinion of the Secretary of State, it is expedient to facilitate the employment of teachers from England and Wales;
 - (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;
- (b) not exceeding three years during which he is not so employed as is mentioned in subparagraph (a).

(2) A teacher who has become employed in reckonable service after allowances under regulation 53(1)(c) have become payable to him may not purchase any years under this regulation unless payment of an annual allowance payable to him has been suspended under regulation 78.

(3) If in the case of any teacher who has purchased added years under paragraph (1)—

- (a) his employment in reckonable service is discontinued within one year of his becoming again employed in reckonable service; or
- (b) on the expiry of those years he continues not to be employed in reckonable service,

he may purchase only so many (if any) added years during the further period in which he is not employed in reckonable service as, when added to the number previously purchased by him under this regulation, do not exceed the maximum prescribed by the subparagraph of paragraph (1) which is applicable to that further period.

(4) Paragraph (1) shall not unless the Secretary of State so directs in respect of any teacher apply where the employment of a teacher in reckonable service is discontinued within one year of the expiry of any period in respect of which he has paid contributions under regulation 31 of the 1967 regulations.

(5) Paragraph (1) shall have effect without the words “before he attains the age of 60” in its application to a teacher whose employment in reckonable service is discontinued by reason of his taking unpaid leave of absence in order to hold an office, approved for the purposes of regulation 55(4), in an association of teachers.

(6) An election for the purposes of this regulation shall be made by notice in writing to the Secretary of State—

(a) in a case falling within paragraph (1)(a), within six months;

(b) in a case falling within paragraph (1)(b), within three months,

of the relevant subparagraph becoming applicable to the teacher.

(7) Added years shall be purchased for the purposes of this regulation in accordance with regulation 31.

(8) Regulation 96 shall not apply in relation to this regulation.

Contributions for current added years

31.—(1) The contributions payable by a teacher in respect of current added years shall be equal to the aggregate of the contributions which would have been payable in respect of those years if he had continued to be employed in reckonable service at the salary which in the opinion of the Secretary of State he could have expected to receive if he had been so employed.

(2) Contributions under this regulation shall be payable by the end of the financial year to which they relate.

(3) So much of the contributions paid by a teacher under this regulation as is equal to the contributions which would have been payable by him if he had continued to be employed in reckonable service shall be treated as having been paid by way of teacher's contributions and the remainder shall be treated as having been paid by way of employer's contributions.

(4) A contribution paid after 21st April in the financial year beginning next after the financial year to which it relates shall, unless the Secretary of State otherwise directs, be treated as not having been paid and shall be repaid to the teacher.

Contributions in respect of war service

32.—(1) For the purpose of defraying so much of the cost of any benefits as is attributable to war service there shall be deducted from the additional allowance or gratuity payable in respect of the teacher an amount equal to the aggregate of—

(a) $3\frac{3}{4}$ per cent of the aggregate remuneration in respect of war service which would have been received by a teacher in receipt of a salary at an annual rate of £200 (if the teacher is a man) or £175 (if the teacher is a woman) during that period; and

(b) compound interest on that sum at the rate of $3\frac{1}{2}$ per cent per annum with yearly rests from 1st July 1950 until what is in the case of that teacher the relevant date as provided by paragraph (2).

(2) The relevant date as regards any teacher is—

(a) in the case of a teacher who was in receipt of allowances on that date, 1st September 1974;

- (b) in the case of a teacher in respect of whom after the end of August 1974 a transfer value falls to be paid by the Secretary of State under regulation 81, the date on which he becomes subject to the approved superannuation scheme in question;
- (c) in the case of any other teacher, the date of the payment of the allowance or gratuity from which the deduction falls to be made.
- (3) If the sum specified by paragraph (1) exceeds the additional allowance or gratuity from which it falls to be deducted; the excess shall be paid to the Secretary of State in such manner as may be agreed.
- (4) Unless he makes an election under regulation 33, paragraph (1) shall not apply to any war service of a teacher if, apart from this paragraph, the annual allowance payable in respect of him would not be more, or the death gratuity would be less, than would have been the case if paragraph (1) had not applied to that service.

Special contributions in respect of war service

33.—(1) A teacher in whose case the whole of his reckonable service would in the event of his death count for benefits for the purposes of regulation 66 shall if he so elects pay in respect of his war service contributions (by way of further reduction of the additional allowance or gratuity payable in respect of him) in accordance with paragraph (2).

(2) Where a teacher makes an election for the purposes of this regulation the additional allowance or gratuity payable in respect of him shall be further reduced by the actuarial cost of the increase in the amount of any pension which is payable by virtue of this regulation.

(3) An election for the purposes of this regulation shall be made in writing and delivered to the Secretary of State so as to be received by him before the payment of the allowance or gratuity from which the reduction falls to be made.

(4) If the teacher dies without having made an election, the election may be made by his widow and paragraphs (2) and (3) shall apply with the necessary modifications accordingly.

Special provision relating to period December 1973—March 1974

34.—(1) Notwithstanding regulation 22(1), a teacher who at any time between the beginning of December 1973 and the end of March 1974 was employed for any number of days specified in the first column below in full-time reckonable service, or was treated by regulation 6(1) of the Teachers' (Part-time) Superannuation Regulations 1967(a) as having been so employed, shall be treated as having purchased the number of days specified in the corresponding entry in the second column.

| | | | | | | | | | |
|---------------|-----|-----|-----|-----|-----|-----|-----|-----|---|
| Less than 8 | ... | ... | ... | ... | ... | ... | ... | ... | 0 |
| 8-22 | ... | ... | ... | ... | ... | ... | ... | ... | 1 |
| 23-37 | ... | ... | ... | ... | ... | ... | ... | ... | 2 |
| 38-52 | ... | ... | ... | ... | ... | ... | ... | ... | 3 |
| 53-67 | ... | ... | ... | ... | ... | ... | ... | ... | 4 |
| 68-83 | ... | ... | ... | ... | ... | ... | ... | ... | 5 |
| 84-98 | ... | ... | ... | ... | ... | ... | ... | ... | 6 |
| 99-113 | ... | ... | ... | ... | ... | ... | ... | ... | 7 |
| more than 113 | ... | ... | ... | ... | ... | ... | ... | ... | 8 |

(a) S.I. 1967/1286 (1967 II, p. 3721).

(2) In any case where, by reason of the operation of paragraph (1), the reckonable service of a teacher before he attains the age of 60 exceeds 40 years, the provisions for the payment of contributions contained in regulation 26, 27 or 28 (as the case may be) shall be modified accordingly.

Section C

Special Contributions

Effect of section C

35. The provisions of this section have effect for the purpose of defraying, by the payment of special contributions, so much of the cost of any family benefits under section B of Part III as is attributable to reckonable service before April 1972.

Interpretation of section C

36. In this section—

“member” means a teacher employed in reckonable service on or after 1st April 1972 who immediately before that date had service counting for benefit within the meaning of regulation 40 of the 1970 regulations but does not include a teacher who on 26th June 1973 was employed in service in an admitted school and was by virtue of that employment a member of the scheme administered under Part IV of those regulations;

“non-member” means a teacher employed in reckonable service on or after 1st April 1972 who immediately before that date had no such service counting for benefit as is referred to in the definition of “member”;

“credited service” means a period equal to 165·6 per cent of the aggregate of deemed normal service and deemed additional service;

“deemed normal service” means two-thirds of any service before April 1972 in respect of which the full amount of normal contributions was held in the Teachers’ Family Benefits Fund on 26th June 1973;

“deemed additional service” means the number of years determined in accordance with table 1 of Schedule 4 as the value of any additional contributions held in that Fund on 31st March 1972 in respect of reckonable service before April 1972;

“notional service” means the number of years determined by the Government Actuary as the actuarial value of the interest of the member concerned in the balance (so determined) of the Fund as at 31st March 1972.

Member’s contributions

37.—(1) A member who elected to pay additional contributions by Method I or II (within the meaning of the 1970 regulations) shall pay contributions in respect of so much (if any) as he elects of his reckonable service before April 1972, not exceeding five-sixths of the period by which the aggregate of the period in respect of which he elected to pay those contributions and his reckonable service between the beginning of April 1966 and the end of March 1972 exceeds his credited service.

(2) A member who elected to pay additional contributions by Method III within the meaning of the 1970 regulations may by notice in writing delivered to the Secretary of State within the time specified for an election by regulation 42 revoke his election to pay such contributions; and any such member who is not employed in reckonable service or does not so revoke that election shall pay contributions in respect of so much (if any) as he elects of his reckonable service before April 1972, not exceeding five-sixths of the period by which that service exceeds the aggregate of his credited service and six-fifths of the period (if any) in respect of which he elects to pay contributions under paragraph (1).

(3) A member with service before April 1966 counting for benefit under the 1966 regulations or the 1970 regulations who did not elect to pay additional contributions in respect of any reckonable service before that date shall pay contributions in respect of so much (if any) as he elects of that service.

Non-member's contributions

38. A non-member shall, if he so elects, pay contributions in respect of the whole of his reckonable service before April 1972 or, if that service amounts to five years or more, five or more complete years of that service as he may elect.

Retired teacher's contributions

39. A teacher who, having been employed in reckonable service on or after 1st April 1972, retired from such service without having made an election under the preceding provisions of this section or a previous provision to the like effect, shall, if allowances become payable to him and he then so elects, pay contributions in the form of a lump sum equal to the actuarial equivalent of the contributions which he could have elected to pay under regulation 37(1) or (2) if he had again become employed in reckonable service before those allowances became payable to him.

Deceased teacher's contributions

40.—(1) If a married man teacher to whom this section applies dies within six months of becoming employed in reckonable service without having made an election under the preceding provisions of this section, then unless his widow elects that regulation 68 shall not apply, the amount determined under paragraph (2) shall be deducted from so much of the terminal sum payable in respect of him as is applicable for her benefit, or paid to the Secretary of State in such manner as may be agreed.

(2) The amount mentioned in paragraph (1) is the amount by which the cost of defraying so much of the pension payable to the widow under regulation 68 as relates to the teacher's reckonable service before April 1972 exceeds the actuarial equivalent of the special additional contributions which would have been payable by him under this section if he had remained in reckonable service until he attained the age of 60.

(3) There shall be deducted from so much of the terminal sum payable in respect of a teacher as is applicable for the benefit of his widow, or paid to the Secretary of State in such manner as may be agreed, the actuarial equivalent of any pension payable to her under regulation 69.

(4) If, in the case of a teacher in respect of whom a deduction has been made from the terminal sum under paragraph (1) or (3), or a previous provision to the like effect, a retrospective increase (whether authorised before or after

the commencement of these regulations) in the salary payable in respect of his reckonable service would result in a further sum being payable by way of lump sum benefit but the further deduction required by that paragraph would be greater than that sum, the teacher, or as the case may be the teacher's widow, may elect not to pay those contributions; and in that event no further deduction shall be made from the terminal sum.

(5) References to sums applicable for the benefit of a widow are references to sums which may be so applied in accordance with the teacher's will or, if he died intestate, in accordance with the law relating to intestacy.

Election to pay special contributions

41.—(1) The first election by any teacher for the purposes of this section shall specify—

- (a) the number of years in respect of which the teacher elects to pay contributions; and
- (b) the rate at which the teacher elects to pay contributions expressed as a percentage, being a whole number not exceeding nine, of the salary in respect of which the contribution falls to be paid.

(2) An election shall be made in writing and delivered to the Secretary of State and shall be effective from the date of its receipt by him.

(3) In so far as it specifies the number of years in respect of which contributions are to be paid an election shall be irrevocable; but in so far as it specifies the rate at which contributions are to be paid it may from time to time be varied by a subsequent election to pay contributions at a higher rate (expressed as is specified in paragraph (1)(b)) taking effect from 1st April in the year following the calendar year in which that subsequent election is received by the Secretary of State.

Time for making elections under Section C

42.—(1) A man teacher may make a first election within the six months next following the first to occur of any of the following events—

- (a) his marriage, if he is then employed in reckonable service;
- (b) his becoming again employed in reckonable service after his marriage while not so employed;
- (c) his becoming again employed in reckonable service after ceasing to be so employed within the period specified by paragraph (3) for the making of an election;
- (d) the nomination by him of an adult dependant under regulation 65.

(2) A woman teacher may make a first election within the six months next following the nomination by her of an adult dependant under regulation 65.

(3) Subject to paragraphs (1) and (2), a first election for the purposes of this section shall be made by—

- (a) a member who was not employed in reckonable service for a continuous period of six months between the beginning of May 1974 and the commencement of these regulations; and
- (b) a non-member who was not so employed for such a period after 26th June 1973 and before the commencement of these regulations, within six months of the teacher again becoming employed in reckonable service.

Determination by Secretary of State

43.—(1) The Secretary of State shall as soon as may be after the receipt of an election determine—

- (a) in accordance with Schedule 4 the period for which contributions are required to be paid by the teacher; and
- (b) the amount (if any) of any deduction that will fall to be made from the terminal sum payable in respect of the teacher under regulation 45 by reason of the fact that the teacher will attain the age of 60 before the end of the period determined under subparagraph (a).

(2) A determination under paragraph (1) or a previous provision to the like effect may be varied by a subsequent determination, and shall be so varied if—

- (a) payment of contributions is interrupted by a break in service; or
- (b) the amount of his contributions is reduced by reason of the teacher being for the time being employed in part-time reckonable service or (in the case of a teacher already so employed) being so employed for a smaller proportion of his time; or
- (c) a contribution is not paid.

(3) The Secretary of State shall as soon as may be after making a determination serve a notice in writing on the teacher specifying as may be appropriate—

- (a) the day on which, in accordance with regulation 44, the payment of contributions is to begin;
- (b) the period for which contributions are required to be paid;
- (c) any liability of the teacher to a deduction from the terminal sum payable in respect of him by virtue of regulation 45.

Rate and duration of contributions

44.—(1) Contributions shall be paid, at the rate for the time being specified by the teacher in an election under this section, for so long as he continues to be employed, or is treated as if he were employed, in reckonable service (any period in respect of which he pays contributions under regulation 31 being treated as a period of employment in reckonable service).

(2) Contributions shall begin to be paid by a teacher on the first day of the month next following the date of the notice served on him by the Secretary of State under regulation 43 and shall cease to be paid on whichever is the earlier of the day on which he retires from reckonable service and the day specified in that notice as the last day on which contributions are required to be paid by him.

Deduction from terminal sum

45.—(1) If a member who elected to pay contributions by Method III (within the meaning of the 1970 regulations) and did not revoke his election to pay such contributions either—

- (a) does not elect to pay contributions under regulation 37(2); or
- (b) elects to pay such contributions in respect of a period which is less than two-thirds of the period in respect of which he elected to pay contributions by Method III,

there shall be deducted from the terminal sum payable in respect of him the actuarial cost of defraying the benefits payable in respect of him in so far as they relate to his reckonable service before 1st April 1972.

(2) If, as regards any teacher, the period determined under regulation 43 ends after whichever is the later of his 60th birthday and the date upon which allowances first become payable in respect of him under regulation 53(1)(a) or (b) there shall be deducted from the terminal sum payable in respect of him the amount determined in accordance with table 2 of Schedule 3 as outstanding for payment.

(3) There shall be deducted from any terminal sum payable in respect of a teacher before his 60th birthday the actuarial equivalent of the amount which would have been outstanding for payment on that birthday if he had continued to pay contributions under this section at the last rate specified by him until he attained the age of 60; and if any such teacher becomes again employed in reckonable service he shall be treated as having paid those contributions.

(4) There shall be deducted from the terminal sum payable in respect of a teacher who was a former external contributor (within the meaning of the 1970 regulations), or paid to the Secretary of State in such manner as may be agreed, the actuarial equivalent of the cost of defraying such part of any pension payable in respect of that teacher as is attributable to contributions paid by him under the provisions of an external scheme (within the meaning of those regulations).

(5) If, in the case of a teacher in respect of whom a deduction has been made from the terminal sum under paragraph (2) or (3) or a previous provision to the like effect, a retrospective increase (whether authorised before or after the commencement of these regulations) in the salary payable in respect of his reckonable service would result in a further sum being payable by way of lump sum benefit but the further deduction required by that paragraph would be greater than that sum, the teacher, or as the case may be the teacher's widow, may elect not to pay those contributions; and in that event no further deduction shall be made from the terminal sum.

Section D

Repayment of Contributions

Repayment on cessation of employment

46.—(1) A teacher shall be entitled on the expiry of the period specified in subparagraph (d) to be repaid the balance of his contributions calculated as at the date of repayment in accordance with regulation 49, reduced by a sum equal to the tax chargeable on that repayment under paragraph 2 of Part II of Schedule 5 to the Finance Act 1970(a) (charge to tax on repayment of employee's contributions), if before attaining the age of 70 he has ceased or ceases to be employed in reckonable service and the following conditions apply—

(a) he is not entitled to any benefit;

(b) in the case of a teacher whose reckonable service ends after March 1977 he is not qualified by service for any benefit;

(a) 1970 c. 24.

- (c) since he ceased to be employed in reckonable service no transfer value has been paid, nor is payable, by the Secretary of State in respect of him under interchange provisions;
- (d) he continues not to be employed in reckonable service for at least three months or, in the case of a teacher who on ceasing to be employed ceases to be ordinarily resident within the area comprising the British Islands and the Republic of Ireland, such shorter period of not less than one month as the Secretary of State may accept; and
- (e) the period mentioned in subparagraph (d) is not a period of absence to which regulation 31 applies.

(2) Unless the Secretary of State otherwise directs in pursuance of paragraph (3), paragraph (1) shall not apply to a teacher whose salary in any year has exceeded £5,000; but any such teacher shall, if he has attained the age of 60 and would apart from this paragraph be entitled to be repaid any sum under paragraph (1), be entitled to be paid an annuity equal to the actuarial equivalent of the balance of his contributions.

(3) The Secretary of State may after consultation with the Board of Inland Revenue direct that paragraph (1) shall apply to a teacher notwithstanding that his salary in any year has exceeded £5,000 in any case where the Secretary of State is satisfied that the teacher's salary exceeded that sum by virtue only of a general increase in the remuneration of teachers authorised after he ceased to be employed in reckonable service.

Repayment at 70

47.—(1) A teacher who has at any time since the end of March 1926 been employed in reckonable service and on attaining the age of 70 is not (or as the case may be was not) qualified for any allowance or gratuity under these regulations or previous provisions shall be entitled to be repaid a sum equal to the balance of his contributions calculated in accordance with regulation 49 as at the date on which he attains (or as the case may be attained) the age of 70, reduced by a sum equal to the tax chargeable on that repayment under paragraph 2 of Part II of Schedule 5 to the Finance Act 1970.

(2) Unless the Secretary of State otherwise directs in pursuance of paragraph (3), paragraph (1) shall not apply to a teacher whose salary in any year has exceeded £5,000; but any such teacher shall, if he would apart from this paragraph be entitled to be repaid any sum under paragraph (1), be entitled to be paid an annuity equal to the actuarial equivalent of the balance of his contributions.

(3) The Secretary of State may after consultation with the Board of Inland Revenue direct that paragraph (1) shall apply to a teacher notwithstanding that his salary in any year has exceeded £5,000 in any case where the Secretary of State is satisfied that the teacher's salary exceeded that sum by virtue only of a general increase in the remuneration of teachers authorised after he ceased to be employed in reckonable service.

Repayment to personal representatives

48. The personal representatives of a teacher who has at any time since the end of March 1926 been employed in reckonable service shall be entitled to be paid a sum equal to the balance of his contributions (except contributions to

which regulation 50 applies) calculated as at the date of his death together, where either—

- (a) the teacher was such a person as is mentioned in regulation 50(1), or
- (b) (i) the teacher was such a person as is mentioned in regulation 58(1) or (2); and
- (ii) no pension (other than a children's pension) is payable in respect of him under Section B of Part III,

with the amount that would have been payable to him under regulation 50 if on the day of his death he had become entitled to be paid under that regulation (no reduction being made in respect of tax chargeable under paragraph 2 of Part II of Schedule 5 to the Finance Act 1970).

Calculation of repayment under regulations 46 to 48

49.—(1) For the purposes of regulations 46 to 48 the balance of a teacher's contributions as at any date at which it is to be calculated ("the date of calculation") shall be the amount by which the aggregate of the contributions paid by the teacher specified in paragraph (2) exceeds the aggregate of the payments to the teacher specified in paragraph (3).

(2) The contributions referred to are any contributions paid or treated as paid as teacher's contributions, together with compound interest at 3 per cent per annum with yearly rests from the first day of the financial year following that to which they were attributable under the provisions in force at the time they were paid to the date of calculation.

(3) The payments referred to are the aggregate of any sums (including any previous repayment of contributions) and any amount added to a death gratuity by virtue of the Pensions (Increase) Act 1971(a) paid or payable to the teacher or his personal representatives under statutory provisions for the superannuation of teachers in the British Islands, together with compound interest at 3 per cent per annum with yearly rests from the date of payment to the date of calculation.

(4) The contributions specified in paragraph (2), and mentioned in paragraph (3) as repaid, include contributions paid or treated as paid as teacher's contributions in respect of comparable British service or class A external service (within the meaning of regulation 6(2) of the Teachers' Superannuation Regulations 1967(b) as originally made) of any teacher in respect of whom the Secretary of State has received a payment in respect of that service under regulation 82 or a previous provision to the like effect.

(5) No account shall be taken of any contributions paid in respect of a period of service which, having been reckoned under section 17 of the Local Government Superannuation Act 1937(c), or a corresponding provision contained in a local Act scheme within the meaning of that Act, is reckonable as service under regulations made under section 10 of the Superannuation Act 1972(d).

(6) In any case where a payment in lieu of contributions has been made by the Secretary of State under the National Insurance Act 1965(e), the amount recoverable by the Secretary of State shall be deemed to have been deducted from the teacher's contributions on the date on which the payment in lieu of contributions became due.

(a) 1971 c. 56.
(d) 1972 c. 11.

(b) S.I. 1967/489 (1967 I, p. 1562).
(e) 1965 c. 51.

(c) 1937 c. 68.

(7) For the purposes of paragraph (3) there shall be disregarded any allocation of an annual allowance under regulation 74 or deduction from a lump sum benefit under these regulations, or any such allocation or deduction under previous provisions to the like effect.

Repayment of member's contributions

50.—(1) A teacher who could have elected, but did not before ceasing to be employed in reckonable service elect, to pay contributions under regulation 37 or a previous provision to the like effect shall be entitled to be paid the sum applicable to his case in accordance with paragraph (2), reduced by a sum equal to the tax chargeable on the repayment under paragraph 2 of Part II of Schedule 5 to the Finance Act 1970, if one of the following conditions is satisfied—

- (a) he is entitled to be repaid the balance of his contributions under regulation 46;
- (b) he is entitled to be repaid the balance of his contributions under regulation 47;
- (c) he is a teacher in respect of whom a transfer value is payable by the Secretary of State and he does not by notice in writing to the Secretary of State before that value is paid renounce his entitlement to be repaid; or
- (d) he becomes eligible for allowances and on his death no pension other than a pension under regulation 74 will be payable to his widow or an adult nominated beneficiary.

(2) The sum to be paid under paragraph (1) is—

- (a) in the case of a teacher in respect of whom had he died at any time between the beginning of April 1966 and the end of March 1972 no benefit would have been payable under the 1966 regulations or the 1970 regulations, the aggregate of the normal and additional contributions paid by him under those regulations;
- (b) in any other case, the aggregate of—
 - (i) half the normal contributions paid by him in respect of any period ending before the date on which he ceased to have a wife to whom in the event of his death a pension would have been payable;
 - (ii) the normal contributions paid by him in respect of any other period; and
 - (iii) the additional contributions paid by him,

together, in any case, with compound interest calculated at 3 per cent per annum with yearly rests from the first day of the financial year next following the date of payment by the teacher to the date of repayment to him.

Repayment of contributions paid under 1922 Act

51. A teacher who paid contributions under the Act of 1922(a) and who did not subsequently become employed in contributory service or approved external service within the meaning of the Act of 1925(b), or the personal representatives of such a teacher, shall be entitled to be paid by the Secretary of State a sum equal to the amount of those contributions reduced by the amount of any sums paid to him by way of benefit under the Act of 1918(c).

(a) 1922 c. 42.

(b) 1925 c. 59.

(c) 1918 c. 55.

*Repayment to pensioners after further service***52.** A teacher—

- (a) to whom an annual allowance, additional allowance or short service gratuity was granted or paid under previous provisions or has become payable under these regulations;
- (b) who after any such allowance or gratuity was granted, paid or became payable to him and on or after the commencement of these regulations, is employed in reckonable service; and
- (c) who is not qualified by reason of his service since any such allowance or gratuity was granted, paid or became payable to him for a subsequent annual allowance—

shall be entitled on ceasing to be employed in reckonable service to be repaid by the Secretary of State a sum equal to the contributions paid by him in respect of the service mentioned in paragraph (c), reduced by a sum equal to the tax chargeable on the repayment under paragraph 2 of Part II of Schedule 5 to the Finance Act 1970.

PART III**BENEFITS***Section A**Allowances and Gratuities**Entitlement to allowances*

53.—(1) An annual allowance and an additional allowance by way of lump sum payment shall be paid to any teacher who—

- (a) has attained the age of 60 and either—
 - (i) was on 1st April 1972 or on 6th April 1975 employed in reckonable service or in such service as is mentioned in regulation 3(1)(a) of the Teachers' (Part-time) Superannuation Regulations 1967^(a) and has been employed in such service, whether before or after either of those dates, for at least five years; or
 - (ii) has been employed in reckonable service after 31st March 1972 for at least five years; or
- (b) was employed in reckonable service before 14th January 1973, has attained the age of 60 and has been employed for at least ten years in reckonable service or partly in reckonable service and partly in service of a description specified in Schedule 5; or
- (c) has become incapacitated before attaining the age of 60 and either—
 - (i) has been employed in such service, and for such a period, as is specified in either subparagraph (a)(i) or subparagraph (a)(ii); or
 - (ii) has been employed in reckonable service after 31st March 1972 and has, whether before or after that date, been employed in such service, and for such a period, as is specified in subparagraph (b).

(a) S.I. 1967/1286 (1967 II, p. 3721).

(2) A teacher shall be treated as having been employed in reckonable service for the purposes of this regulation during any period which is treated as reckonable service by virtue of the payment of contributions under regulation 31 or any previous provision to the like effect.

(3) For all purposes of this regulation paragraph (1)(a) shall be read without the words "for at least five years" (in both places where they occur) in their application to a teacher in respect of whom either—

- (a) after his accrued entitlement to benefits had been transferred by payment of a transfer value to the superannuation scheme of the Commission of the European Community, the Secretary of State has received a transfer value from the person responsible for the management of that scheme; or
- (b) the Secretary of State has received a transfer value from the person responsible for the management of any other superannuation scheme under which the teacher had, immediately before that transfer value was paid, been credited with service qualifying for benefits which, taken with his reckonable service, amounts to at least five years.

(4) Unless he elects that this paragraph shall not apply to him an allowance shall not be paid by virtue of paragraph (1)(a) or (b) to a teacher who, on the day when apart from this paragraph such an allowance would be payable to him, becomes employed in comparable British service.

Amount of annual allowance

54.—(1) The annual allowance payable to a teacher shall be calculated by multiplying 1/80th of his average salary by the number of years of his reckonable service which may be taken into account in accordance with this regulation.

(2) In calculating the annual allowance payable to a teacher no account shall be taken of—

- (a) any reckonable service in excess of forty-five years; or
- (b) reckonable service in excess of forty years before he attained the age of 60.

(3) If as a result of events occurring while he was last employed in reckonable service a teacher becomes entitled to an annual allowance by virtue of regulation 53(1)(c), his reckonable service shall be treated as being—

- (a) (if he completed less than ten years reckonable service) whichever is the less of twice the number of years of such service and the number of years he would have completed in such service if he had remained in it until he attained the age of 65;
- (b) (if he completed ten years or more reckonable service) whichever is the greater of—
 - (i) the number of years not exceeding forty which he would have completed in such service if he had been employed for an additional six years and 243 days or had remained in such service until he attained the age of 60, whichever is the less; and
 - (ii) the number of years not exceeding twenty which he would have completed if he had remained in reckonable service until he attained the age of 65.

For the purposes of this paragraph a teacher shall be treated as having been employed in reckonable service during any period which is treated as reckonable service by virtue of the payment of contributions under regulation 31 or any previous provision to the like effect, but subject thereto references to reckonable service do not include service treated as reckonable by virtue of the payment of contributions under regulation 24 or a previous provision to the like effect.

(4) Paragraph (3) shall apply to a teacher only if the application for the allowances required by regulation 71 is made within six months after he was last employed in reckonable service or, where the Secretary of State is satisfied that the teacher could not reasonably have been expected to make the application within six months, such longer period as may be approved.

(5) In the application of this regulation to a teacher who becomes entitled to an annual allowance by virtue only of regulation 53(1)(b), then, unless either—

(a) he attained or as the case may be attains the age of 60 after 31st March 1972; or

(b) he attained the age of 60 before 1st April 1972 and was or as the case may be is employed in reckonable service on or after that date,

the reference in paragraph (1) to his average salary shall be construed as a reference to the average annual rate of his salary during his terminal service (within the meaning of regulation 9(6) with the omission of the words “but has been employed for one year or more”).

(6) Any allowance payable to a teacher whose service amounts to less than twenty years shall be increased by 1/350th of his average salary in respect of each added year purchased by him under regulation 24 which is in excess of the number applicable to him by virtue of regulation 56(5).

Duration of annual allowance

55.—(1) An annual allowance payable to a teacher by virtue of regulation 53 (1)(a) or (b) shall begin to accrue on whichever is the later of the day on which he attains the age of 60 (or such earlier age as is applicable to the teacher by virtue of regulation 83(1)(b) of the 1967 regulations) and the day following that on which he ceases to be employed in reckonable service (including service which is reckonable by reason only of regulation 9(6)) or service which would be reckonable service if he were not over 70.

(2) An annual allowance payable to a teacher by virtue of regulation 53 (1)(c) shall begin to accrue on whichever is the latest of—

(a) the day following that on which he ceases to be employed in reckonable service;

(b) the day six months before the date of the last report of a duly qualified medical practitioner of which the Secretary of State took account in forming the opinion that the teacher had become incapacitated; and

(c) the day upon which the teacher became incapacitated.

(3) Subject to regulations 75 and 78, an annual allowance shall continue until the death of the teacher.

(4) A teacher is not to be treated for the purposes of this regulation as ceasing to be employed in reckonable service by reason of his taking unpaid leave of absence in order to hold an office, approved for the purposes of this paragraph, in an association of teachers if he pays contributions by virtue of regulation 30(5) in respect of the period during which he holds that office.

Amount of additional allowance

56.—(1) The additional allowance payable to a teacher shall be the aggregate of—

- (a) the amount ascertained by multiplying $\frac{1}{30}$ th of his average salary by the number of years of his reckonable service before the beginning of October 1956; and
- (b) the amount ascertained by multiplying $\frac{3}{80}$ ths of his average salary by the aggregate of the number of years of his reckonable service after the beginning of October 1956 and any number of past added years which he purchased under Section B of Part II or previous provisions to the like effect.

(2) Subject to paragraph (3), in calculating the amount of an additional allowance no account shall be taken of—

- (a) any reckonable service in excess of forty-five years; or
- (b) reckonable service in excess of forty years before the teacher attains the age of 60.

(3) As regards a teacher whose reckonable service includes such service before the beginning of October 1956—

- (a) any service to be disregarded by virtue of paragraph (2) shall be taken from the beginning of his reckonable service; and
- (b) paragraph (2)(b) shall not apply, but the amount of the allowance attributable to service before he attained the age of 60 shall not exceed one and a half times his average salary.

(4) If, as a result of events occurring while he was employed in reckonable service, a teacher becomes entitled to an additional allowance by virtue of regulation 53(1)(c) his reckonable service shall be treated as being—

- (a) (if he completed less than ten years reckonable service) whichever is the less of twice the number of years of such service and the number of years he would have completed in such service if he had remained in it until he attained the age of 65;
- (b) (if he completed ten years or more reckonable service) whichever is the greater of—
 - (i) the number of years not exceeding forty which he would have completed in such service if he had been employed for an additional six years and 243 days or had remained in such service until he attained the age of 60, whichever is the less; and
 - (ii) the number of years not exceeding twenty which he would have completed if he had remained in reckonable service until he attained the age of 65.

For the purposes of this paragraph a teacher shall be treated as having been employed in reckonable service during any period which is treated as reckonable

service by virtue of the payment of contributions under regulation 31 or any previous provision to the like effect, but subject thereto references to reckonable service do not include service treated as reckonable by virtue of the payment of contributions under regulation 24 or a previous provision to the like effect.

(5) In calculating the reckonable service of a teacher whose employment in such service amounts to less than twenty years, there shall be disregarded any added years purchased by him in excess of the number in the second column of the table below which appears against the entry in the first column specifying the number of years of such employment.

| Number of completed years of employment in reckonable service | Maximum number of added years |
|---|--|
| 19 | 17 |
| 18 | 15 |
| 17 | 13 |
| 16 | 11 |
| 15 | 9 |
| 14 | 7 |
| less than 14 | 8 less than the number of years of actual reckonable service |

For the purposes of this paragraph a teacher who becomes incapacitated before attaining the age of 60 shall be treated as having continued in reckonable service until the date on which he attains that age.

(6) Paragraph (4) shall not apply to a teacher unless the application for the allowances required by regulation 71 is made within six months after he was last employed in reckonable service or, where the Secretary of State is satisfied that the teacher could not reasonably have been expected to make the application within six months, such longer period as may be approved.

(7) In the application of this regulation to a teacher who becomes entitled to an annual allowance by virtue only of regulation 53(1)(b), then, unless either—

(a) he attained or as the case may be attains the age of 60 after 31st March 1972; or

(b) he attained the age of 60 before 1st April 1972 and was or as the case may be is employed in reckonable service on or after that date,

the reference in paragraph (1) to his average salary shall be construed as a reference to the average annual rate of his salary during his terminal service (within the meaning of regulation 9(6) with the omission of the words “but has been employed for one year or more”).

(8) There shall be deducted from any additional allowance payable to a teacher to whom a lump sum benefit was paid in pursuance of an enactment by way of compensation for loss of office at a time when no such allowance was payable to him under this regulation or a previous provision to the like effect, an amount equal to so much of that benefit as is related to the reckonable service then credited to him; and that amount shall be paid by the Secretary of State to the person by whom the lump sum benefit was paid as soon as may

be after that benefit becomes or would apart from this paragraph have become payable in respect of the teacher.

(9) An additional allowance shall become payable to a teacher on the day on which an annual allowance payable to him under regulation 55 begins to accrue.

Short service gratuities

57.—(1) A short service gratuity shall be paid to a teacher who—

- (a) is not entitled to any allowance by virtue of regulation 53; and
- (b) before attaining the age of 70 has become incapacitated; and
- (c) has been employed in reckonable service for not less than one year; and
- (d) has been so employed within the six months immediately preceding an application for a gratuity under this regulation.

(2) The amount of a short service gratuity shall be calculated by multiplying one-twelfth of the teacher's average salary by the number of years of his reckonable service.

(3) A short service gratuity shall become payable on the day following that on which the teacher ceases to be employed in reckonable service.

Death gratuities

58.—(1) There shall be paid to the personal representatives of a teacher who dies while employed in reckonable service or within one year of ceasing by reason of ill health to be so employed a gratuity of an amount equal to whichever is the greater of—

- (a) the amount by which his average salary exceeds any additional allowance or short service gratuity paid to him; and
- (b) the additional allowance which would have been payable to him under regulation 56 if on the date of his death he had become incapacitated.

(2) There shall be paid to the personal representatives of a teacher who—

- (a) ceased or ceases to be employed in reckonable service after March 1972; and
- (b) was immediately before his death credited with not less than five years reckonable service; and
- (c) is not a teacher in respect of whom a gratuity is payable under paragraph (1),

a gratuity of an amount equal to the additional allowance that would have been payable to him by virtue of paragraphs (1) to (3) of regulation 56 if he had been entitled to an allowance in accordance with those provisions.

(3) There shall be deducted from any death gratuity payable in respect of a teacher to whom a lump sum benefit was paid in pursuance of an enactment by way of compensation for loss of office at a time when no such allowance was payable to him under this regulation or a previous provision to the like effect an amount equal to so much of that benefit as is related to the reckonable service

then credited to him; and that amount shall be paid by the Secretary of State to the person by whom the lump sum benefit was paid as soon as may be after that benefit becomes or would apart from this paragraph have become payable in respect of the teacher.

(4) No gratuity shall be payable under this regulation in respect of a teacher to whose personal representatives a sum equal to the balance of his contributions is payable under regulation 48 or to whom allowances were paid by virtue of regulation 53(1)(c) after he last ceased to be employed in reckonable service.

Allowance in respect of death during service after age 70

59. Where a teacher who has attained the age of 70 dies while employed in service which would have been reckonable service if he had not attained that age, there shall be paid to his personal representatives an allowance equal to any additional allowance which would have been payable to him if on the date of death he had ceased to be so employed.

Supplementary death gratuities

60.—(1) If, on the death of a teacher to whom allowances have become payable in respect of reckonable service amounting to ten years or more, the aggregate amount of the sums paid in respect of him by way of annual allowance and additional allowance is less than his average salary (no account being taken in a case to which regulation 61(2) applies of the salary referred to there as the average salary determined at the end of his further service), there shall be paid to his personal representatives a supplementary death gratuity of an amount equal to the deficiency.

(2) If, on the death of a teacher to whom allowances have become payable in respect of reckonable service amounting to less than ten years, the amount of the annual allowance paid to him is less than five times the annual rate of that allowance, there shall be paid to his personal representatives a supplementary death gratuity of an amount equal to the deficiency.

(3) Notwithstanding paragraphs (1) and (2) a supplementary death gratuity shall not be paid in respect of a teacher who—

- (a) was last employed in service of a kind specified in Schedule 5 which has been taken into account for the purposes of regulation 53(1)(b); or
- (b) was paid allowances calculated on the basis that his reckonable service included service which was reckonable only by virtue of regulation 9(6).

(4) In construing references in this regulation to an allowance there shall be disregarded any allocation of an annual allowance under regulation 74 or deduction from a lump sum benefit under regulation 40 or 45, or any such allocation or deduction under previous provisions to the like effect.

Benefits after re-employment

61.—(1) If a teacher to whom allowances have become payable by virtue of regulation 53(1)(a) or (b) or a previous provision to the like effect is again employed in reckonable service for not less than 365 days ("further service"), any annual allowance previously payable shall cease to be payable on the discontinuance of that further service and, subject to paragraph (2), there shall be payable—

- (a) an annual allowance in respect of the whole of his reckonable service calculated in accordance with this Part; and
- (b) an additional allowance in respect of the service so calculated, reduced by the amount of any additional allowance or short service gratuity previously payable (any deduction under regulation 40 or 45 or a previous provision to the like effect being disregarded).

(2) Where the average salary of the teacher as determined at the end of his further service is less than his average salary as determined for the purpose of calculating the allowances previously payable, on the discontinuance of that further service the annual allowance previously payable shall again be paid and in addition there shall be payable—

- (a) an annual allowance in respect of his further service calculated in accordance with regulation 54; and
- (b) an additional allowance in respect of his further service calculated in accordance with regulation 56.

(3) If a teacher to whom allowances have become payable by virtue of regulation 53(1)(c) or a previous provision to the like effect is again employed in reckonable service for not less than 365 days, there shall be payable on the discontinuance of that further service—

- (a) an annual allowance calculated—
 - (i) in respect of his reckonable service before he attained the age of 60, in accordance with regulation 54(3) (his further service being deemed for this purpose to have begun on the day on which the previous allowance accrued); and
 - (ii) in respect of his reckonable service after he attained the age of 60, in accordance with regulation 54(1);
- (b) an additional allowance calculated in accordance with regulations 56(4) and 56(1) respectively, reduced by the amount of any additional allowance or short service gratuity previously payable;

(4) (a) Paragraph (3) shall apply to a teacher whose further service is discontinued before he attains the age of 60 only if it is discontinued on his incapacity.

(b) In the application of paragraph (3) to any teacher in respect of whom the previous allowances payable fell to be calculated under regulations 54(3)(b)(ii) and 56(4)(b)(ii), the references to the age of 60 shall be read as references to the age of 65.

(5) If a teacher to whom allowances have become payable by virtue of this regulation becomes again employed in reckonable service before any payment has been made in respect of those allowances, he shall if he so elects in writing to the Secretary of State be paid the allowances when (and not before) he next ceases to be employed in reckonable service.

Section B

Family Pensions

Interpretation of section B

62. For the purposes of this Part—

- (a) “nominated beneficiary” means a person nominated under regulation 65(1) or (where the context so requires) a previous provision to the like effect;

- (b) a person who is incapacitated on the day when, apart from this regulation, he would be treated as ceasing to be a child shall be treated as being a child for so long as that incapacity persists;
- (c) the references to a teacher's widow do not include references to a woman who married him after the day on which he was last employed in reckonable service.

Short term pensions

63.—(1) A short term pension shall be paid in respect of every teacher who dies while employed in reckonable service or within one year of ceasing by reason of ill-health to be so employed—

- (a) to the widow of a man teacher;
- (b) to the widower of a woman teacher if he was nominated by her under regulation 65(1) or a previous provision to the like effect;
- (c) to or for the benefit of any child or jointly to or for the benefit of any children of a teacher who was not married at the date of his or her death—

at an annual rate equal to the annual rate of his salary on the last day on which the teacher was employed in reckonable service.

(2) A short term pension shall be paid to the widow of any retired man teacher, and to the widower of any retired woman teacher, to whom on the death of the retired teacher a pension is payable under any provision (except an allocation provision) of these regulations at an annual rate equal to the annual allowance paid to the retired teacher immediately before his or her death.

(3) A pension payable under this regulation shall begin to accrue on the day after the death of the teacher and shall be paid—

- (a) under paragraphs (1)(a) and (b) and (2)—
 - (i) in any case where the teacher had less than five years service counting for benefit, for four and a half months if the teacher left one child, and for six months if he left more than one child; and
 - (ii) in any other case, for three months.
- (b) under paragraph (1)(c)—
 - (i) if he leaves one child, for two months to or for the benefit of that child;
 - (ii) if he leaves more than one child, for four months to or for the joint benefit of those children.

(4) A pension shall not be payable under paragraph (1) to a widow or widower to whom a pension is payable under paragraph (2).

Entitlement to long term pension

64.—(1) Subject to regulation 67(2), a pension shall be paid upon the death of any teacher who was employed in reckonable service on or after 1st April 1972 and whose service to which this regulation applies amounts to at least five years—

- (a) if the teacher is survived by a widow or by a widower who is the

nominated beneficiary of the teacher, to that widow or widower in accordance with regulation 66;

- (b) if the teacher is survived by a child, and is not survived by a widower who is the nominated beneficiary of the teacher, to or for the benefit of that child in accordance with regulation 67;
- (c) if the teacher is not survived by a widow or widower or a child but is survived by a nominated beneficiary, to the nominated beneficiary in accordance with regulation 66.

(2) This regulation applies to—

- (a) any reckonable service since the beginning of April 1972;
- (b) any such service before April 1972 in respect of which the teacher elected to pay contributions under any previous provision relating to family benefits.

Nomination of beneficiaries

65.—(1) A teacher to whom this regulation applies may at any time when—

- (a) he is employed in reckonable service; and
- (b) there is not in force a nomination made by him for the purposes of this Part or of previous provisions relating to family benefits,

nominate to receive a pension under these regulations a person who at the time of the nomination is wholly or mainly dependent on him and is—

- (i) the teacher's parent; or
- (ii) an unmarried descendant of either of the teacher's parents; or
- (iii) the teacher's widowed stepmother or stepfather; or
- (iv) any unmarried descendant of the deceased wife of a man teacher; or
- (v) the husband of a woman teacher.

(2) This regulation applies to a man teacher who is unmarried and to any woman teacher.

(3) The nomination of a beneficiary under this regulation shall become void—

- (a) on the receipt by the Secretary of State of a written notice of revocation by the teacher;
- (b) on the death or marriage of the nominated beneficiary;
- (c) if the teacher is a man, on his marriage;
- (d) if the beneficiary is a child, on his ceasing to be a child.

Amount of pension for widow or adult beneficiary

66.—(1) The annual amount of a pension payable to a widow or an adult nominated beneficiary shall be calculated by multiplying 1/160th of the teacher's average salary by the number of years of his reckonable service counting for benefit for the purposes of this regulation.

(2) The reckonable service of a teacher counting for benefit for the purposes of this regulation is the aggregate of his reckonable service since the beginning of April 1972 and so much of the service to which paragraph (3) applies as does not exceed the aggregate of—

- (a) his reckonable service between the beginning of April 1966 and the end of March 1972; and
 - (b) any service (whether reckonable or not) before April 1966 in respect of which he could have elected to pay additional contributions under the 1966 regulations or the 1970 regulations,
- any added years which the teacher has since the beginning of April 1972 elected to purchase under regulation 25 or a previous provision to the like effect being treated for the purposes of subparagraphs (a) and (b) as reckonable service since the beginning of April 1972.

(3) As regards any teacher, this paragraph applies to—

- (a) any reckonable service before April 1972 in respect of which he elected to pay contributions under regulation 41 or a previous provision to the like effect;
- (b) any service (whether or not it is reckonable service) before April 1972 in respect of which he paid contributions or elected to pay (and did not revoke his election to pay) additional contributions under the 1966 regulations or the 1970 regulations—
 - (i) augmented by so much of any other service as is specified in an election by him to pay contributions under regulation 41 or a previous provision to the like effect; or
 - (ii) (where no other service is specified in such an election) reduced by six-fifths of so much (if any) of his service before April 1972 in respect of which he did not elect to pay contributions;
- (c) any service in respect of which contributions have been deducted from the terminal sum payable in respect of him by virtue of regulation 45;
- (d) any war service in respect of which the teacher paid contributions under regulation 33 or a previous provision to the like effect;
- (e) so much of his credited service (within the meaning of regulation 36) as exceeds the service specified by subparagraph (b);
- (f) if the teacher died while employed in reckonable service or while in receipt of an annual allowance to which he became entitled by virtue of regulation 53(1)(c), such number of years as bears to any period which (disregarding any past added years which he elected to purchase) was or could have been added to his reckonable service by virtue of regulation 54 the same proportion as the aggregate number of years of his reckonable service since the beginning of April 1972 and any such service under subparagraphs (a), (b) and (c) bears to his total reckonable service;
- (g) any other service which, if he had died between the beginning of April 1972 and the end of April 1975, would have been taken into account in calculating a pension paid to him under regulation 23(3) of the Teachers' Superannuation (Family Benefits) (Amendment) Regulations 1973(a);
- (h) any added years which the teacher has since the beginning of April 1972 elected to purchase under regulation 25 or a previous provision to the like effect;
- (i) any previous service (within the meaning of the 1966 regulations or the 1970 regulations) in respect of which he paid contributions by

Method I or II (within the meaning of those regulations) after the end of March 1972 if those contributions have not been repaid to him.

(4) Where the service to which paragraph (3) applies exceeds the service specified by paragraph (2), paragraph (1) shall be read with the substitution for the numerator of the fraction there specified of the number in years of the aggregate of the reckonable service of the teacher and the amount of the excess.

(5) In any case where an election has been made by the teacher or the teacher's widow under regulation 40(4) or 45(5), the retrospective increase in the teacher's salary referred to in that regulation shall be ignored in calculating his average salary for the purposes of paragraph (1).

Amount of child's pension

67.—(1) If the teacher is survived by a widow or an adult nominated beneficiary the annual amount of a pension payable to or for the benefit of a child shall, for so long as that widow or beneficiary survives, be calculated—

(a) for so long as there are two or more children, by multiplying $1/160$ th of the teacher's average salary by the number of years of his service counting for benefit for the purposes of regulation 66;

(b) for so long as there is not more than one child, by multiplying $1/320$ th of the teacher's average salary by the number of those years;

and on the death of the widow or beneficiary the amount of the pension shall be calculated in accordance with paragraph (2).

(2) If the teacher is not survived by a widow or an adult nominated beneficiary, and in the case of a woman teacher she was unmarried at the time of her death, then—

(a) regulation 64 shall have effect with the substitution for the reference to service to which that regulation applies of a reference to the aggregate reckonable service of the teacher; and

(b) paragraph (1) shall have effect with the substitution for the references to $1/160$ th and $1/320$ th of the teacher's average salary and the number of years of his service counting for benefit of (respectively) references to $1/120$ th and $1/240$ th of his average salary and the number of years of his reckonable service to which this subparagraph applies.

(3) Only one pension shall be payable at any one time in respect of the children of any teacher; and where apart from this paragraph more than one such pension would be payable the greater of those pensions shall be paid.

(4) Paragraph (2)(b) applies to the reckonable service of the teacher together, if he died while employed in reckonable service or while in receipt of an annual allowance to which he became entitled by virtue of regulation 53(1)(c), with such number of years (disregarding any past added years which he elected to purchase) as could have been added to his reckonable service by virtue of regulation 54(3).

(5) Where the reckonable service of a teacher by reference to which any pension payable under this regulation is calculated exceeds the period specified by regulation 66(2), the numerator of any fraction specified in this regulation shall be the number in years of the aggregate of the reckonable service of the teacher and the amount of the excess.

Special pension for widow

68. Unless she elects that this regulation shall not apply to her, there shall be paid to the widow of—

- (a) a married man teacher to whom regulation 40 applies who dies within six months of becoming employed in reckonable service without having made an election under section C of Part II; or
- (b) a non-member (within the meaning of section C of Part II) who dies while employed in reckonable service within six months of his becoming so employed and without having made an election under that section or a previous provision to the like effect,

a pension, as she may elect, of either—

- (i) one-half of the annual allowance that would have been payable to the teacher if on the day of his death such an allowance had been payable to him under regulation 53(1)(c); or
- (ii) such lesser amount (but not less than 5/160ths of the teacher's average salary) as she may elect within such time as is specified in a notice served on her by the Secretary of State specifying the contribution payable in respect of that pension under regulation 40.

Special provision for widows of certain non-members

69.—(1) A pension shall if she so elects by notice in writing to the Secretary of State within three months of the teacher's death be paid to the widow of any non-member who dies without having been employed in reckonable service since 25th June 1973 and in respect of whom a death gratuity is payable under regulation 58(2).

(2) A pension under this regulation shall be calculated by multiplying 1/160th of the teacher's average salary by the number of years by reference to which the death gratuity falls to be calculated.

Duration of pensions

70.—(1) A pension payable to the widow or widower, or to an adult beneficiary, of a teacher shall begin to accrue on the termination of any short-term pension payable to that person or, if no such pension is payable to that person, on the day following the death of the teacher.

(2) If the annual rate of the long-term pension payable to a widow or widower exceeds the annual rate of the short-term pension, the long-term pension shall be paid in substitution for the short-term pension.

(3) A long-term pension payable to or for the benefit of a child shall, if a short-term pension is payable to the child or the child's parent, begin to accrue on the termination of the short-term pension and, if no such short-term pension is payable, on the day following the death of the teacher.

(4) A pension payable to an adult shall cease to be paid, unless the Secretary of State otherwise directs, upon that person marrying or commencing to cohabit with a person to whom he or she is not married; but any pension which has ceased to be payable under this paragraph by reason of marriage or such cohabitation may be paid upon the person again becoming a widow or widower or as the case may be ceasing to cohabit.

(5) A pension payable to or for the benefit of a child shall cease when he ceases to be a child.

(6) Subject to paragraphs (4) and (5), a pension under this regulation shall be paid until the death of the person to or for whose benefit it is payable.

Section C
Provisions Supplementary to Part III

Payment of, and application for, benefits

71. All benefits shall be paid by the Secretary of State; but no allowance or gratuity shall be paid except on application made in writing, supported by such particulars as he may require, to the Secretary of State.

Counting reckonable service for benefit

72.—(1) In calculating any benefit payable under this Part—

- (a) war service shall count as half;
- (b) any period of reckonable service in respect of which a proportion only of the contributions due has been paid shall count as that proportion of the period; and
- (c) there shall be disregarded any period of reckonable service in respect of which—
 - (i) contributions have not been paid by the teacher and the Secretary of State does not direct that this paragraph shall not apply; or
 - (ii) contributions paid by the teacher have been repaid in pursuance of section D of Part II, or of a previous provision to the like effect as that section and not returned to the Secretary of State in pursuance of regulation 19 or a previous provision to the like effect; or
 - (iii) an annuity has been paid to the teacher under regulation 46(2) or 47(2) or a previous provision to the like effect.

(2) (a) Any year of service before 1st April 1962 which immediately before these regulations was treated as reckonable service by virtue of regulation 75(1) or 78(2) of the 1967 regulations shall count as one year and a fifth for the purposes of regulation 54.

(b) In its application to any service treated as is mentioned in subparagraph (a)—

- (i) regulation 56(1) shall have effect with the substitution of references to April 1963 for the references to October 1956;
- (ii) any reference in the regulations to average salary shall be construed as a reference to the annual average of the full salary of the teacher throughout his employment in such service.

Modifications for teachers on reduced salary

73.—(1) The annual allowance payable to a teacher of a description specified in column A of the table below whose average salary falls by virtue of an election made under regulation 14(2) to be calculated by reference to his full salary within the meaning of regulation 9(6) shall not exceed the fraction prescribed in column B of that table of whichever is the greater of the two sums specified in paragraph (2).

| TABLE | |
|--|----------------------------------|
| A | B |
| <i>Description of Teacher</i> | <i>Fraction of specified sum</i> |
| (a) First entered reckonable service before age 50 and has service falling within regulation 4(1)(a) or (c) of at least 10 years | One-half |
| (b) First entered reckonable service at age 50 | Two-fifths |
| (c) First entered reckonable service at age 51 | Three-tenths |
| (d) First entered reckonable service at age 52 | One-fifth |
| (e) First entered reckonable service at age 53 | One-tenth |
| (f) First entered reckonable service at age 54 | One-fourteenth |

NOTE: This paragraph does not apply to a teacher if the aggregate of his reckonable service before the date on which his average salary falls to be calculated and the period between that date and his 60th birthday amounts to less than five years.

(2) The two sums mentioned in paragraph (1) are—

- (a) the highest salary of the teacher for any one of the last five years of reckonable service;
- (b) the annual average of the teacher's total remuneration for any period of three consecutive years during which he was employed in reckonable service ending not more than ten years before the date when he ceased to be so employed.

(3) The additional allowance payable to a teacher to whom paragraph (1) applies shall not exceed three times the amount of the annual allowance payable to him.

Allocation of annual allowance

74.—(1) A teacher may in accordance with Schedule 6 by declaration or declarations allocate not more than one-third of the annual allowance payable to him to the payment, as he may elect, of either—

- (a) a pension commencing on his death to his widow or a person dependent on him for the life of that widow or dependant; or
- (b) an annuity to him and his wife for their joint lives and, on his death, a pension for life to his widow.

(2) In paragraph (1) the reference to a teacher's wife is a reference to his wife at the time of the declaration and "widow" shall be construed accordingly; and in its application to a woman teacher the paragraph shall have effect with the substitution for the references to the teacher's wife and widow of references to the teacher's husband and widower.

(3) No declaration shall take effect before a teacher has attained the age of 60 and completed so much service as is specified in regulation 53(1)(a) or (b); but notice of intention to make a declaration may be given at any time within, and shall not be given before, the four months preceding whichever is the later of the 60th birthday of the teacher and the completion of that service.

(4) Subject to the provisions of Schedule 6 relating to the revocation and avoidance of declarations, a declaration shall take effect on its delivery to the Secretary of State and thereupon—

- (a) as from the date upon which the annual allowance begins to accrue—
 - (i) the amount of the allowance calculated under regulation 54 shall be reduced by the amount allocated by the teacher; and
 - (ii) in a case falling within paragraph (1)(b), the annuity there mentioned shall be paid at the rate determined by the Secretary of State in accordance with tables from time to time prepared for the purposes of this regulation by the Government Actuary;
- (b) on the subsequent death of the teacher, a pension shall be payable in accordance with his declaration at the rate so determined.

(5) Where a teacher whose declaration is made otherwise than in pursuance of a notice of his intention to retire within four months of the service of that notice dies while employed in reckonable service after his declaration takes effect, he shall, for the purposes of paragraph (4), be deemed to have died immediately after the annual allowance that would have been payable to him began to accrue.

(6) Where an annual allowance has begun to accrue after the teacher has notified the Secretary of State of his intention to make an allocation but before the declaration referred to in paragraph (1) has been delivered to the Secretary of State, the allowance may be paid at a rate not exceeding two-thirds of the rate calculated under regulation 54 until the delivery of that declaration; and any overpayment or underpayment of the allowance shall be deducted from or as the case may be added to subsequent payments of the allowance.

Abatement of annual allowance on re-employment

75.—(1) An annual allowance shall be abated in accordance with this regulation if the teacher becomes or, subject to paragraph (6), became before the commencement of these regulations employed either in—

- (a) reckonable service or comparable British service (or employment which would be reckonable if the teacher were not over 70); or

- (b) other employment, whether full-time or part-time of a kind described in Schedule 1 which is employment—
- (i) the remuneration in respect of which is paid out of the Consolidated Fund or out of moneys provided by Parliament; or
 - (ii) in the service of a local authority or other body in respect of whose expenditure grants are paid out of moneys provided by Parliament for the purpose for which he is employed.
- (2) If the teacher is employed at the same time in employment to which both paragraph (1)(a) and paragraph (1)(b) apply the employment to which paragraph (1)(b) applies shall be disregarded.
- (3) The allowance payable to a teacher in employment to which paragraph (1)(a) applies shall—
- (a) for any period when his re-employment salary is not less than his previous salary, be suspended; and
 - (b) for any period when his re-employment salary is less than his previous salary, be reduced by the amount by which the aggregate of the allowance and his re-employment salary exceeds his previous salary.
- (4) The allowance payable to a teacher in employment to which paragraph (1)(b) applies shall—
- (a) for any pension quarter when his remuneration is not less than one quarter of his previous salary be suspended; and
 - (b) for any pension quarter when his remuneration exceeds the quarterly margin be reduced by the amount of the excess.
- (5) In this regulation—
- “pension quarter” means—
- (a) in relation to a teacher whose annual allowance is payable on the last day of a month otherwise than by reason that the anniversary of his birth falls on the first day of the month, a period of three months beginning on 1st January, 1st April, 1st July or 1st October; and
 - (b) in relation to any other teacher, a period of three months beginning on the anniversary of his birth or on the day three, six or nine months after that anniversary;
- “previous salary” means the annual rate of the highest salary at which the teacher was employed (or, in the case of a teacher last employed in part-time service would have been employed if that service had been full-time) in reckonable service during the three years before the allowance became payable to him—
- (i) increased in the proportion in which a pension beginning on the day following that on which that salary ceased to be payable would have been increased under the Pensions (Increase) Act 1971(a); and
 - (ii) reduced by the amount of any allocation made under regulation 74 or a previous provision to the like effect—
 - (a) if he becomes employed in employment to which paragraph (1)(a) applies at the time of the commencement

of the re-employment salary in relation to which the comparison falls to be made; and

- (b) if he becomes employed in employment to which paragraph (1)(b) applies, at the beginning of the pension quarter in relation to which the quarterly margin falls to be calculated;

“quarterly margin” as regards any quarter means one-fourth of the amount by which on the first day of that quarter the previous salary exceeds the aggregate of the allowance and any increase payable under the Pensions (Increase) Act 1971;

“re-employment salary” means the annual rate of the salary paid to the teacher on his first appointment to the post in respect of which it falls to be calculated;

“year” means a period of 365 days;

and the references in paragraphs (3) and (4) to an allowance shall be construed as references to an allowance as increased by virtue of the Pensions (Increase) Act 1971.

(6) An annual allowance which on the commencement of these regulations is abated in accordance with regulation 50 of the 1967 regulations shall, if it is not less than the allowance which apart from this paragraph would be payable to the teacher under this regulation, continue to be abated in accordance with that regulation and the preceding provisions of this regulation shall accordingly not apply to him.

Abatement of annual allowance on account of sick pay

76. An annual allowance shall be reduced by the amount by which the aggregate of that allowance and any remuneration paid to the teacher in respect of a period of absence on sick leave in excess of the period specified by regulation 4(3)(b)(i) exceeds his previous salary (within the meaning of regulation 75).

Avoidance of duplicate pensions

77.—(1) No allowance shall be payable in respect of any period of service which, having been reckoned under section 17 of the Local Government Superannuation Act 1937(a) or a corresponding provision contained in a local Act scheme within the meaning of that Act, has become reckonable as service under regulations under section 10 of the Superannuation Act 1972(b).

(2) Subject to paragraph (4), if a period of reckonable service in respect of which allowances are payable is also reckoned for the purpose of any other pension payable to a teacher directly or indirectly out of moneys provided by Parliament or raised by a rate, the Secretary of State shall reduce those allowances by such a sum as will secure that its actuarial value in respect of that period is reduced by an amount equal to the actuarial value of the other pension in respect of that period.

(3) For the purposes of this regulation any years of service added to reckonable service for purposes of calculating a pension shall be deemed to be service, and any sum payable, whether as a continuing allowance or as a lump sum,

(a) 1937 c. 68.

(b) 1972 c. 11.

by way of pension, superannuation allowance, compensation for loss or abolition of office or otherwise in respect of retirement, shall be deemed to be pension.

(4) An allowance shall not be so reduced under this regulation as to make its actuarial value in respect of the period in question less than the actuarial value of the contributions paid by the teacher in respect of that period, and for the purposes of this paragraph the amount of those contributions shall be taken to include—

- (a) all contributions paid under regulation 31 or any previous provision to the like effect; and
- (b) compound interest on those contributions calculated at the rate of 3 per cent per annum with yearly rests from the first day of the financial year following that to which they are attributable to the date on which the allowance begins to accrue.

(5) No reduction of an annual allowance shall be made which would result in the amount of that allowance attributable to any period of reckonable service after 2nd April 1961 which was non-participating employment within the meaning of the National Insurance Act 1965(a) being less than the amount required to constitute the benefits in respect of that period equivalent pension benefits for the purposes of that Act.

(6) This regulation shall not apply in relation to an annual superannuation allowance granted under Part I of the Local Government Superannuation Act 1937 or under regulations under section 7 of the Superannuation Act 1972 to such a contributory employee as is mentioned in regulation E14 of the Local Government Superannuation Regulations 1974(b).

Suspension and resumption of infirmity allowances

78.—(1) If the Secretary of State is satisfied that a teacher under 60 in respect of whom an annual allowance is payable by virtue of regulation 53(1)(c) or a previous provision to the like effect has ceased to be incapacitated payment of that allowance may be suspended from such day after he so ceases as may be approved.

(2) Subject to paragraph (3), the payment of an annual allowance suspended under paragraph (1) shall be resumed from the 60th birthday of the teacher if he is not then employed in reckonable service (or, if he is then so employed, on the day following that on which he ceases to be so employed) or, if the Secretary of State is satisfied that the teacher has again become incapacitated, the date on which application for the resumption of payment is received by him, whichever first occurs.

(3) Payment of an annual allowance shall not be resumed—

- (a) in the case of a teacher under 60, if he has been employed in reckonable service since the allowance first became payable to him unless he has also been so employed within the period of six months immediately preceding the date of the application for the resumption of payment mentioned in paragraph (2);
- (b) in the case of any teacher, if since the allowance was suspended the Secretary of State has paid a transfer value in respect of him under interchange provisions;

(a) 1965 c. 51.

(b) S.I. 1974/520 (1974 I, p. 1986).

(c) in the case of any teacher, if an allowance has become payable to him by virtue of regulation 61(3).

(4) If in a case where payment of an annual allowance is resumed by reason of the Secretary of State being satisfied that the teacher has again become incapacitated the Secretary of State is satisfied that the teacher was incapacitated during any part of the period during which the payment of the allowance was suspended, the allowance appropriate to that period shall be paid to the teacher.

(5) For the purposes of these regulations an annual allowance whose payment has been resumed under paragraph (2) by reason of the teacher having attained the age of 60, and any further annual allowance payable to that teacher, shall be deemed to be paid by virtue of regulation 53(1)(a).

(6) Notwithstanding the preceding provisions of this regulation there shall in relation to any period of reckonable service after 2nd April 1961 which was non-participating employment within the meaning of the National Insurance Act 1965 be payable to a teacher to whom this regulation applies by way of annual allowance an amount not less than that required to constitute the benefits in respect of that period equivalent pension benefits for the purposes of that Act.

Deferment, etc of benefits

79. The Secretary of State may defer or as the case may be suspend for so long or reduce by so much as he may determine the payment of any benefit payable apart from this regulation in respect of a teacher who is convicted of any offence committed before the benefit becomes payable which is—

- (a) an offence of treason; or
- (b) one or more offences under the Official Secrets Acts 1911 to 1939(a) for which he has been sentenced on the same occasion to a term of imprisonment of, or for two or more consecutive terms amounting in the aggregate to, at least 10 years; or
- (c) any other offence in connection with his employment as a teacher which is certified by the Secretary of State either to have been gravely injurious to the State or to be liable to lead to serious loss of confidence in the public sector.

PART IV

INTERCHANGES, ETC.

Approved superannuation schemes

80.—(1) “Approved superannuation scheme” means—

- (a) a scheme established under section 1 of the Superannuation Act 1972 or other arrangements for superannuation maintained in pursuance of regulations made, or having effect as if made, under that Act or section 1 of the Police Pensions Act 1948(b) or a scheme established under or arrangements for superannuation made in pursuance of regulations made under the Superannuation (Northern Ireland) Order 1972(c) or a Firemen’s Pension Scheme made under section 26 of the Fire Service Act 1947(d) (“a statutory scheme”);

(a) 1911 c. 28; 1920 c. 75; 1939 c. 121.
(c) S.I. 1972/1073 (N.I. 10).

(b) 1948 c. 24.
(d) 1947 c. 41.

- (b) the trusts of a fund approved by the Board of Inland Revenue under section 208 of the Income and Corporation Taxes Act 1970(a) or a scheme (other than a statutory scheme) approved by the Board of Inland Revenue under section 222 of that Act or under Chapter II of Part II of the Finance Act 1970(b) or approved by the Board for the purposes of this Part in the case of any teacher (“a non-statutory scheme”); and references to a non-statutory scheme in regulations 81 and 82 are references to a scheme approved by the Board of Inland Revenue on the day when the teacher first becomes, or was last, subject to the scheme respectively.

(2) In their application to a statutory scheme references to the person responsible for the management of the scheme are to be construed as references to the Minister of the Crown, local authority or police or fire authority administering the scheme.

Payment of transfer values

81.—(1) On an application being made in writing by the person responsible for the management of an approved superannuation scheme within the period specified by paragraph (2) the Secretary of State may pay to that person a transfer value (calculated in accordance with Part 1 of Schedule 7) in respect of a former teacher who, after being employed in reckonable service, becomes subject to that scheme.

(2) The period specified for the purposes of paragraph (1) is six months from the day when the former teacher became subject to the approved superannuation scheme or such longer period as may in the case of any teacher be approved.

(3) Where the payment of any such transfer value is made the reckonable service of the teacher to whom it relates shall cease to be treated as such for all purposes of these regulations.

Receipt of transfer values

82.—(1) The Secretary of State may receive a transfer value from the person responsible for the management of an approved superannuation scheme in respect of a teacher who, after being subject to that scheme, elects within six months of his becoming employed in reckonable service that such a transfer value shall be paid in respect of him.

(2) A teacher in respect of whom a transfer value is received by virtue of paragraph (1) shall be credited with reckonable service in accordance with Part 2 of Schedule 7.

Modifications relating to schemes outside England and Wales

83. In their application to schemes for persons employed outside England and Wales regulations 81 and 82 shall be construed as if the references to persons subject to those schemes were references to persons in comparable British service and in their application to any such person—

- (a) regulation 81 shall have effect with the insertion after “becomes” of “or has at any time become”; and
- (b) regulation 82 shall have effect with the substitution for the words “within six months of his becoming employed in reckonable service” of the words “or has at any time elected”.

Exceptions

84.—(1) No transfer value shall be paid or as the case may be received under these regulations on account of any interchange in respect of which such a value has been respectively paid or received under previous interchange provisions.

(2) Subject to paragraph (4), no transfer value shall be paid under regulation 81 in respect of a teacher who, when the application relating to him was received by the Secretary of State, was entitled to be paid an annual allowance by virtue of regulation 53(1)(a) or (b).

(3) Subject to paragraph (4), no transfer value shall be received under these regulations in respect of a person to whom regulation 75(1)(a) applies or a person who has become entitled to a superannuation allowance under a provision in a statutory scheme corresponding to regulation 53(1)(a) or (b).

(4) Paragraph (2) shall not apply to a teacher who, on ceasing to be employed in reckonable service, becomes employed in comparable British service; and paragraph (3) shall not apply to a teacher who, on ceasing to be employed in comparable British service, becomes employed in reckonable service.

PART V

FINANCIAL PROVISIONS

Teachers' superannuation account

85. An account in continuation of the account kept under regulation 6 of the Teachers' Superannuation (Financial Provisions) Regulations 1972(a) shall be kept by the Secretary of State, in the form specified in Part 1 of Schedule 8, of the receipts and payments under these regulations for every period of twelve months ending on 31st March ("the accounting period") from the accounting period ending on 31st March 1972.

Receipts

86. There shall be treated as having been paid into the revenue of the account for each accounting period—

- (a) by teachers, the amount of contributions paid by them under regulation 12(2)(a) which are attributable to the period;
- (b) by the employers of teachers, the amount of contributions paid by them under regulation 12(2)(b) which are attributable to the period;
- (c) a sum equal to the amount determined in accordance with Part 3 of Schedule 8 as payments during the period by way of allowances and gratuities attributable to service before the beginning of June 1922;
- (d) any transfer value received by the Secretary of State under regulation 82(1) from the Minister for the Civil Service, the Secretary of State for Social Services or the Secretary of State for Scotland;
- (e) a sum representing interest calculated in accordance with regulation 88;
- (f) the amount of any balance of receipts over payments remaining at the end of the preceding accounting period; and
- (g) any other receipts attributable to the period.

(a) S.I. 1972/568 (1972 I, p. 1892).

Payments

87. There shall be treated as having been paid out of the account for each accounting period—

- (a) any payments of benefits;
- (b) any transfer value paid by the Secretary of State under regulation 81(1) to the Minister for the Civil Service, the Secretary of State for Social Services or the Secretary of State for Scotland; and
- (c) any other payments by the Secretary of State under these regulations.

Interest

88.—(1) The sum representing interest which is to be treated as having been paid into the revenue of the account shall be calculated in accordance with this regulation.

(2) The interest on the balance of receipts (exclusive of the interest on that balance) over expenditure during an accounting period shall for that period be one-half, and for the next succeeding and subsequent accounting periods the whole, of the interest on the investment of a sum equal to that balance deemed to have been made at the beginning of that period in a security selected by the Secretary of State, after consultation with the Government Actuary, at the price determined in accordance with paragraph (4), increased for any period by any sum added for that period by virtue of regulation 89(1)(a).

(3) For the period up to and including the accounting period beginning on 1st April 1970 the accumulated balance of revenue over expenditure shall be deemed to have been invested in the manner set out in Part 2 of Schedule 8.

(4) The price of a security shall be the price halfway between the highest and lowest prices shown in the Official Daily List of the London Stock Exchange for 1st October in the period in question or, if that Exchange is or was closed on that day, the last day before that day on which it is or was open.

Accounting on redemption of securities

89.—(1) On the date of redemption of a security in which an investment is deemed to have been made for the purposes of regulation 88—

- (a) the sum representing interest which, in accordance with that regulation, is treated as having been paid into the account in respect of that investment shall be increased by the amount by which the notional proceeds of its redemption exceed the sum deemed to have been invested in it or, as the case may be, reduced by the amount by which those proceeds fall short of that sum; and
- (b) a sum equivalent to the sum deemed to have been invested in the security shall be deemed to be re-invested on that date in a security selected by the Secretary of State after consultation with the Government Actuary.

(2) The notional proceeds of redemption referred to in paragraph (1) shall be the amount which would be received in respect of an investment on the redemption of the security in which it is deemed to have been made, reduced by any capital gains tax deemed to be payable in accordance with regulation 90.

(3) For the purposes of this regulation the date of redemption of a security is the last date on which it may be redeemed in accordance with the terms on which it was issued.

Notional deductions for tax

90.—(1) In relation to any investment deemed to have been made for the purposes of this Part—

- (a) income tax in respect of interest; and
- (b) capital gains tax in respect of any capital gains accruing on the redemption of the security in which it was made,

shall be deemed to be payable to the same extent as they would be payable if the investment were held for the purposes of a retirement benefits scheme approved under Chapter II of Part II of the Finance Act 1970 and providing benefits comparable to those provided under these regulations.

(2) The rates of income tax and capital gains tax deemed to be payable in any year under paragraph (1) shall be the rates of those taxes charged for that year.

(3) Any question arising under this regulation as to the extent to which income tax and capital gains tax shall be deemed to be payable under paragraph (1) shall be determined by the Secretary of State and his decision shall be final.

Actuarial inquiries

91.—(1) The Government Actuary shall make an actuarial inquiry with respect to the teachers' superannuation account at the end of the accounting period ending 31st March 1976 and at the end of every fifth subsequent accounting period.

(2) An inquiry made in pursuance of paragraph (1) shall determine whether the value at the end of the accounting period (the "terminal date") of the payments attributable to service after the beginning of June 1922 included in the account after the terminal date in respect of teachers who were then employed or had previously been employed in reckonable service exceeds or falls short of the aggregate of—

- (a) the value at the terminal date of—
 - (i) all contributions payable in respect of such teachers after that date (except supplementary contributions payable after the accounting period in which the report required by paragraph (5) is made); and
 - (ii) the sums falling to be credited to the account after that date in accordance with subparagraphs (e) and (g) of regulation 86; and
- (b) the actuarial value of the notional investments by reference to which the sum representing interest is calculated in accordance with regulation 88.

(3) Where an actuarial inquiry reveals a deficiency the report of the inquiry shall specify the rate per cent (being a rate of, or a multiple of, one quarter of one per cent) at which supplementary contributions paid by employers of teachers employed in reckonable service would remove the deficiency by the expiry of a period of forty years beginning with the accounting period next after that in which the report is made.

(4) An inquiry under this regulation shall determine the rate per cent of the salaries of teachers who became employed in reckonable service on the first day of the period following the period for which the inquiry is made at which contributions paid to the Secretary of State would in the opinion of the Government Actuary defray the costs of the benefits likely to be payable in respect of their service.

(5) The report on each actuarial inquiry under this regulation shall be made to the Secretary of State and shall be laid by him before each House of Parliament.

PART VI

SUPPLEMENTARY PROVISIONS

Records and information

92.—(1) Employers of persons to whom by reason of their employment these regulations apply shall record for each such person for each financial year—

- (a) the rate of salary;
- (b) the amount of salary paid, distinguishing payments which are subject to contributions from other payments;
- (c) the value of any lodging, and of any services provided free in connection with that lodging, treated as forming part of the salary of the teacher by virtue of regulation 3(7)(a);
- (d) the contributions deducted;
- (e) the period of employment in reckonable service;
- (f) the dates of absence on sick leave and special leave, with reasons for the latter leave, and the proportion of pay during such absence,

and shall make to the Secretary of State such reports and returns, and give him such information relating to such persons, as he may require for the purposes of his functions under these regulations.

(2) Every person to whom by reason of his employment these regulations apply or, as the case may be, the personal representatives of every person to whom by that reason they applied, and every person by whom any benefit or payment is claimed under regulation 93(1), shall give such information and produce such documents to the Secretary of State as he may require for the purposes of his functions under these regulations.

Payment of benefits

93.—(1) Every claim to a benefit payable or other payment due under these regulations shall be supported by a declaration as to such matters, made in such form and verified in such manner, as the Secretary of State may require.

(2) Every allowance, pension, annuity and other sum payable under these regulations which does not consist of a single payment—

- (a) shall, on the application of the person entitled to it, be paid at intervals of one month; and
- (b) if no such application is made, shall be paid at intervals of three months.

(3) No apportionment of any such sum as is mentioned in paragraph (2) shall take place and accordingly the provisions of the Apportionment Act 1870(a) shall not extend to it.

(4) Where payment of any such sum is due in respect of a period which is less than the interval at which it is payable—

- (a) the amount payable in respect of each complete month of the period shall be one-twelfth of the annual rate of the sum; and
- (b) the amount payable in respect of a period of less than one complete month shall bear the same proportion to one-twelfth of the annual rate of the sum as the number of days in respect of which it is payable bears to the total number of days in the month in which those days fall.

(5) If a person in respect of whom a benefit is payable is a minor, or is in the opinion of the Secretary of State incapable by reason of infirmity of mind or body of managing his affairs, the Secretary of State may pay the benefit to any person having the care of that person or apply it in such manner as he thinks fit for the benefit of that person or his dependants.

Payments in respect of deceased persons

94. On the death of a person to whom or to whose estate any sum not exceeding £1,500 is due under these regulations the Secretary of State may, without probate or other proof of the title of the personal representatives of that person, pay that sum to the personal representatives or to the person, or to or among any one or more of, any persons appearing to him to be beneficially entitled to the personal estate of the deceased.

Benefits not assignable

95.—(1) Every assignment of or charge on, and every agreement to assign or charge, any benefit payable under these regulations shall be void.

(2) On the bankruptcy of a person entitled to any such benefit, no part of the benefit shall pass to any trustee or other person acting on behalf of the creditors.

(3) Nothing in this regulation shall affect the powers of the court under section 51(2) of the Bankruptcy Act 1914(b) (under which the court may order the payment of the whole or part of certain sums to the trustee in bankruptcy).

(4) In this regulation—

- (a) “benefit” includes any right to be repaid contributions under section D of Part II;
- (b) “assignment” does not include allocation under regulation 74 or any disposition made in pursuance of an agreement with the Secretary of State relating to the recovery of overpayment of benefit.

Extension of time

96. Subject to regulation 30(8) the Secretary of State may in any particular case extend the time within which anything is required or authorised to be done under these regulations.

(a) 1870 c. 35.

(b) 1914 c. 59.

Power to determine questions

97.—(1) Any question arising in relation to the operation of a previous provision which, if it had fallen to be determined while that provision was in force, would have fallen to be determined by the Board of Education or the Minister of Education shall be determined by the Secretary of State and his decision shall be final.

(2) The reference in paragraph (1) to the Minister of Education includes a reference to the Secretary of State.

Consequential amendment of enactments

98.—(1) The references in section 34(1) of the Superannuation Act 1965(a) to recognised service and contributory service shall include references to reckonable service.

(2) Section 8(2)(a) (date of accrual of earnings related pension) of the Pensions (Increase) Act 1971(b) shall not apply in respect of any pension payable under these regulations based on the average salary of the teacher.

(3) The references in regulation E14 of the Local Government Superannuation Regulations 1974(c) to the Teachers' Superannuation Regulations 1967 to 1974 and to regulation 52 of the Teachers' Superannuation Regulations 1967(d) shall include references to these regulations and regulation 77 respectively.

Regulation 4(2)(a)

SCHEDULE 1

EMPLOYMENT WHICH IS RECKONABLE SERVICE

PART 1

SERVICE RECKONABLE AS SUCH

1. Teacher in a school maintained by a local education authority.
2. Teacher in a special school not maintained by a local education authority who is a qualified teacher within the meaning of the Schools Regulations 1959(e) or is employed in the school under regulation 17 or 18 of those Regulations as applied by regulation 16 of the Handicapped Pupils and Special Schools Regulations 1959(f).
3. Teacher in a school (other than a special school) in respect of which grants are made by the Secretary of State to the proprietor.
4. Teacher in an establishment of further education maintained by a local education authority.
5. Teacher in an establishment of further education, other than a university or college of a university, in respect of which grants are made to the governing body by the Secretary of State or a local education authority.

(a) 1965 c. 74.

(c) S.I. 1974/520 (1974 I, p. 1986).

(e) S.I. 1959/364 (1959 I, p. 1584).

(b) 1971 c. 56.

(d) S.I. 1967/489 (1967 I, p. 1562).

(f) S.I. 1959/365 (1959 I, p. 1024).

6. Teacher in—
- (a) a remand home provided under section 77 of the Children and Young Persons Act 1933(a);
 - (b) a school approved under section 79 of the Children and Young Persons Act 1933;
 - (c) a community home within the meaning of Part II of the Children and Young Persons Act 1969(b); or
 - (d) a home provided under section 64 of the Children and Young Persons Act 1969 who—
 - (i) is a qualified teacher within the meaning of the Schools Regulations 1959; or
 - (ii) was previously employed in reckonable service; or
 - (iii) is recognised by the Secretary of State for Social Services as qualified to teach in such a home or school.
7. Teacher previously employed in reckonable service who is employed by a local authority or a voluntary organisation in an establishment provided under arrangements approved by the Secretary of State for the Home Department under section 19 of the Children and Young Persons Act 1969.
8. Teacher in a mental nursing home or in a residential home for mentally disordered persons within the meaning of Part III of the Mental Health Act 1959(c) who at any time before the coming into operation of that Part was employed in reckonable service in a certified institution as defined by section 71 of the Mental Deficiency Act 1913(d).
9. Teacher in a special hospital provided by the Secretary of State under Part VII of the Mental Health Act 1959.
10. Teacher employed for the purpose of instructing, training or superintending the occupation of persons suffering from severe subnormality, subnormality or psychopathic disorder—
- (a) in a hospital vested in the Secretary of State under the National Health Service Act 1946(e);
 - (b) by a voluntary organisation to which contributions are made by—
 - (i) a local health authority under section 65 of the Health Services and Public Health Act 1968(f); or
 - (ii) a health authority under section 13 of the National Health Service Reorganisation Act 1973(g); or
 - (c) by a local authority in the exercise of its functions under section 12 of the Health Services and Public Health Act 1968.
11. Teacher in an institution for the further education and training of disabled persons in respect of which grants are made by the Secretary of State for Employment who has completed satisfactorily a course of training approved by the Secretary of State for Education and Science for the purposes of this paragraph, and either he has previously been employed in reckonable service or his service in the institution is approved by the Secretary of State for Employment.
12. Teacher employed by the Field Studies Council.
13. Teacher serving in pursuance of arrangements made by the Secretary of State with the governors of any establishment to which the European Communities (European Schools) Order 1972(h) for the time being applies.
14. Organiser employed as youth and community worker by a local education authority for the purpose of its functions under section 41 or 53 of the Education Act 1944(i) who is accepted by the Secretary of State for the purpose of this Schedule.

(a) 1933 c. 12.

(c) 1959 c. 72.

(f) 1968 c. 46.

(i) 1944 c. 31.

(b) 1969 c. 54.

(d) 1913 c. 28.

(g) 1973 c. 32.

(e) 1946 c. 81.

(h) S.I. 1972/1582 (1972 III, p. 4586).

PART 2

SERVICE RECKONABLE AT OPTION OF TEACHER, ETC.

15. Teacher employed in or in connection with an establishment for providing social or physical training in respect of which grants are made by the Secretary of State or by the Sports Council or the Sports Council for Wales in any capacity in which it is his principal duty to attend the establishment and provide or supervise the provision of the training who, with the consent of his employer, so elects within six months after the service began (or, if the service began before the commencement of those regulations, within six months of their commencement).

16. Teacher (other than an instructor in flying or navigation) in the College of Air Training, Hamble, who is not subject to any other superannuation scheme and so elects.

17. Teacher employed by the Royal National Institute for the Blind for the purposes of its National Mobility Centre who—

- (a) was previously employed for not less than three years in reckonable service or comparable British service; and
- (b) within six months of becoming so employed by the Institute, with the agreement of the Secretary of State and the Institute, so elects.

18. Teacher employed by the Spastics Society in the Staff Training College of that Society who—

- (a) was previously employed for not less than three years in reckonable service or comparable British service; and
- (b) within six months after the employment began, with the agreement of the Secretary of State and the Society, so elects.

19. Teacher not within paragraphs 1 to 18 who—

- (a) being employed by a local education authority, with the agreement of the authority, so elects; or
- (b) being employed by a person or body in respect of whose expenditure for the purpose for which he is employed grants are made either by the Secretary of State or by a local education authority, within six months of the commencement of his employment with the agreement of his employer and the Secretary of State, so elects.

20. Teacher in a university who immediately before the commencement of these regulations was employed in service which was reckonable by virtue of paragraph 7 of Part I of Schedule 1 to the 1967 regulations, unless he elects that his employment shall not be reckonable service.

21. Organiser in the employment of the Sports Council or the Sports Council for Wales or any other person or body other than a local education authority in respect of whose expenditure grants are paid by the Secretary of State, a local education authority, or either Sports Council who, within three months of becoming employed (or, if he is employed on the commencement of these regulations, within three months of their commencement) with the agreement of his employer, so elects.

22. Organiser in the employment of a body specified in the list below of a person who before becoming so employed was employed for not less than three years in reckonable service or in comparable British service and so elects—

- (a) in the case of a person employed on the commencement of these regulations by a body in Part 2 of the list, within three months of the commencement of these regulations;
- (b) in the case of any other person, within three months of becoming employed by a body specified in the list.

Part 1

The City and Guilds of London Institute
 The Associated Examining Board
 A Regional Advisory Council for Further Education
 The Passenger Division of the Peninsular and Orient Steam Navigation
 Company Limited
 The Council for National Academic Awards

Part 2

The Technician Education Council
 The Business Education Council
 The Catholic Education Council
 A Catholic Diocesan Schools Commission
 The Spastics Society
 The Royal National Institute for the Blind
 A Diocesan Education Committee established under the Diocesan Education
 Committees Measure 1955(a)
 The National Nursery Examination Board.

23. Teacher in full-time service with the Armed Forces of the Crown in respect of whom the Secretary of State for Defence consents that these regulations shall apply to him unless—

- (a) by virtue of regulation 81(2)(b) or (c) of the 1967 regulations, those regulations did not apply to him immediately before the commencement of these regulations;
- (b) he was engaged outside the United Kingdom and either was not previously employed in reckonable service or comparable British service or, having previously been so employed, does not within three months of being engaged elect by notice in writing to the Secretary of State that these regulations shall apply to him; or
- (c) he is qualified by virtue of his employment to participate in the benefits under the Principal Civil Service Pension Scheme.

In this paragraph “teacher” includes supervisor and youth service officer.

24. Services education officer in full-time service with any of the Armed Forces of the Crown who elects by notice in writing to the Secretary of State (or has under a previous provision to the like effect so elected) that these regulations (or, as the case may be, previous provisions) shall apply to him.

25. Organiser not accepted under paragraph 14 who is employed as youth and community worker either by a local education authority acting in the exercise of its functions under section 41 or 53 of the Education Act 1944 or by a body in respect of whose expenditure grants are made by a local education authority acting in the exercise of those functions and with the consent of his employer so elects within six months after the service began.

NOTE: In this Part “elects” means elects by notice in writing to the Secretary of State; and “so elects” means elects that the employment mentioned shall be reckonable service.

SCHEDULE 2**Regulation 4(2)****SERVICE BEFORE 1ST APRIL 1945**

1.—(1) There is to be treated as employment in reckonable service so much as he may elect of any service to which this Schedule applies of a person who, while employed in service reckonable by virtue of any other provision of these regulations by a local education authority or in a school maintained by a local education authority and

(a) 1955 No. 1.

before any allowances have become payable to him under these regulations or previous provisions—

- (a) so elects by notice in writing to the Secretary of State; and
- (b) pays to the Secretary of State the contributions required by paragraph 2.

(2) This paragraph applies to service before 1st April 1945 which was—

- (a) full-time service in or in connection with a public elementary school as a supplementary teacher, additional teacher, additional woman teacher or additional female teacher;
- (b) full-time service (not being service which was contributory or recognised service) in an establishment for providing social or physical training in the employment of a former authority within the meaning of the Education Act 1944 in any capacity in which it was the principal duty of the person concerned to provide or supervise the provision of such training;
- (c) full-time service on or after 1st April 1926 in the employment of such an authority, being service which satisfies the conditions—
 - (i) that it was service of the same kind as service approved by the Minister of Education for the purposes of section 2(1) of the Act of 1945(a); and
 - (ii) that the person employed was, before being so employed, employed for not less than three years, whether in England or Wales or elsewhere and whether before 1st April 1926 or not, as a teacher in a capacity of a kind approved by the Minister of Education under paragraph 3(b) of Schedule 1 to that Act;
- (d) full-time service as a teacher employed by a local authority in the provision under section 30(cc) of the Mental Deficiency Act 1913 of suitable training or occupation for defectives under supervision or guardianship or sent to certified institutions, being service in the capacity of a certificated or uncertificated teacher or service in the capacity of a teacher which was approved for the purposes of previous provisions on the recommendation of the Board of Control.

2. The contributions required are the contributions which would have been payable by the person in respect of the period of service in question under the Act of 1922(b) or under section 9(1)(a) of the Act of 1925(c) if that service had, at the time it was performed, been recognised or contributory service, together with compound interest calculated at 4 per cent per annum with yearly rests from 1st April 1947 until the date of payment.

Regulation 26

SCHEDULE 3

ADDED YEARS

METHOD 1 ELECTIONS

1. The rate at which Method 1 contributions shall be payable shall be expressed as a percentage, being a whole number not exceeding 9, of the rate of the salary in respect of which the contributions fall to be paid.

2. The rate shall be such that the actuarial cost of purchasing added years will not be met within less than five years or (in the case of a teacher who is aged 55 or over when he begins to pay contributions) before the teacher attains the age of 60.

3. In the case of a teacher who is paying additional contributions otherwise than under regulation 26 the maximum rate of contributions under these regulations shall be determined by deducting from 9 per cent the percentage rate of those additional contributions.

4. An election under these regulations may be varied by a subsequent election to pay contributions at a higher rate in accordance with the provisions of this Schedule taking effect—

- (a) in the case of contributions payable by virtue of regulation 26(4), on the teacher again becoming employed in reckonable service; and

(a) 1945 c. 14.

(b) 1922 c. 42.

(c) 1925 c. 59.

(b) in any other case, from 1st April in the year following the year in which the varying election is received by the Secretary of State.

NOTE: In this Schedule "additional contributions" means contributions under sections B and C of Part II.

METHOD 1 CONTRIBUTIONS AND DEDUCTIONS

TABLE 1
CONTRIBUTIONS

| A Age on the date from which the teacher's election is effective (regulation 25(4)) | B Period in years for which contributions are required to be paid in respect of each added year (regulation 24) | | | | | | | | |
|--|--|-------|------|------|------|------|------|------|------|
| | Rate of contributions elected (regulation 25) | | | | | | | | |
| | 1% | 2% | 3% | 4% | 5% | 6% | 7% | 8% | 9% |
| 29 and under | 17-00 | 8-50 | 5-67 | 4-25 | 3-40 | 2-83 | 2-42 | 2-12 | 1-89 |
| 30 | 17-05 | 8-52 | 5-68 | 4-26 | 3-41 | 2-84 | 2-43 | 2-13 | 1-89 |
| 31 | 17-10 | 8-55 | 5-70 | 4-28 | 3-42 | 2-85 | 2-44 | 2-14 | 1-90 |
| 32 | 17-15 | 8-58 | 5-72 | 4-29 | 3-43 | 2-86 | 2-45 | 2-14 | 1-91 |
| 33 | 17-20 | 8-60 | 5-73 | 4-30 | 3-44 | 2-87 | 2-46 | 2-15 | 1-91 |
| 34 | 17-25 | 8-62 | 5-75 | 4-31 | 3-45 | 2-88 | 2-47 | 2-16 | 1-92 |
| 35 | 17-30 | 8-65 | 5-77 | 4-32 | 3-46 | 2-88 | 2-48 | 2-16 | 1-92 |
| 36 | 17-35 | 8-68 | 5-78 | 4-34 | 3-47 | 2-89 | 2-49 | 2-17 | 1-93 |
| 37 | 17-45 | 8-72 | 5-82 | 4-36 | 3-49 | 2-91 | 2-50 | 2-18 | 1-94 |
| 38 | 17-55 | 8-78 | 5-85 | 4-39 | 3-51 | 2-93 | 2-51 | 2-19 | 1-95 |
| 39 | 17-70 | 8-85 | 5-90 | 4-42 | 3-54 | 2-95 | 2-53 | 2-21 | 1-97 |
| 40 | 17-85 | 8-92 | 5-95 | 4-46 | 3-57 | 2-97 | 2-55 | 2-23 | 1-98 |
| 41 | 18-00 | 9-00 | 6-00 | 4-50 | 3-60 | 3-00 | 2-57 | 2-25 | 2-00 |
| 42 | 18-15 | 9-07 | 6-05 | 4-54 | 3-63 | 3-02 | 2-59 | 2-27 | 2-02 |
| 43 | 18-30 | 9-15 | 6-10 | 4-57 | 3-66 | 3-05 | 2-61 | 2-29 | 2-03 |
| 44 | 18-45 | 9-22 | 6-15 | 4-61 | 3-69 | 3-07 | 2-64 | 2-31 | 2-05 |
| 45 | 18-60 | 9-30 | 6-20 | 4-65 | 3-72 | 3-10 | 2-66 | 2-33 | 2-07 |
| 46 | 18-75 | 9-37 | 6-25 | 4-69 | 3-75 | 3-12 | 2-68 | 2-34 | 2-08 |
| 47 | 18-90 | 9-45 | 6-30 | 4-73 | 3-78 | 3-15 | 2-70 | 2-36 | 2-10 |
| 48 | 19-10 | 9-55 | 6-37 | 4-77 | 3-82 | 3-18 | 2-73 | 2-39 | 2-12 |
| 49 | 19-30 | 9-65 | 6-43 | 4-82 | 3-86 | 3-22 | 2-76 | 2-41 | 2-14 |
| 50 | 19-50 | 9-75 | 6-50 | 4-87 | 3-90 | 3-25 | 2-79 | 2-44 | 2-17 |
| 51 | 19-70 | 9-85 | 6-57 | 4-92 | 3-94 | 3-28 | 2-81 | 2-46 | 2-19 |
| 52 | 19-90 | 9-95 | 6-63 | 4-97 | 3-98 | 3-32 | 2-84 | 2-49 | 2-21 |
| 53 | 20-10 | 10-05 | 6-70 | 5-02 | 4-02 | 3-35 | 2-87 | 2-51 | 2-23 |
| 54 | 20-30 | 10-15 | 6-77 | 5-07 | 4-06 | 3-38 | 2-90 | 2-54 | 2-26 |
| 55 | 20-50 | 10-25 | 6-83 | 5-12 | 4-10 | 3-42 | 2-93 | 2-56 | 2-28 |
| 56 | 20-65 | 10-33 | 6-88 | 5-16 | 4-13 | 3-44 | 2-95 | 2-58 | 2-29 |
| 57 | 20-75 | 10-38 | 6-92 | 5-19 | 4-15 | 3-46 | 2-97 | 2-59 | 2-31 |
| 58 | 20-85 | 10-43 | 6-95 | 5-21 | 4-17 | 3-48 | 2-98 | 2-61 | 2-32 |
| 59 | 20-95 | 10-48 | 6-98 | 5-24 | 4-19 | 3-49 | 2-99 | 2-62 | 2-33 |
| 60 | 20-95 | 10-48 | 6-98 | 5-24 | 4-19 | 3-49 | 2-99 | 2-62 | 2-33 |
| 61 | 20-90 | 10-45 | 6-97 | 5-22 | 4-18 | 3-48 | 2-98 | 2-61 | 2-32 |
| 62 | 20-80 | 10-40 | 6-93 | 5-20 | 4-16 | 3-47 | 2-97 | 2-60 | 2-31 |
| 63 | 20-70 | 10-35 | 6-90 | 5-17 | 4-14 | 3-45 | 2-96 | 2-59 | 2-30 |
| 64 | 20-55 | 10-28 | 6-85 | 5-14 | 4-11 | 3-42 | 2-94 | 2-57 | 2-28 |
| 65 | 20-35 | 10-18 | 6-78 | 5-09 | 4-07 | 3-39 | 2-91 | 2-54 | 2-26 |
| 66 | 20-10 | 10-05 | 6-70 | 5-02 | 4-02 | 3-35 | 2-87 | 2-51 | 2-23 |
| 67 | 19-18 | 9-90 | 6-60 | 4-95 | 3-96 | 3-30 | 2-83 | 2-47 | 2-20 |
| 68 | 19-45 | 9-72 | 6-48 | 4-86 | 3-89 | 3-24 | 2-78 | 2-43 | 2-16 |
| 69 | 19-00 | 9-50 | 6-33 | 4-75 | 3-80 | 3-17 | 2-71 | 2-38 | 2-11 |

NOTE: The necessary interpolations are to be made where the period elected under regulation 24 is not an exact number of years.

Regulations 26(4) and 45(2)

TABLE 2

DEDUCTIONS

As regards any teacher the deduction to be made is the annual amount of his contributions at the last rate payable multiplied by the factor shown in column B against the entry in column A which specifies the number of further years during which contributions would have been payable, reduced where necessary in accordance with the provisions of regulation 22(2).

| A | B |
|--|--------|
| Number of further years during which contributions would have been payable | Factor |
| 1 | .990 |
| 2 | 1.961 |
| 3 | 2.913 |
| 4 | 3.846 |
| 5 | 4.760 |
| 6 | 5.657 |
| 7 | 6.536 |
| 8 | 7.398 |
| 9 | 8.244 |
| 10 | 9.072 |
| 11 | 9.884 |
| 12 | 10.681 |
| 13 | 11.461 |
| 14 | 12.227 |
| 15 | 12.977 |
| 16 | 13.713 |
| 17 | 14.434 |
| 18 | 15.141 |
| 19 | 15.835 |
| 20 | 16.514 |

NOTE: The necessary interpolations are to be made where the further period for which contributions would have been payable is not an exact number of years.

Regulation 27

TABLE 3

METHOD 2 CONTRIBUTIONS

The factor for the purposes of regulation 27 is the percentage of the full salary of the teacher at the rate payable to him on the date on which the Secretary of State receives his election which appears in the table below against the entry relating to his age on that date.

| Age | Percentage |
|----------|------------|
| under 23 | 11.15 |
| 23 | 11.25 |
| 24 | 11.35 |
| 25 | 11.45 |
| 26 | 11.50 |
| 27 | 11.55 |
| 28 | 11.65 |
| 29 | 11.75 |

| Age | Percentage |
|-------------|------------|
| 30 | 11·85 |
| 31 | 11·95 |
| 32 | 12·05 |
| 33 | 12·15 |
| 34 | 12·25 |
| 35 | 12·35 |
| 36 | 12·45 |
| 37 | 12·55 |
| 38 | 12·65 |
| 39 | 12·75 |
| 40 | 12·85 |
| 41 | 12·95 |
| 42 | 13·05 |
| 43 | 13·15 |
| 44 | 13·25 |
| 45 | 13·40 |
| 46 | 13·55 |
| 47 | 13·70 |
| 48 | 13·85 |
| 49 | 14·00 |
| 50 | 14·15 |
| 51 | 14·30 |
| 52 | 14·45 |
| 53 | 14·65 |
| 54 | 14·90 |
| 55 | 15·15 |
| 56 | 15·45 |
| 57 | 15·80 |
| 58 | 16·20 |
| 59 | 16·70 |
| 60 | 17·30 |
| 61 | 17·40 |
| 62 | 17·50 |
| 63 | 17·55 |
| 64 and over | 17·60 |

NOTES: 1. If the teacher has, within one year (or, in the case of a teacher who has attained the age of 57, three years) immediately preceding the receipt by the Secretary of State of an election to pay contributions, suffered a reduction in salary or taken up a new post in reckonable service at a lower rate of salary than the rate of his previous post in that service, his full salary for the purposes of regulation 27 shall be the amount of the salary which, in the opinion of the Secretary of State, would have been payable to him if he had continued to be employed on terms and conditions comparable to those on which he was employed immediately before his salary was reduced or, as the case may be, his post was changed.

2. In the case of any teacher whose election is received during the period by reference to which his average salary falls to be determined, the factor for the purposes of regulation 27 is the percentage of such a salary not exceeding his average salary as the Secretary of State may, after consulting the Government Actuary, determine.

Regulation 36

SCHEDULE 4

SPECIAL CONTRIBUTIONS

TABLE 1
DEEMED ADDITIONAL SERVICE

The deemed additional service of any teacher shall be determined in accordance with the formula $\frac{ab}{c}$ where—

- a is the factor shown in the appropriate entry of column B of the table below;
- b is the amount (in pounds) of his additional contributions held in the Fund at 31st March 1972; and
- c is the amount (in pounds) of his annual salary at that date.

| A | B | A | B |
|--|--------|--|--------|
| Age of teacher at last birthday before 1st April 1972 | Factor | Age of teacher at last birthday before 1st April 1972 | Factor |
| 18 | 23.8 | 43 | 55.3 |
| 19 | 26.5 | 44 | 55.1 |
| 20 | 29.1 | 45 | 54.9 |
| 21 | 31.6 | 46 | 54.8 |
| 22 | 34.0 | 47 | 54.7 |
| 23 | 36.2 | 48 | 54.6 |
| 24 | 38.3 | 49 | 54.5 |
| 25 | 40.3 | 50 | 54.5 |
| 26 | 42.2 | 51 | 54.4 |
| 27 | 44.0 | 52 | 54.4 |
| 28 | 45.7 | 53 | 54.3 |
| 29 | 47.3 | 54 | 54.3 |
| 30 | 48.8 | 55 | 54.2 |
| 31 | 50.2 | 56 | 54.2 |
| 32 | 51.5 | 57 | 54.1 |
| 33 | 52.7 | 58 | 54.1 |
| 34 | 53.8 | 59 | 54.0 |
| 35 | 54.7 | 60 and over | 54.0 |
| 36 | 55.3 | | |
| 37 | 55.6 | | |
| 38 | 55.8 | | |
| 39 | 55.9 | | |
| 40 | 55.9 | | |
| 41 | 55.8 | | |
| 42 | 55.6 | | |

TABLE 2

Regulation 43

DETERMINATION OF SPECIAL CONTRIBUTIONS

| A Age on the date from which additional contributions begin to be paid | B Period in years for which contributions are required to be paid in respect of each year of service (regulation 41(1)(a)) | | | | | | | | |
|---|--|------|------|-----|-----|-----|------|------|------|
| | Rate of contributions elected (regulation 41(1)(b)) | | | | | | | | |
| | 1% | 2% | 3% | 4% | 5% | 6% | 7% | 8% | 9% |
| 27 and under | 2.90 | 1.45 | .97 | .73 | .58 | .48 | .41 | .36 | .32 |
| 28—37 | 2.95 | 1.48 | .98 | .74 | .59 | .49 | .42 | .37 | .33 |
| 38—42 | 3.00 | 1.50 | 1.00 | .75 | .60 | .50 | .43 | .375 | .335 |
| 43—47 | 3.05 | 1.52 | 1.02 | .76 | .61 | .51 | .435 | .38 | .34 |
| 48 and over | 3.10 | 1.55 | 1.03 | .77 | .62 | .52 | .44 | .39 | .345 |

NOTES:

1. A teacher who before the day specified in relation to him under regulation 43(3)(a) paid in accordance with the 1966 regulations or the 1970 regulations additional contributions so payable after 31st March 1972 shall be taken to have paid contributions in accordance with regulation 41 at the rate specified by him in accordance with regulation 41(1)(b) for the number of years equal to the fraction of which the denominator is that rate and the numerator is the amount of those contributions expressed as a percentage of his annual salary on the day specified; and, as regards any such teacher, that number shall accordingly be deducted from the period determined in accordance with the table above.
2. The necessary interpolations are to be made where the period elected under regulation 41(1)(a) is not an exact number of years.

SCHEDULE 5

Regulation 53(1)(b)

NON-RECKONABLE SERVICE COUNTING TOWARDS ENTITLEMENT TO ALLOWANCES

1. Employment in the British Islands in a university, university college or college of a university or as a full-time teacher—
 - (a) in respect of which contributions were payable under the Federated System of Superannuation for Universities before April 1975;
 - (b) of a person whose accrued rights under that system in respect of his previous such employment were transferred to the Universities Superannuation Scheme established on 1st April 1975.
2. Employment as an inspector appointed under Section 77(2) of the Education Act 1944(a) of a person whose previous teaching service had before 14th January 1973 been approved by the Secretary of State for the purposes of paragraph 9 of Schedule 2 to the 1967 regulations.
3. Employment of any person as a civil servant in a post to which paragraph 10 of Schedule 2 to the 1967 regulations was before 14th January 1973 applicable in his case.
4. Pensionable employment as an educational officer or in some other educational capacity in the service of the British Broadcasting Corporation.
5. Service as a member of the House of Commons which is reckonable service within the meaning of the Parliamentary and Other Pensions Act 1972(b).

(a) 1944 c. 31.

(b) 1972 c. 48.

6. Employment as a civil servant in England, Wales or Scotland which is not covered by paragraph 3.

7. Pensionable employment as a civil servant in Northern Ireland, the Isle of Man or the Channel Islands.

8. Employment which is contributory service for the purposes of the Overseas Service Pensions (Scheme and Fund) Regulations 1966(a).

9. Employment in any country specified in section 1(3) of the British Nationality Act 1948(b) or any colony within the meaning of that Act which is or was pensionable under any law for the time being in force in that country or which is employment by the Government or a public authority of that country in respect of which contributions are or were payable to a provident fund, being employment—

(a) as a full-time teacher;

(b) involving to a substantial extent the control or supervision of teachers; or

(c) as a civil servant.

10. Pensionable employment in a university, university college or college of a university in any country specified in section 1(3) of the British Nationality Act 1948(b) or any colony within the meaning of that Act.

11. Employment in the Republic of South Africa or in the mandated territory of South West Africa of a kind specified in paragraph 9 or 10 of a person who at any time during the three months immediately preceding 31st May 1962 was employed in that Republic or in that territory in service which was approved external service within the meaning of section 13 of the Act of 1925(c).

12. Employment as a full-time teacher of a person holding a commission in the naval, military or air forces of the Crown or of any of the women's services mentioned in Schedule 4 to the Superannuation Act 1965(d), being employment in respect of which retired pay is being earned.

13. Employment in respect of which contributions are payable to the Social Workers' Pension Fund.

14. Employment, other than employment to which paragraph 1 applies, in respect of which contributions are payable under the Federated System of Superannuation for Universities.

15. Employment in the service of the British Council in respect of which contributions are payable under the British Council Overseas Service Pensions Scheme.

16. Employment as an officer of an employing authority within the meaning of the National Health Service (Superannuation) Regulations 1961(e).

17. Employment in respect of which contributions are payable under the Federated Superannuation Scheme for Nurses and Hospital Officers—

(a) to which either the National Health Service (Superannuation) Regulations 1961 or the National Health Service (Superannuation) (Scotland) Regulations 1961(f) apply;

(b) by an employing authority or a local Act authority within the meaning of the Local Government Superannuation Act 1937(g) or the Local Government Superannuation (Scotland) Act 1937(h);

(a) S.I. 1966/1629 (1966 III, p. 5076).

(c) 1925 c. 59.

(e) S.I. 1961/1441 (1961 II, p. 2824).

(g) 1937 c. 68.

(b) 1948 c. 56.

(d) 1965 c. 74.

(f) S.I. 1961/1398 (1961 II, p. 2697).

(h) 1937 c. 69.

- (c) to which are applicable any regulations or scheme made under section 2 or section 5A of the Local Government (Superannuation) Act (Northern Ireland) 1950(a) or under section 61 of the Health Services Act (Northern Ireland) 1948(b); or
- (d) in a civil service in the British Islands.
18. Employment after reckonable service in employment to which interchange provisions for the time being apply.
19. Employment of a person to whom the Teachers' Superannuation (Independent Schools) Scheme 1963(c) or Part VIII of the 1967 regulations has applied in reckonable service to which interchange provisions have applied.
20. Pensionable employment by an association of teachers.
21. Pensionable service as a clerk in holy orders or as a regular minister of any religious denomination.

SCHEDULE 6

Regulation 74

ALLOCATION DECLARATIONS

1. A declaration for the purposes of regulation 74 shall allocate an amount, expressed as a whole number of pounds, not exceeding any of—
- (a) one-third of the gross amount of the annual allowance;
 - (b) the amount which would render the balance of the gross allowance less than the amount of the pension payable under regulation 74(1);
 - (c) the amount which would result in the amount of the allowance attributable to any period of reckonable service after 2nd April 1961 and before 6th April 1975 which was non-participating employment within the meaning of the National Insurance Act 1965(d) being less than the amount required to constitute so much of the allowance as is payable in respect of that period equivalent pension benefits for the purposes of that Act.

The references in this paragraph to the gross amount of an allowance are references to the amount of an allowance before any deductions are made from it under Schedule 9.

2. The validity of a declaration shall not be affected by reason of the fact that, in consequence of any decrease in the amount of the allowance after the declaration has taken effect, the amount allocated exceeds any amount specified in paragraph 1; but subject thereto, the amount allocated shall not exceed those amounts.

3. A declaration shall be made in the approved form, within three months (or, in the case of a teacher resident outside England and Wales, four months) of the delivery of a form of declaration to him under paragraph 5(2), after the teacher has—

- (a) within the time specified in the table below, given the Secretary of State notice of his intention to make the allocation;
- (b) satisfied the Secretary of State as to his health; and
- (c) provided the Secretary of State with such information (verified in such manner) as the Secretary of State may require relating to the person for whose benefit the allocation is to be made.

4.—(1) For the purposes of paragraph 3(b) the teacher shall submit himself for examination by a medical practitioner nominated by the Secretary of State; and the teacher may, if as a result of such an examination he does not satisfy the Secretary of State as to his health, submit himself for examination by another medical practitioner so nominated.

(2) Any fees or other expenses incurred by a teacher in connection with a medical examination or otherwise in satisfying the Secretary of State as is mentioned in paragraph 3 shall be paid by the teacher.

(a) 1950 c. 10 (N.I.). (b) 1948 c. 3 (N.I.). (c) S.I. 1963/577 (1963 I, p.668).
 (d) 1965 c. 51.

5.—(1) As soon as may be after the teacher has notified the Secretary of State of his intention to make a declaration the Secretary of State shall by notice in writing inform him of—

- (a) the amount or as the case may be estimated amount of any allowance payable in respect of him;
- (b) the name and address of the medical practitioner nominated for the purposes of paragraph 4(1); and
- (c) the time specified by the table below for the making of the declaration.

(2) As soon as may be after the teacher has satisfied the Secretary of State as is mentioned in paragraph 3(b) and (c), the Secretary of State shall deliver to him a form of declaration.

(3) As soon as may be after the teacher has delivered his declaration the Secretary of State shall by notice in writing inform him of any annuity or pension payable under regulation 74.

6.—(1) Subject to paragraph (2), a declaration may be varied or revoked by a further declaration made before the day specified in the table.

(2) A retiring teacher (within the meaning of note 2 to the table) who—

- (a) has allocated the maximum amount permissible by reference to the amount of the allowance specified in the notice served on him under paragraph 5(1)(a); and
- (b) has within six months of the commencement of payment of that allowance been notified by the Secretary of State of an increase in its amount,

may, subject to paragraph 1, increase the amount allocated by a further declaration delivered to the Secretary of State within fourteen days of the receipt of that notification.

(3) A declaration shall become void on the death before the day specified in the table of either the teacher or the person for whose benefit the allocation was made.

TABLE

| <i>Paragraph</i> | <i>Subject matter</i> | <i>Retiring teacher</i> | <i>Continuing teacher</i> |
|------------------|--|---|---|
| 3(a) | Notice of intention to allocate | Not later than application for payment of allowance or such later date as may be approved | Not earlier than four months before whichever is the later of his 60th birthday and the completion of so much service as is specified in regulation 53(1)(a) or (b) |
| 6(1) | Revocation or variation of declaration | Commencement of payment of allowance | The day on which the declaration takes effect |
| 6(3) | Avoidance of declaration | Whichever is the later of the day before the commencement of payment of the allowance and the expiration of the day on which the declaration is delivered to the Secretary of State | Whichever is the later of the day on which the declaration takes effect and the day on which it is delivered to the Secretary of State |

NOTES: 1. A declaration or other document which is sent by registered post or recorded delivery service shall be deemed to have been delivered at the time at which it would have been delivered in the ordinary course of post.

2. The reference in the table to a retiring teacher is to a teacher whose declaration is made in pursuance of notice of his intention to retire within four months of the service of the notice; and the reference to a continuing teacher is to a teacher who is not a retiring teacher.

SCHEDULE 7 Regulations 81(1) and 82(2)
TRANSFER VALUES

PART 1

Transfer values

1. The transfer value payable in respect of any teacher shall be—
 - (a) the aggregate of the sums calculated in accordance with paragraph 2 in respect of accrued gross pension (reduced by a sum in respect of national insurance modification calculated in accordance with paragraph 4), lump sum and widow's pension, together with—
 - (b) compound interest at 6 per cent with yearly rests in respect of each complete year beginning with the day upon which the teacher ceases to be employed in reckonable service and ending with the day on which the transfer value is paid.

2.—(1) The sums in respect of gross pension and lump sum shall be calculated by multiplying the accrued entitlement (within the meaning of paragraph 3) of the teacher to that benefit by the appropriate factor.

(2) The sum in respect of widow's pension shall be calculated by multiplying the accrued entitlement of the teacher to that pension by four.

3. The accrued entitlement of a teacher to a benefit is the amount expressed in pounds calculated by multiplying his average salary immediately before the date when he ceased to be employed in reckonable service by the fraction of which the numerator and denominator are shown in columns 2 and 3 respectively of the table below in the entry relating to that benefit.

| TABLE | | |
|--------------------|---|-------------|
| 1 | 2 | 3 |
| Benefit | Numerator | Denominator |
| 1. Gross pension | Years of service | 80 |
| 2. Lump sum | (a) Years of service before October 1956 | 30 |
| | (b) Three times years of service after September 1956 | 80 |
| 3. Widow's pension | Years of service counting under regulation 66 | 160 |

4. The amount by which the sum in respect of the teacher's gross pension is to be reduced shall be calculated by multiplying by the appropriate factor such of the following sums as fall to be applied in his case—

- (a) if paragraph 3 of Schedule 9 applies to him, £1·70 for each year of his service;
- (b) if paragraph 4 of that Schedule applies to him, the sum determined as applicable to him by virtue of the table in the Appendix to that Schedule;
- (c) if his reckonable service includes any such period of employment as is described in paragraph 6, 7 or 8 of that Schedule, the amount by which by virtue of those provisions the annual allowance payable to him would have been reduced.

NOTES: 1. "The appropriate factor" means the factor appearing in the appropriate column of the appropriate part of the table in the Appendix against the entry relating to the age of the teacher at the date when he ceased to be employed in reckonable service.

2. "Service" means reckonable service and as regards any teacher includes the number of added years calculated in accordance with regulations 26(2)(b), 28(5)(b)(ii) and 29(3), but does not include any period in respect of which any contributions under these regulations or previous provisions payable while the teacher was employed in reckonable service have not been paid by him when he ceases to be so employed.

3. War service counts as half.

PART 2

Reckonable service

5. The reckonable service of a teacher in respect of whom the Secretary of State receives a transfer value relating to his comparable British service shall be the service certified by the person responsible for the management of the approved superannuation scheme to which he was subject as the service which stood to his credit under that scheme when it ceased to apply to him.

6. A teacher who was previously subject to any other superannuation scheme shall be credited with reckonable service equal to the reckonable service which would enable the Secretary of State to pay, in respect of a former teacher of his age, a transfer value of the amount which the Secretary of State received in respect of the teacher.

7. For the purposes of paragraph 6—

- (a) the former teacher referred to in that paragraph is to be treated as not being an existing teacher within the meaning of paragraph 2(1) of Schedule 9 unless the teacher referred to either—
 - (i) is entitled by virtue of the Modification Regulations (within the meaning of that Schedule) to be treated as such; or
 - (ii) was formerly subject to a statutory superannuation scheme under which he was not subject to modification of superannuation benefits on account of flat-rate national insurance;
- (b) in the case of a teacher who was formerly subject to a statutory superannuation scheme or to a non-statutory superannuation scheme which is for the time being treated by the Secretary of State with the agreement of the Minister for the Civil Service as a statutory scheme for the purposes of this Schedule—
 - (i) the calculation of the reckonable service to be credited to him is to be made by reference to his age, and to the salary notified to the Secretary of State by the person responsible for the management of the scheme as the salary payable to him, on the last day on which he was a member of that scheme; and
 - (ii) any sum representing interest included in the transfer value paid to the Secretary of State is to be ignored;
- (c) in the case of a teacher who was formerly subject to any other non-statutory scheme—
 - (i) the calculation of the reckonable service to be credited to him is to be made by reference to his age, and to the full salary at the rate payable to him, on the day on which he became employed in reckonable service or, if the transfer value in respect of him is received by the Secretary of State more than one year after he becomes employed in reckonable service, the day on which that transfer value is received;
 - (ii) any sum representing interest which is included in the transfer value is to be taken into account.

8. If in the case of any teacher the reckonable service credited to him by virtue of paragraph 6 is less than his pensionable service under the scheme to which he was formerly subject, that pensionable service (and not the service so credited to him) shall be treated as reckonable service for the purposes of any provision relating to qualification for benefit.

APPENDIX

PART A—MEN

| Age for paragraph 2(1), 4, 7(b)(i) or 7(c)(i) as the case may be | Gross pension £ | Lump sum £ | Deduction for National Insurance modification £ |
|--|-----------------------|------------------|---|
| Less than 20 | 5·00 | ·60 | ·25 |
| 20 | 5·05 | ·60 | ·25 |
| 21 | 5·10 | ·61 | ·25 |
| 22 | 5·15 | ·61 | ·30 |
| 23 | 5·20 | ·61 | ·30 |
| 24 | 5·25 | ·62 | ·30 |
| 25 | 5·30 | ·62 | ·35 |
| 26 | 5·35 | ·63 | ·40 |
| 27 | 5·40 | ·63 | ·40 |
| 28 | 5·45 | ·63 | ·45 |
| 29 | 5·50 | ·64 | ·50 |
| 30 | 5·55 | ·64 | ·50 |
| 31 | 5·60 | ·65 | ·55 |
| 32 | 5·65 | ·66 | ·60 |
| 33 | 5·70 | ·66 | ·65 |
| 34 | 5·75 | ·67 | ·70 |
| 35 | 5·80 | ·67 | ·80 |
| 36 | 5·85 | ·68 | ·90 |
| 37 | 5·90 | ·68 | 1·00 |
| 38 | 5·95 | ·68 | 1·10 |
| 39 | 6·00 | ·69 | 1·20 |
| 40 | 6·05 | ·69 | 1·30 |
| 41 | 6·10 | ·70 | 1·40 |
| 42 | 6·15 | ·70 | 1·50 |
| 43 | 6·20 | ·71 | 1·60 |
| 44 | 6·25 | ·72 | 1·70 |
| 45 | 6·30 | ·72 | 1·80 |
| 46 | 6·40 | ·73 | 1·90 |
| 47 | 6·50 | ·74 | 2·00 |
| 48 | 6·60 | ·74 | 2·20 |
| 49 | 6·70 | ·75 | 2·40 |
| 50 | 6·80 | ·75 | 2·60 |
| 51 | 6·90 | ·76 | 2·90 |
| 52 | 7·10 | ·76 | 3·20 |
| 53 | 7·30 | ·77 | 3·50 |
| 54 | 7·50 | ·78 | 3·80 |
| 55 | 7·70 | ·79 | 4·20 |
| 56 | 8·00 | ·80 | 4·60 |
| 57 | 8·30 | ·81 | 5·00 |
| 58 | 8·60 | ·82 | 5·40 |
| 59 | 9·00 | ·84 | 5·80 |
| 60 | 9·50 | ·86 | 6·30 |
| 61 | 9·50 | ·88 | 6·80 |
| 62 | 9·50 | ·91 | 7·40 |
| 63 | 9·50 | ·94 | 8·10 |
| 64 | 9·50 | ·98 | 9·00 |
| 65 | 9·50 | 1·00 | 9·50 |

APPENDIX

PART B—WOMEN

| Age for paragraph 2(1), 4, 7(b)(i) or 7(c)(i) as the case may be | Gross pension £ | Lump sum £ | Deduction for National Insurance modification £ |
|--|-----------------------|------------------|---|
| Less than 20 | 7·00 | ·60 | ·50 |
| 20 | 7·05 | ·60 | ·50 |
| 21 | 7·10 | ·61 | ·55 |
| 22 | 7·15 | ·61 | ·60 |
| 23 | 7·20 | ·61 | ·65 |
| 24 | 7·25 | ·62 | ·70 |
| 25 | 7·35 | ·62 | ·75 |
| 26 | 7·40 | ·63 | ·80 |
| 27 | 7·45 | ·63 | ·85 |
| 28 | 7·50 | ·63 | ·90 |
| 29 | 7·55 | ·64 | ·95 |
| 30 | 7·65 | ·64 | 1·05 |
| 31 | 7·70 | ·65 | 1·15 |
| 32 | 7·80 | ·66 | 1·25 |
| 33 | 7·90 | ·66 | 1·35 |
| 34 | 7·95 | ·67 | 1·45 |
| 35 | 8·05 | ·67 | 1·55 |
| 36 | 8·15 | ·68 | 1·65 |
| 37 | 8·25 | ·68 | 1·75 |
| 38 | 8·35 | ·68 | 1·85 |
| 39 | 8·45 | ·69 | 1·95 |
| 40 | 8·55 | ·69 | 2·10 |
| 41 | 8·65 | ·70 | 2·25 |
| 42 | 8·75 | ·70 | 2·45 |
| 43 | 8·85 | ·71 | 2·65 |
| 44 | 8·95 | ·72 | 2·90 |
| 45 | 9·05 | ·73 | 3·15 |
| 46 | 9·15 | ·74 | 3·40 |
| 47 | 9·25 | ·75 | 3·70 |
| 48 | 9·35 | ·76 | 4·00 |
| 49 | 9·45 | ·77 | 4·35 |
| 50 | 9·55 | ·78 | 4·75 |
| 51 | 9·65 | ·79 | 5·15 |
| 52 | 9·80 | ·80 | 5·60 |
| 53 | 9·95 | ·81 | 6·10 |
| 54 | 10·10 | ·82 | 6·65 |
| 55 | 10·30 | ·83 | 7·25 |
| 56 | 10·50 | ·84 | 7·95 |
| 57 | 10·75 | ·85 | 8·75 |
| 58 | 11·05 | ·87 | 9·65 |
| 59 | 11·40 | ·89 | 10·65 |
| 60 | 11·75 | ·91 | 11·75 |
| 61 | 11·75 | ·93 | 11·75 |
| 62 | 11·75 | ·95 | 11·75 |
| 63 | 11·75 | ·97 | 11·75 |
| 64 | 11·75 | ·99 | 11·75 |
| 65 | 11·75 | 1·00 | 11·75 |

SCHEDULE 8 Regulations 85 and 88(3)

TEACHERS' SUPERANNUATION ACCOUNT

PART 1

FORM OF ACCOUNT

THE TEACHERS' SUPERANNUATION REGULATIONS 1976

Account of receipts and payments from 1st April 19 to 31st March 19 .

| A | Receipts | B | Payments |
|------|---|------|---|
| | £000's | | £000's |
| I. | to balance on (end of period of previous account) ... | I. | by allowances and gratuities— |
| II. | to contributions— | | (i) annual allowances attributable to service after the beginning of June 1922 ... |
| | (i) from teachers and other persons eligible | | (ii) additional allowances, gratuities in lieu thereof, supplementary death gratuities and short service gratuities |
| | (ii) from employers ... | | (iii) death gratuities ... |
| III. | to moneys provided by Parliament, equal to the payments under heading II of the payments side of this account ... | | (iv) widows' pensions ... |
| IV. | to payments on re-entry into employment in reckonable service... .. | | (v) children's pensions ... |
| V. | to amounts recovered from repayments of contributions in accordance with section 60(1) of the National Insurance Act 1965 ... | | (vi) other beneficiaries' pensions ... |
| VI. | to transfer values and other receipts | | (vii) short-term pensions ... |
| VII. | to interest on balance of receipts over payments calculated in accordance with regulation 88 | | (viii) repayments of contributions |
| | | II. | by annual allowances attributable to service before the beginning of June 1922 |
| | | III. | by payments in lieu of graduated contributions ... |
| | | IV. | by transfer values and other payments |
| | | V. | balance on 31st March 19 |

NOTE: The sums shown under head III of column A and head II of column B include amounts spent on benefits payable in respect of poor law service and service as educational organisers.

PART 2

NOTIONAL INVESTMENT AS AT 31ST MARCH 1971 OF BALANCE OF REVENUE OVER EXPENDITURE

1. For the purpose of determining the sum representing interest to be paid into the account prescribed by regulation 85 and this Schedule the accumulated balance of revenue over expenditure as at 31st March 1971 (being the balance remaining at the

end of the accounting period beginning on 1st April 1955 and the balances in respect of subsequent accounting periods up to and including that beginning on 1st April 1970) shall be deemed at that date to have been invested in the investments and in the manner following:—

| | |
|----------------|--|
| £249,505,000 | Funding 3½ per cent stock 1999–2004 |
| £1,738,405,000 | Treasury 5½ per cent stock 2008–2012 |
| £45,809,000 | Bearing interest at the rate of 3½ per cent per annum. |

2. (a) The sum of £45,809,000 specified in paragraph 1 shall be treated as having been reduced to £16,916,000 on 31st March 1972 and to nil on 31st March 1973.

(b) The amount deemed to have been invested in pursuance of regulation 88(2) shall be increased for the accounting period beginning on 1st April 1971 by £28,893,000 and for the accounting period beginning on 1st April 1972 by £16,916,000.

PART 3

Apportionment of payments

1. The amount of payments by way of annual allowances attributable to service after the beginning of June 1922 is the amount calculated by multiplying the total payments on such allowances by half the net sums of apportioned allowances in payment at the end of the last preceding accounting period; and the balance of that total shall be attributable to service before the beginning of June 1922.

2. The amount of payments by way of gratuities and other lump sums attributable to service after the beginning of June 1922 shall be calculated by multiplying the whole of such payments by the net sum of apportioned gratuities and lump sums awarded during the accounting period; and the balance of that expenditure shall be attributable to service before June 1922.

3. In this Part—

- (a) an apportioned allowance is calculated by dividing the amount of the allowance by a fraction of which the numerator is the period (to the nearest year) of the reckonable service of the teacher since June 1922 and the denominator is the total (to the nearest year) of his reckonable service;
- (b) the net sum of apportioned allowances is calculated by dividing the sum of apportioned allowances in payment during the period in question by the total number of allowances in payment or awarded;
- (c) in calculating the net sum of apportioned allowances the amount of any allowance, or of the sum of any allowances, shall be taken to the nearest pound and other amounts shall be taken to the nearest £1,000;
- (d) an annual allowance shall be taken to be in payment at any time after it has been awarded and has not ceased to be payable.

Regulation 10

SCHEDULE 9

MODIFICATIONS RELATING TO NATIONAL INSURANCE

Interpretation

1. In this Schedule, unless the context otherwise requires—
“the Act” means the National Insurance Act 1965(a);

“Modification Regulations” means the National Insurance (Modification of Teachers’ Pensions) Regulations 1948(a);

“non-participating employment” has the meaning assigned to it by section 56(1) of the Act;

“part-time teacher” means a teacher who has elected under regulation 5(1) or a previous provision to the like effect that his part-time employment shall be treated as full-time employment;

“retired teacher” means a teacher who has ceased to be employed in reckonable service and who, if a man, has attained the age of 65 or, if a woman, has attained the age of 60.

Reduction of superannuation contributions

2.—(1) This paragraph applies to a teacher employed in reckonable service who—

(a) before 1st April 1967 was by virtue of the Modification Regulations or of interchange provisions subject to the modifications of the Acts of 1918 to 1956 made by those regulations and was not employed in reckonable service within the meaning of the 1967 regulations between the beginning of April 1967 and the commencement of these regulations;

(b) before the commencement of these regulations was by virtue of modification regulations or interchange rules subject to the modifications of the Acts of 1918 to 1956 made by the Modification Regulations;

(c) being an existing teacher within the meaning of the Modification Regulations and not having been employed in reckonable service after the beginning of July 1948, so elects by notice in writing to the Secretary of State within three months of becoming employed in reckonable service after the commencement of these regulations; or

(d) not being an existing teacher within the meaning of the Modification Regulations or a teacher in whose case by virtue of interchange rules those regulations apply as they apply in the case of such an existing teacher, becomes employed in reckonable service after the commencement of these regulations.

(2) The contributions payable under regulation 12(2)(a) and (b) in respect of a teacher to whom this paragraph applies shall be reduced, in the case of a woman, by £2.95 or by £1.50 a year and, in the case of a man, by £2.40 or by £1.20 a year according (in each case) as the teacher is in full-time employment or part-time employment.

Reduction of allowances

3.—(1) An annual allowance payable in the case of a retired teacher who—

(a) by virtue of the Modification Regulations or of interchange rules, was subject to the modifications of the Acts of 1918 to 1956 made by those regulations and applicable to new entrants within the meaning of those regulations; or

(b) by virtue of subparagraph (1)(d) of paragraph 2, was subject to that paragraph, shall be reduced by whichever is the less of £67.75 and the amount calculated by multiplying £1.70 by each completed year, and by a proportionate amount of each incomplete part of a year, of reckonable service after the beginning of July 1948.

(2) For the purposes of this paragraph any additional period of reckonable service to which regulation 54(3) applies and added years purchased by virtue of regulation 24 shall be deemed to be service after the beginning of July 1948.

(3) Subparagraph (1) shall apply in the case of any retired teacher to whom paragraph 2(1) does not apply if the Secretary of State is satisfied that the contributions paid by him were modified on the assumption that that paragraph did apply in his case; and regulation 72(b) shall not apply in respect of those contributions.

4.—(1) This paragraph applies to a retired teacher who—

- (a) by virtue of the Modification Regulations or of interchange rules, was subject to the modifications of the Acts of 1918 to 1956 made by those regulations and applicable to existing teachers within the meaning of those regulations; or
- (b) by virtue of an election made under subparagraph (1)(c) of paragraph 2, was subject to that paragraph.

(2) An annual allowance payable to a retired teacher to whom this paragraph applies shall be reduced for each completed year, and proportionately for part of a year, of reckonable service after the relevant date by the sum specified in the entry in whichever is appropriate of column (2) or column (3) of the table in the Appendix to this Schedule which appears against his age at the date of modification specified in column (1).

(3) The relevant date for the purposes of subparagraph (2) is—

- (a) in relation to a retired teacher to whom this paragraph applies by virtue of subparagraph (1)(a), the date which was in relation to him the date of modification for the purposes of the Modification Regulations; and
- (b) in relation to a retired teacher to whom this paragraph applies by virtue of subparagraph (1)(b), the first day of the month next following that in which the election mentioned in that subparagraph was made.

(4) For the purposes of this paragraph any additional period of reckonable service to which regulation 54(3) applies shall be deemed to be service after the date of modification.

5. For the purposes of paragraphs 3 and 4 the reckonable service of a retired teacher shall be the service not exceeding forty years which is taken into account for the purpose of calculating the amount of the annual allowance payable to him.

6. If, in calculating the amount of an annual allowance, there is taken into account any period of employment after 2nd April 1961 and before 6th April 1975 which was not non-participating employment the allowance shall, except as provided in paragraphs 8 and 9, be reduced, for each year of such period, and proportionately for part of a year by the appropriate amount specified in the following table:—

TABLE

| Annual rate of salary during period | Reduction in Allowance for each whole year of Period | | | |
|-------------------------------------|--|-------|---|-------|
| | From 3rd April 1961 to 5th January 1964 | | From 6th January 1964 to 5th April 1975 | |
| | Men | Women | Men | Women |
| Not exceeding £468 | £ nil | £ nil | £ nil | £ nil |
| Over £468 but not exceeding £520 | 0·19 | 0·16 | 0·19 | 0·16 |
| Over £520 but not exceeding £572 | 0·58 | 0·48 | 0·58 | 0·48 |
| Over £572 but not exceeding £624 | 0·96 | 0·80 | 0·96 | 0·80 |
| Over £624 but not exceeding £676 | 1·35 | 1·12 | 1·35 | 1·12 |
| Over £676 but not exceeding £728 | 1·73 | 1·44 | 1·73 | 1·44 |
| Over £728 but not exceeding £780 | 2·12 | 1·76 | 2·12 | 1·76 |
| Over £780 but not exceeding £832 | 2·31 | 1·92 | 2·51 | 2·09 |
| Over £832 but not exceeding £884 | 2·31 | 1·92 | 2·90 | 2·42 |
| Over £884 but not exceeding £936 | 2·31 | 1·92 | 3·29 | 2·74 |
| Over £936 | 2·31 | 1·92 | 3·48 | 2·90 |

7. If, in calculating the amount of an annual allowance, there is taken into account any period of employment after 2nd April 1961 in respect of which a payment in lieu

of contributions has been made under the Act the allowance shall, except as provided in paragraphs 8 and 9, be reduced—

- (a) by £2.31 in the case of a man and by £1.92 in the case of a woman for each year, and proportionately for part of a year, of any period from 3rd April 1961 to 5th January 1964; and
- (b) by £3.48 in the case of a man and by £2.90 in the case of a woman for each year, and proportionately for part of a year, of any period from 5th January 1964 to 5th April 1975.

8. Where—

- (a) a period of employment of a retired teacher which was not non-participating employment or in respect of which a payment in lieu of contributions had been made is treated as reckonable service by virtue of interchange provisions; and
- (b) the Secretary of State is informed of the amount by which his pension under the pension scheme applicable to him before interchange provisions applied to him would have been reduced in respect of that period by reason of graduated retirement benefit payable under the Act or of the method of calculating such reduction,

the annual allowance in respect of that period shall be reduced by that amount or by an amount calculated in accordance with that method, as the case may be, and no reduction shall be made under paragraph 6 or 7 in respect of that period.

9. No reduction in the amount of an annual allowance shall be made under paragraph 6 or 7 in respect of any period which is reckonable service by virtue of regulation 4(1)(b) or of regulations under section 1 of the Superannuation (Miscellaneous Provisions) Act 1948(a) (employment in national service).

The account

10. There shall be treated as payments out of the account kept under regulation 85 payments in lieu of contributions made under the Act by the Secretary of State and as receipts amounts recovered by him under section 60 of the Act.

Part-time service

11. An annual allowance payable to a part-time teacher shall, so far as it is attributable to any part-time service which was non-participating employment within the meaning of the Act (exclusive of any period of such employment in respect of which a payment in lieu of contributions has been made under the Act), be not less than the amount required to constitute the benefits in respect of that service equivalent pension benefits for the purposes of the Act.

12.—(1) An annual pension in respect of any such service as is mentioned in paragraph 11 shall be paid to a part-time teacher to whom no allowance is payable under regulation 53 if he is employed in reckonable service on attaining (in the case of a man) the age of 65 or (in the case of a woman) the age of 60.

(2) A pension under this paragraph shall be of the amount required to constitute the benefits in respect of the service equivalent pension benefits for the purposes of the Act and shall begin to accrue on the day following that on which the teacher ceases to be employed in reckonable service or in service which would, if he had not attained the age of 70, be reckonable service.

(3) Regulation 78 shall apply in relation to a pension payable under this paragraph.

13. A part-time teacher to whom paragraph 12 applies shall be entitled to be paid a sum equal to the balance of his contributions computed as at the date of repayment

in accordance with regulation 49 reduced by an amount determined by the Secretary of State as equal to half the actuarial value of the pension payable to him under paragraph 12.

APPENDIX

TABLE

| Age at date of Modification (1) | Yearly reduction of annual superannuation allowance for each completed year of reckonable service after date of modification | |
|------------------------------------|--|--------------|
| | Men (2) | Women (3) |
| | £ | £ |
| 20 or under | 1.70 | 1.70 |
| 21 | 1.65 | 1.60 |
| 22 | 1.60 | 1.53 |
| 23 | 1.55 | 1.45 |
| 24 | 1.50 | 1.37 |
| 25 | 1.47 | 1.30 |
| 26 | 1.45 | 1.23 |
| 27 | 1.43 | 1.17 |
| 28 | 1.40 | 1.13 |
| 29 | 1.35 | 1.07 |
| 30 | 1.33 | 1.03 |
| 31 | 1.30 | 0.97 |
| 32 | 1.27 | 0.95 |
| 33 | 1.25 | 0.93 |
| 34 | 1.23 | 0.90 |
| 35 | 1.20 | 0.87 |
| 36 | 1.17 | 0.85 |
| 37 | 1.15 | 0.83 |
| 38 | 1.13 | 0.80 |
| 39 | 1.10 | 0.77 |
| 40 | 1.07 | 0.75 |
| 41 | 1.07 | 0.73 |
| 42 | 1.05 | 0.73 |
| 43 | 1.03 | 0.70 |
| 44 | 1.00 | 0.70 |
| 45 | 0.97 | 0.67 |
| 46 | 0.95 | 0.65 |
| 47 | 0.95 | 0.65 |
| 48 | 0.93 | 0.63 |
| 49 | 0.93 | 0.63 |
| 50 and over | 0.93 | 0.60 |

SCHEDULE 10

Regulation 11(3)

TRANSITORY PROVISIONS RELATING TO FAMILY BENEFITS

| Provision of 1970 Regulations | Modification |
|-------------------------------|--|
| 36 | Paragraph (1)(d) shall be omitted. |
| 46 | Paragraph (1)(c) shall be omitted. |
| 47(2) | — |
| 47(4), (5) and (6) | The reference in paragraph (4)(c) to class B external service is to be construed as a reference to service specified in paragraphs 1, 2 and 3 of schedule 4 and subparagraph (d) shall be omitted. |
| 48 | — |
| 52 | Paragraph (b) shall be omitted. |
| 53 | The references to regulation 55 as amended shall be omitted. |
| 54 | Paragraph (2)(b) shall be omitted. |
| 60-70 | The regulations shall apply only in relation to nominations made under regulation 58 before, and still effective at, the beginning of April 1972. |

SCHEDULE 11

Regulation 11(4)

REVOCATIONS

| Regulations revoked | References |
|---|----------------------------------|
| The Teachers' Superannuation Regulations 1967 | SI 1967/489 (1967 I, p. 1562) |
| The Teachers' Superannuation (Amending) Regulations 1967 | SI 1967/948 (1967 II, p. 2904) |
| The Teachers' (Part-time) Superannuation Regulations 1967 | SI 1967/1286 (1967 II, p. 3721) |
| The Teachers' Superannuation (Amending) Regulations 1968 | SI 1968/1353 (1968 II, p. 3753) |
| The Teachers' Superannuation Account (Rates of Interest) Regulations 1968 | SI 1968/1944 (1968 III, p. 5253) |
| The Teachers' Superannuation (Amendment) Regulations 1969 | SI 1969/80 (1969 I, p. 241) |
| The Teachers' Superannuation (Amendment) Regulations 1970 | SI 1970/10 (1970 I, p. 11) |
| The Teachers' Superannuation (Amendment No. 2) Regulations 1970 | SI 1970/753 (1970 II, p. 2394) |

| Regulations revoked | References |
|--|----------------------------------|
| The Teachers' Superannuation (Family Benefits) Regulations 1970 | SI 1970/862 (1970 II, p. 2736) |
| The Teachers' Superannuation (Accounts) Regulations 1970 | SI 1970/1979 (1970 III, p. 6437) |
| The Teachers' Superannuation (Amendment) Regulations 1971 | SI 1971/403 (1971 I, p. 1206) |
| The Teachers' Superannuation (Family Benefits) (Amendment) Regulations 1971 | SI 1971/679 (1971 I, p. 1787) |
| The Teachers' Superannuation (Family Benefits) (Amendment) Regulations 1972 | SI 1972/360 (1972 I, p. 1425) |
| The Teachers' Superannuation (Financial Provisions) Regulations 1972 | SI 1972/568 (1972 I, p. 1892) |
| The Teachers' Superannuation (Financial Provisions and Family Benefits) Regulations 1972 | SI 1972/1092 (1972 II, p. 3223) |
| The Superannuation (Teachers and Teachers' Families) (Amendment) Regulations 1972 | SI 1972/1960 (1972 III, p. 5853) |
| The Teachers' Superannuation (Family Benefits) (Amendment) Regulations 1973 | SI 1973/936 (1973 II, p. 2816) |
| The Teachers' Superannuation (Miscellaneous Amendments) Regulations 1973 | SI 1973/1383 (1973 III, p. 4268) |
| The Teachers' Superannuation (Added Years and Interchange) Regulations 1974 | SI 1974/260 (1974 I, p. 831) |
| The Teachers' Superannuation (Teacher's Contributions) Regulations 1974 | SI 1974/390 (1974 I, p. 1227) |
| The Teachers' Superannuation (Family Benefits) (Amendment) Regulations 1974 | SI 1974/1388 (1974 II, p. 5354) |
| The Teachers' Superannuation (War Service, etc.) Regulations 1975 | SI 1975/276 (1975 I, p. 685) |
| The Teachers' Superannuation (Calculation of Average Salary) Regulations 1976 | SI 1976/841 (1976 II, p. 2188) |

Given under the Official Seal of the Secretary of State for Education and Science on 22nd November 1976.

(L.S.) *Shirley Williams,*
Secretary of State for Education and Science.

Consent of the Minister for the Civil Service given under his Official Seal on 23rd November 1976.

(L.S.) *K. H. McNeill,*
Authorised by the Minister
for the Civil Service.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations consolidate with amendments all the regulations relating to the superannuation of teachers (including the payment of pensions and other benefits to their dependants).

The principal amendments apart from corrections and minor improvements provide for—

- (a) the extension to certain teachers in establishments of further education of the provisions treating part-time service as reckonable which were previously applicable only to teachers in schools and colleges of education (Regulation 5(1)(a));
- (b) a new method of calculating the benefits payable to retired teachers who have resumed service for a year or more (Regulation 61(2));
- (c) a new method of calculating the amount by which the pension of a retired teacher is abated on his re-employment (Regulation 75(5));
- (d) the substitution of provisions for the deferment or reduction of benefit in accordance with the Social Security Act 1973 (Regulation 79);

- (e) the alteration of the accounting arrangements from an income/expenditure basis to a receipts/payments basis (Regulations 85-87);
 - (f) the determination by the Secretary of State of questions arising under previous provisions (Regulation 97);
 - (g) alterations in the categories of employment treated as reckonable service involving in particular some reduction in the categories of employment as an organiser (within the meaning of Regulation 3(1)) which is treated as reckonable (Schedule 1).
- Regulations 40(4) and 45(5) have retrospective effect by virtue of section 12(1) of the Superannuation Act 1972.

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