
SCOTTISH STATUTORY INSTRUMENTS

2005 No. 393

The Teachers' Superannuation (Scotland) Regulations 2005

PART E
BENEFITS

Limitation of retirement benefits in certain cases

E9.—(1) Paragraphs (2) to (5) apply to a teacher who has made an election—

- (a) under regulation C1(8) of the 1992 Regulations⁽¹⁾ and whose pensionable salary falls to be calculated by reference to the notional rate as described in that provision; or
- (b) under regulation C2(1) and whose pensionable salary falls to be calculated by reference to regulation C2(4).

(2) The annual rate of the teacher's retirement pension is not to exceed the fraction of the appropriate sum ascertained, by reference to the relevant age, from Table 1 below.

TABLE 1

| <i>Relevant age</i> | <i>Fraction</i> |
|---------------------|-----------------|
| Under 50 | 1/2 |
| 50 | 2/5 |
| 51 | 3/10 |
| 52 | 1/5 |
| 53 | 1/10 |
| 54 | 1/14 |

(3) Where the teacher has been in pensionable employment for less than 20 years, his or her retirement lump sum is not to exceed 3/80ths of the appropriate sum multiplied by the total of his or her reckonable service and the period ascertained, by reference to the number of complete years he or she has been in pensionable employment, from Table 2 below.

TABLE 2

| <i>Years in pensionable employment</i> | <i>Period in years</i> |
|----------------------------------------|------------------------|
| 19 | 17 |
| 18 | 15 |
| 17 | 13 |

(1) [S.I. 1992/280](#). Regulation C1(8) was repealed by [S.I. 1998/718](#) with effect from 15th April 1998.

Status: This is the original version (as it was originally made).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

| <i>Years in pensionable employment</i> | <i>Period in years</i> |
|----------------------------------------|------------------------|
| 16 | 11 |
| 15 | 9 |
| 14 | 7 |
| 13 | 5 |
| 12 | 4 |
| 11 | 3 |
| 10 | 2 |
| 9 | 1 |
| Fewer than 9 | 0 |

(4) Where the teacher has been in pensionable employment for 20 years or more his or her retirement lump sum is not to exceed the appropriate sum multiplied by $1\frac{1}{2}$.

(5) The appropriate sum is the greater of—

- (a) the teacher's contributable salary for the best one of his or her last 5 years in pensionable employment; and
- (b) one third of that teacher's aggregate contributable salary for his or her best 3 consecutive years in pensionable employment within the 10 years ending with its cessation,

and, for the purpose of paragraph (2), the relevant age is the teacher's age when he or she first entered pensionable employment, unless he or she was not continuously in pensionable employment in which case it is the figure obtained by subtracting the number of years in pensionable employment from 60.

(6) In this regulation, references to "retirement pension" and "retirement lump sum" are references to such pension and lump sum before any actuarial reduction required by regulation E7(4) or E8(3).