
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 292

**The Teachers' Pension Scheme
(Scotland) (No. 2) Regulations 2014**

PART 11

Miscellaneous and supplemental

Employment records

- 209.**—(1) This regulation applies to the employer of a person (P) in pensionable service.
- (2) P's employer must record for the financial year—
- (a) the rate of P's salary;
 - (b) the amount of P's pensionable earnings;
 - (c) if P was in part-time employment for any part of the financial year, the amount which P's pensionable earnings would have been if P was in full-time employment throughout the year;
 - (d) the contributions deducted under regulation 187;
 - (e) the period of pensionable service;
 - (f) the dates of any absence on sick leave, maternity leave, paternity leave, additional paternity leave, parental leave or adoption leave and the amount of any salary or statutory pay paid to P during it.
- (3) P's employer must, within such time as the scheme manager may require—
- (a) make such reports and returns to the scheme manager as the scheme manager may require for the purpose of the scheme manager's functions under these Regulations; and
 - (b) give the scheme manager such information and produce such documents as the scheme manager may require for the purpose of the scheme manager's functions under these Regulations.

Information and documents

- 210.**—(1) This regulation applies to a person (P) who is or was in pensionable service.
- (2) P or, if P is deceased, P's executors must, within such time as the scheme manager may require, give the scheme manager such information and produce such documents as the scheme manager may require for the purpose of the scheme manager's functions under these Regulations.

Provision of benefit information statements to members

- 211.** The scheme manager must provide an annual benefit information statement to each active member of this scheme in accordance with section 14 of the Act and Treasury directions made under that section.

Extension of time

212. The scheme manager may in any particular case extend, or treat as extended, the time within which anything is required or authorised to be done under these Regulations.

Guaranteed minimum pension

213.—(1) The weekly rate of any relevant pension payable to a person who has a guaranteed minimum P and who reaches GMP age must not be less than the person's guaranteed minimum under sections 14 to 16 of PSA 1993⁽¹⁾.

(2) Where no relevant pension becomes payable to P within 5 years and P reaches GMP age, a guaranteed minimum pension, the weekly rate of which is P's guaranteed minimum under sections 14 to 16 of PSA 1993, is payable to P.

(3) Paragraph (2) does not apply—

- (a) while P consents to the application of that paragraph being postponed;
- (b) from the date on which a relevant pension becomes payable; or
- (c) where paragraph (4) applies.

(4) This paragraph applies where—

- (a) P has a guaranteed minimum and exercises P's right to a cash equivalent;
- (b) the pension scheme into which P's rights to benefits under these Regulations are transferred does not accept a transfer of P's accrued rights to a guaranteed minimum pension; and
- (c) P's accrued rights to a guaranteed minimum pension are not transferred elsewhere.

(5) Where paragraph (4) applies, a guaranteed minimum pension, the weekly rate of which is the person's guaranteed minimum under sections 14 to 16 of PSA 1993, is payable to P for life from the date on which P reaches GMP age.

(6) Where P dies leaving a widow, widower or civil partner, the pension payable to the widow, widower or civil partner under Part 6 must be paid, for any period required by or under section 17 of PSA 1993⁽²⁾, at a weekly rate which is not to be less than the widow's, widower's or civil partner's guaranteed minimum (as set out in that section).

(7) In this regulation—

“accrued rights to guaranteed minimum pension” is to be construed in accordance with section 20 of PSA 1993;

“contracted-out employment” has the meanings given in section 8(1) and (1A) of PSA 1993⁽³⁾;

“relevant pension” means a phased retirement pension or retirement pension which becomes payable in respect of contracted-out employment before 6th April 1997.

(8) In this regulation, the question whether a person has a guaranteed minimum is to be determined in accordance with section 14 of PSA 1993.

(9) This regulation overrides any inconsistent provision elsewhere in these Regulations, save that it is subject to—

- (a) regulation 165;
- (b) regulation 168;
- (c) regulation 175.

(1) Section 14 was amended by PA 1995, Schedules 5 and 7: section 15A was inserted by WRPA 1999, section 32; section 16 was amended by PA 1995, Schedule 5 and by WRPA 1999, Schedule 2.

(2) Section 17 was amended by the Child Support, Pensions and Social Security Act 2000 (c.19).

(3) Subsection (1A) was inserted by the Pensions Act 2007, Schedule 4.

Transitional provisions

214. Schedule 3 has effect.

Revocation

215. The Teachers' Pension Scheme (Scotland) Regulations 2014⁽⁴⁾ are revoked.

⁽⁴⁾ S.S.I. 2014/217.