

SCHEDULE 1

Regulation A2

GLOSSARY OF EXPRESSIONS

<i>Expression</i>	<i>Meaning</i>
“The 1971 Act”	The Pensions (Increase) Act 1971 (1) .
“The 1993 Act”	The Pension Schemes Act 1993 (2) .
“The 1995 Act”	The Pensions Act 1995 (3) .
“The 1999 Act”	The Welfare Reform and Pensions Act 1999 (4) .
“The Pensions Act”	The Social Security Pensions Act 1975 (5) .
“The Taxes Act”	The Income and Corporation Taxes Act 1988 (6) .
“The 1965 Family Benefit Regulations”	The Teachers (Superannuation) (Family Benefits) (Scotland) Regulations 1965 (7) .
“The 1969 Regulations”	The Teachers Superannuation (Scotland) Regulations 1969 (8) .
“The 1971 Family Benefit Regulations”	The Teachers Superannuation (Family Benefits) (Scotland) Regulations 1971 (9) .
“The 1977 Regulations”	The Teachers Superannuation (Scotland) Regulations 1977 (10) .
“The 1992 Regulations”	The Teachers' Superannuation (Scotland) Regulations 1992 (11) .
“The Amending Regulations”	The Teachers' Superannuation (Scotland) Amendment Regulations 1997 (12) .
“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).

(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 ⁽¹³⁾ .
“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"> (a) duties connected with education or in services ancillary to education, or (b) a capacity connected with education which to a substantial extent involves the control or supervision of teachers, 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 ⁽¹⁴⁾ .
“Appropriate factor”	The factor being— <ul style="list-style-type: none"> (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 (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, 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

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

⁽¹⁴⁾ 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(15).
“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(16).
“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(17)
“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(18).
“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(19).
“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"> (a) a person’s remuneration for any one of the 5 years preceding his or her retirement date, and (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.
“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"> (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

(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.

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<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 ⁽²⁶⁾ .
“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"> (i) solely for the provision of a pension credit benefit; or (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.
“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 ⁽²⁷⁾ or article 25(1) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 ⁽²⁸⁾ .
“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.

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

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

⁽²⁸⁾ 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)(33) on or after 6th April 1997 in employment which is contracted out in accordance with section 9(2B) of the 1993 Act(34).
“Self-employed pension arrangement”	A personal pension scheme within the meaning of Chapter IV of Part XIV of the Taxes Act(35) 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(36) 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(37).
“Specified country service”	The expression means— <ul style="list-style-type: none"> (a) service before 25th March 1972 which was, for the purposes of Part IX of the Teachers' Superannuation Regulations 1967(38), service in a specified country as a services civilian teacher, (b) service after 24th March 1972 and before 1st January 1977 which if section 25 of the Superannuation Act 1965(39) had continued in force, would have been such services as is mentioned in (a) above, and (c) service after 31st December 1976 and before 1st January 1980 in continuation of such service as mentioned in (b) above.
“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"> (a) the particulars of which are set out in any enactment, or in any Regulations made under any enactment, or

(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.

SCHEDULE 2

Regulations B1 and E18

PENSIONABLE EMPLOYMENT

1. Employment as a teacher in a public or grant-aided school, or in a designated institution (within the meaning of section 44(2) of the Further and Higher Education (Scotland) Act 1992(42)), or other establishment which is maintained or grant-aided out of moneys either provided by Parliament, the Scottish Consolidated Fund or raised by the non-domestic rates and the council tax levied by local authorities.

2. Employment as a teacher in a school which is an accepted school within the meaning of regulation B5.

3. Employment as a teacher in a school which is a self-governing school within the meaning of section 1(3) of the Self-Governing Schools etc. (Scotland) Act 1989(43).

(40) S.I. 1977/1360.

(41) 1999 c. 30.

(42) 1992 c. 37.

(43) 1989 c. 39. Section 1 was repealed by the Standards in Scotland’s Schools etc. Act 2000 (asp 6), schedule 3.

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4. Employment as a teacher in an independent school which is for the time being recognised by the Scottish Ministers as a technology academy within the meaning of section 68(1) of the Self-Governing Schools etc. (Scotland) Act 1989.

5. Employment as a teacher in a college of further education which is managed by a board of management in terms of Part I of the Further and Higher Education (Scotland) Act 1992.

6. Employment as a teacher in the Scottish Further Education Unit.

7. Employment as a teacher in a university or part of a university, which before becoming a university or part of a university was a central institution, being a teacher whose employment therein immediately before 1st August 1977 was reckonable service under previous provisions.

8. Employment as a teacher in the Faculty of Education at the University of Strathclyde, where the teacher immediately before 1st April 1993 was in pensionable employment at Jordanhill College of Education, was transferred to employment at the University of Strathclyde on 1st April 1993 and has not ceased to be employed in the Faculty of Education there at any time since that date.

9. Employment as a teacher in the Schools of Architecture, Town and Regional Planning, Design, Fine Art, Food and Accommodation Management or Television and Imaging at the University of Dundee, where the teacher immediately before 1st August 1994 was in pensionable employment at Duncan of Jordanstone College of Art, was transferred to employment at the University of Dundee on 1st August 1994 and has not ceased to be employed in any of the said Schools there at any time since that date.

10. Employment as a teacher in the Faculty of Education or the Faculty of Social Sciences at the University of Edinburgh, where the teacher immediately before 1st August 1998 was in pensionable employment at Moray House Institute of Education, was transferred to employment at the University of Edinburgh on 1st August 1998 and has not ceased to be employed in the Faculty of Education or the Faculty of Social Sciences there at any time since that date.

11. Employment as a teacher in the Faculty of Engineering or the Faculty of Economic and Social Studies at Heriot-Watt University, where the teacher immediately before 1st October 1998 was in pensionable employment at the Scottish College of Textiles, was transferred to employment at Heriot-Watt University on 1st October 1998 and has not ceased to be employed in the Faculty of Engineering or the Faculty of Economic and Social Studies there at any time since that date.

12. Employment as a teacher in the Faculty of Education at the University of Glasgow, where the teacher immediately before 1st April 1999 was in pensionable employment at St. Andrew's College of Education, was transferred to employment at the University of Glasgow on 1st April 1999 and has not ceased to be employed in the Faculty of Education there at any time since that date.

13. Employment as a teacher in the Faculty of Education at either the University of Aberdeen or the University of Dundee, where the teacher immediately before 1st December 2001 was in pensionable employment at Northern College of Education, was transferred to employment at the University of Aberdeen or the University of Dundee on 1st December 2001 and has not ceased to be employed in the Faculty of Education at either the University of Aberdeen or the University of Dundee at any time since that date.

- 14.—(1) Employment as a teacher of a kind not elsewhere specified in this Schedule if—
- (a) the teacher is employed by an education authority otherwise than in a public school;
 - (b) the teacher's employer receives grant either from the Scottish Ministers or a local authority for the purposes of employing him or her and he or she elects by notice in writing to the Scottish Ministers within 3 months of the commencement of employment, with the agreement of his or her employer, that his or her service shall be pensionable employment and the Scottish Ministers agree; or

(c) the teacher's employment is approved by the Scottish Ministers for the purposes of this Schedule and he or she elects by notice in writing to the Scottish Ministers within 3 months of the commencement of employment, with the agreement of his or her employer, that his or her service shall be pensionable employment and the Scottish Ministers so agree.

(2) Any election made under paragraph 4(b) or (c) of Schedule 1 to the 1977(44) Regulations is to be treated as having been made under the corresponding provisions of sub-paragraph (1)(b) or (c) above.

15. Continuation in employment on and after the date on which these Regulations come into force of the employments mentioned in paragraph 5 of Schedule 1 to the 1977 Regulations.

SCHEDULE 3

Regulations C5 and C8

MAXIMUM PURCHASE OF ADDED YEARS

1.—(1) Subject to paragraph 2, the maximum length of the period in respect of which an election may be made under regulation C5 or C8 is A–B, where—

A is the length of time specified in the second column of the Table below against the teacher's adjusted age; and

B is the length of any additional period already purchased or in course of being purchased by the teacher.

TABLE

<i>Adjusted age</i>	<i>Length of time</i>
Under 50	30 years
50 and under 51	23 years
51 and under 52	16 years
52 and under 53	9 years
53 and under 54	2 years
54 and over	Twice the difference in days between the adjusted age and 55 years

(2) A teacher's adjusted age—

(a) if the teacher has continued in pensionable employment since the start of his or her first such employment and has not been credited with reckonable service on the receipt of a transfer value in respect of comparable British service, is the teacher's age at the start of his or her first pensionable employment; and

(b) in any other case, is C–D, where—

C is the teacher's age at the start of his or her most recent pensionable employment; and

D is the total of the time the teacher had then spent in pensionable employment and the length of any reckonable service with which he or she has been credited on the acceptance of a transfer value in respect of comparable British service.

(44) S.I. 1977/1360.

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- 2.—(1) This paragraph applies to a teacher who—
- (a) at the start of his or her most recent pensionable employment was entitled in respect of a former employment to material benefits, whether or not they had then become payable; or
 - (b) will become entitled to retirement benefits under the Teachers' Superannuation (Additional Voluntary Contributions) (Scotland) Regulations 1995⁽⁴⁵⁾ or under a scheme approved by virtue of section 591(2)(h) of the Taxes Act⁽⁴⁶⁾.
- (2) Material benefits comprise—
- (a) any benefits by way of pension, allowance, lump sum or grant whose actuarial equivalent as an annuity for life from the age of 60 would be more than £260 per year or such higher amount as may be prescribed from time to time by Regulations made under section 21(1) of the 1993 Act⁽⁴⁷⁾; and
 - (b) any refund of contributions which, together with any interest payable, exceeded £2,000.
- (3) Where this paragraph applies and the number of years calculated in accordance with subparagraph (4) is lower than the number specified against the teacher's adjusted age in the Table, paragraph 1(1) applies with the substitution of that lower number as "A".
- (4) The number of years is the highest one that secures that $E + F + G + H$ does not exceed J , where—
- E is the actuarial equivalent as an annuity for life from the age of 60 of any material benefits;
 - F is the actuarial value as such an annuity of any expected retirement benefits such as are mentioned in sub paragraph (1)(b);
 - G is the actuarial equivalent as such an annuity of the notional retirement lump sum;
 - H is the annual amount of the notional pension; and
 - J is two thirds of the notional pensionable salary.
- (5) The notional retirement lump sum, pension and pensionable salary—
- (a) where the election is made before the teacher attains the age of 60, are those resulting from the assumptions that he or she continues in pensionable employment until that age and then becomes entitled to retirement benefits and that the salary scale applicable at the date of the election continues to apply; and
 - (b) where the election is made after the teacher has attained the age of 60, are those resulting from the assumptions that he or she ceased to be in pensionable employment on his or her 60th birthday and then became entitled to retirement benefits.
- 3.—(1) This paragraph applies where a teacher—
- (a) has elected to pay additional contributions to purchase past added years under regulation C5; or
 - (b) has continued to pay additional contributions to purchase past added years by virtue of regulation C7(1),

and before attaining the age of 60 and before the end of the period during which they were to be paid he or she ceases to be in pensionable employment, otherwise than by reason of his or her death or his or her becoming incapacitated or circumstances rendering him or her entitled to retirement benefits by virtue of regulation E6(1)(d).

⁽⁴⁵⁾ S.I. 1995/2814, as amended by S.I. 2001/3649 and S.S.I. 2000/444 and 2001/292.

⁽⁴⁶⁾ 1988 c. 1. Section 591 is prospectively repealed by the Finance Act 2004 (c. 12), Schedule 42, Part 3.

⁽⁴⁷⁾ 1993 c. 48 as amended by the Pensions Act 2004 (c. 35) section 284.

(2) Where this paragraph applies, any right to elect to make a lump sum payment may be exercised only to the extent that it does not result in the addition to the service that the teacher would otherwise have been entitled to count as reckonable service of more than—

$$\left(A \times \frac{B}{C}\right) - D,$$

where—

A is the longest period in respect of which he or she could have elected to pay the additional contributions;

B is the length of his or her reckonable service, excluding any past period reckonable by virtue of additional contributions, when he or she ceased to be in pensionable employment;

C is the total of B and the period beginning at the cessation and ending immediately before his or her 60th birthday; and

D is the length of the past period or periods reckonable at the time of the cessation by virtue of all additional contributions.

SCHEDULE 4

Regulations C5, C15 and D3

ADDITIONAL CONTRIBUTIONS TO PURCHASE PAST ADDED YEARS

PART I

METHOD A

1.—(1) In this Part (and throughout this Schedule), “the principal election” means the election made under regulation C5, “the past period” means the period specified under regulation C5(9)(a) and the “contribution period” means the period specified under regulation C5(9)(c).

(2) During any period for which a teacher is paying additional contributions to purchase current added years under regulation C8, for the purposes of this Part—

(a) he or she is to be treated as being in full-time pensionable employment; and

(b) his or her contributable salary is the notional salary described in regulation C8(7).

2.—(1) The contribution period must be one of not less than one year, and begins on the first day of the month following the expiry of a period of one month from the date of acceptance of the election by the Scottish Ministers.

(2) The contribution period and the past period must be such that A + B does not exceed 15 per cent of his or her contributable salary for the time being, where—

A is the rate at which the additional contributions are payable; and

B is the rate at which he or she pays other contributions under Part C (except any treated as employer’s contributions) or towards the provision of a pension otherwise than under these Regulations.

3. Subject to paragraphs 4 and 6, the rate at which the additional contributions are payable is the percentage ascertained from Table 1 below of his or her contributable salary for the time being.

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TABLE 1

<i>Contribution period (in years)</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	
<i>Age when notice of election given</i>	<i>Percentage contribution in respect of each year of past period</i>									
20	19.64	9.87	6.61	4.95	3.94	3.27	2.78	2.42	2.14	1.91
21	19.82	9.96	6.61	4.93	3.92	3.24	2.76	2.40	2.12	1.89
22	20.03	9.93	6.56	4.88	3.88	3.21	2.73	2.37	2.09	1.86
23	19.68	9.76	6.45	4.81	3.82	3.16	2.69	2.33	2.06	1.84
24	19.34	9.60	6.36	4.74	3.76	3.11	2.64	2.29	2.02	1.81
25	19.06	9.47	6.27	4.67	3.70	3.06	2.60	2.26	2.00	1.79
26	18.80	9.34	6.18	4.59	3.64	3.01	2.56	2.23	1.98	1.78
27	18.56	9.19	6.08	4.52	3.59	2.97	2.53	2.21	1.96	1.76
28	18.21	9.03	5.97	4.44	3.53	2.93	2.51	2.19	1.95	1.75
29	17.88	8.87	5.87	4.38	3.49	2.90	2.49	2.18	1.94	1.74
30	17.60	8.74	5.79	4.33	3.46	2.89	2.48	2.17	1.93	1.74
31	17.34	8.62	5.74	4.31	3.45	2.88	2.47	2.17	1.93	1.74
32	17.10	8.57	5.72	4.30	3.45	2.88	2.47	2.17	1.94	1.75
33	17.14	8.58	5.73	4.31	3.46	2.89	2.48	2.18	1.95	1.76
34	17.16	8.60	5.75	4.32	3.47	2.90	2.50	2.19	1.96	1.77
35	17.21	8.63	5.76	4.34	3.48	2.91	2.51	2.20	1.97	1.78
36	17.26	8.65	5.79	4.36	3.50	2.93	2.52	2.22	1.98	1.79
37	17.29	8.69	5.82	4.38	3.52	2.95	2.54	2.23	1.99	1.80
38	17.40	8.74	5.85	4.41	3.54	2.97	2.55	2.25	2.01	1.82
39	17.51	8.80	5.89	4.44	3.57	2.99	2.57	2.26	2.02	1.83
40	17.62	8.85	5.92	4.46	3.59	3.01	2.59	2.28	2.04	1.84
41	17.72	8.89	5.95	4.49	3.61	3.03	2.61	2.29	2.05	1.86
42	17.77	8.93	5.99	4.52	3.63	3.04	2.62	2.31	2.07	1.87
43	17.86	8.98	6.02	4.55	3.66	3.06	2.64	2.33	2.08	1.89
44	17.95	9.03	6.06	4.57	3.67	3.08	2.66	2.34	2.10	1.90
45	18.04	9.08	6.08	4.58	3.69	3.09	2.67	2.36	2.11	1.92
46	18.13	9.09	6.09	4.60	3.70	3.11	2.69	2.37	2.13	1.93

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<i>Contribution period (in years)</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	
<i>Age when notice of election given</i>	<i>Percentage contribution in respect of each year of past period</i>									
47	18.07	9.09	6.10	4.61	3.72	3.12	2.70	2.39	2.14	1.95
48	18.08	9.10	6.12	4.63	3.73	3.14	2.72	2.40	2.16	1.97
49	18.08	9.11	6.13	4.64	3.74	3.15	2.73	2.42	2.18	1.98
50	18.08	9.12	6.13	4.65	3.76	3.17	2.75	2.43	2.19	2.02
51	18.57	9.37	6.30	4.77	3.86	3.25	2.82	2.50	2.25	2.08
52	19.07	9.62	6.47	4.90	3.97	3.34	2.90	2.57	2.31	2.13
53	19.64	9.91	6.67	5.05	4.09	3.44	2.99	2.65	2.38	2.19
54	20.25	10.22	6.88	5.21	4.22	3.55	3.08	2.73	2.45	2.25
55	20.88	10.54	7.10	5.38	4.35	3.67	3.18	2.81	2.53	2.32
56	21.56	10.89	7.33	5.56	4.50	3.79	3.28	2.91	2.61	2.39
57	22.30	11.26	7.59	5.75	4.65	3.92	3.40	3.01	2.70	2.47
58	23.10	11.67	7.86	5.96	4.82	4.06	3.52	3.12	2.80	2.56
59	23.98	12.12	8.17	6.19	5.01	4.22	3.66	3.23	2.91	2.65
60	25.00	12.64	8.52	6.46	5.23	4.40	3.81	3.37	3.03	
61	24.56	12.42	8.37	6.35	5.13	4.33	3.75	3.31		
62	24.12	12.19	8.22	6.23	5.04	4.25	3.68			
63	23.66	11.96	8.06	6.11	4.94	4.17				
64	23.19	11.72	7.90	5.99	4.85					
65	22.71	11.48	7.74	5.87						
66	22.23	11.24	7.58							
67	21.73	10.99								
68	21.24									

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TABLE 1 (Contd)

<i>Contributor's period (in years) Age when notice of election given</i>	<i>12</i>	<i>13</i>	<i>14</i>	<i>15</i>	<i>16</i>	<i>17</i>	<i>18</i>	<i>19</i>	<i>20</i>	
20	1.72	1.57	1.44	1.33	1.23	1.15	1.08	1.02	0.96	0.91
21	1.70	1.55	1.42	1.31	1.22	1.14	1.07	1.01	0.96	0.91
22	1.68	1.53	1.41	1.30	1.21	1.13	1.07	1.01	0.95	0.91
23	1.66	1.51	1.39	1.29	1.20	1.13	1.06	1.00	0.95	0.90
24	1.64	1.50	1.38	1.28	1.19	1.12	1.05	1.00	0.94	0.90
25	1.62	1.49	1.37	1.27	1.19	1.11	1.05	0.99	0.94	0.90
26	1.61	1.48	1.36	1.27	1.18	1.11	1.05	0.99	0.94	0.90
27	1.60	1.47	1.36	1.26	1.18	1.11	1.05	0.99	0.94	0.90
28	1.59	1.46	1.35	1.26	1.18	1.11	1.05	0.99	0.94	0.90
29	1.59	1.46	1.35	1.26	1.18	1.11	1.05	0.99	0.94	0.90
30	1.59	1.46	1.35	1.26	1.18	1.11	1.05	1.00	0.95	0.90
31	1.59	1.46	1.36	1.26	1.18	1.12	1.05	1.00	0.95	0.91
32	1.60	1.47	1.36	1.27	1.19	1.12	1.06	1.01	0.96	0.92
33	1.61	1.48	1.37	1.28	1.20	1.13	1.07	1.01	0.97	0.92
34	1.61	1.49	1.38	1.29	1.21	1.14	1.08	1.02	0.97	0.93
35	1.62	1.50	1.39	1.30	1.22	1.15	1.08	1.03	0.98	0.94
36	1.64	1.51	1.40	1.31	1.23	1.16	1.09	1.04	0.99	0.95
37	1.65	1.52	1.41	1.32	1.24	1.17	1.10	1.05	1.00	0.96
38	1.66	1.53	1.42	1.33	1.25	1.18	1.12	1.06	1.02	0.97
39	1.67	1.54	1.43	1.34	1.26	1.19	1.13	1.07	1.03	0.99
40	1.69	1.56	1.45	1.35	1.27	1.20	1.14	1.09	1.04	1.00
41	1.70	1.57	1.46	1.37	1.29	1.22	1.16	1.10	1.06	1.03
42	1.71	1.58	1.47	1.38	1.30	1.23	1.17	1.12	1.09	1.06
43	1.73	1.60	1.49	1.40	1.32	1.25	1.19	1.15	1.12	1.08
44	1.74	1.61	1.50	1.41	1.33	1.27	1.23	1.18	1.14	1.11
45	1.76	1.63	1.52	1.43	1.36	1.31	1.26	1.21	1.17	1.14
46	1.78	1.65	1.54	1.46	1.40	1.34	1.29	1.24	1.20	1.17

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<i>Contribution period (in years)</i>	<i>12</i>	<i>13</i>	<i>14</i>	<i>15</i>	<i>16</i>	<i>17</i>	<i>18</i>	<i>19</i>	<i>20</i>	
<i>Age when notice of election given</i>	<i>Payment percentage for each extra year bought in</i>									
47	1.79	1.66	1.57	1.50	1.43	1.38	1.32	1.28	1.23	1.19
48	1.81	1.70	1.61	1.54	1.47	1.41	1.36	1.31	1.26	1.22
49	1.85	1.75	1.66	1.58	1.51	1.45	1.39	1.34	1.29	1.25
50	1.90	1.80	1.70	1.62	1.55	1.48	1.42	1.37	1.32	
51	1.95	1.84	1.74	1.65	1.58	1.51	1.45	1.39		
52	1.99	1.87	1.77	1.68	1.60	1.53	1.47			
53	2.04	1.92	1.81	1.72	1.63	1.56				
54	2.10	1.97	1.86	1.76	1.67					
55	2.16	2.02	1.90	1.80						
56	2.22	2.07	1.95							
57	2.29	2.13								
58	2.36									

TABLE 1 (Contd)

<i>Contribution period (in years)</i>	<i>22</i>	<i>23</i>	<i>24</i>	<i>25</i>	<i>26</i>	<i>27</i>	<i>28</i>	<i>29</i>	<i>30</i>	
<i>Age when notice of election given</i>	<i>Payment percentage for each extra year bought in</i>									
20	0.87	0.83	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
21	0.87	0.83	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
22	0.86	0.82	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
23	0.86	0.82	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
24	0.86	0.82	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
25	0.86	0.82	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62
26	0.86	0.82	0.79	0.76	0.73	0.70	0.68	0.66	0.64	0.62

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<i>Contribution period (in years)</i>	<i>22</i>	<i>23</i>	<i>24</i>	<i>25</i>	<i>26</i>	<i>27</i>	<i>28</i>	<i>29</i>	<i>30</i>	
<i>Age when notice of election given</i>	<i>Payment percentage for each extra year bought in</i>									
27	0.86	0.82	0.79	0.76	0.73	0.71	0.68	0.66	0.64	0.63
28	0.86	0.82	0.79	0.76	0.73	0.71	0.69	0.67	0.65	0.63
29	0.86	0.83	0.79	0.77	0.74	0.71	0.69	0.67	0.65	0.64
30	0.87	0.83	0.80	0.77	0.74	0.72	0.70	0.68	0.66	0.65
31	0.87	0.84	0.80	0.78	0.75	0.73	0.70	0.68	0.67	0.66
32	0.88	0.84	0.81	0.78	0.76	0.73	0.71	0.70	0.68	0.67
33	0.88	0.85	0.82	0.79	0.77	0.74	0.72	0.71	0.70	0.68
34	0.89	0.86	0.83	0.80	0.77	0.75	0.74	0.72	0.71	0.70
35	0.90	0.87	0.84	0.81	0.79	0.77	0.75	0.74	0.72	0.71
36	0.91	0.88	0.85	0.82	0.80	0.79	0.77	0.75	0.74	0.73
37	0.92	0.89	0.86	0.84	0.82	0.80	0.79	0.77	0.76	0.74
38	0.94	0.91	0.88	0.86	0.84	0.82	0.81	0.79	0.77	0.76
39	0.95	0.93	0.90	0.88	0.86	0.84	0.82	0.81	0.79	0.78
40	0.98	0.95	0.93	0.90	0.88	0.86	0.84	0.83	0.81	
41	1.00	0.97	0.95	0.92	0.90	0.88	0.86	0.85		
42	1.03	1.00	0.97	0.95	0.92	0.90	0.88			
43	1.05	1.02	1.00	0.97	0.95	0.93				
44	1.08	1.05	1.02	0.99	0.97					
45	1.10	1.07	1.04	1.02						
46	1.13	1.10	1.07							
47	1.16	1.13								
48	1.19									

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TABLE 1 (Contd)

<i>Contribution period in years</i>	<i>32</i>	<i>33</i>	<i>34</i>	<i>35</i>	<i>36</i>	<i>37</i>	<i>38</i>	<i>39</i>	<i>40</i>	
<i>Age when notice of election given</i>	<i>Payment percentage for each extra year bought in</i>									
20	0.60	0.58	0.56	0.55	0.54	0.52	0.51	0.50	0.49	0.48
21	0.60	0.58	0.57	0.55	0.54	0.53	0.51	0.50	0.50	0.49
22	0.60	0.58	0.57	0.55	0.54	0.53	0.52	0.51	0.50	0.49
23	0.60	0.58	0.57	0.56	0.54	0.53	0.52	0.51	0.51	0.50
24	0.60	0.59	0.57	0.56	0.55	0.54	0.53	0.52	0.51	0.51
25	0.60	0.59	0.57	0.56	0.55	0.54	0.53	0.53	0.52	0.51
26	0.61	0.59	0.58	0.57	0.56	0.55	0.54	0.53	0.53	0.52
27	0.61	0.60	0.58	0.57	0.57	0.56	0.55	0.54	0.53	0.53
28	0.62	0.60	0.59	0.58	0.57	0.57	0.56	0.55	0.54	0.53
29	0.62	0.61	0.60	0.59	0.58	0.57	0.57	0.56	0.55	0.54
30	0.63	0.62	0.61	0.60	0.59	0.58	0.58	0.57	0.56	
31	0.64	0.63	0.62	0.61	0.60	0.59	0.59	0.58		
32	0.66	0.65	0.63	0.62	0.61	0.61	0.60			
33	0.67	0.66	0.65	0.64	0.63	0.62				
34	0.68	0.67	0.66	0.65	0.64					
35	0.70	0.69	0.67	0.66						
36	0.71	0.70	0.69							
37	0.73	0.72								
38	0.74									

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TABLE 1 (Cont)

Contribution period in year	42	43	44	45	46	47	48	49	50
Age when notice of election given	Payment percentage for each extra year bought in								
20	0.48	0.47	0.46	0.46	0.45	0.45	0.44	0.44	0.43
21	0.48	0.48	0.47	0.46	0.46	0.45	0.45	0.44	
22	0.49	0.48	0.48	0.47	0.46	0.46	0.45		
23	0.49	0.49	0.48	0.48	0.47	0.46			
24	0.50	0.49	0.49	0.48	0.48				
25	0.51	0.50	0.49	0.49					
26	0.51	0.51	0.50						
27	0.52	0.51							
28	0.53								

4.—(1) At any time during the contribution period the teacher may, subject to paragraph 2, by giving written notice to the Scottish Ministers elect to shorten it or, if he or she has already made one or more such elections, to shorten it further.

(2) An election under this paragraph—

- (a) has effect only if the Scottish Ministers notifies the teacher in writing that it has been accepted; and
- (b) on acceptance, has effect as from the first day of the month following the date of its acceptance by the Scottish Ministers (“the effective date”).

(3) Subject to sub paragraph (4), from the effective date Table 1 in paragraph 3 applies with the substitution—

- (a) for the teacher’s age at the date of the principal election, of his or her age at the date when the notice of the election under this paragraph was given;
- (b) for the number of years in the contribution period, of the number of years after the effective date in the shortened period; and
- (c) for the number of years in the past period, of—

$$C - (C \times \frac{D}{E});$$

where—

C is the number of years in the past period;

D is the number of years in the contribution period up to the effective date; and

E is the number of years in the contribution period.

(4) Where the teacher has already made one or more elections under this paragraph, calculations relating to the change in the rate at which additional contributions are payable shall be made on an actuarial basis.

5.—(1) At any time during the contribution period the teacher may by giving written notice to the Scottish Ministers elect to reduce the rate at which the additional contributions are payable.

(2) An election under this paragraph shall specify whether the reduced rate is to be paid—

- (a) in respect of the balance of the contribution period, specified in the principal election, after the election under this paragraph has effect in accordance with sub-paragraph (3); or
- (b) for a particular period, specified in the election, extending beyond the contribution period during which additional contributions were to be paid in respect of the past period specified in the principal election.

(3) An election under this paragraph—

- (a) has effect only if the Scottish Ministers notify the teacher in writing that it has been accepted; and
- (b) on acceptance, has effect as from the first day of the month following the date of its acceptance by the Scottish Ministers.

(4) Calculations relating to any change in the amount of reckonable service to which the teacher will become entitled, or to any change in the contribution period, resulting from an election under this paragraph shall be made on an actuarial basis.

6.—(1) Subject to sub paragraphs (2) to (7), if the teacher—

- (a) before the end of the contribution period ceases to be in pensionable employment; and
- (b) does not again enter such employment within one month and before becoming entitled to retirement benefits,

the principal election ceases to have effect.

(2) Unless the teacher receives a return of contributions under regulation C11, that teacher may—

- (a) if he or she became entitled to payment of retirement benefits on ceasing to hold his or her employment, before receiving a retirement lump sum; or
- (b) in any other case, within 3 months after the end of his or her employment,

by giving written notice to the Scottish Ministers make an election in accordance with sub paragraph (3) or, as the case may be, (8).

(3) An election under this sub paragraph may be made where the teacher has been in full-time pensionable employment throughout the contribution period.

(4) An election under sub paragraph (3) is an election to complete the payment of additional contributions (so that regulation D3(1)(b) will apply instead of regulation D3(2)) by making a lump sum payment the amount of which shall be determined in accordance with sub-paragraph (5), (6) or (7) as the case may be.

(5) Where the teacher had not attained the age of 60 when he or she ceased to hold his or her employment, the amount of the payment is, subject to sub paragraph (6) and to paragraph 3 of Schedule 3, the actuarial equivalent, when the employment ended, of the additional contributions that would have been payable for the remainder of the contribution period.

(6) Where—

- (a) when the teacher ceased to hold his or her employment he or she had become incapacitated and had not attained the age of 60; and
- (b) he or she would have attained that age before the end of the contribution period,

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the amount of the payment is, subject to paragraph 3 of Schedule 3, the actuarial equivalent, when the employment ended, of the additional contributions that would have been payable after he or she attained that age.

(7) Where the teacher had attained the age of 60 when he or she ceased to hold his or her employment, the amount of the payment is, subject to paragraph 3 of Schedule 3, $E \times F$, where—

E is the amount of the additional contributions for one year at the rate at which they were last payable; and

F is the multiplier ascertained from, or where the remainder of the contribution period is not an exact number of years by extrapolation from, Table 2 below.

TABLE 2

<i>Years remaining in contribution period</i>	<i>Multiplier</i>
1	0.989
2	1.956
3	2.902
4	3.827
5	4.732
6	5.617
7	6.482
8	7.328
9	8.156
10	8.965

(8) An election under this sub-paragraph may be made where the teacher has been in part-time pensionable employment at any time during the contribution period

(9) An election under sub paragraph (8) may be either—

- (a) an election to make a lump sum payment such that the teacher will be entitled to count as reckonable service the number of years which he or she would have been entitled to count if he or she had been in full-time pensionable employment throughout such of the contribution period as had elapsed before he or she ceased to be in pensionable employment (so that regulation D3(2) and paragraph 1 of Schedule 7 will apply accordingly); or
- (b) an election to make a lump sum payment to complete payment of additional contributions as if he or she had been in full-time pensionable employment from the date on which he or she ceased to be in pensionable employment to the end of the contribution period (so that regulation D3(2) and paragraph 1 of Schedule 7 will apply accordingly); or
- (c) an election to make a lump sum payment to complete payment of additional contributions as if he or she had been in full-time pensionable employment throughout the contribution period (so that regulation D3(1)(b) will apply instead of regulation D3(2)).

(10) Where the election is made for the purpose of head (a) of sub-paragraph (9) the amount of the lump sum payment shall be such amount as would be payable under Part II of this Schedule in order to count as reckonable service the difference between the length of reckonable service arising from such of the contribution periods as had elapsed before the teacher ceased to be

in pensionable employment and the length of such service if the teacher had been in full-time pensionable employment throughout that period.

(11) Where an election is made for the purpose of head (b) of sub paragraph (9) the amount of the lump sum payment is one of the following amounts as appropriate—

- (a) the amount referred to in sub-paragraph (5) on the assumption that the teacher would have been in full time pensionable employment for the remainder of the contribution period;
- (b) the amount referred to in sub paragraph (6) on the assumption that the teacher would have been in full-time employment during such part of the contribution period as would have fallen after he or she attained the age of 60;
- (c) the amount referred to in sub paragraph (7) modified (in a case where the teacher was employed part-time immediately before he or she ceased to be in pensionable employment) such that in place of the definition of E there is substituted the following definition—

“E	is the amount of the additional contributions for one year at the rate at which they would have been last payable on the assumption that the teacher would have been in full-time pensionable employment.”.
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(12) Where an election is made for the purpose of head (c) of sub-paragraph (9) the amount of the lump sum payment is the aggregate of the amounts referred to in sub-paragraphs (10) and (11).

(13) An election under sub paragraph (8) shall state whether it is an election for the purpose of head (a), (b) or (c) of sub-paragraph (9).

(14) If the payment is not made within the period allowed by sub paragraph (2) for making the election, the election ceases to have effect.

7. Where paragraph 6 has become applicable and the teacher is entitled to a retirement lump sum which is smaller than the payment he or she could elect to make under that paragraph, he or she may instead elect, in the same way and during the same period, to make a payment under this paragraph of a lump sum equal to the retirement lump sum.

8. Any retirement lump sum to which the teacher is entitled may, subject to paragraph 9(2)(d), be set off in whole or part against any payment to be made under paragraph 6 or 7.

9.—(1) This paragraph applies—

- (a) where paragraph 6 has become applicable because the teacher died while in pensionable employment; or
- (b) where the teacher dies within 3 months after ceasing to be in such employment without having made an election under paragraph 6 or 7,

and another person is entitled under regulation E30 to a long-term pension in respect of him or her.

(2) Where this paragraph applies—

- (a) the teacher is to be treated as having ceased to hold the employment when incapacitated;
- (b) any election that could have been made under paragraph 6 or 7 may, within 3 months after the death, be made by the pensioner, or in the case of a child by a person acting on his or her behalf;
- (c) if any payment due by virtue of such an election is not made within 3 months after the death the election ceases to have effect; and
- (d) a terminal sum may be set off against such a payment only to the extent that the person entitled to it consents.

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PART II

METHOD B

10.—(1) Subject to paragraphs 11 to 13, the additional contributions consist of a lump sum of $A \times B \times C$ where—

A is the length of the past period, expressed in years and any fraction of a year;

B is the annual rate of the teacher's contributable salary at the date on which notice of the election was given; and

C is the percentage ascertained from Table 3 below.

TABLE 3

<i>Age on date of election</i>	<i>Percentage</i>
Under 23	21.08
23	20.71
24	20.38
25	20.08
26	19.71
27	19.38
28	18.93
29	18.52
30	18.14
31	17.79
32	17.47
33	17.44
34	17.41
35	17.38
36	17.45
37	17.52
38	17.66
39	17.81
40	17.96
41	18.11
42	18.27
43	18.48
44	18.69
45	18.91
46	19.12

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<i>Age on date of election</i>	<i>Percentage</i>
47	19.34
48	19.64
49	19.94
50	20.24
51	20.54
52	20.85
53	21.22
54	21.61
55	22.01
56	22.45
57	22.92
58	23.45
59	24.03
60	24.73
61	24.29
62	23.85
63	23.39
64	22.93
65	22.46
66	21.99
67	21.49
68	21.00
69	20.51

(2) If the lump sum is not paid within one month after the date on which the election was accepted, the election ceases to have effect.

11.—(1) Subject to paragraphs 12 and 13, and to paragraph 15(3) of Schedule 9, this paragraph applies where the teacher’s contributable salary was reduced (whether in consequence of a change of post or otherwise) within—

- (a) the year; or
- (b) if when notice of the election was given he or she had attained the age of 57, the period of 3 years,

ending immediately before the date on which notice of the election was given.

(2) Where this paragraph applies, paragraph 10 has effect with the substitution as “B” of the annual rate of the contributable salary that would have been payable at that date if he or she had continued to be employed in the same post and on the same terms.

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12. Where notice of the election was given on or after applying for payment of retirement benefits, paragraph 10 has effect with the substitution as “B” of the teacher’s pensionable salary.

13. Where notice of the election was given when the teacher was in part-time pensionable employment, the reference in paragraphs 10 and 11 to contributable salary are to be construed as references to that which would have been payable if the teacher had at all material times been in comparable full-time employment.

SCHEDULE 5

Regulations C7 and D3

ADDITIONAL CONTRIBUTIONS TO PURCHASE ADDED YEARS UNDER EARLIER PROVISIONS

1.—(1) Subject to sub-paragraphs (2) to (6) and paragraphs 2 and 3, where immediately before these Regulations come into force contributions remained to be paid under regulation 23 of the 1977 Regulations⁽⁴⁸⁾, they are to continue to be paid at the rate at which, and until the end of the period during which, they were then payable; and during any period for which additional contributions to purchase current added years are being paid under regulation C8 or C9 they are to be paid direct to the Scottish Ministers.

(2) An election in respect of which contributions remained to be paid under regulation 23 of the 1977 Regulations shall be revoked where a written request seeking revocation has been accepted in writing by the Scottish Ministers but any additional contributions paid to the date of such acceptance shall not be refunded.

(3) Subject to sub-paragraphs (4) to (6), the teacher paying the contributions may at any time elect to pay them at a higher rate.

(4) The higher rate must be an integral percentage, not in any case exceeding 9, of the teacher’s contributable salary.

(5) If the teacher is paying other additional contributions under Part C, sub paragraph (4) has effect with the substitution for “9” of the number obtained by deducting from 9 the percentage rate of those other contributions.

(6) An election under this paragraph—

(a) must be made by giving written notice to the Scottish Ministers; and

(b) has effect from the beginning of the month following the month in which the Scottish Ministers give written notice of their acceptance of the election.

2. Where an election has been made under paragraph 1, the period during which the contributions are to be paid is shortened to the same extent as it would have been if they had continued to be payable under regulation 23 of the 1977 Regulations.

3. If before all the contributions payable under paragraph 1 or 2 have been paid the teacher ceases to be in full-time pensionable employment or dies in such employment, paragraphs 6 to 9 of Schedule 4 and paragraphs 1 to 6 of Schedule 7 apply as if the contributions had been payable under regulation C5, but with the substitution for Table 2 in paragraph 6(7) of Schedule 4 of the Table below.

⁽⁴⁸⁾ S.I. 1977/1360 (“the 1977 Regulations”). Section 23 was amended by S.I. 1983/1431. The 1977 Regulations are revoked in their entirety (see Schedule 1 to these Regulations).

TABLE

<i>Years remaining in contribution period</i>	<i>Multiplier</i>
1	0.990
2	1.961
3	2.913
4	3.846
5	4.760
6	5.657
7	6.536
8	7.398
9	8.244
10	9.072
11	9.884
12	10.681
13	11.461
14	12.227
15	12.977
16	13.713
17	14.434
18	15.141
19	15.835
20	16.514

4.—(1) Subject to sub paragraph (2) and paragraph 5, where immediately before these Regulations come into force contributions remained to be paid under regulation 25 of the 1977 Regulations(49), they are to continue to be paid until the end of the period for which they were then payable (“the contribution period”).

(2) The contributions are to be paid only while the teacher—

- (a) is in full-time pensionable employment; or
- (b) is paying additional contributions to purchase current added years under regulation C8.

5.—(1) If before the end of the contribution period the contributions payable under paragraph 4 cease to be payable otherwise than by reason of the teacher's—

- (a) dying; or
- (b) becoming incapacitated before attaining the age of 60,

he or she may by giving written notice to the Scottish Ministers within 3 months after the cessation elect to complete payment of the additional contributions by making a lump sum payment under this paragraph.

(49) [S.I. 1977/1360](#). Section 25 was amended by [S.I. 1980/344](#).

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(2) Subject to paragraph 3 of Schedule 3, the amount of the payment is the total of the contributions that would have been payable for the remainder of the contribution period.

(3) A lump sum payable under this paragraph may, if he or she agrees, be set off against any retirement lump sum to which the teacher is entitled.

PART II

6. Where immediately before the date on which these Regulations come into force contributions remained to be paid by virtue of regulation 26 of the 1977 Regulations, (certain contributions first paid before 1973), they are to continue to be paid as if the 1977 Regulations had not been revoked.

SCHEDULE 6

Regulations C10, C13, E30 and E31

FAMILY BENEFITS

PART I

CONTRIBUTIONS: MEN AND UNMARRIED WOMEN

1.—(1) In this Part—

“the Fund” means the Teachers' Family Benefits Fund established by regulation 37 of the 1965 Family Benefit Regulations⁽⁵⁰⁾ and continued by regulation 13 of the 1971 Family Benefit Regulations⁽⁵¹⁾;

“member” means a man who—

- (a) has been employed in pensionable employment at any time after 31st March 1972;
- (b) immediately before 1st April 1972 had service counting for benefit within the meaning of regulation 37 of the 1971 Family Benefit Regulations; and
- (c) has not received a repayment of contributions paid by him under the 1965 Family Benefit Regulations or the 1971 Family Benefit Regulations; and

“non member” means a man other than a member, who—

- (a) has been employed in pensionable employment at any time after 31st March 1972; and
- (b) is entitled to count a period that ended before 1st April 1972 as reckonable service.

(2) A member's normal contributions are the contributions paid by him under regulation 6 of the 1965 Family Benefit Regulations or regulation 25 of the 1971 Family Benefit Regulations, and his normal service is the period in respect of which he paid them.

(3) A member's additional contributions are any contributions paid by him under regulation 9 of the 1965 Family Benefit Regulations or under regulation 26 or 27 of the 1971 Family Benefit Regulations, and the additional period is the period in respect of which he elected to pay them.

(4) A member's deemed normal service is two-thirds of any service before 1st April 1972 in respect of which the full amount of normal contributions was held in the Fund immediately before that date.

(5) A member's deemed additional service is

⁽⁵⁰⁾ S.I. 1965/680, revoked by S.I. 1967/901.

⁽⁵¹⁾ S.I. 1971/1775, revoked by S.I. 1977/1360.

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$$\frac{A \times B}{C},$$

where—

A is the factor ascertained from Table 1 below;

B is the amount of the additional contributions held in the Fund immediately before 1st April 1972; and

C is the annual rate of his salary at that time.

TABLE 1

<i>Age at last birthday before 1st April 1972</i>	<i>Factor</i>	<i>Age at last birthday before 1st April 1972</i>	<i>Factor</i>
18	21.4	40	50.3
19	23.9	41	50.2
20	26.2	42	50.0
21	28.4	43	49.8
22	30.6	44	49.6
23	32.6		
24	34.5	45	49.4
		46	49.3
25	36.3	47	49.2
26	38.0	48	49.1
27	39.6	49	49.0
28	41.1		
29	42.6	50	49.0
		51	49.0
30	43.9	52	49.0
31	45.2	53	48.9
32	46.4	54	48.9
33	47.4		
34	48.4	55	48.8
		56	48.8
35	49.2	57	48.7
36	49.8	58	48.7
37	50.0	59	48.6
38	50.2		
39	50.3	60 and over	48.6

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(6) A member's credited service is 165.6 per cent of the total of his deemed normal service and any deemed additional service.

(7) References in this Part to "Method I", "Method II" and "Method III" are references to the Methods so designated in the 1965 Family Benefit Regulations.

2.—(1) Subject to sub-paragraph (3) and paragraph 4, a member who elected to pay additional contributions by Method I or Method II may elect to pay family benefit contributions in respect of all or part of a period not exceeding in length the difference between his credited service and the total of the additional period and his normal service.

(2) Subject to sub-paragraph (3) and paragraph 4, a member who elected to pay additional contributions by Method III may by an election under this paragraph—

- (a) revoke the earlier election; or
- (b) revoke the earlier election and elect to pay family benefit contributions in respect of the additional period or part of it; or
- (c) vary the earlier election so as to relate to part only of the additional period and elect to pay family benefit contributions in respect of the remaining part.

(3) The period in respect of which a member elects to pay family benefit contributions as mentioned in sub paragraph (1) or (2) is not to exceed—

$$A - (B + \frac{5 \times (C - B)}{6})$$

where—

- A is the length of reckonable service attributable to any period that ended before 1st April 1972;
- B is the total length of his normal service and the additional period; and
- C is the length of his credited service.

(4) A member may elect to pay family benefit contributions in respect of all or part of any period in respect of which he could have elected, but did not elect, to pay additional contributions.

3. Subject to paragraph 4, a non member or an unmarried woman may elect to pay family benefit contributions in respect of the whole or a part of any reckonable service attributable to a period that ended before 1st April 1972.

4.—(1) A man who has become entitled to payment of retirement benefits may not make an election under paragraph 2 or 3.

(2) An election under paragraph 2 or 3 must—

- (a) be made by giving written notice to the Scottish Ministers within the period specified in sub paragraphs (3) to (5);
- (b) specify the period in respect of which it is made; and
- (c) specify the rate at which family benefit contributions are to be paid, which must comply with paragraph 13(2) and (3),

and has effect from the date on which the notice is received by the Scottish Ministers, and, except as provided in paragraph 13(4), is irrevocable.

(3) Subject to sub-paragraph (4), a man may only make an election under paragraph 2 or 3 within 6 months after—

- (a) his marriage while in pensionable employment; or
- (b) his returning to pensionable employment after becoming married while not in such employment; or

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- (c) where he is a person who was not continuously employed in pensionable employment for a period of 6 months during either of the periods mentioned in sub paragraph (4)(a) or (b) and ceases to be employed within 6 months of his returning to such employment, his returning again to such employment; or
- (d) his nomination of a beneficiary under regulation E27,

whichever occurs first.

(4) An election under paragraph 2 or 3 may be made by—

- (a) a member who was not continuously employed in pensionable employment for 6 months or more after 31st October 1974 and before 31st July 1977; or
- (b) a non member who was not continuously in such employment for 6 months or more after 8th January 1974 and before 1st August 1977,

only within 6 months after returning to pensionable employment.

(5) A woman may only make an election under paragraph 3 within 6 months after nominating a beneficiary.

5.—(1) Where a person has made an election under paragraph 2(2) or (4) or paragraph 3, the period during which, subject to paragraph 13(7) to (10), the family benefit contributions are to be paid (“the payment period”) is to be ascertained from, or where the period in respect of which the election was made is not an exact number of years by extrapolation from, Table 2 below.

TABLE 2

<i>Age on date from which contributions are payable</i>	<i>Period in years for which contributions are to be paid in respect of each year of election period</i>								
	<i>1%</i>	<i>2%</i>	<i>3%</i>	<i>4%</i>	<i>4%</i>	<i>6%</i>	<i>7%</i>	<i>8%</i>	<i>9%</i>
32 or under	3.15	1.58	1.05	.79	.63	.525	.45	.395	.35
33–37	3.20	1.60	1.07	.80	.64	.535	.46	.40	.355
38–42	3.30	1.65	1.10	.82	.66	.55	.47	.41	.365
43–47	3.35	1.68	1.12	.84	.67	.56	.48	.42	.37
48 and over	3.40	1.70	1.13	.85	.68	.565	.485	.425	.375

(2) Where a man has made an election under paragraph 2(1), the payment period is, subject to paragraph 13(7) to (10), 5/6ths of the period ascertained in accordance with sub-paragraph (1).

6.—(1) This paragraph applies where a member who elected to pay additional contributions by Method III has not revoked that election, and he—

- (a) dies in pensionable employment leaving a widow or having nominated a beneficiary under regulation E27; or
- (b) becomes qualified for retirement benefits while married or after nominating a beneficiary.

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(2) Where this paragraph applies, there is to be deducted from the appropriate terminal sum an amount of—

$$\frac{A \times B}{100} \times \frac{5 \times C}{6}$$

where—

- A is the member’s pensionable salary;
- B is the factor ascertained from Table 3 below; and
- C is the period calculated in accordance with sub paragraph (3).

TABLE 3

<i>Age</i>	<i>Factor</i>
39 or over	3.8
40 to 49	3.7
50	3.6
51	3.6
52	3.6
53	3.6
54	3.5
55	3.5
56	3.5
57	3.4
58	3.4
59	3.3
60	3.3
61	3.2
62	3.1
63	3.1
64 and over	3.0

(3) The period is

$$\{D + E\} - \{F + G + H\}.$$

where

- D is the additional period in respect of which he elected to pay contributions by Method III, together with any additional period for which he elected to pay contributions by Method I or II;
- E is his normal service;
- F is his credited service;
- G is any period or periods for which he has elected to pay family benefit contributions under paragraph 2; and

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H is any additional period in respect of which he elected to pay contributions by Method I or II, less his credited service in respect of deemed additional service attributable to contributions so paid, and less any period for which he has elected under paragraph 2(1) to pay family benefit contributions.

7.—(1) Subject to sub-paragraphs (2) and (3), a member or non-member who—

- (a) is not in pensionable employment and has become entitled to payment of retirement benefits; and
- (b) would otherwise have been able to make an election under paragraph 2 or 3,

may make a corresponding election under this paragraph.

(2) An election under this paragraph—

- (a) must be made by giving written notice to the Scottish Ministers within 6 months after the date on which the man became entitled to payment of retirement benefits;
- (b) must specify the period in respect of which it is made; and
- (c) is irrevocable.

(3) The family benefit contributions payable as a result of an election under this paragraph consist of a lump sum of—

$$\frac{A}{100} \times (B \times C)$$

where—

A is the annual rate at which his salary was last payable;

B is the length, expressed in years and any fraction of a year, of the period in respect of which the election was made; and

C is the factor ascertained from Table 4 below,

but where the election made corresponds to one that could have been made under paragraph 2(1), B is reduced by 1/16th.

TABLE 4

<i>Age on date of election</i>	<i>Factor</i>
32 or under	3.15
33–37	3.20
38–42	3.30
43–47	3.35
48 and over	3.40

8.—(1) This paragraph applies where—

- (a) a member or non-member dies before becoming entitled to payment of retirement benefits; and
- (b) he has not made an election under paragraph 2 or 3, but could still have done so if he had not died; and
- (c) he leaves a widow.

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(2) Where this paragraph applies the widow may, subject to sub paragraph (3), elect to pay family benefit contributions in respect of a period comprising all or part of so much of the deceased's reckonable service as would otherwise not count in the calculation of family benefits.

(3) An election under this paragraph—

- (a) must be made by giving written notice to the Scottish Ministers within 3 months after the death;
- (b) must specify the period in respect of which it is made;
- (c) must result in a total of not less than 2 years' reckonable service counting in the calculation of family benefits; and
- (d) ceases to have effect if the family benefit contributions are not paid within 3 months after its date.

(4) The family benefit contributions payable as a result of an election under this paragraph consist of a lump sum which is the actuarial equivalent of the contributions that would have been payable by the deceased if—

- (a) he had made an election under paragraph 2, or as the case may be paragraph 3, in respect of the same period; and
- (b) notice of that election had been given on the day before his death and had specified as the rate at which family benefit contributions were to be paid the maximum allowed by paragraph 13(2) and (3).

PART II

CONTRIBUTIONS: MARRIED WOMEN

9.—(1) Subject to sub paragraph (3) and paragraph 10, a woman in relation to whom the election conditions are satisfied may elect to pay family benefit contributions in respect of the whole or a part of any reckonable service attributable to a period—

- (a) that ended before 1st April 1972; or
- (b) for which contributions have been paid under regulation C5 or C7,

or attributable to the receipt, before 6th April 1988, of a transfer value.

(2) Subject to sub-paragraph (3) and paragraph 10, a woman in relation to whom the election conditions are satisfied may elect to pay family benefit contributions in respect of the whole or a part of any reckonable service attributable to a period that—

- (a) began after 31st March 1972 and ended before 6th April 1988; and
- (b) would otherwise not count in calculating any pension becoming payable to her widower.

(3) Where an election is made in respect of a part only of any service, the part must consist of one or more whole years.

(4) The election conditions are that she is married, and either—

- (a) is in pensionable employment; or
- (b) ceased after 5th April 1988 and before 1st January 1990 to be so employed and immediately became entitled to payment of retirement benefits.

10.—(1) An election under paragraph 9(1) or (2)—

- (a) must be made by giving written notice to the Scottish Ministers within the period specified in sub-paragraphs (3) to (5);

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- (b) must specify the period in respect of which it is made;
- (c) must state whether the contributions are to be paid by Method A (periodical payments) or by Method B (lump sum);
- (d) if the contributions are to be paid by Method A, must specify the rate at which they are to be paid, which must comply with paragraph 13(2) and (3);
- (e) has effect from the date on which the notice is received by the Scottish Ministers; and
- (f) except as provided in paragraph 13(4), is irrevocable.

(2) Where a woman's pensionable employment is part-time the reference in sub-paragraph (1) (d) to the rate at which contributions are to be paid is a reference to the rate as a percentage of the woman's full-time equivalent salary.

(3) The period within which an election may be made is one of 6 months beginning on the relevant date.

(4) Where paragraph 9(4)(b) applies, the relevant date is 1st July 1989; in any other case, subject to sub paragraph (5), the relevant date is the first date after 30th June 1989 on which the election conditions are satisfied.

(5) If, during the period of 6 months beginning on that first date, the election conditions cease to be satisfied, the relevant date becomes the first date on which they are again satisfied.

(6) A woman who could make an election under paragraph 9(2) may only make one under paragraph 9(1) if, and at the same time as, she elects under paragraph 9(2) to pay family benefit contributions in respect of the whole of the reckonable service there mentioned.

(7) Where elections are made both under paragraph 9(1) and under paragraph 9(2), they must specify the same method of payment.

(8) Payment may not in any case be made by Method A if—

- (a) the payment period would be less than one year; or
- (b) she is not in pensionable employment.

11.—(1) Subject to sub-paragraph (2), where payment is to be made by Method A the payment period is to be ascertained from, or where the period in respect of which the election was made is not an exact number of years by extrapolation from, Table 5 below.

TABLE 5

<i>Rate of Contributions</i>	Period in years for which contributions are to be paid in respect of each year of period specified in election	
	<i>Election under paragraph 9(1)</i>	<i>Election under paragraph 9(2)</i>
1 per cent	1.45	0.42
2 per cent	0.69	0.20
3 per cent	0.46	0.14
4 per cent	0.33	0.10
5 per cent	0.27	0.08
6 per cent	0.22	0.07
7 per cent	0.18	0.06
8 per cent	0.16	0.05

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<i>Rate of Contributions</i>	Period in years for which contributions are to be paid in respect of each year of period specified in election	
	<i>Election under paragraph 9(1)</i>	<i>Election under paragraph 9(2)</i>
9 per cent	0.14	0.04

(2) If the period ascertained in accordance with sub paragraph (1) (“the Table period”) does not end with the last day of a month, the payment period ends with the last day of the month in which the Table period ends.

(3) Where payment is to be made by Method B the lump sum payable, which must be payable within 3 months after its amount is notified by the Scottish Ministers, is—

- (a) for each year of service in respect of which an election was made under paragraph 9(1), 1.25 per cent, and
- (b) for each year of service in respect of which an election was made under paragraph 9(2), 0.4 per cent,

of the appropriate amount, and pro rata for any period of less than a year.

(4) The appropriate amount is—

- (a) where the woman was in pensionable employment when the election took effect, the annual rate of her salary at that time; and
- (b) in any other case, her pensionable salary.

12.—(1) The widower of a woman who—

- (a) died during the period beginning on 6th April 1988 and ending with 31st December 1989 without having made an election under paragraph 9; and
- (b) either was in pensionable employment when she died or had ceased during that period to be so employed,

may make a corresponding election under this paragraph.

(2) A married woman who—

- (a) ceased to be in pensionable employment during the period mentioned in sub-paragraph (1); and
- (b) on ceasing to be so employed did not immediately become entitled to payment of retirement benefits,

may make a corresponding election under this paragraph if the conditions in sub paragraph (3) are satisfied.

(3) The conditions are that—

- (a) she did not again enter pensionable employment; and
- (b) she has become entitled to payment of retirement benefits.

(4) Where a woman to whom sub paragraphs (2) and (3) would otherwise have applied dies before becoming entitled to payment of retirement benefits, her widower may make a corresponding election under this paragraph.

(5) An election under this paragraph—

- (a) must be made by giving written notice to the Scottish Ministers within the appropriate period;
- (b) must specify the period in respect of which it is made; and
- (c) is to be treated as an election to make payment by Method B.

- (6) The appropriate period is—
- (a) where sub paragraph (1) applies, the period beginning on 1st July 1989 and ending with 31st December 1989;
 - (b) where sub paragraphs (2) and (3) apply, 6 months from the date on which she became entitled to payment of retirement benefits; and
 - (c) where sub paragraph (4) applies, 3 months from the date of her death.

PART III

COMMON PROVISIONS

13.—(1) This paragraph applies where—

- (a) an election is made under paragraph 2 or 3; or
- (b) an election is made under paragraph 9 to pay family contributions by Method A.

(2) The rate at which family benefit contributions are to be paid, and any higher rate substituted by an election under sub paragraph (4), must be an integral percentage, not in any case exceeding 9, of the teacher's salary.

(3) If the teacher is paying additional contributions to purchase past added years under regulation C5 or C7, or towards the provision of a pension otherwise than under these Regulations, sub paragraph (2) has effect with the substitution for “9” of the number obtained by deducting from 9 the percentage rate of those contributions.

(4) The election may at any time be varied by an election to pay the family benefit contributions at a specified higher rate.

(5) An election under sub paragraph (4) must be made by giving written notice to the Scottish Ministers, and has effect from the first day of the month following that in which the notice is received by them.

(6) The payment period begins on the first day of the month following that in which it is notified to the person by the Scottish Ministers.

(7) If after the start of the payment period there is an interval of more than 30 days during which the person is not in pensionable employment or paying additional contributions to purchase current added years under regulation C8—

- (a) the interval is not part of the payment period; but
- (b) the end of the payment period is postponed by the length of the interval.

(8) If after the start of the payment period the teacher becomes employed part-time in pensionable employment, the length of the payment period is increased by so much of the period of part-time employment as does not count as reckonable service.

(9) If the original election is varied by one made under sub paragraph (4) (“the further election”), the length of the payment period is reduced to—

$$A - \left(\frac{B}{C} \times D \right),$$

where—

A is what the length of the payment period would have been if the increased rate had been specified in the original election;

B is the rate specified in the original election;

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C is the increased rate; and

D is the period from the start of the payment period to the effective date of the further election.

(10) The contributions—

- (a) are payable from the start of the payment period;
- (b) continue to be payable while the teacher is in pensionable employment or paying additional contributions to purchase current added years under regulation C8; and
- (c) cease to be payable if the teacher dies or becomes entitled to retirement benefits before the end of the payment period.

14.—(1) This paragraph—

- (a) applies where family benefit contributions to which paragraph 13 applies cease to be payable before the end of the payment period; and
- (b) has effect subject to paragraph 15.

(2) Where the teacher paying the contributions dies before attaining the age of 60, or (whether or not he or she later re-enters employment in reckonable service) becomes entitled to payment of retirement benefits by virtue of regulation E6(1)(c)—

- (a) contributions are to be treated as having been paid in respect of the whole of the period in respect of which the election was made; but
- (b) part of the payment period falls after his or her 60th birthday, the actuarial equivalent of the contributions that would have been payable during that part is to be deducted from the appropriate terminal sum.

(3) Where the teacher dies, or becomes entitled to payment of retirement benefits, after attaining the age of 60—

- (a) contributions are to be treated as having been paid in respect of the whole of the period in respect of which the election was made; but
- (b) there is to be deducted from the appropriate terminal sum an amount of—

$$A \times \frac{B}{100} \times C,$$

where—

A is the annual rate at which his or her salary was last payable;

B is the rate at which the contributions were last payable; and

C is the multiplier ascertained from, or if the remainder of the payment period is not an exact number of years by extrapolation from, Table 6 below.

TABLE 6

<i>Years in remainder of payment period</i>	<i>Multiplier</i>
1	0.990
2	1.961
3	2.913
4	3.846
5	4.760
6	5.657

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<i>Years in remainder of payment period</i>	<i>Multiplier</i>
7	6.536
8	7.398
9	8.244
10	9.072
11	9.884
12	10.681
13	11.461
14	12.227
15	12.977
16	13.713
17	14.434
18	15.141
19	15.835
20	16.514

(4) Where the teacher becomes entitled to payment of retirement benefits by virtue of regulation E6—

- (a) he or she may, by giving written notice to the Scottish Ministers within 3 months after the end of his or her pensionable employment, elect to pay a lump sum which is the actuarial equivalent of the contributions that would have been payable during the remainder of the payment period;
- (b) if he or she does so elect, on payment of the lump sum contributions are to be treated as having been paid in respect of the whole of the period in respect of which the original election was made; and
- (c) if he or she does not so elect, contributions are to be treated as having been paid in respect of—

$$D \times \frac{E}{F}$$

where—

- D is the period in respect of which the original election was made;
- E is the period during which contributions were paid; and
- F is the payment period.

15. Where—

- (a) a deduction has fallen to be made under paragraph 14(2) or (3) or an election has been made under paragraph 14(4); and
- (b) there is then a retrospective increase in the teacher’s salary; and
- (c) the consequent recalculation of the amount of the deduction or lump sum and of the appropriate terminal sum results in a greater increase in the amount of the deduction or lump sum than in the terminal sum,

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the teacher, or as the case may be his or her widow or widower or a beneficiary nominated under regulation E27, may notify the Scottish Ministers in writing that the amount of the deduction made is not to be increased.

SCHEDULE 7

Regulation D3

INCOMPLETE PAYMENT OF ADDITIONAL CONTRIBUTIONS

1.—(1) This paragraph applies where a teacher paying additional contributions for a past period in accordance with Part I of Schedule 4—

- (a) ceases to be in pensionable employment before the end of the period during which they were to be paid (“the contribution period”); and
- (b) does not again enter such employment within one month and before becoming entitled to payment of retirement benefits,

and no lump sum payment is made under paragraph 6, 7 or 9 of Schedule 4.

(2) In this paragraph, subject to sub paragraphs (5) and (7), A is the past period and B is the contribution period.

(3) Subject to sub paragraphs (4), (5) and (7), the teacher is entitled to count as reckonable service—

$$A \times \frac{C}{B}$$

where

C is the period which the teacher is entitled to count as reckonable service (calculated, as appropriate, in accordance with the formula in regulation D1(3)) which arises from the additional contributions paid during so much of the contribution period as had elapsed when the pensionable employment ended.

(4) Subject to sub paragraphs (5) and (7), if when the pensionable employment ended the teacher was incapacitated and had not attained the age of 60, he or she is entitled to count as reckonable service—

- (a) where the contribution period would not have expired before he or she attained that age—

$$A \times \frac{D}{B}$$

where

D is the period from the start of the contribution period to his or her 60th birthday; or

- (b) in any other case, A.

(5) Subject to sub paragraph (7), if the teacher had made one election under paragraph 4 of Schedule 4 to shorten the contribution period—

- (a) he or she is in any case entitled to count as reckonable service—

$$A \times \frac{F}{E}$$

where

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E is the original contribution period; and F is so much of it as had elapsed by the effective date of the election; and

- (b) sub paragraphs (3) and (4) have effect with the substitution—
(i) as A, of

$$A - \frac{(A \times F)}{E};$$

- (ii) as B, of the shortened contribution period from the effective date of the election;
(iii) as C, of the period which the person is entitled to count as reckonable service (calculated, as appropriate, in accordance with the formula in regulation D1(3)) which arises from the additional contributions paid during the shortened contribution period from the effective date of the election as had elapsed when the pensionable employment ended; and
(iv) as D, of the period from the effective date of the election to his or her 60th birthday.

(6) If the teacher had made two or more elections under paragraph 4 of Schedule 4 to shorten the contribution period, calculations relating to the amount of reckonable service he or she is entitled to count shall be made on an actuarial basis.

(7) If the teacher had made an election under paragraph 5 of Schedule 4 to reduce the rate at which the additional contributions are payable, calculations relating to the amount of reckonable service he or she is entitled to count shall be made on an actuarial basis.

2.—(1) This paragraph applies where a teacher paying additional contributions to purchase past added years in accordance with Part I of Schedule 4 revokes his or her election in accordance with regulation C5(11).

- (2) In this paragraph A is the past period, and B is the contribution period.
(3) Where this paragraph applies, the teacher is entitled to count as reckonable service—

$$\frac{A \times C}{D}$$

where

C is the period which the teacher is entitled to count as reckonable service (calculated, as appropriate, in accordance with the formula in regulation D1(3)) which arises from the additional contributions paid during so much of the contribution period as had elapsed by the first day of the month following the date on which the revocation of that election had been accepted in writing by the Scottish Ministers.

3.—(1) This paragraph applies where a teacher has paid additional contributions to purchase past added years in accordance with Part I of Schedule 4 for the whole of the period during which they were to be paid (“the contribution period”) and—

- (a) has been in part-time employment at some time during the contribution period; but
(b) has not made a lump sum payment under regulation D3(3).
(2) In this paragraph A is the past period; and B is the contribution period.
(3) Where this paragraph applies, the teacher is entitled to count as reckonable service—

$$A \times \frac{C}{B}$$

where—

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C is the period which the teacher is entitled to count as reckonable service (calculated in accordance with the formula in regulation D1(3)) which arises from the additional contributions paid during the contribution period.

4.—(1) This paragraph applies where a teacher paying additional contributions to purchase past added years in accordance with Part I of Schedule 4—

- (a) has been in part-time employment at some time during the period during which contributions were to be paid (“the contribution period”);
 - (b) ceases to be in pensionable employment before the end of the contribution period; and
 - (c) pays a lump sum under paragraphs 6(10) to 7(10) of Schedule 4.
- (2) In this paragraph A is the past period; and B is the contribution period.
- (3) Where this paragraph applies, the teacher is entitled to count as reckonable service—

$$A \times \frac{C}{B}$$

where

C is so much of B as had elapsed when the pensionable employment ended.

5.—(1) This paragraph applies where a teacher paying additional contributions to purchase past added years in accordance with Part I of Schedule 4—

- (a) has been in part-time employment at some time during the period during which contributions were to be paid (“the contribution period”);
 - (b) ceases to be in pensionable employment before the end of the contributions period; and
 - (c) pays a lump sum under paragraph 6(11) of Schedule 4.
- (2) In this paragraph A is the past period; and B is the contribution period.
- (3) Where this paragraph applies, the teacher is entitled to count as reckonable service—

$$A \times \frac{C}{B}$$

where

C is the aggregate of—

- (a) the period which the teacher is entitled to count as reckonable service (calculated in accordance with the formula in regulation D1(3)) which arises from the additional contributions paid during so much of the contribution period as had elapsed when the pensionable employment ended; and
- (b) the period from the date when the pensionable employment ended to the end of the contribution period.

6.—(1) This paragraph applies where a lump sum equal to the retirement lump sum that would otherwise have been receivable is paid under paragraph 7 or 9 of Schedule 4.

- (2) Where this paragraph applies, the person is entitled to count at reckonable service—
- (a) the period he or she would have been entitled to count under paragraph 1 if the lump sum had not been paid; and
 - (b) a period of—

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$$\frac{A}{\frac{B}{C} - \frac{3 \times D \text{ years}}{80}}$$

A is the retirement lump sum;

B is the lump sum that would have been payable under paragraph 6 of Schedule 4, and, in the case of a teacher in part-time pensionable employment, on the assumption that he or she had made an election under paragraph 6(9)(c) of Schedule 4;

C is so much of the past period as he or she is not entitled to count under (a) above; and

D is his or her pensionable salary.

7.—(1) Subject to sub paragraph (5), this paragraph applies where a teacher paying additional contributions for a past period in accordance with Part III of Schedule 4 of the 1992 Regulations⁽⁵²⁾—

- (a) ceases to be in full-time pensionable employment before the end of the contribution period; and
- (b) does not again enter such employment within one month and before becoming entitled to payment of retirement benefits,

and no lump sum payment is made under paragraph 15 of Schedule 4 of the 1992 Regulations.

(2) Subject to sub paragraph (4), the teacher is entitled to count as reckonable service—

$$A \times \frac{C}{B}$$

where—

A is the past period;

B is the contribution period; and

C is so much of the contribution period as had elapsed when the pensionable employment ended.

(3) This sub paragraph applies where—

- (a) when the pensionable employment ended the teacher was incapacitated and had not attained the age of 60; or
- (b) he or she died while in the pensionable employment; or
- (c) he or she dies within 3 months after the end of the pensionable employment without having made an election under paragraph 15 of Schedule 4 of the 1992 Regulations.

(4) Where sub paragraph (3) applies—

- (a) if when the pensionable employment ended at least one year of the contribution period had elapsed, the teacher is entitled to count the whole of the past period as reckonable service; and
- (b) in any other case, he or she is not entitled to count any period as reckonable service and the additional contributions paid are to be refunded.

(5) This paragraph also applies where an election in respect of which additional contributions for a past period were paid by a teacher in accordance with Part III of Schedule 4 of the 1992

⁽⁵²⁾ S.I. 1992/280 (“the 1992 Regulations”). Part III was amended by S.I. 1998/718. The 1992 Regulations are revoked in their entirety by these Regulations (see Schedule 1 to these Regulations).

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Regulations is revoked in accordance with regulation C3(13) of the 1992 Regulations(53), but in this case references to the end of pensionable employment shall be read as references to the first day of the month following the date on which revocation of that election was accepted by the Scottish Ministers.

8.—(1) This paragraph applies where an election in respect of which a teacher continued to pay contributions to purchase past added years in accordance with paragraph 1 of Schedule 5 is revoked in accordance with paragraph 1(2) of that Schedule.

(2) Subject to sub paragraph (3), where this paragraph applies the teacher is entitled to count as reckonable service—

$$A \times \frac{C}{B}$$

where—

A is the period of added years being purchased;

B is the contribution period; and

C is so much of B as had elapsed by the first day of the month following the date on which the revocation of that election was accepted by the Scottish Ministers.

(3) Where the teacher has already made one or more elections under sub paragraph 1(3) of Schedule 5 to pay contributions at a higher rate, calculations relating to the amount of reckonable service he or she is eligible to count shall be made on an actuarial basis.

9.—(1) This paragraph applies where a teacher is continuing to pay contributions to purchase past added years in accordance with paragraph 4 of Schedule 5 and—

(a) before the end of the contribution period they cease to be payable; and

(b) he or she does not make a lump sum payment under paragraph 5 of Schedule 5.

(2) Subject to sub paragraph (3), the person is entitled to count as reckonable service.

$$A \times \frac{B}{C}$$

where—

A is the period in respect of which the contributions were being paid;

B is the number of instalments he or she has paid; and

C is the number of instalments he or she would have paid if the contributions had not ceased to be payable.

(3) Where the contributions cease to be payable by reason of the teacher—

(a) dying; or

(b) becoming incapacitated before attaining the age of 60,

he or she is entitled to count as reckonable service the whole of the period in respect of which the contributions were being paid.

10.—(1) This paragraph applies where a teacher who is, in accordance with paragraph 6 of Schedule 5, continuing to pay contributions which he or she began to pay before 1973—

(a) before attaining the age of 60 ceases to be in pensionable employment; and

(53) Regulation C3(13) was substituted by [S.I. 1993/2513](#).

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- (b) does not then become entitled to payment of retirement benefits under regulation E6(1)(c) or to an incapacity grant under regulation E21.
- (2) The teacher is entitled to count as reckonable service—
- A. ~~A~~ B
C

where—

- A is the period in respect of which the contributions were being paid;
B is the period during which they were paid; and
C is the period from the start of B to his or her 60th birthday.

SCHEDULE 8

Regulations E5, E10 and E34

PERIODS MAKING UP QUALIFYING PERIOD

1. A period of pensionable employment.
2. A period counting as reckonable service by virtue of regulation D3 (which applies where additional contributions have been paid for past added years) or regulation D4 (which applies where additional contributions have been paid for current added years).
3. A period counting as specified country service.
4. A period of service or employment in respect of which a transfer value has been accepted.
5. A period of comparable British service.
6. A period of employment which is pensionable for the purposes of the Universities Superannuation Scheme.

SCHEDULE 9

Regulations E12, E25, J1 and J3

MODIFIED APPLICATION IN CERTAIN CASES

PART I

NATIONAL INSURANCE MODIFICATION OF PENSIONS

Interpretation

1. In this Part, unless the context otherwise requires—
 - “the Act” means the National Insurance Act 1965(54);
 - “national insurance modifications” means the modifications made to these Regulations and to previous provisions whereby the superannuation benefits provided thereunder are modified in relation to insured persons for the purposes of the Act;
 - “non-participating employment” has the meaning assigned to it by section 56(1) of the Act;

(54) 1965 c. 51.

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“participating employment” means employment other than non-participating employment; and
 “retired teacher” means a teacher who has ceased to be in pensionable employment and has attained state pensionable age.

Classification of teachers

2.—(1) For the purposes of this Part—

(a) “existing teacher” means—

- (i) a teacher who was employed in pensionable employment at any time before 1st July 1948 whether or not his or her contributions in respect of that employment were returned to him or her; or
- (ii) a teacher who before 1st March 1948 had completed a course approved for the purposes of this Part by the Scottish Ministers (“an approved course”) or was engaged on an approved course, or had been accepted or provisionally accepted for an approved course, or had applied to be accepted for and had as a result of that application subsequently become engaged on an approved course and had entered pensionable employment within 6 months of completing the said approved course;

(b) “new entrant teacher” means either—

- (i) a teacher who enters pensionable employment for the first time on or after 1st July 1948; or
- (ii) a teacher to whom sub-paragraph (a) applies and who makes an election under sub paragraph (3).

(2) An existing teacher shall be unmodified, that is to say, shall be a teacher to whom the national insurance modifications do not apply; and a new entrant teacher shall be modified, that is to say, shall be a teacher to whom the national insurance modifications apply.

(3) An existing teacher in pensionable employment on 1st July 1948 shall remain unmodified unless he or she elected on or before 30th September 1948 to be modified or, if he or she is not in pensionable employment on 1st July 1948, so elects within 3 months after the date on which he or she first enters or re-enters pensionable employment; notice so given is irrevocable.

(4) Where a teacher was employed in comparable British service, or in other employment in respect of which a transfer value has been received, he or she shall on entering pensionable employment retain the classification which in the opinion of the Scottish Ministers corresponds to his or her classification in his or her former pension or superannuation scheme, and where his or her classification has not been so determined the provisions of sub paragraph (3) shall apply to him or her so they apply to a teacher who was not in pensionable employment on 1st July 1948.

Reduction of retirement pension

3.—(1) A retirement pension payable under these Regulations to a retired teacher to whom paragraph 2(1)(b)(i) or 2(4) applied shall be reduced by whichever is the lesser of £67.75 and the amount calculated by multiplying £1.70 for each completed year, and by a proportionate amount in respect of part of a year, of reckonable service after 1st July 1948 and before 1st April 1980.

(2) In the case of a retired teacher—

- (a) who was last in pensionable employment before 1st April 1980; and
- (b) whose retirement pension is one to which he or she became entitled by virtue of regulation E6(1)(c),

any additional period of reckonable service taken into account under regulation E10(3) shall be deemed for the purposes of sub paragraph (1) to be such service as is there mentioned.

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(3) Where the retired teacher before 1st April 1980 elected for the purposes of regulation 21 of the 1977 Regulations⁽⁵⁵⁾ to purchase past added years, these added years shall be deemed for the purposes of sub paragraph (1) to be such reckonable service as is there mentioned.

(4) Sub paragraph (1) applies not only in the case of such a retired teacher as is there mentioned, but also in the case of a teacher who became entitled to retirement benefits before 1st April 1980 to whom paragraph 3 of Schedule 12 to the 1977 Regulations did not apply, if the Scottish Ministers are satisfied that the contributions paid by him or her before 1st April 1980 were modified on the assumption that the said paragraph 3 did apply in his or her case.

4.—(1) A retirement pension payable under these Regulations to a teacher, who became entitled to payment of retirement benefits before 1st April 1980 and who is modified by virtue of an election made in terms of paragraph 2(3), shall be reduced for each completed year, and proportionately for part of a year, of reckonable service after the date of modification by the sum specified in either column (2) or column (3), whichever is appropriate, of the Table in the Appendix to this Part which appears against his or her age at the date of modification specified in column (1).

(2) In the case of a teacher who became entitled to payment of retirement benefits before 1st April 1980 and who is modified by virtue of an election made in terms of paragraph 2(3), the date of modification shall be, for the purposes of this paragraph, 1st July 1948 where notice has been given before the said date and the first day of the month following the date of the election in any other case.

(3) In the case of a teacher—

- (a) who became entitled to retirement benefits before 1st April 1980; and
- (b) whose retirement pension is one to which he or she became entitled by virtue of regulation E6(1)(c),

any additional period of reckonable service taken into account under regulation E10(3) is deemed for the purposes of sub-paragraph (1) to be such service as is there mentioned.

5. For the purposes of paragraphs 3 and 4, the reckonable service of a teacher who became entitled to payment of retirement benefits before 1st April 1980 is his or her effective reckonable service.

6. If, in calculating the amount of a retirement pension payable to a retired teacher under these Regulations, there is taken into account any period of employment after 2nd April 1961 and before 6th April 1975 which is participating employment, the retirement pension shall, except as provided in paragraphs 8 and 9, be reduced for each year of such period, and proportionately for part of a year, by the appropriate amount specified in the Table below.

TABLE

<i>Annual rate of salary during period</i>	<i>Reduction in retirement pension for each whole year of period</i>			
	<i>From 3rd April 1961 to 5th January 1964</i>		<i>From 6th January 1964 to 5th April 1975</i>	
	<i>Men</i>	<i>Women</i>	<i>Men</i>	<i>Women</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Not exceeding £468	nil	nil	nil	nil
Over £468 but not exceeding £520	.19	.16	.19	.16

⁽⁵⁵⁾ S.I. 1977/1360 (“the 1977 Regulations”). Regulation 21 was substituted by S.I. 1983/1431 and amended by S.I. 1998/1618. The 1977 Regulations are revoked in their entirety (see Schedule 1 to these Regulations).

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<i>Annual rate of salary during period</i>	<i>Reduction in retirement pension for each whole year of period</i>			
	<i>From 3rd April 1961 to 5th January 1964</i>		<i>From 6th January 1964 to 5th April 1975</i>	
	<i>Men</i>	<i>Women</i>	<i>Men</i>	<i>Women</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Over £520 but not exceeding £572	.58	.48	.58	.48
Over £572 but not exceeding £624	.96	.80	.96	.80
Over £624 but not exceeding £676	1.35	1.12	1.35	1.12
Over £676 but not exceeding £728	1.73	1.44	1.73	1.44
Over £728 but not exceeding £780	2.12	1.76	2.12	1.76
Over £780 but not exceeding £832	2.31	1.92	2.51	2.09
Over £832 but not exceeding £884	2.31	1.92	2.90	2.42
Over £884 but not exceeding £936	2.31	1.92	3.29	2.74
Over £936	2.31	1.92	3.48	2.90

7. If, in calculating the amount of a retirement pension, there is taken into account any period of employment after 2nd April 1961 and before 6th April 1975 in respect of which a payment in lieu of contributions has been made under the Act, the retirement pension shall, except as provided in paragraphs 8 and 9, be reduced—

- (a) by £2.31 in the case of a man and by £1.92 in the case of a woman for each year, and proportionately for part of a year, of any period from 3rd April 1961 to 5th January 1964; and
- (b) by £3.48 in the case of a man and by £2.90 in the case of a woman for each year, and proportionately for part of a year, of any period from 6th January 1964 to 5th April 1975.

8. Where—

- (a) a period of employment of a retired teacher which was participating employment or in respect of which a payment in lieu of contributions had been made is treated as reckonable service by virtue of receipt of a transfer value from his or her former pension or superannuation scheme; and
- (b) the Scottish Ministers are informed of the amount by which the pension of a retired teacher under his or her former pension or superannuation scheme would have been reduced in respect of that period by reason of graduated retirement benefit payable under the Act or the method of calculating such reduction,

the retirement pension in respect of that period shall be reduced by that amount or by an amount calculated in accordance with that method, as the case may be, and no reduction shall be made under paragraph 6 or 7 in respect of that period.

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9. No reduction in the amount of the retirement pension shall be made under paragraph 6 or 7 in respect of any period which is reckonable service by virtue of regulation D3 or D4 or of regulations under section 1 of the Superannuation (Miscellaneous Provisions) Act 1948⁽⁵⁶⁾.

Equivalent pension benefits

10. A retirement pension payable to a teacher shall, so far as attributable to any teaching service which is non-participating employment (exclusive of any period of such employment in respect of which a payment in lieu has been made under the Act), be not less than the amount required to constitute the benefits in respect of that service equivalent pension benefits for the purposes of that Act.

11. Any person who was employed in non-participating employment and attains state pensionable age shall be paid by way of equivalent pension benefits a sum equal to the actuarial value of a retirement pension at the following rate for each year of reckonable service:—

	<i>Man</i>	<i>Woman</i>
During the period from 3rd April 1961 to 5th January 1964	£2.31	£1.92
During the period from 6th January 1964 to 5th April 1975	£3.48	£2.90

but excluding any period of such employment in respect of which—

- (a) a payment in lieu of contributions has been made; or
- (b) any retirement benefits are payable under regulation E6.

TABLE

<i>Age at date of modification</i> <i>(1)</i>	<i>Men</i> <i>(2)</i> £	<i>Women</i> <i>(3)</i> £
20 or under	1.70	1.70
21	1.65	1.60
22	1.60	1.53
23	1.55	1.45
24	1.50	1.37
25	1.47	1.30
26	1.45	1.23
27	1.43	1.17
28	1.40	1.13
29	1.35	1.07
30	1.33	1.03

⁽⁵⁶⁾ 1948 c. 33. Section 1 is amended by the Justices of the Peace Act 1949 (c. 101), section 23(9) and Schedule 2, the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951 (c. 65), section 41(2) and (3) and the Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958 (c. 64), Schedule 4 and 6.

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<i>Age at date of modification</i> <i>(1)</i>	<i>Men</i> <i>(2)</i> £	<i>Women</i> <i>(3)</i> £
31	1.30	0.97
32	1.27	0.95
33	1.25	0.93
34	1.23	0.90
35	1.20	0.87
36	1.17	0.85
37	1.15	0.83
38	1.13	0.80
39	1.10	0.77
40	1.07	0.75
41	1.07	0.73
42	1.05	0.73
43	1.03	0.70
44	1.00	0.70
45	0.97	0.67
50 and over	0.93	0.60

PART II

EMPLOYMENT AT REDUCED SALARY

12. Subject to paragraphs 13 to 17, these Regulations apply as if the teacher had been one person in relation to pensionable employment (“the earlier employment”) up to the end of his or her employment at the previous rate and a separate person in relation to pensionable employment (“new employment”) from the start of his or her employment at the reduced rate, and accordingly apply separately in relation to each of those employments.

13. For the purposes of regulation E5, periods counting towards a qualifying period in relation to one of the employments shall count also in relation to the other.

14.—(1) For the purposes of regulation E35(2), periods counting as reckonable service in relation to one of the employments shall count also in relation to the other.

(2) Any period excluded by regulation E35(2) shall be excluded in relation to new employment only.

15.—(1) A period for which the person has, before the first day of new employment, elected to pay additional contributions under regulation C5 shall not count as reckonable service in relation to new employment but shall, subject to sub paragraph (2), count in relation to the earlier employment.

(2) An election to pay such contributions by Method A or C which was made less than 12 months before the first day of new employment ceases to have effect on that day, and any contributions paid in pursuance of it are to be refunded.

- (3) If an election to pay such contributions is made on or after the first day of new employment—
- (a) the period to which it relates shall count as reckonable service in relation to new employment but shall not count in relation to the earlier employment; and
 - (b) if the contributions are to be paid by Method B, paragraph 11 of Schedule 4 (calculation of lump sum where salary reduced) does not apply.

16.—(1) This paragraph applies if the teacher becomes entitled to payment of retirement benefits by virtue of regulation E6(1)(c).

(2) For the purposes of regulation E10, the appropriate period shall be calculated by reference to the aggregate of the period counting as reckonable service in relation to the earlier employment and the period so counting in relation to new employment, and—

- (a) if he or she becomes entitled to payment of the benefits within 3 years after the start of new employment, the period counting as reckonable service in relation to the earlier employment; or
- (b) in any other case, the period so counting in relation to new employment,

shall be increased by the appropriate period so calculated.

17.—(1) For the purpose of calculating any death grant under regulation E24 or deficiency grant under regulation E25 that may become payable in respect of the teacher—

- (a) the pensionable salary mentioned in regulations E24(2) and E25(2)—
 - (i) if either grant becomes payable within 3 years after the start of new employment, shall be the pensionable salary in respect of the earlier employment; and
 - (ii) in any other case, shall be the pensionable salary in respect of new employment;
- (b) the retirement lump sum mentioned in regulation E24(2) shall be the aggregate of the lump sums that would have become payable as there mentioned in respect of each of the employments, enhanced in accordance with paragraph 16; and
- (c) the retirement pension mentioned in E25(3) shall be the aggregate of the retirement pensions paid in respect of each of the employments.

(2) Only one of either kind of grant shall be paid.

PART III

POLICY SCHEMES

18. In this Part “excluded service” means the employment in respect of which the insurance policies were fully maintained as is mentioned in regulation 6A of the 1977 Regulations(57).

19. For the purposes of regulation C5(1), if the teacher’s excluded service began before he or she first became employed in pensionable employment he or she is to be treated as having first become so employed when his or her excluded service began.

20. For the purposes of regulation E5, paragraph 1 of Schedule 8 has effect as if his or her excluded service had been pensionable employment beginning after 5th April 1988.

(57) [S.I. 1977/1360](#). Regulation 6A was inserted by [S.I. 1977/1808](#).

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PART IV

SPECIFIED COUNTRY SERVICE

21. Regulations E6, E8, E16(3) and E19 have effect with the substitution for references (whether direct or not) to the age of 60 of references to the age obtained by deducting from 60 years a period of 3 months in respect of each complete year of up to 20 years of specified country service.

22. Subject to paragraph 23—

- (a) for the purpose of calculating retirement benefits, and grants under regulations E21, E24 and E25; and
- (b) for the purposes of regulation E35(2),

specified country service counts as reckonable service at 1.5 times its actual length.

23. For the purposes of regulation E10, in calculating relevant service specified country service counts as reckonable service at its actual length.

PART V

PERSONS FORMERLY MEMBERS OF THE NATIONAL HEALTH SERVICE PENSION SCHEME

24. In this Part—

- (a) “the 1995 Regulations” means the National Health Service Superannuation Scheme (Scotland) Regulations 1995⁽⁵⁸⁾; and
- (b) the expression “member” and “scheme” shall be construed in accordance with the 1995 Regulations.

25. This Part applies to persons who—

- (a) immediately before they were in pensionable employment (for the purposes of these Regulations) were employed by a health board in a college of nursing or midwifery and were in pensionable employment within the meaning of the 1995 Regulations; and
- (b) whose employment ceased to be pensionable within the meaning of the 1995 Regulations on 1st September 1996 or, in the case of the Robert Gordon University, 1st December 1996 and became pensionable for the purpose of these Regulations by virtue of a relevant transfer within the meaning of the Transfer of Undertakings (Protection of Employment) Regulations 1981⁽⁵⁹⁾.

26.—(1) If a person to whom this Part applies—

- (a) chose, while he or she was a member of the scheme to increase his or her right to benefits under the scheme by buying additional service under regulation Q1 of the 1995 Regulations by making regular additional contributions;
- (b) at the time of the relevant transfer referred to in paragraph 25 had not completed the payment of the additional contributions; and
- (c) a transfer value has been accepted by the Scottish Ministers,

he or she may complete the payment of such contributions as if Part Q of the 1995 Regulations applied to him or her and shall accordingly be entitled to count as reckonable service the additional

⁽⁵⁸⁾ S.I. 1995/365, to which there are amendments not relevant to these Regulations.

⁽⁵⁹⁾ S.I. 1981/1794 to which there are amendments not relevant to these Regulations.

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service which would have been bought under Part Q of the 1995 Regulations by the payment of such contributions.

(2) Regulation C15 shall apply to the contributions referred to in this paragraph as if such contributions were paid under regulation C6.

(3) For the purposes of any provision in these Regulations which imposes a maximum on the contributions which a person can make, the contributions referred to in this paragraph shall be treated as paid under Part C.

27. Where a person to whom this Part applies

(a) was immediately before the relevant transfer referred to in paragraph 25 a person to whom regulation R2 or R3 of the 1995 Regulations applied; and

(b) has continued to be such a person after the said transfer save only for the fact that his or her employer is not an employing authority within the meaning of the 1995 Regulations,

regulation E6 shall apply in relation to that person as if the references to the age of 60 were references to the age of 55.

28. Where a transfer value has been accepted in respect of a person to whom this Part applies the person is entitled to count as reckonable service the period which, at the time of relevant transfer referred to in paragraph 25, he or she was entitled to count as pensionable service for the purposes of the 1995 Regulations.

SCHEDULE 10

Regulations E7 and E8

TABLE I

EARLY RETIREMENT FACTORS – PENSIONS

<i>Complete Years</i>	<i>Complete Months</i>											
<i>AGE</i>	<i>0</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>
50	0.580	0.582	0.584	0.587	0.589	0.591	0.593	0.595	0.598	0.600	0.602	0.604
51	0.606	0.609	0.611	0.614	0.616	0.619	0.621	0.623	0.626	0.628	0.631	0.633
52	0.635	0.638	0.641	0.643	0.646	0.649	0.651	0.654	0.657	0.659	0.662	0.665
53	0.667	0.670	0.673	0.676	0.679	0.682	0.685	0.688	0.691	0.694	0.697	0.700
54	0.703	0.706	0.709	0.713	0.716	0.719	0.723	0.726	0.729	0.733	0.736	0.739
55	0.742	0.746	0.750	0.753	0.757	0.761	0.764	0.768	0.771	0.775	0.779	0.782
56	0.786	0.790	0.794	0.798	0.802	0.806	0.810	0.813	0.817	0.821	0.825	0.829
57	0.833	0.837	0.842	0.846	0.850	0.854	0.859	0.863	0.867	0.871	0.876	0.880
58	0.884	0.889	0.893	0.898	0.903	0.907	0.912	0.917	0.921	0.926	0.930	0.935
59	0.940	0.945	0.950	0.955	0.960	0.965	0.970	0.975	0.980	0.985	0.990	0.995

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TABLE II

EARLY RETIREMENT FACTORS – LUMP SUMS

<i>Complete Years</i> AGE	<i>Complete Months</i> 0	1	2	3	4	5	6	7	8	9	10	11
50	0.712	0.714	0.716	0.718	0.720	0.722	0.724	0.726	0.728	0.730	0.732	0.734
51	0.736	0.738	0.740	0.742	0.744	0.747	0.749	0.751	0.753	0.755	0.757	0.759
52	0.761	0.764	0.766	0.768	0.770	0.772	0.774	0.777	0.779	0.781	0.783	0.785
53	0.788	0.790	0.792	0.794	0.797	0.799	0.801	0.803	0.806	0.808	0.810	0.812
54	0.815	0.817	0.819	0.822	0.824	0.826	0.829	0.831	0.834	0.836	0.838	0.841
55	0.843	0.845	0.848	0.850	0.853	0.855	0.857	0.860	0.862	0.865	0.867	0.870
56	0.872	0.875	0.877	0.880	0.882	0.885	0.887	0.890	0.892	0.895	0.897	0.900
57	0.902	0.905	0.907	0.910	0.913	0.915	0.918	0.921	0.923	0.926	0.928	0.931
58	0.934	0.936	0.939	0.942	0.944	0.947	0.950	0.953	0.955	0.958	0.961	0.963
59	0.966	0.969	0.972	0.975	0.977	0.980	0.983	0.986	0.989	0.992	0.994	0.997

TABLE III

EARLY RETIREMENT FACTORS – PENSIONS: CERTAIN NHS TRANSFEREES

<i>Complete Years</i> AGE	<i>Complete Months</i> 0	1	2	3	4	5	6	7	8	9	10	11
50	0.781	0.784	0.787	0.790	0.793	0.796	0.799	0.802	0.805	0.808	0.811	0.814
51	0.817	0.820	0.823	0.827	0.830	0.833	0.836	0.840	0.843	0.846	0.849	0.853
52	0.856	0.859	0.863	0.867	0.870	0.874	0.877	0.881	0.885	0.888	0.892	0.895
53	0.899	0.903	0.907	0.911	0.915	0.919	0.923	0.927	0.931	0.935	0.939	0.943
54	0.947	0.951	0.956	0.960	0.964	0.969	0.973	0.978	0.982	0.987	0.991	0.996

TABLE IV

EARLY RETIREMENT FACTORS – LUMP SUMS: CERTAIN NHS TRANSFEREES

<i>Complete Years</i> AGE	<i>Complete Months</i> 0	1	2	3	4	5	6	7	8	9	10	11
50	0.843	0.845	0.847	0.850	0.852	0.855	0.857	0.860	0.862	0.864	0.867	0.869
51	0.872	0.874	0.877	0.879	0.882	0.884	0.887	0.889	0.892	0.895	0.897	0.900
52	0.902	0.905	0.907	0.910	0.913	0.915	0.918	0.920	0.923	0.926	0.928	0.931
53	0.934	0.936	0.939	0.942	0.944	0.947	0.950	0.973	0.955	0.958	0.961	0.963

Complete Complete Months Years												
AGE	0	1	2	3	4	5	6	7	8	9	10	11
54	0.966	0.969	0.972	0.975	0.977	0.980	0.983	0.986	0.989	0.992	0.994	0.997

SCHEDULE 11

Regulation E14

ALLOCATION OF PART OF RETIREMENT PENSION

PART I

CONTENTS OF DECLARATION

- 1.—(1) A declaration shall specify—
- (a) the part of the retirement pension allocated; and
 - (b) the alternative benefit it shall provide.
- (2) The part allocated, to be expressed as a whole number of pounds, shall not exceed the lower of—
- (a) 1/3 of the annual rate of the retirement pension, disregarding any actuarial reduction required by regulation E7(4) (actuarial reduction of pension on early retirement) and any National Insurance modification under Schedule 9; and
 - (b) the amount that would result in the reduction of that rate to less than the rate of, as the case may be, the annuity mentioned in regulation E14(2)(a) or the subsequent annuity mentioned in regulation E14(2)(b),
- and shall not be such as to effect any equivalent pension benefits.
- (3) The part allocated must not be such as to cause the retirement pension payable to be less than the guaranteed minimum.

PART II

PROCEDURE

- 2.—(1) A teacher who, with a view to making an allocation, gives the Scottish Ministers at least 4 months' notice of his or her intended retirement referred to in this Schedule as a “retiring employee”.
- (1) For the purposes of this Schedule a teacher’s relevant birthday shall be—
- (a) where retirement benefits become payable by virtue of regulation E6(1)(c), his or her 50th; and
 - (b) in any other case, his or her 60th.
- 3.—(1) Before delivering a declaration, a teacher shall give the Scottish Ministers written notice of his or her intention to make an allocation.
- (1) The notice shall be given—
- (a) in the case of a retiring employee, no later than his or her application for payment of retirement benefits; and

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- (b) in any other case, no earlier than 4 months before the later of—
 - (i) the date on which the person becomes qualified for retirement benefits; and
 - (ii) his or her relevant birthday.

4.—(1) Before delivering a declaration, a teacher shall, at his or her own expense—

- (a) satisfy the Scottish Ministers as to his or her health; and
- (b) provide the Scottish Ministers with such information about the person for whose benefit the allocation is to be made, and verify it in such manner as the Scottish Ministers may reasonably require.

(2) In order to satisfy the Scottish Ministers as to his or her health, the teacher shall submit himself or herself for examination by a medical practitioner nominated by the Scottish Ministers; he or she may if he or she wishes be examined by a second medical practitioner so nominated if the Scottish Ministers are not satisfied as a result of the first examination.

5.—(1) On receiving a notice under paragraph 3, the Scottish Ministers shall notify the person in writing of—

- (a) the amount or estimated amount of his or her retirement pension;
- (b) if paragraph 4 of regulation E7 applies, the amount or estimated amount of the retirement pension to which he or she would be entitled if that paragraph did not apply;
- (c) the name and address of the nominated medical practitioner; and
- (d) the time within which any declaration is to be delivered.

(2) A declaration shall be delivered—

- (a) if the person is resident outside the United Kingdom, within 4 months; and
- (b) in any other case, within 3 months,

after receipt of the Scottish Ministers' notification under sub paragraph (1).

(3) If they are satisfied as to the teacher's health, and with the information provided in accordance with paragraph 4(1)(b), the Scottish Ministers shall send him or her a suitable form on which to make the declaration.

(4) On the delivery to them of a declaration, the Scottish Ministers shall provide the teacher making it with written particulars of the alternative benefit.

6. A declaration, and any notice or other communication under this Part, may be sent by post.

PART III

OTHER MATTERS

7.—(1) Subject to sub paragraphs (2) to (6), a declaration shall take effect as such on the day on which it is delivered to the Scottish Ministers.

(2) A declaration shall not have effect before the teacher's relevant birthday.

(3) A declaration shall not have effect if either the teacher making it or the person for whose benefit the allocation was to be made dies before the material time.

(4) In the case of a declaration made by a retiring employee, the material time shall be the later of—

- (a) the day after that on which the declaration is delivered; and
- (b) the day before that on which he or she becomes entitled to payment of retirement benefits.

- (5) In any other case the material time shall be the day on which the declaration is delivered.
- (6) A declaration may be revoked or varied by a further declaration delivered—
 - (a) in the case of a retiring employee, before the day on which he or she becomes entitled to payment of retirement benefits; and
 - (b) in any other case, before the day on which the original declaration is delivered.

8.—(1) An allocation takes effect on the day on which the person making it becomes entitled to payment of retirement benefits.

(2) For the purposes of sub-paragraph (1), if a teacher other than a retiring employee dies in pensionable employment after his or her declaration has taken effect, he or she shall be taken to have become entitled to payment of retirement benefits on the date of his or her death.

- 9.—**(1) If notice of intention has been given under paragraph 3 and by the later of—
- (a) the date of the teacher becoming entitled to retirement benefits; and
 - (b) his or her relevant birthday,

no declaration has been delivered, then, from the later of those dates until he or she has either delivered a declaration or failed to satisfy the Scottish Ministers as mentioned in paragraph 5(3), one third of his or her retirement pension disregarding any actuarial reduction required by regulation E7(4) may be withheld.

- (2) Any resulting underpayment or overpayment shall be adjusted in due course.

10.—(1) If after a retiring employee has delivered a declaration the rate of his or her retirement pension is increased, otherwise than under the 1971 Act(**60**), the part allocated shall be correspondingly increased.

(2) Sub paragraph (1) applies even if the increase in the retirement pension takes effect from a date earlier than the date of delivery of the declaration.

(3) The corresponding increase in the part allocated, which shall be rounded down to the nearest pound, takes effect from the same date as the increase in the retirement pension.

(4) If the alternative benefit is the one described in regulation E14(2)(b), the resulting increase in the first of those annuities shall take effect from the same date as the increase in the retirement pension.

11. If after a person has delivered a declaration the rate of his or her retirement pension is reduced, the declaration continues to have effect but the part allocated shall be reduced to any extent necessary to secure that the restrictions in paragraph 1(2) are still complied with.

(60) 1971 c. 56.

SCHEDULE 12

Regulations G1 and G2

TRANSFER VALUES

PART I

OUTWARD TRANSFERS

1. Subject to paragraphs 2 to 6 and 9 and 10, a transfer value to be paid in accordance with the provisions of regulation G1 in respect of a teacher shall be—

- (a) the capitalised value of his or her accrued rights under these Regulations at the guarantee date, and any associated rights under the 1971 Act⁽⁶¹⁾ and the Pensions (Increase) Act 1974⁽⁶²⁾,

together with—

- (b) where the transfer value is without reasonable cause or excuse not paid within 6 months of the guarantee date, and it is not to be made to a club scheme, the greater of—
 - (i) interest, if any, calculated on a daily basis over the period from the guarantee date to the date on which the transfer value is paid, at the rate set out in regulation 10(2) of the Occupational Pension Schemes (Transfer Values) Regulations 1996⁽⁶³⁾; or
 - (ii) the amount by which the transfer value falls short of what it would have been if the guarantee date had been the date on which the transfer value was paid.

2. Where—

- (a) a transfer value is payable to an approved pension or superannuation scheme which is not a club scheme; and
- (b) it falls to be calculated by reference to service rendered by the teacher before 21st October 1988,

the transfer value payable shall be the total of A and the greater of B or C, where—

A is a transfer value calculated in accordance with paragraph 1 in respect of the teacher's reckonable service after 20th October 1988;

B is a transfer value calculated in accordance with paragraph 1 in respect of the teacher's reckonable service before 21st October 1988; and

C is a transfer value calculated as if Schedule 10 to the 1977 Regulations⁽⁶⁴⁾, as in force on 5th April 1988, had continued in force, in respect of his or her service before 21st October 1988.

3. Where, prior to the last date on which he or she is required to pay a transfer value under these Regulations, the Scottish Ministers have determined under regulation E22 that the benefits payable under these Regulations shall be withheld in whole or part, any transfer value payable in respect of that person shall be reduced in proportion to the reduction in the total value of the benefits or shall be withheld as the case may be.

4. Where—

- (a) a teacher requests that a transfer value be paid to—
 - (i) an occupational pension scheme which is not contracted out; or

⁽⁶¹⁾ 1971 c. 56.

⁽⁶²⁾ 1974 c. 9.

⁽⁶³⁾ S.I. 1996/1847.

⁽⁶⁴⁾ S.I. 1977/1360. Schedule 10 was substituted by S.I. 1988/1618 and amended by S.I. 1989/666. The 1977 Regulations are revoked in their entirety (see Schedule 1 to these Regulations).

- (ii) a personal pension scheme which is not an appropriate personal pension scheme; or
 - (iii) a self-employed pension arrangement; and
- (b) the trustees or managers of the occupational pension scheme, personal pension scheme or self employed pension arrangement are able or willing to have transferred to it only the liabilities for a teacher's accrued rights other than that teacher and their spouse's rights to guaranteed minimum pensions or that teacher's accrued right so far as attributable to service in contracted-out employment on or after 6th April 1997; and
- (c) the teacher does not require the Scottish Ministers to use that portion of the transfer value that represents guaranteed minimum pension or his or her accrued rights so far as attributable to service in contracted-out employment on or after 6th April 1997 in one of the ways specified in regulation G1,

the teacher's transfer value shall be reduced by the amount sufficient to meet the liability in respect of the teacher's and his widow's or, as the case may be, her widower's pensions being guaranteed pensions or pensions so far as attributable to service in contracted-out employment on or after 6th April 1997 and that person's protected rights.

5.—(1) Subject to sub paragraph (2), in respect of a person who is in excluded employment by virtue of an election under regulation B7, the transfer value calculated in accordance with this Part shall be the aggregate of the following:—

- (a) in relation to the teacher's retirement benefits, that part of the teacher's accrued rights which bears the same proportion to his or her total accrued rights as his reckonable service after 5th April 1988 bears to his or her total reckonable service; and
- (b) in relation to that teacher's spouse's pension, that part of his or her accrued rights applicable to service after 5th April 1988.

(2) Sub paragraph (1) shall not apply to a person whose reckonable service before 6th April 1988 amounts to less than 2 years.

6. Subject to paragraph 7, where—

- (a) a transfer value limited in accordance with paragraph 5(1) has been paid in respect of a teacher; and
- (b) that teacher has subsequently ceased to be employed in excluded employment other than by virtue of an election under regulation B8 before attaining the age of 60 years, or, where regulation G1(6) applies, the age of 59 years,

a right to a transfer value in respect of any part of that teacher's accrued rights to which, but for the operation of paragraph 5(1), he or she would have been entitled on ceasing to be employed in pensionable employment, shall accrue to the teacher on the date on which he or she ceased to be employed in excluded employment and shall be valued accordingly.

7. In relation to any teacher to whom paragraph 6 applies—

- (a) regulation G1(5) shall have effect as if for the words "he or she ceased to be employed in pensionable employment or entered excluded employment" there were substituted the words "terminated excluded employment"; and
- (b) the definition of "material date" in paragraph 14 shall have effect as if for the words "ceased to be employed in pensionable employment or entered excluded employment" there were substituted the words "terminated excluded employment".

8. For the purposes of paragraph 6, where a teacher ceases to be employed in excluded employment other than by virtue of an election under regulation B8 but that person enters again into excluded employment or enters pensionable employment, then, if there is between those two employments—

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- (a) an interval not exceeding one month; or
- (b) an interval of any length if the second of the employments results from the exercise of a right to return to work under Part VIII of the Employment Rights Act 1996⁽⁶⁵⁾, they shall be treated as a single employment.

9. Where one or more transfer values have been paid to the Scottish Ministers in respect of a teacher, any transfer value paid by him or her shall be at least equal to the aggregate of that transfer value or those transfer values and any contributions made by that teacher under regulations C1, C5 and C8, except where it falls to be made to a club scheme.

10. A transfer value paid under this Part shall be at least equal in amount to the cash equivalent, if any, to which a teacher would otherwise be entitled under section 94 of the 1993 Act⁽⁶⁶⁾.

PART II

INWARD TRANSFERS

11. Where a transfer value has been paid to, and accepted by, the Scottish Ministers, there shall be credited to the teacher, in respect of whom the payment was made, a period of reckonable service calculated in accordance with paragraph 12 or paragraph 13 as the case may be.

12. Except where paragraph 13 applies, for the purposes of paragraph 11—

- (a) where the transfer value—
 - (i) is paid by the trustees or managers of a club scheme;
 - (ii) represents all of the teacher’s accrued rights in that scheme; and
 - (iii) has been calculated in a manner consistent with the methods adopted and assumptions made by the Scottish Ministers in determining the amount of transfer values to be paid to club schemes under Part I of this Schedule,

the period of reckonable service to be credited to the teacher shall be equal to the period of service which, if used to calculate a transfer value to be paid to an occupational pension scheme which is a statutory scheme under Part I of this Schedule, would produce an amount equal to the transfer value received by the Scottish Ministers, and in making the calculation regard shall be had to the teacher’s age, rate of pensionable pay, marital status and, in addition, to any other factor notified to the Scottish Ministers by the trustees or managers of the scheme making the payment as having been taken into account in determining its amount; and

- (b) in any other case, the period of reckonable service credited to the teacher shall be calculated in a manner consistent with the methods adopted and assumptions made by the Scottish Ministers in determining the amount of transfer values to be paid to occupational pension schemes (which do not fall to be treated as statutory schemes) under Part I of this Schedule, due allowance being given for the expected increase in the salary of teachers between the appropriate date and the date on which the teacher in respect of whom the transfer value was paid would attain the age of 60 years.

13.—(1) This paragraph applies where—

⁽⁶⁵⁾ 1996 c. 18 (“the 1996 Act”). Part VIII (sections 71–80) of the 1996 Act were substituted by the Employment Relations Act 1999 (c. 26), section 7 and Schedule 4, Part I and to which there are amendments not relevant to these Regulations.

⁽⁶⁶⁾ 1993 c. 48. Section 94 is amended by the Pensions Act 1995 (c. 26), section 154, the Welfare Reform and Pensions Act 1999 (c. 30), Schedule 12 and is prospectively repealed by the Pensions Act 2004 (c. 35), Schedule 12.

- (a) the previous scheme is a personal pension scheme or an approved pension or superannuation scheme which is not a club scheme and the teacher has entered pensionable employment after 31st December 1985;
 - (b) the teacher has made an election under regulation B8 ;
 - (c) the previous election under regulation B7 was made before 30th June 1994;
 - (d) the teacher has been in excluded employment between the date of the election under regulation B7 and the date of the election under regulation B8;
 - (e) the teacher is an individual as is mentioned in section 172(1) of the 1995 Act⁽⁶⁷⁾; and
 - (f) the Scottish Ministers accept a payment of the amount specified in sub paragraph (3).
- (2) In this paragraph—
- (a) “the period of original pensionable employment” means the period during which the teacher was in pensionable employment before he or she made his or her election under regulation B7; and
 - (b) “the period of transferred-out employment” means the period of pensionable employment (if any) in respect of which a transfer value was paid under regulation G1 by virtue of the election under regulation B7.
- (3) The amount referred to in sub paragraph (1)(f) is
- $(A \times B)$

where—

A is the transfer value which satisfies paragraph 10 and which would enable the teacher to count the period of excluded employment as reckonable service as if it had been pensionable employment; and

B is the greater of—

- (a) the transfer value, if any, paid under regulation G1 in respect of the teacher in consequence of his or her ceasing to be in pensionable employment by virtue of his or her election under regulation B7, together with—
 - (i) in a case where a transfer value was paid to the Scottish Ministers pursuant to regulation G2 within 4 weeks of the notice under regulation G2(1), an amount, determined actuarially, which represents the income which would have been received had such sum been invested during the period starting at the end of the month in which the transfer value was paid under regulation G1 and ending at the end of the month in which the notice under regulation G2(1) was made; and
 - (ii) in any other case the amount referred to in sub-paragraph (i) above together with a further amount, determined actuarially, which represents the income which would have been received compounded with monthly rests, had such sum been invested during the period starting at the end of the month in which the notice under regulation G2(1) was made and ending at the end of the month in which the transfer value was paid to the Scottish Ministers; and
- (b) the amount which would be paid as a transfer value under regulation G1 in respect of the teacher if at the date on which he or she made the election under regulation B8—
 - (i) he or she was in pensionable employment and made an election under regulation B7; and
 - (ii) the transfer value was in respect of a period of pensionable employment equal to the period of transferred-out employment.

⁽⁶⁷⁾ 1995 c. 26, amended by S.I. 2001/3649, article 148.

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- (4) Where this paragraph applies the teacher is entitled to count as reckonable service—
- (a) the reckonable service arising from the period of original pensionable employment; and
 - (b) such service arising from the period of excluded employment as if it had been pensionable employment.

PART III

INTERPRETATION

14. In this Schedule—

- (a) “accrued rights” means the rights which have accrued in respect of a teacher under these Regulations at the material date, or which would have accrued in respect of him or her if the period of service necessary to satisfy the requirements of regulation E5 had been the period which he or she had completed at that date;
- (b) “appropriate date” means the date on which the person in respect of whom the transfer value is paid became employed in pensionable employment or, if the transfer value is received more than 12 months after that date, the date on which it is received;
- (c) “capitalised value” means the capitalised value at the material date as determined by the Scottish Ministers, having regard to investment conditions and the contingencies on which benefits are, or are to be, payable under these Regulations;
- (d) “club scheme” means an occupational pension scheme which—
 - (i) is a contracted-out scheme;
 - (ii) provides benefits calculated by reference to the remuneration of the participant;
 - (iii) is open to new members or, if it is a closed scheme, its trustees or managers also manage an open scheme which is a club member for new recruits of the same grade or level of post as the participants in the closed scheme;
 - (iv) has undertaken to comply with the reciprocal arrangements for the payment and receipt of transfer values agreed from time to time between members of the club; and
 - (v) is approved for the purposes of this Schedule by the Treasury; and
- (e) “protected rights” has the same meaning as in section 10 of the 1993 Act⁽⁶⁸⁾.

⁽⁶⁸⁾ 1993 c. 48. Section 10 is amended by the Social Security Contributions (Transfer of Functions etc) Act 1999 (c. 2), Schedule 1, paragraph 36 and the Welfare Reform and Pensions Act 1999 (c. 30) section 32 and is prospectively amended by the Pensions Act 1995 (c. 26) Schedule 5, paragraph 25 and the Proceeds of Crime Act 2002 (c. 29), Schedule 11, paragraph 22.

SCHEDULE 13

Regulation J10

REVOCATIONS, SAVINGS AND TRANSITIONAL PROVISIONS

PART I
REVOCATIONS

<i>(Column 1)</i> <i>Regulations revoked</i>	<i>(Column 2)</i> <i>References</i>	<i>(Column 3)</i> <i>Extent</i>
The Teachers' Superannuation (Scotland) Regulations 1992	S.I. 1992/280	The whole Regulations
The Teachers' (Superannuation and Compensation for Premature Retirement (Scotland) amendment Regulations 1993	S.I. 1993/2513	Regulations 2 to 17 and 22
The Teachers' Superannuation (Scotland) Amendment Regulations 1994	S.I. 1994/2699	The whole Regulations
The Teachers' Superannuation (Scotland) Amendment Regulations 1995	S.I. 1995/1670	The whole Regulations
The Teachers' Superannuation (Scotland) Amendment Regulations 1997	S.I. 1997/676	The whole Regulations
The Teachers' Superannuation (Scotland) Amendment Regulations 1998	S.I. 1998/718	The whole Regulations
The Teachers' Superannuation (Scotland) Amendment Regulations 1999	S.I. 1999/446	The whole Regulations
The Teachers' Superannuation (Scotland) Amendment Regulations 2000	S.S.I. 2000/366	The whole Regulations
The Teachers' Superannuation (Pension Sharing on Divorce) (Scotland) Regulations 2001	S.S.I. 2001/152	The whole Regulations
The Teachers' Superannuation (Scotland) Amendment Regulations 2001	S.S.I. 2001/291	The whole Regulations
The Teachers' Superannuation (Scotland) Amendment Regulations 2002	S.S.I. 2002/288	The whole Regulations

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<i>(Column 1)</i> <i>Regulations revoked</i>	<i>(Column 2)</i> <i>References</i>	<i>(Column 3)</i> <i>Extent</i>
The Teachers' Superannuation (Scotland) Amendment Regulations 2003	S.S.I. 2003/423	The whole Regulations
The Teachers' Superannuation (Scotland) Amendment Regulations 2004	S.S.I. 2004/89	The whole Regulations

PART II

SAVINGS

1. The revocation by these Regulations of a transitional provision relating to the coming into force of a provision re-enacted in these Regulations does not affect the operation of that transitional provision, so far as it remains capable of having effect, in relation to the provision as re-enacted.

2.—(1) The revocation by these Regulations of a provision previously revoked subject to savings does not affect the previous operation of those savings.

(2) The revocation by these Regulations of a saving made on the previous revocation of a provision does not affect the operation of the saving insofar as it remains capable of having effect.

3. Any document made, served or issued on or after the date on which these Regulations come into force which includes a reference to a provision revoked by these Regulations is to be construed so far as a contrary intention appears, as referring or, as the context may require, including a reference, to the corresponding provision of these Regulations.

PART III

TRANSITIONAL PROVISIONS

4.—(1) The re-enactment of provisions in these Regulations, and the consequent revocation of those provisions by these Regulations, does not affect the continuity of the law.

(2) The general rule is that the provisions of these Regulations apply, in accordance with sub paragraph (1), to matters arising before the commencement of these Regulations as to matters arising after that commencement.

(3) The general rule has effect subject to any express provision to the contrary, and to paragraph 2 of Part II.

(4) The general rule does not mean that the provisions of these Regulations apply to cases to which the corresponding revoked provisions did not apply by virtue of transitional provision made in connection with the commencement of the revoked provisions (such transitional provisions are saved by paragraph 1 of Part II).

5.—(1) Where—

(a) a provision of these Regulations (“the new provision”) re-enacts with any modification a provision revoked by these Regulations (“the former provision”); and

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- (b) the effect of the general rule is that a person to whom a protected benefit was being paid or might become payable is placed in a worse position than he or she would have been in if the former provision had continued to have effect,

he or she may by giving written notice to the Scottish Ministers within 3 months after the date on which these Regulations come into force elect that the new provision is to apply in relation to the benefit as if it had re-enacted the former provision without modification.

(2) A protected benefit is one paid, or capable of becoming payable, to or in respect of a person who before the date on which these Regulations come into force ceased to be in pensionable employment or died.

6. Where a period of time specified in a provision of any Regulations revoked by these Regulations is current at the commencement of these Regulations, these Regulations have effect as if the corresponding provision of these Regulations had been in force when that period began to run.