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## EXPLANATORY NOTE

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

These Regulations make further amendments to the Teachers' Superannuation (Scotland) Regulations 1992 (S.I.1992/280) ("the 1992 Regulations").

Regulation 4 introduces a new regulation B8 under which full-time and part-time further employment after retirement will be pensionable unless the teacher elects to opt-out. A teacher in pensionable full-time further employment which commenced before 1st April 1997 is not affected by this regulation for so long as that teacher remains in the same employment.

Regulation 5 amends regulation C1A (which allows a teacher whose salary has been reduced to elect to continue to pay higher contributions) to exclude a teacher who is in pensionable employment under regulation B8 from this provision.

Regulations 6 to 9 and 18 exclude a teacher who is in pensionable employment under regulation B8 from regulations C3 (additional contributions to purchase past added years), C4 (additional contributions to purchase past added years in the case of a deceased teacher), C8 (additional contributions to purchase current added years) and H1 (modified application in case of employment at reduced salary) of the 1992 Regulations.

Regulation 10 amends regulation E4 of the 1992 Regulations to require a qualifying period of one year, which may be discontinuous, to be completed by a teacher who is in pensionable employment under regulation B8.

Regulation 11 amends regulation E9 of the 1992 Regulations to reduce from 5 years to 2 years the period needed to qualify for enhanced ill-health retirement benefits in respect of teachers who retire on grounds of incapacity where pensionable or excluded employment terminates on or after 1st October 2001.

Regulation 12 amends regulation E16 of the 1992 Regulations so that it does not apply to teachers whose further employment is pensionable under regulation B8. Regulation E16 will continue to have effect in relation to teachers whose benefits become payable on cessation of pensionable full-time further employment which commenced before 1st April 1997 and other teachers who undertake pensionable employment (full-time or part-time) on ceasing to be incapacitated, unless this follows further employment which was pensionable under regulation B8.

Regulation 13 introduces a new regulation E16A to provide for further retirement benefits of a teacher who ceases to be employed in further employment which was pensionable under regulation B8.

Regulation 14 amends regulation E19 of the 1992 Regulations by extending the provisions relating to death-in-service benefits to those on unpaid maternity and parental leave.

Regulation 15 amends regulation E20 of the 1992 Regulations to introduce a five year pension guarantee in respect of all teachers whose retirement benefits become payable on or after 1st October 2001.

Regulation 16 amends regulation E21 of the 1992 Regulations so that further employment which is pensionable under regulation B8 is treated separately from other employment in calculating family benefits.

Regulation 17 amends the timescale for the remittance of contributions to the Scottish Ministers after deduction from 14 days to 7 days (contained in regulation G10(1) and (1A) of the 1992 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 19 adds definitions of “Maternity leave” and “Parental leave” to Schedule 1 of the 1992 Regulations.