

## SCHEDULE 1

Regulation A2

## GLOSSARY OF EXPRESSIONS

<i>Expression</i>	<i>Meaning</i>
“The 1971 Act”	The Pensions (Increase) Act 1971 <b>(1)</b> .
“The 1993 Act”	The Pension Schemes Act 1993 <b>(2)</b> .
“The 1995 Act”	The Pensions Act 1995 <b>(3)</b> .
“The 1999 Act”	The Welfare Reform and Pensions Act 1999 <b>(4)</b> .
“The Pensions Act”	The Social Security Pensions Act 1975 <b>(5)</b> .
“The Taxes Act”	The Income and Corporation Taxes Act 1988 <b>(6)</b> .
“The 1965 Family Benefit Regulations”	The Teachers (Superannuation) (Family Benefits) (Scotland) Regulations 1965 <b>(7)</b> .
“The 1969 Regulations”	The Teachers Superannuation (Scotland) Regulations 1969 <b>(8)</b> .
“The 1971 Family Benefit Regulations”	The Teachers Superannuation (Family Benefits) (Scotland) Regulations 1971 <b>(9)</b> .
“The 1977 Regulations”	The Teachers Superannuation (Scotland) Regulations 1977 <b>(10)</b> .
“The 1992 Regulations”	The Teachers' Superannuation (Scotland) Regulations 1992 <b>(11)</b> .
“The Amending Regulations”	The Teachers' Superannuation (Scotland) Amendment Regulations 1997 <b>(12)</b> .
“Accepted school”	Shall be construed in accordance with regulation B5.
“Actuarial”	Determined by, or in accordance with tables prepared by, the Government Actuary.
“Actuarial reduction”	In relation to a retirement pension or retirement lump sum, the process of multiplying a retirement pension or retirement lump sum by the appropriate factor as required by regulation E7(4) or E8(3).

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(1) 1971 c. 56.

(2) 1993 c. 48.

(3) 1995 c. 26.

(4) 1999 c. 30.

(5) 1975 c. 60.

(6) 1988 c. 1.

(7) S.I. 1965/680, revoked by S.I. 1967/901.

(8) S.I. 1969/77, revoked by S.I. 1977/1360.

(9) S.I. 1971/1775, revoked by S.I. 1997/1360.

(10) S.I. 1977/1360, amended by 1977/1808, 1978/1507, 1980/344, 1982/1302, 1983/639 and 1431, 1984/2028, 1988/1618, 1989/666 and 1990/383 and revoked by 1992/280.

(11) S.I. 1992/280 amended by S.I. 1992/1025 and 1597, 1993/490 and 2513, 1994/1715 and 2699, 1995/1670, 1997/676, 718, 1129, 1644 and 2208, 1999/442 and 446 and 2001/3649 and S.S.I. 2000/366, 2001/152, 291 and 407, 2002/288, 2003/423 and 2004/89.

(12) S.I. 1997/676.

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<i>Expression</i>	<i>Meaning</i>
“Additional contributions”, “additional period”	In relation to family benefits, the expressions shall be construed in accordance with paragraph 1(3) of Schedule 6.
“Adoption leave”	The meaning given in the Paternity and Adoption Leave Regulations 2002 <sup>(13)</sup> .
“Adviser”	A person employed as an educational psychologist or who, having previously been employed in pensionable employment or comparable British service is employed in— <ul style="list-style-type: none"> <li>(a) duties connected with education or in services ancillary to education, or</li> <li>(b) a capacity connected with education which to a substantial extent involves the control or supervision of teachers,</li> </ul> and, excepting a person in employment of the type referred to in paragraph 15 of Schedule 2, includes a person falling within the definition of “organiser” and “supervisor” prescribed in regulation 3 of the 1977 Regulations <sup>(14)</sup> .
“Appropriate factor”	The factor being— <ul style="list-style-type: none"> <li>(a) in relation to a retirement pension and to the retirement benefits referred to in regulations E25 and E29, the factor set out in Table I in Schedule 10 or, in the case of a person to whom paragraph 25 of Part V of Schedule 9 applies (certain nurses, physiotherapists, midwives, health visitors and mental health officers), set out in Table III in Schedule 10, and</li> <li>(b) in relation to a retirement lump sum, the factor set out in Table II in Schedule 10 or, in the case of a person to whom paragraph 25 of Part V of Schedule 9 applies (certain nurses, physiotherapists, midwives, health visitors and mental health officers), set out in Table IV in Schedule 10,</li> </ul> corresponding to the age of that person in complete years and months when he or she became entitled to that pension (including the retirement benefits referred to in (a) above) or lump sum, as the case may be.
“Appropriate percentage”	has the meaning given in regulation F4(4).
“Appropriate personal pension scheme”	A personal pension scheme for which there is in force a certificate issued in accordance with

<sup>(13)</sup> S.I. 2002/2788, amended by S.I. 2003/921 and 2004/923.

<sup>(14)</sup> S.I. 1977/1360, as relevantly amended by S.I. 1980/344.

<i>Expression</i>	<i>Meaning</i>
	regulations made under section 7 of the 1993 Act <b>(15)</b> .
“Appropriate Policy”	A policy of insurance or annuity contract which provides an annuity which satisfies requirements prescribed under section 95(2)(c) of the 1993 Act <b>(16)</b> .
“Appropriate rights”	has the meaning given in regulation F6(3).
“Approved superannuation scheme”	An occupational pension scheme which— (a) is a statutory scheme, or (b) is approved under Chapter 1 of Part XIV of the Taxes Act and does not fall within section 591(2)(h) of that Act <b>(17)</b>
“Back Period”	Shall be construed in accordance with regulation B2(6).
“Cash Equivalent”	A cash equivalent as mentioned in section 94(1) of the 1993 Act <b>(18)</b> .
“Child”	Shall be construed in accordance with regulation E26.
“Club scheme”	A statutory scheme or a scheme for the time being treated, with the agreement of the Treasury, as a statutory scheme.
“Comparable British Service”	Service which is pensionable under a public service superannuation scheme for teachers in any part of the British Isles outside Scotland.
“Contracted-out employment”, “contracted-out scheme”	Shall be construed in accordance with sections 8(1) and 7(3) respectively of the 1993 Act <b>(19)</b> .
“Contributable salary”	Shall be construed in accordance with regulation C1.
“Contributions equivalent premium”	A premium under section 55(2) of the 1993 Act.
“Credited service”	The meaning given in paragraph 1(6) of Schedule 6.
“Earnings factors”	Shall be construed in accordance with section 14(2) of the 1993 Act.
“Effective reckonable service”	Shall be construed in accordance with regulation E35.
“Employment”	Employment under a contract of service.

**(15)** 1993 c. 48. Section 7 is amended by the Pension Schemes Act 1995 (c. 26), section 136 and the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), Schedule 1, paragraph 33.

**(16)** 1993 c. 48, as amended by S.I. 2001/3649.

**(17)** 1988 c. 1. Section 591 is prospectively repealed by the Pensions Act 2004 (c. 35), Schedule 42, Part 3.

**(18)** 1993 c. 48. Section 94(1) is relevantly amended by the Pensions Act 1995 (c. 26), section 154.

**(19)** 1993 c. 48. Section 8(1) is amended by the Pensions Act 1995 (c. 26), section 136.

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<i>Expression</i>	<i>Meaning</i>
“Entitled”	Any reference to a teacher entitled to payment of retirement benefits is to be construed as including a reference to a teacher who has not applied for payment of them.
“Equivalent pension benefits”	The meaning given by section 57(1) of the National Insurance Act 1965(20).
“Ex-spouse”	Means an individual to whom pension credit rights under the Scheme have been or are to be allocated following a pension sharing order.
“Excluded employment”	Shall be construed in accordance with regulation B7(2).
“Family benefits”	Benefits payable under regulation E26 to E33.
“Family benefit service”	Shall be construed in accordance with regulation E31.
“Final salary scheme”	A scheme which provides for the calculation of retirement benefits based on— <ul style="list-style-type: none"> <li>(a) a person’s remuneration for any one of the 5 years preceding his or her retirement date, and</li> <li>(b) the annual average of a person’s aggregate remuneration for any period of 3 or more consecutive years ending not earlier than 10 years before his or her retirement date.</li> </ul>
“Full-time service”	Service as a teacher under a contract providing for service for the whole of the working week.
“Guarantee date”	Shall be construed in accordance with section 93A of the 1993 Act(21).
“Guaranteed minimum”	A guaranteed minimum under section 14 of the 1993 Act(22).
“Guaranteed minimum pension”	Shall be construed in accordance with section 8(2) of the 1993 Act(23).
“Incapacitated”	A person is incapacitated— <ul style="list-style-type: none"> <li>(a) in the case of a teacher, while in the opinion of the Scottish Ministers the teacher is incapable by reason of infirmity of mind or body of serving efficiently as such, and despite appropriate medical</li> </ul>

(20) 1965 c. 51.

(21) 1993 c. 48. Section 93A was inserted by the Pensions Act 1995 (c. 26), section 153, and is amended by the Welfare Reform and Pensions Act 1999 (c. 30), Schedule 12, paragraph 34.

(22) 1993 c. 48. Section 14 is amended by the Pensions Act 1995 (c. 26), Schedules 5 and 7, the Social Security (Transfer of Functions, etc.) Act 1999 (c. 2), Schedule 1, paragraph 38 and the Proceeds of Crime Act 2002 (c. 29), Schedule 11, paragraph 22 and is modified by S.I. 1996/1461 and 1462.

(23) 1993 c. 48. Section 8(2) is amended by the Pensions Act 1995 (c. 26), Schedule 5, paragraph 23 and the Social Security Act 1998 (c. 14), Schedule 7, paragraph 126 and is modified by S.I.s 1996/1461 and 1462.

<i>Expression</i>	<i>Meaning</i>
	treatment is likely permanently to be so, and (b) in any other case, while in the opinion of the Scottish Ministers the person is incapable by reason of such infirmity of earning his or her livelihood and is not maintained out of money provided by Parliament or non domestic rates and council tax levied by local authorities.
“Incapacity grant”	A grant payable by virtue of regulation E21.
“Indexing”	Means indexing according to the Government Index of Retail Prices.
“the Inland Revenue”	Means the Commissioners of Inland Revenue.
“Maternity leave”	Leave within the meaning of Part II of the Maternity and Parental Leave etc. Regulations 1999(24).
“Member”	In regulations C13, E30 and E31 and for related purposes, shall have the meaning given in paragraph 1(1) of Schedule 6, and for all other purposes means a member of the scheme and includes an active member, a deferred member and a pension credit member.
“Normal contributions”, “Normal service”	Shall be construed in accordance with paragraph 1(2) of Schedule 6.
“Normal retirement age”	Means 60.
“Occupational pension scheme”	Any scheme or arrangement comprised in one or more instruments or agreements and having, or being capable of having, effect in relation to one or more descriptions or categories of employment so as to provide benefits, in the form of pensions or otherwise, payable on termination of service, or on death or retirement, to or in respect of earners with qualifying service in any employment of any such description or category.
“Parental leave”	Leave within the meaning of Part III of the Maternity and Parental Leave etc. Regulations 1999(25).
“Part-time service”	Service as a teacher under a contract which provides for service of less than full-time service.
“Part time teacher”	Means a teacher employed in part-time service.

(24) S.I. 1999/3312, as amended by S.I. 2002/2789.

(25) S.I. 1999/3312, as amended by S.I. 2002/2789.

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<i>Expression</i>	<i>Meaning</i>
“Paternity leave”	The meaning given in the Paternity and Adoption Leave Regulations 2002.
“Payment in lieu of contributions”	A payment in lieu of contributions under Part III of the National Insurance Act 1965 <sup>(26)</sup> .
“Pay period”	The period of employment at the end of which a teacher receives payment of salary from his or her employer.
“Pension credit”	Has the meaning given in regulation F2(b).
“Pension credit benefit”	Means in relation to the Scheme the benefits payable under the Scheme to or in respect of a pension credit member by virtue of his or her appropriate rights under the Scheme attributable to a pension credit.
“Pension credit member”	Means an individual who is a member of the Scheme, either— <ul style="list-style-type: none"> <li>(i) solely for the provision of a pension credit benefit; or</li> <li>(ii) for the wholly separate provision of a pension credit benefit, where benefits accrue or have accrued to that individual under the Scheme for any other reason.</li> </ul>
“Pension credit rights”	Means rights to future benefits under the Scheme which are attributable to a pension credit.
“Pension debit”	Has the meaning given in regulation F2(a).
“Pension debit member”	Means a member, whether an active member, a deferred member or a pensioner member, whose shareable rights under the Scheme are subject to a pension debit.
“Pension sharing order”	Means any order or provision which is mentioned in section 28(1) of the 1999 Act <sup>(27)</sup> or article 25(1) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 <sup>(28)</sup> .
“Pensionable employment”	In relation to any time before the coming into force of these Regulations shall be construed in accordance with Part B of the 1992 Regulations. In relation to any time after the commencement of these Regulations, shall be construed in accordance with Part B.
“Pensionable salary”	Shall be construed in accordance with regulation E34.

<sup>(26)</sup> 1965 c. 51, to which there are amendments not relevant to these Regulations.

<sup>(27)</sup> 1999 c. 30. Section 28 is prospectively amended by the Civil Partnerships Act 2004 (c. 33), Schedule 27.

<sup>(28)</sup> S.I. 1999/3147.

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<i>Expression</i>	<i>Meaning</i>
“Pensionable service”	Has the meaning given by section 124(1) of the 1995 Act(29).
“Pensions Regulator”	Means the Pensions Regulator constituted by section 1 of the Pensions Act 2004(30).
“Personal pension scheme”	Means a personal pension scheme (within the meaning of section 1 of the 1993 Act) which has been approved by the Commissioners of Inland Revenue under Chapter IV of Part XIV of the Taxes Act or provisionally approved under section 655(5) of that Act(31).
“Previous provisions”	Provisions contained in or made under an enactment relating to the superannuation of teachers in Scotland which were in force at any time before 1st August 1977.
“Qualified for retirement benefits”	Shall be construed in accordance with regulation E5.
“Reckonable service”	Shall be construed in accordance with regulation D1.
“Regular employment”	Employment under a contract which specifies a non-varying pattern of employment.
“Required percentage”	Shall be construed in accordance with regulation H3.
“Retirement lump sum”	A retirement lump sum payable under Part E.
“Retirement pension”	A retirement pension payable under Part E.
“Retirement benefits”	Shall be construed in accordance with regulation E4.
“the Scheme”	Means the pension scheme constituted by these Regulations.
“Scheme managers”	In relation to a statutory scheme the expression means the Minister of the Crown, Scottish Ministers or local authority or police or fire authority administering the scheme; in relation to any other scheme, it means the person responsible for the management of the scheme.
“Section 9(2B) Rights”	Rights (other than rights attributable to voluntary contributions within the meaning of section 111 of the 1993 Act(32)) which are attributable to an earner’s service (within the meaning of sections 3,4 and 112 of the Social Security Contributions and Benefits

(29) 1995 c. 26, to which there are amendments not relevant to these Regulations.

(30) 2004 c. 35.

(31) 1988 c. 1. Section 655 is prospectively amended by the Finance Act 1004 (c. 12), Schedule 42, Part 3.

(32) 1993 c. 48. Section 111 is prospectively repealed by the Pensions Act 2004 (c. 35), section 267 and Schedule 13, Part 1.

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<i>Expression</i>	<i>Meaning</i>
	Act 1992)( <b>33</b> ) on or after 6th April 1997 in employment which is contracted out in accordance with section 9(2B) of the 1993 Act( <b>34</b> ).
“Self-employed pension arrangement”	A personal pension scheme within the meaning of Chapter IV of Part XIV of the Taxes Act( <b>35</b> ) which is approved by the Inland Revenue under that Chapter, but which is neither a personal pension scheme within the meaning of the Social Security Act 1986( <b>36</b> ) nor a contract or a scheme approved under Chapter III of Part XIV of the Taxes Act.
“Shareable rights”	Has the meaning given in section 27(2) of the 1999 Act( <b>37</b> ).
“Specified country service”	The expression means— <ul style="list-style-type: none"> <li>(a) service before 25th March 1972 which was, for the purposes of Part IX of the Teachers' Superannuation Regulations 1967(<b>38</b>), service in a specified country as a services civilian teacher,</li> <li>(b) service after 24th March 1972 and before 1st January 1977 which if section 25 of the Superannuation Act 1965(<b>39</b>) had continued in force, would have been such services as is mentioned in (a) above, and</li> <li>(c) service after 31st December 1976 and before 1st January 1980 in continuation of such service as mentioned in (b) above.</li> </ul>
“State pensionable age”	In the case of a man, 65; in the case of a woman, 60.
“Statutory scheme”	A scheme established by or under any enactment— <ul style="list-style-type: none"> <li>(a) the particulars of which are set out in any enactment, or in any Regulations made under any enactment, or</li> </ul>

(33) 1992 c. 4. Section 3 is amended by the Social Security Act 1998 (c. 14) (the “1998 Act”), sections 48 and 49 and the Social Security Contributions (Transfer of Functions etc) Act 1999 (c. 2) (the “1999 Act”) section 2 and Schedule 3, paragraph 3. Section 4 is amended by the Social Security (Incapacity for Work) Act 1994 (c. 18), Schedules 1 and 2, the 1998 Act, section 50, the 1999 Act, section 2 and Schedule 3, paragraph 4, the Child Support, Pensions and Social Security Act 2000 (c. 19) section 74, the Employment Act 2002 (c. 22) Schedule 7, paragraph 3, the Finance Act 2003 (c. 14), Schedule 22, paragraph 48 and the Income Tax (Earnings and Pensions) Act 2003 (c. 1), Schedule 6, paragraph 172. Section 112 is amended by the Employment Rights Act 1996 (c. 18), Schedule 1, paragraph 51 and the 1999 Act, Schedule 3, paragraph 21.

(34) Section 9(2B) was inserted by the Pensions Act 1995 (c. 26), section 136(3), is amended by the Social Security (Transfer of Functions, etc.) Act 1999 (c. 2), Schedule 1, paragraph 35 and modified by S.I. 1996/1172, regulation 48.

(35) 1988 c. 1, to which there are amendments not relevant to these Regulations. Certain provisions are prospectively repealed by the Finance Act 2004 (c. 12), Schedule 42, Part 3.

(36) 1986 c. 50.

(37) 1999 c. 30.

(38) S.I. 1967/489, revoked by 1976/1987.

(39) 1965 c. 74. Section 25 was amended by the Superannuation (Miscellaneous Provisions) Act 1967 (c. 28), section 2 and was repealed by the Superannuation Act 1972 (c. 11), Schedule 8.



<i>Expression</i>	<i>Meaning</i>
	(b) which has been approved as an appropriate scheme by a Minister or government department (including the head of a Northern Ireland department or a Northern Ireland department).
“Tax year”	The 12 months beginning with 6th April in any year.
“Teacher”	Includes a person who has ceased to be a teacher, and an adviser.
“Teacher’s pension”	An annual pension which became payable under the 1977 Regulations(40), the 1992 Regulations or previous provisions or a retirement pension.
“Teaching service”	Service as a teacher under a contract of employment.
“Terminal sum”	The expression includes a retirement lump sum, an incapacity grant, a return of contributions and any sum payable on death.
“Transfer day”	Has the meaning given in regulation F4(4).
“Transferee”	Has the meaning given by section 29(8) of the 1999 Act(41).
“Transferor”	Has the meaning given by section 29(8) of the 1999 Act.
“Winding down employment”	Shall be construed in accordance with regulation J2.

(40) S.I. 1977/1360.

(41) 1999 c. 30.