

1972 No. 551 (S.39)

EDUCATION, SCOTLAND**The Teachers Superannuation (Financial Provisions) (Scotland)
Regulations 1972**

<i>Made - - - -</i>	<i>28th March 1972</i>
<i>Laid before Parliament</i>	<i>12th April 1972</i>
<i>Coming into Operation</i>	<i>3rd May 1972</i>

ARRANGEMENT OF REGULATIONS

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In exercise of the powers conferred upon me by section 9 of the Superannuation Act 1972(a) and of all other powers enabling me in that behalf, with the consent of the Minister for the Civil Service and after consultation with representatives of education authorities and of teachers and with such representatives of other persons likely to be affected as appear to me to be appropriate, I hereby make the following regulations:—

Citation and Commencement

1.—(1) These regulations may be cited as the Teachers Superannuation (Financial Provisions) (Scotland) Regulations 1972.

(2) These regulations shall come into operation on 3rd May 1972 and shall take effect as from 25th March 1972.

(3) The Teachers Superannuation (Scotland) Regulations 1969 to 1971(b) and these regulations may be cited together as the Teachers Superannuation (Scotland) Regulations 1969 to 1972.

Interpretation

2.—(1) In these regulations, unless the context otherwise requires—

“the Act of 1968” means the Teachers Superannuation (Scotland) Act 1968(c);

(a) 1972 c. II.

(b) S.I. 1969/77, 659, 1971/1995 (1969 I, p. 133; II, p. 1820; 1971 III, p. 5683).

(c) 1968 c. 12.

“accounting period” means a period for which the teachers superannuation account is to be made up;

“teacher” includes an organiser;

“the Teachers Regulations” means the Teachers Superannuation (Scotland) Regulations 1969 to 1971;

“teachers superannuation account” means the account required to be kept under regulation 6 of these regulations.

(2) These regulations shall be construed as one with the Teachers Regulations.

(3) For the purposes of these regulations the education authority shall be deemed to be the employer of any teacher employed in or in connection with a school maintained by the authority.

(4) Any reference in these regulations to a regulation or paragraph shall, unless the context otherwise requires, be construed as a reference to a regulation of these regulations or to a paragraph of that regulation in which the paragraph occurs as the case may be.

(5) The Interpretation Act 1889(a) shall apply for the interpretation of these regulations as it applies for the interpretation of an Act of Parliament.

Calculation of Salary

3.—(1) For the purposes of the Teachers Regulations the salary of a teacher shall be taken, subject as in this regulation provided, to be the aggregate of the emoluments whether in money or in kind receivable by the teacher in respect of his employment in reckonable service, excluding such moneys and emoluments prescribed in regulation 23(1) of the Teachers Regulations.

(2) The Secretary of State may make a direction, in such cases as he thinks fit, disapplying such exclusion from the salary of a teacher.

(3) Subject as provided in regulation 23(2) of the Teachers Regulations, where a teacher is by reason of sickness receiving less than his full salary then for the purpose of calculating the amounts payable by way of contributions in respect of him the amount which he is so receiving shall be deemed to be his salary.

Calculation of Average Salary

4.—(1) For the purposes of the Teachers Regulations the average salary of a teacher shall be taken, subject as in this regulation provided, to be the average amount of his full salary calculated under regulation 3 in respect of his employment in reckonable service or other prescribed service during the 3 years of such service (whether continuous or not) next preceding the commencement of any annual superannuation allowance or the payment of an additional allowance or gratuity under the Teachers Regulations.

(2) If a teacher has not been employed in reckonable service or other prescribed service for 3 years or more, his average salary shall, except as provided in regulation 55 of the Teachers Regulations, be calculated by reference to the period during which he has been so employed.

(3) If, in the opinion of the Secretary of State, the salary of a teacher has been unreasonably increased in respect of his employment during any period to be taken into account in calculating his average salary, the amount of the salary on

which his average salary is to be computed shall be such as the Secretary of State considers proper.

Financing of Benefits

5.—(1) For the purpose of defraying the cost of the benefits for which the Teachers Regulations provide, contributions shall be paid to the Secretary of State by teachers and their employers in accordance with the provisions of this regulation.

(2) The contributions payable in respect of a teacher by the teacher shall be of an amount equal to 6 per cent of his salary for the time being.

(3) The contributions payable in respect of a teacher by his employer shall be of an amount equal to 6 per cent of the teacher's salary for the time being, together with any supplementary contributions required to be paid under paragraph (4).

(4) Where a report of an actuarial inquiry specifies, in pursuance of regulation 7(3), a rate per cent in relation to supplementary contributions, such contributions shall—

- (a) be paid by employers from the beginning of the accounting period next after that in which the report is made until the expiry of the accounting period in which the next subsequent report is made; and
- (b) be of an amount equal to the rate per cent so specified of the teacher's salary for the time being.

Teachers Superannuation Account

6.—(1) An account shall be kept in accordance with the provisions of this regulation of the revenue and expenditure under these regulations and the Teachers Regulations and such account shall be in continuation of that formerly kept under section 5(1) of the Act of 1968.

(2) The accounting period for which the account is to be made up shall be the period of 12 months beginning on 1st April in each year.

(3) There shall be treated as having been paid into the revenue of the account for each accounting period—

- (a) by teachers, the amount of contributions paid by them under regulation 5(2) which are attributable to the period;
- (b) by the employers of teachers, the amount of contributions (including supplementary contributions) paid by them under regulation 5(3) which are attributable to the period;
- (c) a sum equal to the expenditure during the period upon superannuation and other allowances attributable to service before 1st June 1922;
- (d) a sum representing interest calculated in accordance with the provisions of the Teachers Superannuation Account (Rates of Interest) (Scotland) Regulations 1969(a);
- (e) the amount of any balance of revenue over expenditure remaining at the end of the last preceding accounting period; and
- (f) any other revenue attributable to the period.

(a) S.I. 1969/785 (1969 II, p. 2203).

(4) Expenditure upon superannuation and other allowances attributable to service before 1st June 1922 shall be shown separately from expenditure attributable to service on or after 1st June 1922 on allowances, gratuities and repayment of contributions.

(5) The account shall be kept in such form and prepared in such manner as may be determined by the Secretary of State after consultation with the Treasury.

Actuarial Inquiries

7.—(1) The Government Actuary or the Deputy Government Actuary shall make an actuarial inquiry with respect to the teachers superannuation account at the end of the accounting period ending 31st March 1976 and at the end of every fifth subsequent accounting period.

(2) An inquiry made in pursuance of paragraph (1) shall determine whether the value, at the end of the period for which the inquiry is made, of the expenditure (attributable to service on or after 1st June 1922) required to be included in the teachers superannuation account after the end of that period in respect of teachers who then were employed in reckonable service or had previously been employed in reckonable service exceeds the aggregate of—

- (a) the value at the end of that period of the contributions payable after the end of that period in respect of such teachers and of the sums falling to be credited to the teachers superannuation account after the end of that period in accordance with regulation 6(3)(d) and (f); and
- (b) the balance of revenue over expenditure remaining in the teachers superannuation account at the end of that period.

(3) Where an actuarial inquiry reveals such a deficiency as is mentioned in paragraph (2), the report of the inquiry shall specify the rate per cent (being a rate of one-quarter of one per cent or a multiple of one-quarter of one per cent) at which supplementary contributions paid by employers of teachers employed in reckonable service would remove the deficiency by the expiry of a period of 40 years beginning with the accounting period next after that in which the report is made.

(4) The report on each actuarial inquiry under this regulation shall be made to the Secretary of State and shall be laid by him before each House of Parliament.

Modification of Regulations

8. References in the Teachers Superannuation Account (Rates of Interest) (Scotland) Regulations 1969 to section 5(1) of, and paragraph 3(d) of Schedule 1 to the Act of 1968 shall be construed as references to the provisions of these regulations which respectively correspond thereto.

Gordon Campbell,
One of Her Majesty's Principal
Secretaries of State.

St Andrew's House,
Edinburgh.
27th March 1972.

Consent of the Minister for the Civil Service given under his Official Seal on 28th March 1972.

(L.S.)

K. H. McNeill,
Authorised by the Minister for
the Civil Service.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations replace without substantive amendment the provisions of the Teachers Superannuation (Scotland) Act 1968 relating to the calculation of salary and average salary, contributions, accounts and actuarial inquiries which have ceased to have effect on the repeal of that Act by the Superannuation Act 1972.

The Regulations have retrospective effect by virtue of section 12(1) of the Superannuation Act 1972.

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