
SCOTTISH STATUTORY INSTRUMENTS

2005 No. 393

The Teachers' Superannuation (Scotland) Regulations 2005

PART J

MISCELLANEOUS AND SUPPLEMENTAL

Records and information

J4.—(1) The employer of a teacher in pensionable employment shall record for each financial year—

- (a) the rate of the teacher's salary;
- (b) the amount of the teacher's contributable salary;
- (c) the value of any emoluments in kind treated as forming part of the salary of the teacher by virtue of regulation C1(1)(a);
- (d) the contributions deducted under regulation C15(1);
- (e) the period during which the teacher was in pensionable employment; and
- (f) the dates of any absence on sick leave or maternity, paternity or adoption leave, and the amount of salary paid during it.

(2) Employers shall, within such reasonable time as they may require, make to the Scottish Ministers such reports and returns, and give to them such information about teachers who are or have been in pensionable employment as they may reasonably require for the purposes of their functions under these Regulations; and such teachers, and their personal representatives, shall give them such information and produce such documents as they may reasonably require for those purposes.

(3) Without prejudice to paragraph (2) and subject to paragraph (4), a teacher who has become entitled to payment of retirement benefits and who takes up employment such as is described in regulation E18(1) shall—

- (a) within 7 days of taking up such employment notify the Scottish Ministers of that fact giving details of the salary in the employment; and
- (b) within 7 days of any change in salary notify the Scottish Ministers of that change.

(4) Paragraph (3) shall not apply where the teacher has attained the age of 70 or has had 45 years reckonable service.