
 STATUTORY INSTRUMENTS

1983 No. 1431 (S.129)

EDUCATION, SCOTLAND

**The Teachers' Superannuation (Scotland) Amendment
Regulations 1983**

<i>Made - - - -</i>	16th September 1983
<i>Laid before Parliament</i>	10th October 1983
<i>Coming into Operation</i>	31st October 1983

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, after consulting 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 in accordance with section 9(5) of the said Act and with the consent of the Treasury (b), I hereby make the following regulations:—

1. These regulations may be cited as the Teachers' Superannuation (Scotland) Amendment Regulations 1983 and shall come into operation on 31st October 1983.

2. In these regulations a reference to "the principal regulations" is a reference to the Teachers' Superannuation (Scotland) Regulations 1977 (c).

3.—(1) At the beginning of paragraph (1) of regulation 8 of the principal regulations (pensionable salary) there shall be inserted the words "Except in relation to paragraph (6), which applies to teachers who have been in part-time employment,".

(2) In the definition of "terminal service" in paragraph (5) of the said regulation 8 before the words "terminal service" there shall be inserted the words "Except in relation to paragraph (6), which applies to teachers who have been in part-time employment,".

(3) At the end of the said regulation 8 there shall be added the following paragraph:—

"(6) Where for any period a teacher employed in reckonable service has been in part-time employment ("period of part-time employment") then paragraph (1) and the definition of "terminal service" in paragraph (5) shall have effect as if—

(a) during the period of part-time employment he had not been continuously employed in reckonable service but had only been so employed for the number of days treated as reckonable service in his case, in pursuance of regulation 5(4), by reason of the period in question, but

(b) his full salary for the period of part-time employment was in respect of those days (the annual value of his full salary being calculated accordingly where paragraph (1)(b) applies):

(a) 1972 c.11.

(b) The function was transferred to the Treasury by S.I. 1981/1670.

(c) S.I. 1977/1360; the amending instruments are S.I. 1977/1808, 1978/1507, 1980/344.

provided that for the purposes of this paragraph periods of part-time employment for which the teacher's salary was payable at different rates shall be treated as separate periods of part-time employment."

4. For regulations 21 and 22 of the principal regulations (purchase of past added years) there shall be substituted the following regulations:—

"Purchase of past added years—current provisions

21.—(1) This regulation shall apply in the case of a teacher who—

(a) save as provided in paragraph (9), is employed in reckonable service and to whom retiring allowances have not become payable by virtue of regulation 46(1) or (2), otherwise than by virtue of regulation 46(2)(c), and

(b) save where paragraph (12) applies, first became employed in reckonable service before attaining the age of 55 years,

for the purpose of enabling him, on or after 31st October 1983, to elect that such a past period as is mentioned in paragraph (2) should, as hereinafter provided, count as reckonable service subject to his paying the appropriate contributions.

(2) The past period referred to in paragraph (1) is one falling before the date of the election being a period—

(a) falling after the teacher attained the age of 20 years and before attaining the age of 60 years;

(b) during which he was not employed in full-time reckonable service, and

(c) if he has become entitled to retiring allowances by virtue of regulation 46(2)(c), falling before the date on which his employment was terminated as mentioned in that regulation,

and any reference in this regulation to a past period shall be construed accordingly:

provided that, where the teacher is entitled to count reckonable service by virtue of such a period, for the purposes hereof account shall be taken only of so much (if any) of that period as exceeds the reckonable service so counting.

(3) In this regulation any reference to—

(a) a "first election" is a reference to an election hereunder on or after 31st October 1983 by a teacher who has not, before, on or after that date, previously exercised his right of election under this regulation as from time to time in force;

(b) a "further election" is a reference to an election hereunder, on or after that date, other than a first election;

(c) "the previous election", in relation to a teacher making a further election, is a reference to his most recent previous election, before, on or after that date under this regulation as from time to time in force.

(4) A teacher exercising his right of election under this regulation shall do so by notice in writing given to the Secretary of State which, in the case of a further election to pay contributions by method B or C, shall, subject to paragraph (5), be given within six months of the teacher last having become employed in reckonable service and, in the case of any election, shall specify—

- (a) the past period to which the election relates being—
- (i) if he elects to pay contributions by method A, a period which satisfies paragraph 2 of Part I of Schedule 2A (in the case of a further election, irrespective of whether the period falls before or after the date he made his previous election),
 - (ii) if he elects to pay contributions by method B and the election is a further election, a period which falls after the date he made his previous election,
 - (iii) if he elects to pay contributions by method C, a period which satisfies paragraph 2 of Part III of Schedule 2A and, if the election is a further election, which falls after the date he made his previous election,
 - (iv) if he elects to pay contributions by method D (the election being a further election to which paragraph (9) applies), a period which falls before the date he made his previous election;
- (b) the method by which he elects to pay appropriate contributions being—
- (i) in the case of a teacher employed in part-time reckonable service, method B,
 - (ii) in the case of a further election to which paragraph (9) applies, method D,
 - (iii) in any other case, method A, B or C,

as described in Parts I to IV of Schedule 2A;

and, on his giving notice satisfying this paragraph (and paragraph (6) or (7) where it applies), subject to and in accordance with the Part of Schedule 2A in question, the appropriate contributions shall be payable by the teacher to the Secretary of State.

(5) In the case of a part-time teacher the time limit referred to in paragraph (4) shall not apply.

(6) Where the teacher elects to pay appropriate contributions by method A, the notice shall also—

- (a) specify a period which satisfies paragraph 2 of Part I of Schedule 2A as that for which he elects to pay contributions;
- (b) where that period of contribution is such that he cannot complete payment of those contributions until he has attained the age of 69 years and he wishes to reserve the right to make a further election to which paragraph (9) would apply, contain a statement to that effect, and
- (c) contain a declaration that he has no reason to believe that his health may prevent him from continuing to be employed in reckonable service until he has completed payment of those contributions.

(7) Where the teacher elects to pay appropriate contributions by method C the notice shall also specify a period which satisfies paragraph 2 of Part III of Schedule 2A as that for which he elects to pay contributions.

(8) A teacher exercising his right of election under this regulation, in relation to a specified past period, to pay contributions by method A or method C may, in relation to some other past period, simultaneously elect to pay contributions by method B but, subject as aforesaid, a teacher shall not simultaneously make different elections under this regulation.

(9) This paragraph shall apply in the case of a method D election, that is to say, a further election by a teacher whose last employment in reckonable service is full-time where—

- (a) his previous election was made on or after 31st October 1983, contributions in pursuance thereof were payable by method A and the notice in relation thereto contained such a statement as is mentioned in paragraph (6)(b);
- (b) those contributions continued to be payable until he had attained the age of 69 years or would have continued to be payable until he had attained that age had he continued to be employed in full-time reckonable service until he attained the age of 70 years, and
- (c) he gives notice of the further election not earlier than the date on which he applies for retiring allowances but before the date on which he is paid a lump sum;

and in such case, this regulation shall apply notwithstanding that he may not satisfy the conditions in paragraph (1)(a).

(10) An election for the purposes of this regulation shall be irrevocable by the teacher as from the date a month after that on which the Secretary of State confirms in writing that it satisfies the requirements of this regulation; but where he elected to pay contributions by method A—

- (a) he may, subject to and in accordance with paragraph 5 of Part I of Schedule 2A, shorten the period for which he so elects to pay contributions;
- (b) if within 12 months of giving the Secretary of State notice of his election he becomes incapacitated and fails to satisfy the Secretary of State that the declaration referred to in paragraph (6)(c) was made in good faith, the Secretary of State may direct that the election be of no effect and, in such case, it shall be treated as if it had never been made and contributions paid in pursuance thereof shall be refunded to the teacher.

(11) A teacher who has exercised his right of election under this regulation shall be entitled to count reckonable service as provided in Part I, II, III or IV of Schedule 2A according as he elected to pay the appropriate contributions by method A, B, C or D.

(12) This paragraph shall apply in the case of an election by a teacher who, at the time he gives notice of his election, is credited with reckonable service in pursuance of regulation 73 or a previous provision to the like effect by reason of a period of comparable British service which he entered before attaining the age of 55 years; and, in such case, this regulation shall apply notwithstanding that he may not have first become employed in reckonable service before attaining that age, as mentioned in paragraph (1)(b).

Application of regulation 21(9) (method D) in the case of a deceased teacher

21A.—(1) This regulation shall apply in the case of a teacher—

- (a) who dies on or after 31st October 1983;
- (b) in respect of whom a person (“the pensioner”) is entitled to a long-term pension under regulation 64, and
- (c) who, had he ceased to be employed in reckonable service on becoming incapacitated on the date on which he in fact died—
 - (i) would have qualified for retiring allowances, and

(ii) subject to his claiming those retiring allowances, would have had the right under regulation 21 to make a further election to which paragraph (9) of that regulation applied.

(2) The pensioner (or where he is a child, a person acting on his behalf) may, by notice in writing given to the Secretary of State within 3 months of the teacher's death, elect that there should count as reckonable service in the teacher's case any past period in relation to which, in the hypothetical circumstances mentioned in paragraph (1)(c), the teacher might have made a further election to which regulation 21(9) applied.

(3) Where the pensioner so elects, regulation 21 and Part IV of Schedule 2A shall have effect as if the teacher had made such a further election in the said circumstances except that the appropriate contribution—

(a) shall be calculated in accordance with paragraph 1(a) of the said Part IV, irrespective of the teacher's age, and paragraph 1(b) thereof shall be disregarded, and

(b) shall be payable to the Secretary of State by the pensioner;

and, with the consent of any person to whom a terminal sum in respect of the teacher is payable, that sum may be applied, in whole or in part, in or towards satisfying any payment so due from the pensioner.

Purchase of added years—preserved provisions

22.—(1) In the case of a teacher who before 31st October 1983 exercised his right of election to purchase past added years under regulation 21 as then in force, regulation 23, 24 or 25 shall have effect for the purpose of determining the contributions payable in pursuance of his election, according to the method or combination of methods specified by him when he first before that date exercised that right, and for the purpose of determining reckonable service counting in pursuance of the election.

(2) An election so made shall be irrevocable by the teacher but he may, subject to and in accordance with paragraph 4 of Schedule 3, vary the rate at which he elects to pay contributions.”.

5. For regulation 23(2) to (6) of the principal regulations (Method 1 contributions) there shall be substituted the following provisions:—

“(2) In relation to a teacher paying contributions by Method 1 who ceases to be employed in full-time reckonable service (including such a teacher who dies while so employed) paragraph 6 of Part I of Schedule 2A shall have effect subject to any necessary modifications, in particular, as if any reference therein—

(a) to the past period were a reference to the period the teacher elected to purchase;

(b) to the period of contribution were a reference to a period referred to in paragraph (1);

so, however, that the reference to Table 2 in sub-paragraph (3)(b) (iii) of the said paragraph 6, as it has effect as aforesaid, shall be construed as a reference to Table 2 in Schedule 3.”.

6. Regulation 23(7) of the principal regulations (Method 1 contributions) shall be renumbered regulation 23(3).

7. In regulation 38(2) of the principal regulations (deduction from terminal sum) for the words "in accordance with table 2 of Schedule 3 as outstanding for payment." there shall be substituted the words "by reference to Table 2 in Schedule 3 equal to the product of the amount of his contributions for a year at the rate at which they were last payable and the number specified in the second column of that Table opposite the period specified in the first column thereof which corresponds to the unexpired part of the period first mentioned in this paragraph so, however, that where that unexpired part is not a whole number of years the number arrived at by interpolation shall be taken to be that so specified in the Table."

8. In regulation 84A of the principal regulations (commutation of benefits) for the words ". . . not exceeding £39," there shall be substituted the words ". . . not exceeding £78,".

9. After Schedule 2 to the principal regulations there shall be inserted the Schedule set out in the Schedule hereto.

10.—(1) For the heading to Schedule 3 to the principal regulations there shall be substituted the heading "Purchase of past added years—preserved provisions".

(2) For paragraph 4 of the said Schedule 3 and the note following thereon there shall be substituted the following provisions:—

"4. An election made as mentioned in regulation 22 may be varied by a subsequent election to pay contributions at a higher rate, subject however to the preceding paragraphs; and such a subsequent election shall have effect—

(a) as from the next following anniversary of the date from which (in accordance with regulation 23(1)) contributions at the original rate were payable, or

(b) where the teacher has previously and before 31st October 1983 elected to pay contributions at a rate higher than the original rate, as from the next following anniversary of the date from which (in accordance with this paragraph as then in force) contributions at that higher rate were payable."

(3) For Table 2 in the said Schedule 3 (including the prefatory paragraph and the note to that Table) there shall be substituted the following Table:—

“TABLE 2 Regulations 23(2) and 38(2)
DEDUCTIONS

Period in years	Relevant number
1	0.990
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

”

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

New St Andrew's House,
Edinburgh.
2nd September 1983.

We consent,

Nigel Lawson,
D. J. F. Hunt,
Two of the Lords Commissioners
of Her Majesty's Treasury.

16th September 1983.

SCHEDULE
SCHEDULE INSERTED AFTER SCHEDULE 2
TO THE PRINCIPAL REGULATIONS

Regulation 9

“SCHEDULE 2A

PURCHASE OF PAST ADDED YEARS—CURRENT PROVISIONS

PART I

METHOD A

1.—(1) In this Part, “the principal election” means an election under regulation 21 and, in relation to such an election—

“the past period” means the period specified in pursuance of paragraph (4)(a) of that regulation, and

“the period of contribution” means the period specified in pursuance of paragraph (6)(a) of that regulation.

(2) For the purposes of this Part a teacher shall be treated as if he were employed in full-time reckonable service during any period in respect of which he is paying contributions for current added years under regulation 28 and, in relation to such a period, his salary shall be taken to be his salary for the purposes of that regulation.

2.—(1) The period of contribution shall be a period of whole years not less than 5 in number during which the teacher concerned is employed in full-time reckonable service beginning with the first day of the month next following the date on which his election became irrevocable in pursuance of regulation 21(10) and ending before he attains the age of 70 years.

(2) The period of contribution and the past period shall be such that the rate at which the appropriate contributions are payable (determined in accordance with paragraph 3) when aggregated with the rate at which the teacher pays other contributions (within the meaning of regulation 11(2)(a)) does not exceed 15 per cent of his salary for the time being.

3.—(1) During the period of contribution (unless he has a break in service and paragraph 6(1) applies) the appropriate contributions payable by the teacher shall be a percentage of his salary for the time being determined, as hereinafter provided, by reference to—

(a) his age in completed years on the date on which notice of the principal election was given;

(b) the period of contribution expressed in years, and

(c) the past period expressed in years and a fraction of a year.

(2) The said percentage shall be the product of the past period and the percentage specified opposite his age in the column appropriate to the period of contribution in Table 1 below.

4. On the teacher duly completing payment of the appropriate contributions in respect of the period of contribution he shall be entitled to count the whole of the past period as reckonable service.

5.—(1) At any time during the period of contribution a teacher may, by notice in writing given to the Secretary of State, shorten the period for which he has elected to pay contributions so, however, that the shortened period shall satisfy the requirements of paragraph 2.

(2) Subject to the Secretary of State confirming in writing that the notice satisfies the said requirements, it shall be irrevocable and shall take effect as from the next following anniversary of the date on which (in accordance with paragraph 2(1)) the original contribution period began; and as from the date on which the notice takes effect ("the relevant date") the provisions of this Part shall have effect as hereinafter provided.

(3) The teacher shall be entitled to count as reckonable service that proportion of the past period which the part of the original period of contribution which he completed immediately before the relevant date bears to that period of contribution.

(4) On and after the relevant date the appropriate contributions payable by the teacher shall be determined as provided in paragraph 3 but as if any reference therein—

- (a) to the date on which notice of the principal election was given were a reference to the date on which notice was given under this paragraph;
- (b) the period of contribution were a reference to so much of the shortened period as falls on and after the relevant date, and
- (c) the past period were a reference to so much thereof as he is not entitled to count as reckonable service under sub-paragraph (3).

(5) Paragraph 4 shall have effect as if it provided that on the teacher completing payment of the appropriate contributions in respect of the shortened period he should be entitled to count as reckonable service so much of the past period as he is not entitled so to count under sub-paragraph (3).

(6) Paragraph 6 shall have effect as if any reference therein—

- (a) to the past period were a reference to so much thereof as he is not entitled to count as reckonable service under sub-paragraph (3);
- (b) to the period during which contributions have been or would be paid or to the period of contribution were a reference to so much thereof as falls or would fall on or after the relevant date.

6.—(1) If the teacher—

- (a) ceases to be employed in full-time reckonable service before completing his period of contribution, and
- (b) does not again become so employed within a month of so ceasing and before retiring allowances have become payable to him,

his principal election shall cease to have effect except as provided in the following sub-paragraphs but those sub-paragraphs shall have effect if, and only if, he does not receive a return of contributions under regulation 39.

(2) Without prejudice to the teacher additionally becoming entitled to count reckonable service by virtue of an election under sub-paragraph (3) or (5)—

- (a) except where sub-paragraph (b) below applies, he shall be entitled to count as reckonable service that proportion of the past period which the part of the period of contribution which he has completed bears to the whole of that period;
- (b) where the teacher ceased to be employed as mentioned in sub-paragraph (1)(a) on becoming incapacitated before attaining the age of 60 years, he shall be entitled to count as reckonable service—
 - (i) where the period of contribution would not have expired until after his attaining that age, that proportion of the past period which the period during which he would have paid contributions, if he had continued to be so employed and to pay them until he had attained that age, bears to the period of contribution;
 - (ii) where the period of contribution would have expired on or before his attaining that age, the whole of the past period.

(3) Where the teacher so elects within the period mentioned in sub-paragraph (4) he shall, subject to regulation 19(2)—

- (a) be entitled to count as reckonable service, subject to his making the payment hereinafter mentioned, so much of the past period as he is not entitled to count under sub-paragraph (2) and, accordingly, shall be entitled to count the whole of that period;
- (b) within the period mentioned in sub-paragraph (4) pay to the Secretary of State—
- (i) unless paragraph (ii) below applies, where on the date he ceased to be so employed, he had not attained the age of 60 years, a lump sum which was the actuarial equivalent on that date of the balance of contributions which would have been payable in pursuance of his principal election during the remainder of the contribution period had he continued to be so employed;
 - (ii) where, on the date he ceased to be so employed, he had not attained the age of 60 years but had become incapacitated and the period of contribution would not have expired until after his attaining that age, a lump sum which was the actuarial equivalent on that date of the balance of contributions which would have remained payable as aforesaid on his attaining the age of 60 years if he had not ceased to be so employed and had paid contributions until attaining that age;
 - (iii) where, on the date he ceased to be so employed, he had attained the age of 60 years, a lump sum equal to the product of the amount of his contributions for a year at the rate at which they were last payable in pursuance of his principal election and the number specified in the second column of Table 2 below opposite the period specified in the first column thereof which corresponds to that part of his contribution period which he had not completed before ceasing to be so employed so, however, that where the uncompleted part is not a whole number of years the number arrived at by interpolation shall be taken to be that specified in the Table.
- (4) The period referred to in sub-paragraph (3) is—
- (a) in the case of a teacher to whom retiring allowances were payable on his ceasing to be employed as mentioned in sub-paragraph 1(a), the period beginning with the date of his application for retiring allowances and ending immediately before that on which he is paid a lump sum;
- (b) in the case of any other teacher, the period of 3 months immediately following his ceasing to be so employed.
- (5) Where a lump sum is payable in the teacher's case which is less than the lump sum mentioned in sub-paragraph (3)(b) (i) or, as the case may be, (ii) or (iii) and he does not exercise his right of election under sub-paragraph (3) then, if within the period first mentioned in sub-paragraph (4) he elects under this paragraph, he shall, subject to regulation 19(2)—
- (a) be entitled to count as reckonable service, subject to his making the payment hereinafter mentioned, the part of so much of the past period as he is not entitled to count under sub-paragraph (2), reckoned in years and a fraction of a year, which is arrived at by the following formula, namely—

$$A \div \left(\frac{B}{C} - \frac{3D}{80} \right)$$

where—

- (i) A is the amount of the teacher's lump sum calculated without regard to reckonable service counting under this sub-paragraph,
 - (ii) B is the lump sum mentioned in sub-paragraph (3)(b) (i) or, as the case may be, (ii) or (iii),
 - (iii) C is so much of the past period as he is not entitled to count under sub-paragraph (2), and
 - (iv) D is his pensionable salary,
- reckoned in pounds and a fraction of a pound or, as the case may be, years and a fraction of a year, and the period on counting shall be additional to that counting under sub-paragraph (2);

(b) pay to the Secretary of State a lump sum equal to his lump sum.

(6) Where a lump sum is payable in a teacher's case, that sum may be applied, in whole or in part, in or towards satisfying any payment due in pursuance of an election under sub-paragraph (3) or (5).

(7) Where a teacher ceases to be employed as mentioned in sub-paragraph (1)(a) by reason of his dying while so employed or where a teacher dies within 3 months of ceasing to be so employed without having exercised his right of election under sub-paragraph (3) or (5), as from his death sub-paragraphs (2) to (6) shall apply in his case as if—

(a) he had ceased to be employed as mentioned in sub-paragraph (1)(a) on becoming incapacitated;

(b) the rights of election conferred by sub-paragraphs (3) and (5) were—

(i) conferred on any person entitled to a long-term pension under regulation 64 ("the pensioner") or a person acting on his behalf where he is a child, and

(ii) exercisable within 3 months of the teacher's death;

(c) any sum payable in pursuance of an election under sub-paragraph (3) or (5), as so applied, where payable by the pensioner within the said period of 3 months, and

(d) any reference to a lump sum were a reference to a terminal sum but sub-paragraph (6) provided that a terminal sum could only be applied as there mentioned with the consent of the person to whom it was payable.

(8) Any election for the purposes of this paragraph shall be by notice in writing given to the Secretary of State.

TABLE 2

Period in years	Relevant number
1	0.993
2	1.970
3	2.934
4	3.883
5	4.818
6	5.740
7	6.648
8	7.542
9	8.423
10	9.291

PART II

METHOD B

1. The appropriate contribution shall be a lump sum—
 - (a) determined, as hereinafter provided, by reference to—
 - (i) the teacher's age in completed years on the date on which the notice of election was given,
 - (ii) subject to paragraphs 3, 4 and 5 the annual value of his full salary at the rate at which he was paid at that date ("annual salary"), and
 - (iii) the past period to which the election relates expressed in years and a fraction of a year;
 - (b) paid to the Secretary of State not later than a month after the date on which the notice of election became irrevocable in pursuance of regulation 21(10).
2. The said lump sum shall be the product of the past period and the percentage of the teacher's salary specified opposite his age in the following Table 3.
- 3.—(1) This paragraph shall apply in the case of a teacher who has suffered a reduction in salary (in consequence of a change of post or otherwise) within—
 - (a) the year immediately preceding the date on which the notice of election was given, or
 - (b) where on that date he had attained the age of 57 years, the three years immediately preceding that date.

(2) In such case the lump sum shall be determined, subject to paragraphs 4 and 5, by reference to the annual value of the full salary which it appears to the Secretary of State would have been payable to him on the date on which the notice of election was given if he had continued to be employed on the like terms and conditions as he was employed on immediately before suffering a reduction in salary and in the post in which he was then employed.
- 4.—(1) This paragraph shall apply to the exclusion of paragraph 3 in the case of a teacher who gives his notice of election on or after applying for retiring allowances.

(2) In such case the lump sum shall be determined by reference to the pensionable salary by reference to which the retiring allowances fall to be calculated.
- 5.—(1) This paragraph shall apply in the case of a teacher who, on the date on which the notice of election was given, was in part-time employment which by virtue of regulation 5 was treated as employment in reckonable service for the purposes of regulations 46 and 47.

(2) In such case the references in paragraph 1(a) (ii) and 3(2) to his full salary shall be construed as references to the full salary which would have been payable to him if he had been employed full-time.

6. On the teacher duly paying the appropriate contribution he shall be entitled to count the whole of the past period as reckonable service.

TABLE 3

Teacher's age	Percentage of salary
under 23	29.53
23	28.50
24	27.47
25	26.45
26	25.43
27	24.54
28	23.77
29	23.12
30	22.57
31	22.10
32	21.67
33	21.27
34	20.92
35	20.62
36	20.37
37	20.19
38	20.05
39	19.97
40	19.91
41	19.86
42	19.84
43	19.86
44	19.89
45	19.92
46	19.96
47	20.02
48	20.11
49	20.22
50	20.36
51	20.52
52	20.69
53	20.86
54	21.04
55	21.22
56	21.52
57	22.02
58	22.72
59	23.52
60	24.39
61	23.88
62	23.37
63	22.86
64	22.34
65	21.81
66	21.29
67	20.76
68	20.24
69	19.71

PART III

METHOD C

1.—(1) In this Part, “the principal election” means an election under regulation 21 and, in relation to such an election—

“the past period” means the period specified in pursuance of paragraph (4)(a) of that regulation, and

“the period of contribution” means the period specified in pursuance of paragraph (7) of that regulation.

(2) For the purposes of this Part a teacher shall be treated as if he were employed in full-time reckonable service during any period in respect of which he is paying contributions for current added years under regulation 28 and, in relation to such a period, his salary shall be taken to be his salary for the purposes of that regulation.

2.—(1) The period of contribution shall be a period during which the teacher is employed in full-time reckonable service beginning with 1st October next following his giving notice of his election being—

(a) in the case of a teacher who has not attained the age of 55 years on 1st October next following his giving notice of election, a period which—

(i) satisfies the requirements of sub-paragraph (2),

(ii) comprises not less than 5 nor more than 10 years, and

(iii) will end on or before his attaining the age of 60 years (assuming that there is no break in his employment in reckonable service);

(b) in the case of a teacher who has attained the age of 55 years on the said 1st October, a period of 5 years.

(2) The period of contribution and the past period shall be such that the annual rate at which the appropriate contributions are payable (determined in accordance with paragraph 3), expressed as a percentage of the teacher’s annual salary as at 1st October next following his giving notice of his election, when aggregated with the rate at which the teacher at that date pays other contributions (within the meaning of regulation 11(2)(a)) does not exceed 15 per cent of his salary.

3. Subject to paragraph 6 or 7, the total appropriate contributions payable by the teacher, determined as provided in paragraph 4 or 5, shall be payable by the teacher by uniform monthly instalments.

4.—(1) In the case of a teacher who has not attained the age of 55 years on 1st October next following his giving notice of his election, the amount of the monthly instalments shall be determined, as hereinafter provided, by reference to—

(a) the period of contribution expressed in years and a fraction of a year;

(b) the lump sum which would have been payable had the teacher elected on that 1st October to pay contributions by method B (“the method B sum”), and

(c) the relevant rate of interest, that is to say, the rate corresponding to the average gross redemption yield on British government stocks referred to in sub-paragraph (3).

(2) In such case, the amount of the monthly instalments shall be the product of the method B sum and the factor specified opposite the range of rates within which the relevant rate of interest falls in the column of the following Table 4 appropriate to the period of contribution so, however, that where that period is not a whole number of years the factor arrived at by interpolation shall be taken to be that so specified in the Table.

(3) The average gross redemption yield mentioned in sub-paragraph (1)(c) is that—

(a) computed jointly by the Financial Times, the Institute of Actuaries and the Faculty of Actuaries and designated by them as that appropriate to British government high coupon 5-year stock (which yield is normally published in the Financial Times), and

(b) appropriate to 1st August last preceding the date on which the election becomes irrevocable in pursuance of regulation 21(10) or, if the London Stock Exchange was not then open, the last preceding day on which it was open.

5. In the case of a teacher who has attained the age of 55 years on 1st October next following his giving notice of his election, the total appropriate contribution shall be the amount which, having regard to its payment in sixty uniform monthly instalments, is the actuarial equivalent at that date of the lump sum which would have been payable had the teacher elected on that date to pay contributions by method B.

6. On the teacher duly completing payment of the total appropriate contribution he shall be entitled to count the whole of the past period as reckonable service.

7.—(1) Unless the circumstances are such that paragraph 8 applies, if the teacher—

(a) ceases to be employed in full-time reckonable service before completing his period of contribution, and

(b) does not again become so employed within one month of so ceasing and before allowances become payable to him,

his principal election shall cease to have effect except as provided in the following sub-paragraphs which shall have effect if, but only if, he does not receive a repayment of contributions under regulation 39.

(2) Without prejudice to the teacher additionally being entitled to count reckonable service by virtue of an election under sub-paragraph (3), he shall be entitled to count as reckonable service that proportion of the past period which the part of the period of contribution which he has completed bears to the whole of that period.

(3) If, within 3 months of ceasing to be employed as mentioned in sub-paragraph (1)(a), the teacher so elects he shall—

(a) be entitled to count as reckonable service, subject to his making the payment hereinafter mentioned, so much of the past period as he is not entitled to count under sub-paragraph (2) and, accordingly, shall be entitled to count the whole of that period;

(b) pay to the Secretary of State a lump sum which is the actuarial equivalent of the balance of contributions which would have been payable in pursuance of his principal election during the remainder of the contribution period had he continued to be so employed.

(4) Where a lump sum is payable in a teacher's case, that sum may be applied, in whole or in part, in or towards satisfying any payment due in pursuance of an election under sub-paragraph (3).

8.—(1) This paragraph shall apply if the teacher ceases to be employed in full-time reckonable service before completing his period of contribution—

(a) where he so ceases on becoming incapacitated before attaining the age of 60 years;

(b) by reason of his dying while so employed, or

(c) where he dies within 3 months of so ceasing without having elected as mentioned in paragraph 7(3).

(2) When the teacher has paid the appropriate contributions for at least a year of the period of contribution, the whole of the past period shall count as reckonable service in his case.

(3) When the teacher has paid the appropriate contributions for less than a year of the period of contribution—

(a) his election shall cease to have effect, and

(b) the contributions paid in pursuance thereof shall be refunded to the teacher or, as the case may be, to his personal representatives.

TABLE 4

Range within which relevant rate of interest falls	Contribution period in years					
	5	6	7	8	9	10
5.00 - 5.49	.0192	.0164	.0144	.0130	.0118	.0109
5.50 - 5.99	.0194	.0166	.0147	.0132	.0121	.0112
6.00 - 6.49	.0196	.0168	.0149	.0135	.0123	.0114
6.50 - 6.99	.0198	.0171	.0151	.0137	.0126	.0117
7.00 - 7.49	.0201	.0173	.0154	.0139	.0128	.0119
7.50 - 7.99	.0203	.0176	.0156	.0142	.0131	.0122
8.00 - 8.49	.0205	.0187	.0159	.0144	.0133	.0125
8.50 - 8.99	.0208	.0180	.0161	.0147	.0136	.0127
9.00 - 9.49	.0210	.0183	.0164	.0149	.0139	.0130
9.50 - 9.99	.0212	.0185	.0166	.0152	.0141	.0133
10.00 - 10.49	.0215	.0188	.0169	.0155	.0144	.0135
10.50 - 10.99	.0217	.0190	.0171	.0157	.0147	.0138
11.00 - 11.49	.0220	.0193	.0174	.0160	.0149	.0141
11.50 - 11.99	.0222	.0195	.0176	.0162	.0152	.0144
12.00 - 12.49	.0224	.0198	.0179	.0165	.0155	.0146
12.50 - 12.99	.0227	.0200	.0181	.0168	.0158	.0149
13.00 - 13.49	.0229	.0203	.0184	.0170	.0160	.0152
13.50 - 13.99	.0232	.0205	.0187	.0173	.0163	.0155
14.00 - 14.49	.0234	.0208	.0189	.0176	.0166	.0158
14.50 - 14.99	.0237	.0210	.0192	.0179	.0169	.0161
15.00 - 15.49	.0239	.0213	.0195	.0181	.0172	.0164
15.50 - 15.99	.0242	.0215	.0197	.0184	.0174	.0167
16.00 - 16.49	.0244	.0218	.0200	.0187	.0177	.0170
16.50 - 16.99	.0247	.0221	.0202	.0190	.0180	.0173
17.00 - 17.49	.0249	.0223	.0205	.0193	.0183	.0176
17.50 - 17.99	.0250	.0226	.0208	.0195	.0186	.0179
18.00 - 18.49	.0254	.0228	.0211	.0198	.0189	.0182
18.50 - 18.99	.0257	.0231	.0214	.0201	.0192	.0185
19.00 - 19.49	.0259	.0234	.0216	.0204	.0195	.0188
19.50 - 19.99	.0262	.0236	.0219	.0207	.0198	.0191

PART IV

METHOD D

1. The appropriate contribution shall be a lump sum being—
 - (a) in the case of a teacher who ceases to be employed in full-time reckonable service before attaining the age of 60 years, the sum which is the actuarial equivalent of the increase in the benefits which may become payable to or in respect of him in consequence of his counting as reckonable service the past period to which the election relates;
 - (b) in the case of a teacher who ceases to be so employed on or after attaining the age of 60 years, a sum determined, as hereinafter provided, by reference to—
 - (i) the teacher's age in completed years on ceasing to be so employed;
 - (ii) the pensionable salary by reference to which his allowances fall to be calculated, and
 - (iii) the past period to which the election relates expressed in years and a fraction of a year.
2. The sum referred to in paragraph 1(b) shall be the product of the past period and the percentage of the teacher's pensionable salary specified opposite his age in Table 3 in Part II above.
3. Any sum payable by a teacher under paragraph 1 may be deducted from any terminal sum payable to him.
4. On the appropriate contribution being duly paid the teacher shall be entitled to count the whole of the past period as reckonable service."

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These regulations amend the provisions of the Teachers' Superannuation (Scotland) Regulations 1977 relating to elections to purchase added years. The regulations also amend a number of minor points in the principal regulations. The main changes are described below (the new Methods A, B and C for paying contributions in respect of added years correspond to the old Methods 1, 2 and 3).

The right of election is no longer restricted to teachers who have not attained the age of 55 years (as it was by regulation 21 as originally made) but where a teacher elects to pay by Method A he must specify a contribution period of not less than 5 years ending before he attains the age of 70 years (*paragraph 2(1) of Part I of new Schedule 2A set out in the Schedule*) and declare that he has no reason to believe that his health may prevent him from continuing to serve for the specified period (*new regulation 21(6)(c) set out in regulation 4*).

A teacher who elects to pay by Method A and specifies a contribution period which cannot be completed until he has attained the age of 69 years may reserve the right to make a further election when he claims allowances and, if he makes such a further election, a lump sum contribution by Method D is payable (*new regulations 21(6)(b) and (9) and Part IV of new Schedule 2A*).

Contributions by Methods A and B are payable at higher rates than the old Method 1 and 2 contributions (*paragraph 3 of Part I and paragraph 2 of Part II of the new Schedule 2A*). The rate of interest used in determining the amount of Method C contributions is variable and related to yields on government stocks whereas the old Method 3 used a fixed rate of 5 per cent (*paragraph 4(1)(c) and (3) of Part III of the new Schedule 2A*).

The regulations also amend the provisions of regulation 8 of the principal regulations relating to the calculation of pensionable salary in their application to part-time teachers, to take account of the provisions of regulation 5(4) of the principal regulations relating to the reckoning of service (*regulation 3*).

The regulations also amend the provisions of regulation 84A of the principal regulations to raise the level for commutation of small pensions (*regulation 8*).

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