
STATUTORY INSTRUMENTS

1988 No. 1652

The Teachers' Superannuation (Consolidation) Regulations 1988

PART D

RECKONABLE SERVICE

Reckonable service generally

D1.—(1) Subject to regulation D2, a person is entitled to count as reckonable service—

- (a) subject to paragraph (2), any period spent by him in pensionable employment,
- (b) any period counting as reckonable service by virtue of regulations D3 to D6 or of regulation F5(7) (receipt of transfer value),
- (c) any period which does not count by virtue of sub-paragraph (a) or (b) but which immediately before 1st November 1988 counted as reckonable service under regulation 4(1) of the 1976 Regulations,
- (d) any period which immediately before 1st November 1988, under regulations 7 and 72(1) (a) of the 1976 Regulations (war service), was capable of counting as reckonable service for the purpose of calculating benefits under Part III of those Regulations, and
- (e) any period of specified country service.

(2) Where during a financial year a person has spent one or more periods in part-time pensionable employment the length at which each such period counts as reckonable service is—

$$365 \times \frac{A}{B}$$

where—

A is the person's contributable salary for the period, and

B is what his contributable salary for the whole of the financial year would have been if the employment had been full-time and had continued throughout the year.

(3) For the purposes of paragraph (2)—

- (a) a period of part-time employment ends, and another such period begins, when any change occurs in the rate of the person's contributable salary,
- (b) no account is to be taken of any reduction in contributable salary during a period of sick leave or maternity leave,
- (c) if a half or any greater fraction of a day results it is to be taken as one day, and any smaller fraction resulting is to be left out, and
- (d) if the calculation would result in more than 365 days' counting as reckonable service in respect of the financial year, the excess does not so count.

Exclusion from reckonable service

D2. The following do not count as reckonable service:

- (a) any contributions refund period, and
- (b) any period in respect of which a transfer value has been paid under regulation F1 or a cash equivalent has been paid,

and where a period related to war service counted by virtue of regulation 4(1)(d) or regulations 7 and 72(1)(a) of the 1976 Regulations, regulations D5 and D6 do not apply.

Past period for which additional contributions have been paid

D3.—(1) A person—

- (a) who has paid additional contributions for a past period in accordance with Part II or Part IV of Schedule 4, or
- (b) who has completed payment of additional contributions in accordance with Part I or Part III of Schedule 4, or with Schedule 5,

is entitled to count the past period as reckonable service.

(2) A person who has begun to pay additional contributions in accordance with Part I or Part III of Schedule 4, or has continued to pay them in accordance with Schedule 5, but who has not completed payment is entitled to count as reckonable service a period calculated in accordance with Schedule 7.

Current period for which additional contributions have been paid

D4. A person who has paid additional contributions for a current period in accordance with regulation C8 is entitled—

- (a) if he was in full-time pensionable employment immediately before the start of the period, to count as reckonable service the period in respect of which they were paid, or
- (b) if he was then in part-time pensionable employment, to count as reckonable service the proportion of the period that would have counted under regulation D1 if he had continued in that employment.

War service reckonable without receipt of a transfer value

D5.—(1) If a claim has been made to the Secretary of State, this regulation applies where—

- (a) a person was entitled at the material time to count a period as reckonable service for the purposes of the 1976 Regulations or previous provisions by virtue of a period of service of a kind described in the first column of Part I of Schedule 8 (“qualifying service”), and
- (b) the condition specified opposite the qualifying service in the second column is satisfied.

(2) A claim made for the purposes of this regulation may be treated as ineffective if it is not supported by a certificate, given by or on behalf of the scheme managers of the pension scheme appropriate to the qualifying service, as to the satisfaction of the condition and as to the duration of the person’s war service.

(3) The material time is 1st April 1978, unless the person died before that date but after 31st August 1974 when it is the time of his death.

(4) Where this regulation would be capable of applying by virtue of more than one period of qualifying service it applies by virtue only of the first such period, and the others are to be disregarded.

(5) Subject to paragraphs (6) and (7), where this regulation applies the person is to be treated as having been entitled at the material time to count as reckonable service—

- (a) where the qualifying service is police or fire service or Northern Ireland police or fire service, a period equal to $63\frac{2}{3}$ per cent of his war service, and
 - (b) in any other case, a period equal to 47 per cent of his war service.
- (6) Where the person died before 1st April 1978, paragraph (5) does not apply for the purpose of calculating any terminal payment or the rate before that date of any family benefits.
- (7) Where paragraph (5) applies for the purpose of calculating a retirement lump sum, the period is to be treated as reckonable service before 1st October 1956.
- (8) In this regulation “war service” has the meaning given, in relation to the qualifying service, in the third column of Part I of Schedule 8.

War service reckonable on receipt of additional transfer value

- D6.**—(1) If a claim has been made to the Secretary of State, this regulation applies to a person—
- (a) who had war service within the meaning of a qualifying public service scheme (“war service”), and
 - (b) who ceased to be in service or employment in which he was subject to that scheme at a time when he could not reckon service for the purposes of the scheme by virtue of his war service but could have done so had he continued in that service or employment, and
 - (c) in respect of whom a transfer value became payable to the Secretary of State before 1st April 1978 which took account of that service or employment, and
 - (d) who by virtue of that transfer value was on 1st April 1978 entitled to count reckonable service for the purposes of the 1976 Regulations, and
 - (e) in respect of whom an appropriate additional transfer value has been accepted.
- (2) The public service schemes are the Universities Superannuation Scheme and any occupational pension scheme established by or under an enactment or the Royal Prerogative or a Royal Charter—
- (a) all the particulars of which are set out in, or in a legislative instrument made under, an enactment, Royal Warrant or charter, or
 - (b) which cannot come into force, or be amended, without the scheme or amendment being approved by a Minister of the Crown or government department,
- and a qualifying public service scheme is one that does not fall within paragraph (3).
- (3) The schemes that are not qualifying ones are—
- (a) the schemes referred to in the first column of Part I of Schedule 8, and
 - (b) any Scottish or Northern Ireland teachers' scheme, that is to say—
 - (i) a scheme comprised in regulations extending to Scotland only from time to time in force under section 9 of the Superannuation Act 1972, the Teachers Superannuation (Scotland) Act 1968⁽¹⁾ or section 102 of the Education (Scotland) Act 1962⁽²⁾ or comprised in a Teachers Superannuation Scheme (within the meaning of section 145(47) of the said Act of 1962) from time to time in force, or
 - (ii) a scheme comprised in, or in regulations or rules from time to time in force under, article 11 of the Superannuation (Northern Ireland) Order 1972⁽³⁾ or the Teachers Superannuation Acts (Northern Ireland) 1950 to 1967⁽⁴⁾ or a 1923 Act Scheme (within the meaning of the Teachers Superannuation Act (Northern Ireland) 1950⁽⁵⁾).

(1) 1968 c. 12; partially repealed with savings by section 29(4) of the Superannuation Act 1972 (c. 11).

(2) 1962 c. 47; sections 102 and 145(47) were repealed by the Education (Scotland) Act 1980 (c. 44), Schedule 5.

(3) S.I. 1972/1073 (N.I. 10).

(4) 1950 c. 33 (N.I.); 1951 c. 28 (N.I.) (in part); 1956 c. 22 (N.I.); 1963 c. 7 (N.I.); 1967 c. 3 (N.I.); partially repealed with savings by article 23 of the Superannuation (Northern Ireland) Order 1972 (S.I. 1972/1073 (N.I. 10)).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(4) An appropriate additional transfer value is, subject to paragraph (5), one paid under any qualifying public service scheme which—

- (a) is paid in pursuance of war service provisions which had effect while the person was alive, and
- (b) is calculated, by reference to his war service, in the same manner as an additional transfer value payable by the Secretary of State under regulation F2, and war service provisions are provisions analogous to those which were contained in regulations 2 to 7 of the Teachers' Superannuation (War Service, etc.) Regulations 1975(6).

(5) Notwithstanding that it complies with paragraph (4), an additional transfer value is not an appropriate one if, after the end of his war service and before entering the service or employment in which he was subject to the qualifying public service scheme, the person was subject to another such scheme by virtue of which this regulation would be capable of applying to him.

(6) A person to whom this regulation applies is entitled to count as reckonable service, or as the case may be is to be treated as having been entitled to count as reckonable service for the purposes of the 1976 Regulations, a period of—

$$\frac{A}{B} \text{ years,}$$

where—

A is the basic transfer value, and

B is his adjusted pensionable emoluments.

(7) The basic transfer value is the additional transfer value less the amount representing compound interest, and the adjusted pensionable emoluments are the pensionable emoluments by reference to which the additional transfer value was calculated multiplied by the age factor ascertained from the table in Part II of Schedule 8.

(5) 1950 c. 33 (N.I.).

(6) S.I. 1975/276, revoked by S.I. 1976/1987.