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## EXPLANATORY NOTE

*(This note is not part of the Regulations.)*

Regulations 3 to 32 of these Regulations further amend the Teachers' Pensions Regulations 1997 ("the Principal Regulations") which are the basis upon which the Teachers' Pension Scheme ("the Scheme") operates. In addition to minor and drafting amendments and those which correct errors and statutory references, the following changes of substance are made.

Regulation 4 inserts a new regulation in the Principal Regulations to regularise retrospectively the pension position of certain non-teaching staff who, although ineligible for membership, have been contributing to the Scheme.

Regulation 5 introduces a requirement for independent schools seeking to become Scheme employers to provide a guarantee, indemnity or bond acceptable to the Secretary of State; assimilates the requirements for members of the Council of British Independent Schools in the European Communities seeking to become Scheme employers with those for independent schools; and reflects changes made to the system of registering independent schools made by the Education Act 2002.

Regulations 7, 8(4) and (5), 9, 12(3), 16(3), 17, 20(2) and 28(3) enable periods of paternity and adoption leave to be treated in the same way as periods of maternity leave.

Regulations C9 and C10 of the Principal Regulations enable certain Scheme members to pay additional contributions in order to increase their pension entitlement. Regulations 10 and 11 provide for the notional salary upon which such contributions are based to be increased annually in line with the retail prices index.

Regulations 12(2), 23, 24, 25, 27 and 31(2) and (3) insert a new regulation in the Principal Regulations and make other amendments to enable the Scheme to accept transfers as part of a "bulk" transfer from other pension schemes in addition to on an individual basis.

Regulation 14 extends the option of commuting pensions on the grounds of exceptional circumstances of ill health to those who retire on attaining the age of 60.

Regulation 15 inserts a new regulation in the Principal Regulations to enable pensions which do not exceed £260 per annum to be commuted.

Regulation 16(2) and (4) clarifies the position with regard to eligibility for death grants paid under regulation E20 of the Principal Regulations.

Regulation 18 reduces the qualifying period for entitlement to certain benefits for pensioners who return to work and elect for that work to be pensionable.

Regulation 19 rectifies errors in regulation E28 of the Principal Regulations which appeared following consolidation of the Teachers' Superannuation (Consolidation) Regulations 1988 into the Principal Regulations in 1997 and which relate to the enhancement of benefits in certain circumstances.

Regulations 21 and 22 enable pensions to be paid quarterly.

Regulations 26 and 32 retrospectively recognise the Treasury's request that the Scheme's accounts move from cash-based to resource-based accounting.

Regulation 29 makes changes to Schedule 1 (Glossary of Expressions) to the Principal Regulations.

Regulation 30 makes changes to the list of categories in Part I (Employments Pensionable Without Election) and to the list of bodies in Part II (Employments Pensionable on Election) of Schedule 2 (Pensionable Employment) to the Principal Regulations.

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

Regulation 31 clarifies the position with regard to the entitlement of certain individuals who transferred into the Scheme from the National Health Service Pension Scheme to unreduced benefits at the age of 55.

Regulation 33 makes transitional provision for opting out where rights in relation to former Scheme members are adversely affected.

Section 12 of the Superannuation Act 1972 confers express power to make regulations retrospective in effect.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business.