
STATUTORY INSTRUMENTS

1992 No. 280

The Teachers' Superannuation (Scotland) Regulations 1993

PART C

TEACHERS' CONTRIBUTIONS

Additional contributions in respect of war service

C7.—(1) This regulation applies to a teacher who became entitled by virtue of regulations 49(2) (a) and 68 of the 1977 Regulations to count as reckonable service a period related to war service (“the war service period”).

(2) Subject to paragraph (6), there is to be paid by or in respect of a teacher to whom this regulation applies, by way of deduction from the appropriate terminal sum, an additional contribution of A + B, where—

A is 3.75 per cent of the salary notionally received during the teacher’s war service, and

B is interest on A at 3.5 per cent per annum, compounded with yearly rests, from 1st July 1950 to the relevant date.

(3) The salary notionally received during the teacher’s war service is £200 per annum in the case of a man and £175 per annum in the case of a woman.

(4) The relevant date is—

(a) if a transfer value has become payable in respect of the teacher by virtue of regulation F1, the date on which he became subject to the receiving scheme; and

(b) in any other case, the date on which the terminal sum is paid.

(5) If the additional contribution exceeds the terminal sum, the excess is to be paid in such manner as may be agreed.

(6) If—

(a) the counting of the war service period does not increase the retirement benefits payable; and

(b) no election is made under paragraph (8),

no additional contribution is payable under paragraph (2).

(7) This paragraph applies where the whole of the teacher’s other reckonable service would, in the event of his death, count in the calculation under regulation E26 of a spouse’s or nominated beneficiary’s pension (“the family pension”).

(8) Where paragraph (7) applies the teacher may elect that there is to be paid, by way of a further deduction from the appropriate terminal sum, an additional contribution in respect of war service.

(9) The amount of the additional contribution is the actuarial cost of the increase in the family pension that would result from the war service period’s counting under regulation E26(4)(c).

(10) An election under paragraph (8) must be made by giving written notice to the Secretary of State before the appropriate terminal sum is paid.

Status: This is the original version (as it was originally made).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

(11) If a teacher who could have made an election under paragraph (8) dies without having made it, the election may be made by the nominated beneficiary or surviving spouse before the appropriate terminal sum has been paid.