
SCOTTISH STATUTORY INSTRUMENTS

2005 No. 393

The Teachers' Superannuation (Scotland) Regulations 2005

PART E

BENEFITS

Abatement of retirement pension

E18.—(1) Subject to paragraph (4), this regulation applies while a teacher who has become entitled to payment of a teacher's pension is employed—

- (a) in pensionable employment, comparable British service or employment which would be pensionable employment or comparable British service but for his or her having made an election under regulation B7 or but for regulation B6(5) or other provisions to the like effect; or
- (b) as a teacher in part time service in an employment specified in Schedule 2,

and has not attained the age of 70 or had 45 years' reckonable service.

(2) Where this regulation applies, the annual rate of the retirement pension shall be reduced—

- (a) if A equals or exceeds (C + D E), to zero; and
- (b) in any other case, and subject to paragraph (6), by the amount (if any) which is necessary to secure that (A + B) does exceed (C + D E).

(3) In paragraph (2)—

A is the initial annual rate of the teacher's salary in the employment;

B is the reduced annual rate of the retirement pension, disregarding any actuarial reduction required by regulation E7(4), as increased under the 1971 Act⁽¹⁾;

C is, or where that teacher's previous pensionable employment was employment in part time service is the full time equivalent of, the highest annual rate of contributable salary that was payable to him or her during the 3 years ending immediately before they became entitled to payment of the pension, or, if applicable, the highest annual rate of contributable salary that was payable to him or her during the 3 years ending immediately before they ceased to be employed in any pensionable employment entered into by them after they became entitled to payment of the pension, whichever is the greater;

D is the amount (if any) by which, immediately before the first day of the employment, C would have increased if it had been the annual rate of an official pension, within the meaning of the 1971 Act, beginning, and first qualifying for increases under that Act, on the same date as the pension;

E is any part of the retirement pension allocated under regulation E14, and

F is the annual rate of the teacher's remuneration in the employment on the first day of the pension quarter.

Status: This is the original version (as it was originally made).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

(4) Unless he or she either changes his or her employment, or varies the conditions of any contracts of employment concurrently in force, this regulation shall not apply in the case of a teacher—

- (a) to whom retirement benefits have become payable by reason of redundancy or in the interests of the efficient exercise of the employer's functions; and
- (b) who continues to be employed in pensionable employment under a contract of employment for part-time service which was concurrently in force with the contract of employment which he or she ceased to hold.

(5) In the case of a teacher to whom paragraph (4) applies, there shall be no reduction in the retirement pension payable to him or her so long as he or she continues to be employed under the contract of employment for part-time service referred to in paragraph (4)(b), and for the purposes of this paragraph the rate of earnings shall be deemed to remain constant throughout the period of that employment.

(6) Where regulation E7(4) applies the amount (if any) by which the annual rate of the pension is to be reduced under paragraph (2)(b) shall be the amount (if any) referred to in that sub paragraph multiplied by the appropriate factor.

(7) This regulation shall not apply in respect of a pension (or part of a pension) to which a teacher is entitled by virtue of regulation E6(1)(e).