
SCOTTISH STATUTORY INSTRUMENTS

2005 No. 393

The Teachers' Superannuation (Scotland) Regulations 2005

PART E

BENEFITS

Overriding provisions as to guaranteed minimum pension

E1.—(1) This regulation shall override any other provisions of these Regulations which are inconsistent with it, except the provisions of regulations E18 and E22.

(2) If a teacher has, in relation to employment before 6th April 1997, a guaranteed minimum in relation to benefits under these Regulations—

- (a) he or she shall be entitled to receive from state pension age an annual pension payable at a rate equivalent to a weekly rate of not less than the guaranteed minimum;
- (b) if that teacher attains state pensionable age while in pensionable employment, continues in the same employment for a further period of 5 years and does not then cease to hold it, he or she is (unless he or she consents to a postponement of his or her entitlement) entitled from the end of that period to so much of his or her retirement pension as equals his or her guaranteed minimum;
- (c) in the case of a man who dies at any time leaving a widow, in relation to the weekly rate of widow's pension provided for her under these Regulations, she shall be entitled, during any such period as is mentioned in section 17(5) of the 1993 Act⁽¹⁾, to a long term pension which shall not be less than half his guaranteed minimum; and
- (d) in the case of a woman who dies on or after 6th April 1989 leaving a widower, in relation to the weekly rate of the pension provided for him under these Regulations, he shall be entitled to a long term pension which shall not be less than half of that part of the member's guaranteed minimum which is attributable to earnings factors for the tax year 1988/89 and subsequent tax years.

(3) The guaranteed minimum pensions referred to in paragraph (2) shall, insofar as they are attributable to earnings factors for the period beginning with the tax year 1988 89 and ending with the tax year 1996 97, be increased in accordance with the requirements of section 109 of the 1993 Act⁽²⁾.

(4) If the commencement of any teacher's guaranteed minimum pension is postponed for any period, the guaranteed minimum pension shall be increased to the extent, if any, specified in section 15 of the 1993 Act.

⁽¹⁾ 1993 c. 48. Section 17(5) is amended by the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) Schedule 5, paragraph 1 and Schedule 9, Part III(4).

⁽²⁾ Section 109 is amended by the Pensions Act 1995 (c. 26), section 55.