
STATUTORY INSTRUMENTS

1988 No. 1652

The Teachers' Superannuation (Consolidation) Regulations 1988

PART H

MISCELLANEOUS AND SUPPLEMENTAL

Modified application in case of employment at reduced salary

H1.—(1) If—

- (a) a person who has been in pensionable employment either—
 - (i) continues to be employed, or
 - (ii) ceases to be employed and is re-employed within 6 months, by the same employer at a reduced rate of contributable salary, and
- (b) he does not elect under regulation C1(6) that his contributable salary is to be treated as having continued at the previous rate, and
- (c) his employer notifies the Secretary of State in writing, within 13 weeks after the first day of his employment at the reduced rate, that his employment at that rate is in the interests of the efficient discharge of the employer's functions, and
- (d) the application to him of this paragraph would, taking into account prospective increases under the Pensions (Increase) Act 1971(1) of benefits under Part E, be beneficial,

these Regulations have effect in relation to him with the modifications set out in Part II of Schedule 10.

(2) For the purposes of paragraph (1)—

- (a) the contributable salary of a person in part-time employment is to be taken to be what it would have been if the employment had been full-time, and
- (b) a local education authority and the governors of the schools maintained by it are to be taken to be the same employer,

but where the employers at the previous rate and at the reduced rate were in fact different, the former is the employer for the purposes of notification under paragraph (1)(c).

(3) A second or subsequent application of paragraph (1) does not affect its previous operation.

Modified application in certain other cases

H2.—(1) In relation to a person who made an election under regulation 4 of the Teachers' Superannuation (Policy Schemes) Regulations 1979(2) these Regulations have effect with the modifications set out in Part III of Schedule 10.

(1) 1971 c. 56.

(2) S.I. 1979/47.

(2) In relation to a person with admitted service these Regulations have effect with the modifications set out in Part IV of Schedule 10.

(3) In relation to a person with specified country service these Regulations have effect with the modifications set out in Part V of Schedule 10.

(4) Part VI of Schedule 10 has effect for enabling certain persons in pensionable employment to secure that these Regulations have effect in relation to them as if a period of service before 1st April 1945 had been a period of pensionable employment.

Records and information

H3.—(1) The employer of a person in pensionable employment is to record for each financial year—

- (a) the rate of the person’s salary,
- (b) the amount of his contributable salary,
- (c) any money value forming part of his contributable salary by virtue of regulation C1(1)(b) (accommodation and related services),
- (d) the contributions deducted under regulation C16(1),
- (e) the period during which he was in pensionable employment, and
- (f) the dates of any absence on sick leave or maternity leave, and the amount of salary paid during it.

(2) Employers are, within such reasonable time as he may require, to make to the Secretary of State such reports and returns, and to give him such information about persons who are or have been in pensionable employment, as he may reasonably require for the purposes of his functions under these Regulations; and such persons, and their personal representatives, are to give him such information and to produce such documents as he may reasonably require for those purposes.

Payments in respect of deceased persons

H4.—(1) This regulation applies where a person dies and the total of—

- (a) any sums that were due to him under these Regulations, and
- (b) any sums payable under these Regulations to his personal representatives,

(“the amount due”) does not exceed the amount specified in any order for the time being in force under section 6 of the Administration of Estates (Small Payments) Act 1965(3) and applying in relation to the death.

(2) Where this regulation applies the Secretary of State may, without requiring the production of probate or other proof of title, pay the amount due—

- (a) to the personal representatives, or
- (b) to the person, or to or among any one or more of any persons, appearing to him to be beneficially entitled to the estate.

Revaluation of guaranteed minimum in certain cases

H5.—(1) This regulation applies where a person has ceased to be in pensionable employment and has taken a right to a cash equivalent by exercising the option conferred by paragraph 13(2)

(3) 1965 c. 32; the amount specified in S.I. 1984/539 is £5,000.

of Schedule 1A to the Pensions Act(4) wholly or partly in the way specified in paragraph 13(2)(b) (purchase of annuity).

(2) Where this regulation applies, to the extent that the person’s guaranteed minimum is otherwise appropriately secured within the meaning of section 52C(4) of the Pensions Act(5)—

(a) for the purposes of section 35(2) of that Act (amount of guaranteed minimum) the person’s earnings factors shall be determined by reference to the last order under section 21 of that Act to come into force before the end of the tax year in which his service was terminated and without reference to the last such order to come into force before the end of the final relevant year, and

(b) the weekly equivalent mentioned in section 35(2) of that Act shall be increased in accordance with any additional requirements for the time being prescribed for the purposes of section 45(1)(b) (exclusion from liability to pay a limited revaluation premium).

(3) In this regulation “tax year” means the 12 months beginning with 6th April in any year and “final relevant year” has the meaning given in section 35(9) of the Pensions Act.

Extension of time

H6. The Secretary of State may in any particular case extend, or treat as having been extended, the time within which anything is required or authorised to be done under these Regulations.

Determination of questions

H7. All questions arising under these Regulations are to be determined by the Secretary of State and a determination by him is final.

Revocations, savings and transitional provisions

H8.—(1) The Regulations specified in Part I of Schedule 14 are revoked to the extent specified.

(2) The revocations have effect subject to the savings in Part II of Schedule 14.

(3) The provisions of Part II of Schedule 14 do not affect the general operation of section 16 of the Interpretation Act 1978(6) (general savings to be implied on a revocation).

(4) Part III of Schedule 14 has effect with respect to transitional matters in connection with the coming into force of these Regulations.

(4) 1975 c. 60; Schedule 1A was inserted by the Social Security Act 1985 (c. 53), Schedule 1, paragraph 3, and amended by the Social Security Act 1986 (c. 50), Schedule 10, paragraphs 29 and 30.

(5) Section 52C was inserted by the Social Security Act 1985, Schedule 1, paragraph 2, and amended by the Social Security Act 1986, Schedule 10, paragraph 26.

(6) 1978 c. 30.