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STATUTORY INSTRUMENTS

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**2010 No. 990**

**The Teachers' Pensions Regulations 2010**

**PART 3**

Contributions

CHAPTER 1

Contributable Salary

**Contributable salary**

**15.**—(1) The contributable salary of a person (T) is the total of—

- (a) the amounts mentioned in paragraph (2), if T is a school teacher for the purposes of section 122 of EA 2002, or
- (b) the amounts mentioned in paragraph (3) in any other case

but (in either case) does not include any amounts mentioned in paragraph (4).

(2) The amounts are—

- (a) the amount paid to T by T's employer in respect of T's pensionable employment in accordance with any pay order;
- (b) the amount paid by T's employer to T in respect of T's pensionable employment in satisfaction of any contractual liability arising out of sick leave or maternity, paternity, parental or adoption leave;
- (c) the amount paid by T's employer to T in respect of T's pensionable employment in satisfaction of any statutory liability arising out of sick leave or maternity, paternity, or adoption leave;
- (d) the amount equal to any part of T's salary which T has given up the right to receive pursuant to a salary sacrifice arrangement.

(3) The amounts are—

- (a) the amount of the salary, wages, fees and other payments paid to T for T's own use by T's employer in respect of T's pensionable employment;
- (b) the amounts mentioned in paragraph (2)(b) to (d);
- (c) the amount of any payment made to T—
  - (i) where the payment is by way of bonus made as part of a pay settlement which applies to all persons, or to all persons of a particular class or description, employed at the institution at which T is employed, or
  - (ii) where the payment is calculated by reference to T's performance or the performance of the institution at which T is employed and is paid pursuant to arrangements under which T's employer (E) makes payments calculated by reference to the performance of E's employees or the performance of the institution.

- (4) The amounts are—
- (a) any benefit in kind or the money value of such a benefit other than one which falls within regulation 16 (contributable salary - residential accommodation);
  - (b) the amount of any payment by way of bonus other than a payment falling within paragraph (3)(c);
  - (c) the amount of any payment in respect of overtime;
  - (d) the amount of any payment by way of travelling or expense allowance;
  - (e) the amount of any payment in consideration for the loss of, or the agreement to give up the right to, paid leave under T's contract of employment;
  - (f) the amount of any payment in lieu of notice to terminate T's contract of employment;
  - (g) the amount of any payment by way of an honorarium;
  - (h) the amount of any payment in respect of any duties that are not part of T's duties in T's capacity as a teacher;
  - (i) if T is employed as mentioned in paragraph 12 of Schedule 2 (teacher in a European School), any amount not payable by, or money value of a benefit in kind not attributable to, the Secretary of State.
- (5) This regulation is subject to regulation 17 (cap on contributable salary).
- (6) In this regulation—
- “pay order” means an order under section 122 of EA 2002 for the time being in force and includes any document referred to in such an order;
- “salary sacrifice arrangement” means—
- (a) if T is a school teacher for the purposes of section 122 of EA 2002, an arrangement specified in any pay order under which T gives up the right to receive part of T's gross salary in return for T's employer's agreement to provide T with benefits in kind as specified in the pay order;
  - (b) in any other case, an arrangement of the type mentioned in sub-paragraph (a) in which T's employer's agreement is to provide T with benefits in kind of an identical description to those specified in any pay order for the time being in force.

### **Contributable salary - residential accommodation**

- 16.—**(1) In this regulation “residential benefits in kind” means the money value of—
- (a) any residential accommodation provided to a person (T) in connection with T's employment,
  - (b) any heat, lighting or water provided free in respect of the accommodation, and
  - (c) any council tax paid on T's behalf in respect of the accommodation.
- (2) Residential benefits in kind are also part of T's contributable salary if the conditions in paragraph (4) are met.
- (3) But if the total of the money value of the residential benefits in kind exceeds one sixth of the aggregate of the amounts mentioned in regulation 15(2) or, where applicable, regulation 15(3) (a) and (b), the excess is not part of T's contributable salary.
- (4) The conditions are—
- (a) that T's employer (E) makes a written application to the Secretary of State, within 3 months of the start of the employment or (if later) the first day on which the accommodation is provided, for the money value of residential benefits in kind to be part of T's contributable salary,

- (b) the Secretary of State is satisfied that it is expedient for residential accommodation to be provided to T in connection with T's employment, and
- (c) E certifies that E will review the value of the residential benefits in kind at the times referred to in paragraph (5) and provide written notification to the Secretary of State of the results of the reviews.

(5) The first review must be carried out within 2 years of the start of T's employment or, if later, the first day on which the accommodation is provided, and each subsequent review must be carried out within 2 years of the previous review.

(6) Where, pursuant to paragraphs (2) to (5), the money value of residential benefits in kind is part of T's contributable salary, that money value is to be treated as having formed part of T's contributable salary from the date of the start of T's employment or (if later) the first day on which the accommodation was provided.

(7) Where the employer does not carry out the necessary reviews in accordance with paragraph (5) or notify the Secretary of State of the results of each review, the Secretary of State may treat the residential benefits in kind as never having been part of T's contributable salary and, in that event, the Secretary of State is to repay to the employer the amount specified in paragraph (8) together with interest as specified in paragraph (9).

(8) The amount is the difference between—

- (a) all contributions referred to in regulation 30(1)(a) and (b) paid by the employer during the period when the residential benefits were treated as part of T's contributable salary, and
- (b) all contributions referred to in regulation 30(1)(a) and (b) which would have been payable during that period without the residential benefits being treated as part of T's contributable salary

less the amount of the tax chargeable on contributions of that amount under section 205 of FA 2004.

(9) The interest is interest on the contributions referred to in paragraph (8) at the rate of 3% per year, compounded with yearly rests, from the first day of the financial year following that in which they were paid to the date of repayment.

(10) This regulation is subject to regulation 17 (cap on contributable salary).

### **Cap on contributable salary**

**17.—**(1) In this regulation a “relevant person” is a person who—

- (a) entered pensionable employment after 31st May 1989 with no right to count any period before 1st June 1989 as reckonable service and is not a person to whom paragraph (2) or (3) applies,
- (b) was in pensionable employment immediately before 1st April 2008,
- (c) has not made an election under regulation C1A(2)<sup>M1</sup> of TPR 1997 (removal of the cap on contributable salary), and
- (d) is not a person to whom regulation C1(8) of TPR 1997 has ceased to apply because the person began a new employment (see regulation C1A(5) of TPR 1997) or because the person's contract of employment was varied (see regulation C1A(8) of TPR 1997).

(2) This paragraph applies to a person who was in pensionable employment before 1st June 1989 and who resumed pensionable employment following—

- (a) an absence on maternity leave in respect of which she was entitled to a right to return from leave pursuant to Chapter 1 of Part 8 of the Employment Rights Act 1996<sup>M2</sup>,

- (b) a period of secondment or additional period of absence necessarily attributable to that secondment, or
- (c) (where neither sub-paragraph (a) nor (b) applies), a break in teaching employment not exceeding one year.

(3) This paragraph applies to a person who was in comparable United Kingdom service before 1st June 1989 and who subsequently enters pensionable employment provided that there has not been a period of more than one year between cessation of employment in comparable United Kingdom service and entering pensionable employment.

(4) In the case of any relevant person, in any tax year or part of a tax year in which the person's annual rate of contributable salary, calculated in accordance with regulations 15 and 16 exceeds the permitted maximum, that excess does not form part of the person's contributable salary.

(5) But if the circumstances specified in paragraphs (6) or (9) apply to that person paragraph (4) will cease to apply in accordance with paragraphs (10) and (11).

(6) Subject to paragraph (8), the circumstance is that the relevant person begins a new employment.

(7) For the purposes of paragraph (6) a person is to be treated as beginning a new employment if the person—

- (a) begins pensionable employment with a different employer, or
- (b) continues in pensionable employment with the same employer but in a new post under a different contract of employment.

(8) Paragraph (6) does not apply where the person begins pensionable employment with a different employer by reason of a transfer of undertakings.

(9) The circumstances are that—

- (a) the contract of employment of the relevant person (P) is varied so that P will be required to undertake functions which are materially different from those which P was required to undertake before the variation was made, and
- (b) the employer gives written notice to the Secretary of State of the variation of P's contract of employment.

(10) In the case of a person to whom the circumstance specified in paragraph (6) applies, paragraph (4) ceases to apply immediately before the date on which the person begins the new employment referred to in paragraph (6).

(11) In the case of a person to whom the circumstances specified in paragraph (9) apply, paragraph (4) ceases to apply immediately before the date on which the variation in the contract of employment takes effect.

(12) In this regulation “permitted maximum” has the meaning in regulation 1(2) of the Registered Pension Schemes (Modification of the Rules of Existing Schemes) Regulations 2006 <sup>M3</sup>.

#### Marginal Citations

- M1** Regulation C1A was inserted by [S.I. 2008/541](#).
- M2** [1996 c.18](#). Chapter 1 of Part 8 was substituted by Schedule 4 to the [Employment Relations Act 1999](#) (c. 26) and amended by section 17 of the [Employment Act 2002](#) (c. 22).
- M3** [S.I. 2006/364](#)

## CHAPTER 2

### Employees' Contributions

#### Teachers' ordinary contributions

**18.—**(1) A person in pensionable employment must pay contributions at a percentage rate, determined in accordance with paragraphs 2 and 3 of Schedule 3 (employees' contributions), of the person's contributable salary for the time being.

(2) This regulation does not apply to a person who has reckonable service of more than 45 years.

#### Election to pay contributions by a person serving in a reserve force

**19.—**(1) This paragraph applies to a person who ceases to be in pensionable employment by virtue of being called out, or recalled, for permanent service in Her Majesty's armed forces in pursuance of a call-out notice served, or a call-out or recall order made, under the Reserve Forces Act 1996<sup>M4</sup>.

(2) A person to whom paragraph (1) applies may by giving written notice to the Secretary of State, elect that the period mentioned in paragraph (3) is to be treated as reckonable service.

(3) The period begins on the day after the cessation of pensionable employment and ends on the earlier of the day on which—

- (a) the person's permanent service ends, or
- (b) the person begins to accrue service which counts for the purpose of benefits under the Armed Forces Pension Scheme or any other occupational pension scheme in respect of that person's permanent service.

(4) Notice under paragraph (2) may not be given more than 6 months after the end of the period mentioned in paragraph (3).

(5) Where a person has made an election under paragraph (2) the period mentioned in paragraph (3) is treated as reckonable service provided that the person pays any contributions specified in a written notice given by the Secretary of State, within 3 months after receiving such a notice.

(6) Contributions referred to in paragraph (5) are—

- (a) contributions referred to in paragraph (7), unless paragraph (11) applies,
- (b) (where applicable) any contributions referred to in sub-paragraphs (a) to (g) of regulation 28(3) (deduction by employers of contributions etc. from salary, payment in default and interest).

(7) The amount of the contributions must be calculated in accordance with—

- (a) regulation 18 (teachers' ordinary contributions), and
- (b) where an election has been made under regulation C2 of TPR 1997, regulation C3(4) of those Regulations (which continues to have effect for certain purposes by virtue of paragraph 6 of Schedule 13)

and as if the reference to “contributable salary” in regulation 18 and the reference to “actual contributable salary” in regulation C3(4) of TPR 1997 were references to the notional salary of the person who makes an election under this regulation.

(8) The notional salary of a person who makes an election under this regulation is the amount which would have been the person's contributable salary if pensionable employment had not ceased and the person had continued to be employed in the same post and on the same terms increased on

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1st April following the beginning of the period specified in paragraph (3) and on each subsequent 1st April during that period by (RI-RE)/RE, where—

(9) RI is the retail prices index for the March immediately preceding the April in which the increase occurs, and

(10) RE is the retail prices index for the month in which the period began.

(11) This paragraph applies where during the period referred to in paragraph (3) the person's service pay, when aggregated with any payments under Part 5 of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951<sup>M5</sup>, is less than the remuneration which the person would have received if the person had continued during the period in the pensionable employment in which the person was employed immediately before being called, or recalled, into service in a reserve force.

(12) Where a person to whom paragraph (1) applies dies during permanent service before making an election under paragraph (2), the person is treated as having made such an election and any contributions due under this regulation are to be deducted from any benefits payable under these Regulations.

#### Marginal Citations

**M4** 1996 c.14

**M5** 1951 c. 65

#### Contributions for additional pensions

**20.** Schedule 4 (contributions for additional pensions) has effect for the purpose of enabling contributions to be paid for an additional pension.

#### Family benefit contributions

**21.** Schedule 5 (family benefit contributions) has effect for the purpose of enabling family benefit contributions to be paid.

#### Entitlement to repayment of balance of contributions

**22.—**(1) This regulation applies where a person (T) has ceased to be in pensionable employment and—

- (a) T is not qualified for retirement benefits,
- (b) no transfer value has since been paid or become payable in respect of T,
- (c) T has not since taken any right to a cash equivalent,
- (d) T did not re-enter pensionable employment within one month after ceasing to be in pensionable employment, and
- (e) T has not elected to pay contributions under regulation C9 of TPR 1997 or regulation 19 (election to pay contributions by a person serving in a reserve force) for any period which includes the period beginning when T ceased to be in pensionable employment and ending one month later.

(2) But this regulation—

- (a) does not apply if T ceased to be in pensionable employment before 6th April 1980, and the salary on which contributions were payable by T under TSR 1976 or under previous provisions in any year had exceeded £5,000, and
- (b) is subject to regulation 124 (general prohibition on unauthorised payments).

(3) For the purposes of paragraph (1) if a person (T) ceases to be in pensionable employment because T is absent on maternity, paternity, parental or adoption leave in respect of which T is entitled to return from leave pursuant to any provision of, or of regulations made under, Part 8 of the Employment Rights Act 1996 <sup>M6</sup> that period of absence is treated as pensionable employment.

(4) Where this regulation applies T is entitled to be repaid the balance of T's contributions, calculated in accordance with regulation 23, but this paragraph is subject to regulation 24 (application for repayment of contributions).

(5) The entitlement to repayment takes effect one month after the person ceased to be in pensionable employment.

#### Marginal Citations

**M6** 1996 c.18; Part 8 was amended by Schedule 4 to the [Employment Relations Act 1999 \(c.26\)](#) and sections 1 and 3 of the [Employment Act 2002 \(c.22\)](#).

### Calculation of contributions to be repaid

**23.**—(1) The balance of contributions referred to in regulation 22(4) is (A-B)-C, where—

A is the total of the amounts specified in paragraph (2),

B is the total of the deductions specified in paragraph (4), and

C is the amount of tax chargeable on (A-B) under section 205 of FA 2004.

(2) The amounts are those of—

(a) all contributions paid, up to the date of receipt of the application for repayment, under regulations 18 (teachers' ordinary contributions) and 19 (election to pay contributions by a person serving in a reserve force), and Schedules 4 (contributions for additional pensions) and 5 (family benefit contributions) and under the provisions of TPR 1997 specified in paragraph (3) (which continue to have effect by virtue of paragraphs 8 and 10 of Schedule 13) except—

(i) any treated for the purposes of regulation 126 (receipts etc. to be credited) as employers' contributions, and

(ii) any paid in respect of a period of pensionable employment for which a short-service incapacity grant or a short-service serious ill health grant has been paid;

(b) contributions paid in respect of any comparable British service in respect of which the person is entitled to count reckonable service by virtue of the acceptance of a transfer value;

(c) if the person (T) was entitled to count any reckonable service by virtue of the acceptance of a transfer value in respect of an employment that was not comparable British service, either—

(i) any payment by way of repayment of contributions, and interest, that T would otherwise have been entitled to receive under the rules of the pension scheme to which he was subject in the employment, or

(ii) if that scheme made no provision for the repayment of contributions, the contributions T paid under it in respect of the employment;

(d) interest to the date of payment at 3% per year, compounded with yearly rests—

(i) on the contributions mentioned in sub-paragraphs (a) and (b), from the first day of the financial year following that in which they were paid, and

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- (ii) where sub-paragraph (c) applies, on the sum mentioned in that sub-paragraph, from the first day of the financial year following that in which the transfer value was paid to the Secretary of State.
- (3) The provisions of TPR 1997 are—
  - (a) regulation C3(3) where an election has been made under regulation C2(1) of those Regulations,
  - (b) Part 1 or 2 of Schedule 4, where an election has been made under regulation C4(2) of those Regulations, and
  - (c) regulation C9, where an election has been made under paragraph (2) of that regulation.
- (4) The deductions are—
  - (a) the amount of any previous repayment of contributions,
  - (b) if the Secretary of State has made a payment in lieu of contributions, or the person is entitled to equivalent pension benefits, half of the amount of the payment in lieu of contributions that was, or, as the case may be, would otherwise have been made, and
  - (c) if the Secretary of State has paid a contributions equivalent premium, the amount recoverable by the Secretary of State under sections 61 to 63 of PSA 1993.

#### **Application for repayment of contributions**

**24.**—(1) An amount to which a person is entitled under regulation 22 is to be paid to the person only if the Secretary of State receives a written application for payment and paragraph (2), if applicable, is complied with.

(2) The applicant (A) must provide any relevant information specified by the Secretary of State which is in A's possession, or which A can reasonably be expected to obtain, if the Secretary of State notifies A in writing that such information is required.

#### **Return of repaid contributions**

**25.**—(1) This paragraph applies to a person—

- (a) to whom the Secretary of State repaid contributions before June 1973, and
- (b) who is in pensionable employment or comparable British service.

(2) But paragraph (1) does not apply to a person—

- (a) to whom a teacher's pension is payable, or
- (b) who is in comparable British service and in respect of whom the Secretary of State has paid a cash equivalent or a transfer value since the end of the person's last period of pensionable employment.

(3) A person to whom paragraph (1) applies may, by giving written notice to the Secretary of State, elect to return the contributions to the Secretary of State with interest.

(4) Where a person makes an election under paragraph (3) the person must pay the amount to the Secretary of State within 10 weeks of receiving written notice of the amount.

(5) Interest is payable at the rate of 3.5% per year compounded with yearly rests from the date on which the contributions were repaid to the date on which the payment of the return of contributions is made.



### **Repayment of contributions where salary is restricted under regulation 39**

**26.**—(1) This regulation applies where the relevant salary of a person (P) during the last 365 days of P's average salary service is restricted by regulation 39.

(2) Where this regulation applies the Secretary of State is to repay—

- (a) to P a sum equivalent to A-B, and
- (b) to P's last employer before retirement benefits became payable to P, a sum equivalent to C-D.

(3) In paragraph (2)—

A is the aggregate of the contributions paid by P under regulation 18 or Schedule 5 or under Schedules 4 or 5 of TPR 1997 during all relevant periods;

B is the aggregate of the contributions which would have been paid under regulation 18 or Schedule 5 or under Schedules 4 or 5 of TPR 1997 during all relevant periods if P had actually received the salary which P is treated as receiving during each relevant period by virtue of regulation 39(2)(a), (b) or (c);

C is the aggregate of the contributions paid by P's employer under regulation 27 during all relevant periods;

D is the aggregate of the contributions which would have been paid by P's employer under regulation 27 if P had actually received the salary which P is treated as receiving during each relevant period by virtue of regulation 39(2)(a), (b) or (c).

(4) In this regulation a “relevant period” is any of—

- (a) the last 365 days of P's average salary service,
- (b) Year 1 (as defined in regulation 39(9)), or
- (c) Year 2 (as defined in regulation 39(9))

in which P is treated as receiving a relevant salary in accordance with regulation 39(2)(a), (b) or (c) but Year 1 or Year 2 are only relevant periods if the operation of regulation 39(2)(b) or (c) affects the relevant salary which P is treated as receiving during the last 365 days of P's average salary service.

## CHAPTER 3

### Employers' contributions

#### **Employers' contributions**

**27.**—(1) The employer of a person in pensionable employment is to pay contributions at a percentage rate of the person's contributable salary for the time being, determined in accordance with paragraph 4 of Schedule 3 (employers' contributions).

(2) No contributions are to be paid in respect of any person who has reckonable service of more than 45 years.

## CHAPTER 4

### Deduction and payment of contributions

#### **Deduction by employers of contributions, etc. from salary, payment in default and interest**

**28.**—(1) The employer of a person in pensionable employment must deduct from that person's salary each month the contributions and instalments mentioned in paragraph (3).

(2) If any contributions or instalments referred to in paragraph (1) are not deducted in the appropriate month in accordance with that paragraph the employer may deduct such contributions

or instalments from the person's salary in any subsequent month (but this paragraph does not affect regulation 30(1)(a) (payment by employers to Secretary of State)).

- (3) The contributions and instalments are—
- (a) the contributions payable under regulation 18 (teachers' ordinary contributions);
  - (b) any contributions payable under arrangements made under regulation 12(13)(c) (election for part-time employment before 1st May 1995 to be pensionable);
  - (c) any contributions payable under the terms of—
    - (i) an order of the Court determining a part-time claim, or
    - (ii) a compromise of a part-time claim in accordance with the “Public Sector Settlement Model” published by the Employment Tribunals Service in May 2003;
  - (d) any contributions payable under regulation C3(4) of TPR 1997 (which continues to have effect by virtue of paragraph 6 of Schedule 13 (savings and transitional provisions)) as a result of an election made under regulation C2(1) of those Regulations;
  - (e) any contributions payable under Schedule 4 (contributions for additional pensions);
  - (f) any contributions payable in accordance with Schedule 4 to TPR 1997 (which continues to have effect by virtue of paragraph 8 of Schedule 13) as a result of an election made under regulation C4(2) of those Regulations;
  - (g) any contributions payable in accordance with Schedule 5 to TPR 1997 (which continues to have effect by virtue of paragraph 10 of Schedule 13);
  - (h) any contributions payable under Schedule 5 (family benefit contributions);
  - (i) any instalments payable under regulation C16(5) to (7) of TPR 1997 (return by persons of repaid contributions by instalments) (which continues to have effect by virtue of paragraph 14 of Schedule 13).

(4) Where a person (T) has made an election under Schedule 4 (contributions for additional pension) and is in more than one part-time employment at the same time, the contributions referred to in paragraph (3)(e)—

- (a) must be deducted by the employer nominated by T, and
- (b) if in any month such contributions are more than the contributable salary paid by that employer for that month, the balance of such contributions must be deducted by the other employer (or, if there is more than one other employer, by whichever other employer is nominated by T).

(5) Where a person (T) has ceased to be employed by an employer (E) and, at the time when T ceased to be employed by E—

- (a) any deduction required by paragraphs (1) to (3) to be made by E has not been made, and
- (b) despite regulation 30(1)(a) (payment by employers to Secretary of State) a corresponding amount has not been paid to the Secretary of State pursuant to that regulation,

any amount remaining due, together with interest at the standard rate, from the due date to the date of payment, is to be paid by T to the Secretary of State on receipt of a written demand, but the Secretary of State may in any case waive the payment of the whole or any part of such interest.

(6) But paragraph (5) is subject to Part 4 of Schedule 13 where the date of the demand referred to in that paragraph falls before 1st December 2010.

(7) In paragraph (5) the “due date” is the 8th day after the end of the month in which the deduction required by paragraph (1) should have been made.

(8) In this regulation—

“court” includes a tribunal competent to determine a part-time claim;

“part-time claim” means a claim, made by the issue of court proceedings or otherwise, to a person who employed a person in employment falling within regulation 12(5) (election for part-time employment before 1st May 1995 to be pensionable) that there was a breach of the equality clause (as defined in section 1 of the Equal Pay Act 1970<sup>M7</sup>) during such employment by virtue of the fact that the employment was not pensionable employment.

#### Marginal Citations

**M7** 1970 c.41; relevant amending enactments are the [Sex Discrimination Act 1975 \(c. 65\)](#) section 8(1), [S.I.1983/1794](#) and 2005/2467.

### Recovery of unpaid contributions from benefits

**29.**—(1) Where regulation 8 (employment not pensionable: contributions not paid) does not apply and without prejudice to any other means of recovery, the Secretary of State may recover any sum payable by a person to the Secretary of State under this Part by deducting it from the benefits payable to, or in respect of, that person under these Regulations.

(2) Nothing in this regulation affects section 91 of PA 1995 (inalienability of occupational pensions).

### Payment by employers to Secretary of State

**30.**—(1) The employer of a person in pensionable employment is to pay to the Secretary of State, after the end of each month—

- (a) the contributions payable under regulation 27,
- (b) the amounts due from that person that are required to be deducted from that person's salary under regulation 28 (whether or not such amounts were deducted), and
- (c) the contributions payable in pursuance of an election under regulation G6 of TPR 1997 (which continues to have effect by virtue of paragraph 6 of Schedule 13)

in respect of that person's contributable salary for that month.

(2) The former employer of a person in pensionable employment who has made an election under regulation G6(3) of TPR 1997 (which continues to have effect by virtue of paragraph 6 of Schedule 13) (referred to in regulations C2(1) and (6) and G6 of those Regulations as “employer A”) is to pay to the Secretary of State after the end of each month the contributions in pursuance of the election.

(3) For the purposes of paragraph (1)—

- (a) all salaries are to be treated as being payable monthly in arrears, and
- (b) any arrears payable by reason of a retrospective increase in contributable salary are to be treated as having become payable in the month in which they were paid.

(4) Any payment required by paragraph (1) or (2) must be received by the Secretary of State within 7 days after the end of the month in question and if the full amount of any such payment is not so received—

- (a) interest is payable by the employer or the former employer on the amount outstanding at the standard rate from the 8th day after the end of the month in question to the date of payment, but the Secretary of State may in any particular case waive the payment of the whole or any part of such interest, and

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- (b) if the Secretary of State makes a written demand, the employer or former employer must pay to the Secretary of State such further sum, not exceeding £100, as the Secretary of State may specify in the demand.
- (5) But paragraph (4)(a) is subject to Part 4 of Schedule 13 where the date by which payment must be received is before 1st December 2010.
- (6) The payment referred to in paragraph (4)(b) must be made within 14 days after the date of the demand.

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### **Changes and effects yet to be applied to :**

- Regulations restricted by [S.I. 2023/871 reg. 30](#)

### **Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 2 Pt. 1 para. 2(aa) inserted by [S.I. 2012/979 Sch. para. 28\(2\)\(b\)](#)
- Sch. 2 para. 2(ab) inserted by [S.I. 2014/2651 reg. 22\(a\)](#)
- Sch. 2 para. 26 inserted by [S.I. 2014/2651 reg. 22\(b\)](#)
- Sch. 2 Pt. 1 para. 14A inserted by [S.I. 2014/424 reg. 7](#)
- Sch. 2 para. 22(m) inserted by [S.I. 2019/1134 reg. 14](#)
- Sch. 2 para. 3A inserted by [S.I. 2021/805 reg. 10\(b\)](#)
- Sch. 2 para. 2(ab) inserted by [S.I. 2014/2651, reg. 22\(a\)](#) (as substituted) by [S.I. 2021/805 reg. 2\(2\)](#)
- Sch. 2 para. 26 inserted by [S.I. 2014/2651, reg. 22\(b\)](#) (as substituted) by [S.I. 2021/805 reg. 2\(2\)](#)
- Sch. 2 Pt. 1 para. 6(a) substituted by [S.I. 2019/1027 reg. 33](#)
- Sch. 3 para. 2(2)-(7) and table substituted for Sch. 3 para. 2(2) by [S.I. 2014/2651 reg. 23\(a\)](#)
- Sch. 5 para. 5(aa) inserted by [S.I. 2019/1134 reg. 16\(1\)\(c\)\(i\)](#)
- Sch. 5 para. 7(1A) inserted by [S.I. 2019/1134 reg. 16\(1\)\(d\)\(ii\)](#)
- Sch. 5 para. 9(ba) inserted by [S.I. 2019/1134 reg. 16\(1\)\(e\)\(i\)](#)
- Sch. 6 Pt. 1 para. 10A inserted by [S.I. 2011/614 Sch. 2 para. 13\(3\)](#)
- Sch. 7 para. 4(2A) inserted by [S.I. 2017/1084 reg. 7\(b\)](#)
- Sch. 7 para. 12(3A) inserted by [S.I. 2017/1084 reg. 7\(c\)](#)
- Sch. 7 para. 6(1A) inserted by [S.I. 2019/1134 reg. 17\(b\)](#)
- Sch. 8 para. 1(2)(h)(ia)(ib) inserted by [S.I. 2019/1458 Sch. 3 para. 115\(3\)\(a\)\(iii\)](#)
- Sch. 8 para. 1(1)(e) substituted by [S.I. 2021/805 reg. 13\(2\)](#)
- Sch. 8 para. 1(1)(b)(ba) substituted for Sch. 8 para. 1(1)(b) by [S.I. 2019/1458 Sch. 3 para. 115\(3\)\(a\)\(ii\)](#)
- Sch. 13 para. 88A substituted for Sch. 13 para. 8 by [S.I. 2014/2651 reg. 29\(a\)](#)
- reg. 2A2B inserted by [S.I. 2014/560 Sch. 3 para. 17](#)
- reg. 2A omitted by [S.I. 2019/1134 reg. 6](#)
- reg. 2A(1) words substituted by [S.I. 2014/3061 Sch. 1 para. 11\(2\)](#)
- reg. 2B omitted by [S.I. 2019/1134 reg. 6](#)
- reg. 2C inserted by [S.I. 2014/3061 Sch. 1 para. 11\(2\)\(4\)](#)
- reg. 6(1A) inserted by [S.I. 2012/2270 reg. 3\(a\)](#)
- reg. 6(2A) inserted by [S.I. 2012/2270 reg. 3\(b\)](#)
- reg. 6(3A) inserted by [S.I. 2012/2270 reg. 3\(c\)](#)
- reg. 9(4)(c) and word inserted by [S.I. 2014/424 reg. 4\(b\)](#)
- reg. 13(7A) inserted by [S.I. 2021/805 reg. 6\(6\)](#)
- reg. 13A inserted by [S.I. 2021/805 reg. 7](#)
- reg. 14A-14H inserted by [S.I. 2014/424 reg. 5](#)
- reg. 14A(5) word substituted by [S.I. 2014/2651 reg. 5](#)
- reg. 14F(c) words omitted by [S.I. 2014/2651 reg. 6\(b\)](#)
- reg. 14F(c) words substituted by [S.I. 2014/2651 reg. 6\(a\)](#)
- reg. 17(3A) inserted by [S.I. 2014/2651 reg. 8\(b\)](#)
- reg. 17(12)(13) substituted for reg. 17(12) by [S.I. 2014/2651 reg. 8\(c\)](#)

- reg. 27(3) inserted by [S.I. 2021/805](#) reg. 8
- reg. 30(1)(d) and word inserted by [S.I. 2014/2651](#) reg. 9
- reg. 64-64D substituted for reg. 64 by [S.I. 2014/2651](#) reg. 15
- reg. 64B modified by [S.I. 2015/601](#) reg. 31(5)(a)
- reg. 83(3A) inserted by [S.I. 2017/1084](#) reg. 5
- reg. 85(3A) inserted by [S.I. 2017/1084](#) reg. 6
- reg. 87A inserted by [S.I. 2019/1134](#) reg. 8
- reg. 129(2A) inserted by [S.I. 2011/614](#) Sch. 2 para. 10(3)