#### SCOTTISH STATUTORY INSTRUMENTS

# 2014 No. 292

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

## PART 5

#### Retirement benefits for teachers

### CHAPTER 1

#### Interpretation

#### Re-qualifying for retirement benefits in respect of post-benefit service

80.-(1) A person (P) is re-qualified for retirement benefits under these Regulations if-

- (a) P has at least 12 months' post-benefit qualifying service; or
- (b) a transfer payment otherwise than from another occupational pension scheme has been accepted in relation to P during P's post-benefit service.
- (2) In these Regulations, a period of post-benefit qualifying service is the total of the following-
  - (a) any period of post-benefit service under this scheme;
  - (b) for a transition member in respect of post-benefit service, any period of post-benefit service under the existing scheme before the member's transition date;
  - (c) if after P enters a period of post-benefit service a transfer payment has been accepted in respect of rights accrued under another occupational pension scheme, a period equal to the person's period of pensionable service under that scheme.
- (3) For the purpose of these Regulations, P enters a period of "post-benefit service" when-
  - (a) P re-enters pensionable service—
    - (i) on or after reaching normal pension age; and
    - (ii) after a retirement pension (other than a phased retirement pension) or a short-service serious ill-health grant becomes payable; or
  - (b) P re-enters pensionable service—
    - (i) before reaching normal pension age; and
    - (ii) after a retirement pension (other than an ill health pension or phased retirement pension) or a short-service serious ill-health grant becomes payable.

(4) For the purpose of these Regulations, P does not enter a period of "post-benefit service" if P re-enters pensionable service—

- (a) before reaching normal pension age; and
- (b) after an ill-health pension or phased retirement pension becomes payable.

(5) Any period of service in respect of which P's rights under this scheme or the existing scheme are extinguished is not included in a period of post-benefit service(1).

<sup>(1)</sup> Regulation 183(4) provides for extinguishment of rights following the refund of the member's contributions. Regulation 197(6) provides for extinguishment of rights following a transfer value payment.