
 STATUTORY INSTRUMENTS

1980 No. 344 (S.34)

EDUCATION, SCOTLAND

**The Teachers' Superannuation (Scotland) Amendment
Regulations 1980**

<i>Made</i> - - - -	6th March 1980
<i>Laid before Parliament</i>	10th March 1980
<i>Coming into Operation</i>	1st April 1980

In exercise of the powers conferred on me by sections 9 and 12 of the Superannuation Act 1972(a) and of all other powers enabling me in that behalf, with the consent of the Minister for the Civil Service and after consultation with representatives of education authorities and of teachers and with such representatives of other persons likely to be affected as appear to me to be appropriate, I hereby make the following regulations:—

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Teachers' Superannuation (Scotland) Amendment Regulations 1980 and the Teachers' Superannuation (Scotland) Regulations 1977(b), the Teachers' Superannuation (Scotland) Amendment Regulations 1977(c), the Teachers' Superannuation (Scotland) Amendment Regulations 1978(d) and these regulations may be cited together as the Teachers' Superannuation (Scotland) Regulations 1977 to 1980.

(2) These regulations shall come into operation on 1st April 1980, and shall have effect—

- (a) for the purposes of regulations 3 to 7, 11, 13, 15, 16, 18 to 20, 24(1) and 25 as from 1st August 1977;
- (b) for the purposes of regulations 8 to 10, 12, 14 and 23 as from 6th April 1978;
- (c) for the purposes of regulation 21 as from 1st April 1979; and
- (d) for the purposes of regulations 1, 2, 17, 22 and 24(2) to (8) as from 1st April 1980.

(3) In these regulations any reference to a regulation or Schedule not otherwise identified is to be construed as a reference to the appropriate regulation or Schedule of the Teachers' Superannuation (Scotland) Regulations 1977 as amended by the Teachers' Superannuation (Scotland) Amendment Regulations 1977 and the Teachers' Superannuation (Scotland) Amendment Regulations 1978.

(a) 1972 c. 11.

(b) S.I. 1977/1360.

(c) S.I. 1977/1808.

(d) S.I. 1978/1507.

*Definitions***2. In regulation 3—****(1) in paragraph (1)—**

- (a) in the definition of “child” after the word “family” there shall be inserted the words “or a child who is a nominated beneficiary”;
- (b) for the definitions of “organiser”, “supervisor” and “teacher” there shall be substituted the following definitions:—

“organiser” means, except in paragraph 5 of Schedule 1, a person who, having previously been employed in reckonable or comparable British service, is employed in duties connected with education or in services ancillary to education and whose remuneration is determined under the Salaries Memorandum;

“supervisor” means, except in paragraph 5 of Schedule 1, a person who, having previously been employed in reckonable or comparable British service, is employed in a capacity connected with education which to a substantial extent involves the control or supervision of teachers and whose remuneration is determined under the Salaries Memorandum;

“teacher” includes a person who has ceased to be a teacher and an organiser or supervisor;”;

- (c) after the definition of “re-employed teacher” there shall be inserted the following definition:—

“regular employment” means employment under a contract which specifies a non-varying pattern of employment;”;

(2) after paragraph (6) there shall be added the following paragraph:—

“(7) References to the receipt and payment of transfer values are to be construed as including references to transfer values which the Secretary of State is satisfied would have been received from, or paid to, the Minister for the Civil Service, the Secretary of State for Social Services or the Secretary of State for Education and Science but for arrangements between the Secretary of State and the other Minister concerned for the avoidance of payments between Ministers.”.

*Part-time service***3. For paragraph (4) of regulation 5 there shall be substituted the following paragraph:—****“(4) Part-time service to which this regulation applies—**

- (a) shall for the purposes of entitlement to benefit under regulations 46 and 47 be treated as if it were full-time service; and
- (b) shall for all other purposes of these regulations be recorded as service in any financial year such number of days which bears to 365 the same proportion as the amount of salary paid to the teacher (or in a case of a teacher paying for current added years under Part III the salary which, in the opinion of the Secretary of State, he could have expected to receive) during the year bears to the amount of salary which would have been payable to him if he had been employed throughout the year in the same service at the annual rate of salary appropriate thereto:

provided that concurrent employments in part-time service during any period shall not in aggregate be treated as greater than a period of full-time service.”.

Maximum purchase of added years

4. In the heading to the table in regulation 19(1) there shall be inserted after the word “entry” the words “to reckonable service”.

Method 3 contributions

5. In regulation 25(5)(i) for the words “this sub-paragraph” there shall be substituted the words “sub-paragraph (b)”.

Pre-1973 contributors

6. In regulation 26(3) for the words “retiring allowances under regulation 46, 47 or 56” there shall be substituted the words “benefit under regulation 47 or 56”.

Deduction from terminal sum

7. In regulation 38—

(1) for paragraph (3) there shall be substituted the following paragraph:—

“(3) There shall be deducted from any terminal sum payable to or in respect of a teacher before his 60th birthday by virtue of regulation 46(2)(c), 47 or 57 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 Part at the last rate specified by him until he attained the age of 60; and if any teacher to whom regulation 46(2)(c) or 47 applied becomes again employed in reckonable service he shall be treated as having paid those contributions.”;

(2) in paragraph (7) for “acturial” there shall be substituted the word “actuarial”.

Return of contributions on cessation of employment

8. In regulation 39—

(1) in sub-paragraph (1)(a)(i) for the words “sub-paragraph (iii)” there shall be substituted the words “sub-paragraphs (iii) and (iv)”;

(2) after sub-paragraph (1)(a)(iii) for the word “and” there shall be substituted the word “or” and the following sub-paragraph shall be added:—

“(iv) subject to regulation 42(11) he had qualified for a retiring allowance by virtue of regulation 46(1)(d) but no longer has 5 years’ qualifying service as a consequence of a return of contributions by virtue of sub-paragraph (iii); and”;

(3) for paragraph (2) there shall be substituted the following paragraph:—

“(2)(a) Unless the Secretary of State directs in pursuance of paragraph (3) a teacher shall not be entitled to have returned the balance of his contributions under paragraph (1) if his salary in any financial year in respect of which contributions are returnable has exceeded £5,000 and he—

- (i) has ceased reckonable service before 6th April 1978; or
 - (ii) having ceased reckonable service before 6th April 1980, is entitled, or would be entitled if he had attained the age of 60, to a retiring allowance under regulation 46(1)(d).
- (b) A teacher who left reckonable service before 6th April 1978 and who is not entitled to have returned the balance of his contributions in accordance with paragraph (1) because his salary in any financial year has exceeded £5,000 shall be entitled to be paid by the Secretary of State an annuity equal to the actuarial equivalent of the balance of his contributions.”.

Return of contributions at 70

9. For paragraph (2) of regulation 40 there shall be substituted the following paragraph:—

“(2)(a) Unless the Secretary of State directs in pursuance of paragraph (3) a teacher shall not be entitled to have returned the balance of his contributions under paragraph (1) if his salary in any financial year in respect of which contributions are returnable has exceeded £5,000 and he—

- (i) has ceased reckonable service before 6th April 1978; or
- (ii) having left reckonable service before 6th April 1980, is entitled to a retiring allowance under regulation 46(1)(d).

(b) A teacher who left reckonable service before 6th April 1978 and who is not entitled to have returned the balance of his contributions in accordance with paragraph (1) because his salary in any financial year has exceeded £5,000 shall be entitled to be paid by the Secretary of State an annuity equal to the actuarial equivalent of the balance of his contributions.”.

Calculation for the purposes of regulations 39 to 41

10. In regulation 42 the following paragraph shall be added:—

“(11) In the case of a teacher who makes an election under regulation 46(1)(f) no account shall be taken of contributions in respect of his further service.”.

Entitlement to retiring allowances on grounds of age or redundancy

11. In paragraph (1) of regulation 46 for the words “under the age of 65” there shall be substituted the words “age 65 or under and to whom sub-paragraph (2)(a) or (2)(b) applies”.

12. In regulation 46—

- (1) after sub-paragraph (1)(d) there shall be inserted the following sub-paragraph:—

“(dd) is not entitled to a retiring allowance under sub-paragraph (a), (b), (c) or (d) and who is not entitled to receive a return of contributions by virtue of regulation 39(2) (a)(ii) or 40(2)(a)(ii); or”;

- (2) at the end of sub-paragraph (1)(e) for the full stop there shall be substituted a semi-colon followed by the word “or” and the following sub-paragraph shall be added:—

“(f) is entitled to a retiring allowance by virtue of sub-paragraph (d), has received a return of contributions by virtue of regulation 39(1)(a)(iii), has a period of reckonable service (further service) after such a return, and who elects that this paragraph shall apply to him.”;

- (3) in sub-paragraph (2)(c) after the word “certified” there shall be inserted the words “in writing to the Secretary of State”.

Entitlement to retiring allowance on grounds of incapacity

13. In regulation 47(1) after the word “redundancy” there shall be inserted the words “or in the interests of the efficient exercise of the employer’s functions”.

Reckonable service for entitlement and for benefit

14. In regulation 49—

- (1) after sub-paragraph (2)(cc) there shall be inserted the following sub-paragraph:—

“(ccc) where a teacher does not elect that regulation 46(1)(f) shall apply to him, his period of further service shall be disregarded;”;

- (2) at the end of sub-paragraph (2)(d)(iii) the word “or” shall be deleted and the following words shall be added:—

“unless, by virtue of regulation 39(2), he is not entitled to receive a return of contributions in respect of that service; or”.

Enhancement of reckonable service

15. In the heading to column (1) of the table in regulation 51(2) the words “Actual reckonable service” shall be deleted and the words “Number of years giving entitlement to benefit” shall be substituted.

Superannuation schemes

16. In regulation 71(1)(a) the following sub-paragraph shall be added:—

“(v) a scheme made under the Small Landowners (Scotland) Act 1911(a); or”.

Payments in respect of deceased persons

17. At the end of regulation 85 there shall be added the following words:—

“and any person or persons to whom such a payment is made, and not the Secretary of State, shall thereafter be liable for any amount so paid.”.

Forfeiture of benefits

18. In regulation 87(b) for the word “Secret” there shall be substituted the word “Secrets”.

Consequential amendment of enactments

19. Paragraph (2) of regulation 90 shall be revoked.

(a) 1911 c. 49.

Accepted schools

20. In paragraph 6(b) of Schedule 2 for "paragraph (1)(a)(i)" there shall be substituted "paragraph 1(a)(i)".

Transfer values

21. For paragraph 1 of Schedule 10 there shall be substituted the following provision:—

"1.—(1) The transfer value payable in respect of any teacher shall be the aggregate of the sums calculated in accordance with paragraph 3 in respect of accrued gross annual 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 interest calculated in accordance with sub-paragraph (2)(a) or (2)(b) as the case may be.

(2) The transfer value calculated in accordance with sub-paragraph (1) shall be increased by compound interest—

(a) where the teacher ceased to be employed in reckonable service on or after 1st April 1977 and the transfer value is not paid before the expiry of the period of 6 months beginning with the day after the date on which he so ceased to be employed, in respect of each complete period of 3 months on and after that date ending before the date of payment, calculated with 3 monthly rests at the rate of 9 per cent per annum; or

(b) where the teacher ceased to be employed in reckonable service before 1st April 1977—

(i) in respect of each complete period of a year after the date on which he so ceased to be employed and ending before 1st April 1977, calculated with yearly rests at the rate of 6 per cent per annum; and

(ii) in respect of each complete period of 3 months on and after 1st April 1977 and ending before the date of payment, calculated with 3 monthly rests at the rate of 9 per cent per annum."

22. At the end of paragraph 4(a) of Schedule 10 there shall be added the words "up to 31st March 1980;"

Teachers' superannuation account

23. For the form of account in Part 1 of Schedule 11 there shall be substituted the form of account in the Schedule to these regulations.

Modification relating to National Insurance

24. In Schedule 12—

(1) in paragraph 4(1) there shall be inserted after the word "applied" the words "or in respect of service as is mentioned in sub-paragraph (2)";

(2) in paragraph 4(1) there shall be added at the end the words "and before 31st March 1980.";

(3) for paragraph 4(2) there shall be substituted the following sub-paragraph:—

- “(2) For the purposes of this paragraph—
- (a) any enhancement of reckonable service under regulation 51 shall be deemed to be service after 1st July 1948 and before 1st April 1980 but this sub-paragraph shall not apply to a teacher who became entitled to a retiring allowance on or after 1st April 1980; and
 - (b) any past added years purchased under Part III shall be deemed to be service after 1st July 1948 and before 1st April 1980 but this sub-paragraph shall not apply to a teacher who elected to purchase added years on or after 1st April 1980.”;
- (4) in paragraph 4(3) for the words “any retired teacher” there shall be substituted the words “a teacher who became entitled to a retiring allowance before 1st April 1980 and”;
- (5) in paragraph 5(1) for the words “a retired teacher” there shall be substituted the words “a teacher who became entitled to a retiring allowance before 1st April 1980 and”;
- (6) in paragraph 5(2) for the words “a retired teacher” there shall be substituted the words “a teacher who became entitled to a retiring allowance before 1st April 1980 and”;
- (7) for paragraph 5(3) there shall be substituted the following sub-paragraph:—
- “(3) For the purposes of this paragraph—
- (a) any enhancement of reckonable service under regulation 51 shall be deemed to be service after the date of modification and before 1st April 1980 but this sub-paragraph shall not apply to a teacher who became entitled to a retiring allowance on or after 1st April 1980; and
 - (b) any past added years purchased under Part III shall be deemed to be service after the date of modification and before 1st April 1980 but this sub-paragraph shall not apply to a teacher who elected to purchase past added years on or after 1st April 1980.”;
- (8) in paragraph 6 for the words “a retired teacher” there shall be substituted the words “a teacher who became entitled to a retiring allowance before 1st April 1980”.

Transitory provisions relating to family pensions

25. In Schedule 13 “46(1)” shall be inserted in the list of provisions of the 1971 family benefits regulations after the reference to regulation 45 and a dash shall be inserted opposite it under the heading “Modification”.

George Younger
One of Her Majesty's Principal
Secretaries of State.

New St Andrew's House,
Edinburgh.
5th March 1980.

Consent of the Minister for the Civil Service
given under her Official Seal on
6th March 1980.

T. A. A. Hart
Authorised by the Minister for
the Civil Service.

(L.S.)

Regulation 23

SCHEDULE

"TEACHERS' SUPERANNUATION ACCOUNT

PART I

FORM OF ACCOUNT

THE TEACHERS' SUPERANNUATION (SCOTLAND) REGULATIONS 1977-80

A Receipts	B Payments
£000's	£000's
I. To balance on 1st April 19	I. By retiring allowances and gratuities attributable to service on or after 1st June 1922.
II. To contributions—	(i) annual pensions ...
(i) from teachers and other persons eligible ...	(ii) lump sums, deficiency payments and incapacity 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 returns of contributions in accordance with section 60(1) of the National Insurance Act 1965(a) or section 47 of the Social Security Pensions Act 1975(b) ...	(vi) other beneficiaries' pensions ...
VI. To transfer values and other receipts ...	(vii) short-term family pensions ...
VII. To interest on balance of receipts over payments calculated in accordance with regulation 79 ...	(viii) returns of contributions
	II. By annual pensions attributable to service before 1st June 1922 ...
	III. By payments in lieu of graduated contributions or by way of contributions equivalent premiums ...
	IV. By transfer values and other payments ...
	V. Balance on 31st March 19

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations make minor amendments to, and correct minor defects in, the teachers' superannuation regulations. They permit certain former teachers who become organisers or supervisors to be in reckonable service (regulation 2); amend the provisions for the return of contributions to teachers to reflect a change in Inland Revenue rules and make consequential adjustments (regulations 8 to 10, 12 and 14); discontinue national insurance modification as from 1st April 1980 (regulations 22 and 24(2) to (8)); allow a change in the rate of interest charged on transfer values (regulation 21); and introduce a revised form of account to take into account the new provisions of the Social Security Acts (regulation 23). The remaining regulations (3 to 7, 11, 13, 15 to 20, 24(1) and 25) correct minor defects in the principal regulations.

Certain regulations in these Regulations have retrospective effect as authorised by section 12 of the Superannuation Act 1972.

(a) 1965 c. 51.

(b) 1975 c. 60.