

---

STATUTORY INSTRUMENTS

---

**2010 No. 990**

**The Teachers' Pensions Regulations 2010**

**PART 6**

**Reckonable service**

**Reckonable service**

**41.**—(1) Except as otherwise provided in this Part, references in these Regulations to the reckonable service of a person (T) or to the reckonable service which a person (T) can count are references to the total of the following—

- (a) any period spent by T in pensionable employment;
- (b) any period counting as T's reckonable service by virtue of the acceptance of a transfer value;
- (c) any past period in respect of which additional contributions have been paid in accordance with Part 2 of Schedule 4 to TPR 1997;
- (d) any past period, calculated in accordance with Schedule 7 of TPR 1997, in respect of which additional contributions have been paid in accordance with Part 1 of Schedule 4 to those regulations or in accordance with Schedule 5 to those Regulations;
- (e) where T has paid contributions under regulation C9 of TPR 1997—
  - (i) if T was in full-time pensionable employment immediately before the start of the period in respect of which the contributions were paid, that period, or
  - (ii) if T was in part-time pensionable employment immediately before the start of the period in respect of which the contributions were paid, the proportion of that period which would have counted as T's reckonable service in accordance with regulation 43 if T had continued in that employment;
- (f) any period in respect of which T has paid contributions under regulation 19 (election to pay contributions by a person serving in a reserve force);
- (g) where paragraph (1) of regulation 19 applies to T and, during the period mentioned in paragraph (3) of that regulation, T's service pay, when aggregated with any payments under Part 5 of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951<sup>(1)</sup>, is less than the remuneration which T would have received if T had continued in the pensionable employment in which T was employed immediately before being called into service in a reserve force, that period;
- (h) any period of specified country service;
- (i) any period counting as reckonable service by virtue of an election under regulation 4 of the Teachers' Superannuation (Policy Schemes) Regulations 1979<sup>(2)</sup>;

---

(1) 1951 c.65  
(2) S.I.1979/47

- (j) any period which does not count as T's reckonable service by virtue of sub-paragraphs (a) to (i) but which immediately before 1st September 2010 counted as T's reckonable service under TPR 1997.
- (2) In calculating a period of reckonable service, no account is to be taken of a leap day.
- (3) But where the total of a person's reckonable service ends on or after the leap day in a leap year, account is to be taken of that leap-day in calculating reckonable service.
- (4) In paragraph (1)(g) "service pay" means pay for performing service in a reserve force and includes marriage, family and similar allowances.

#### **Reckonable service: exclusions**

- 42.** A person's reckonable service does not include—
- (a) any contributions refund period;
  - (b) any period in respect of which a transfer value has been paid;
  - (c) any period in respect of which a cash equivalent has been paid;
  - (d) any period which would, apart from this paragraph, result in more than 45 years counting as the person's reckonable service;
  - (e) any period in respect of which a short-service annuity is payable.

#### **Calculation of reckonable service where pensionable employment is part time**

**43.—**(1) Where during a financial year a person (T) has spent one or more periods in part-time pensionable employment, for the purpose of calculating T's reckonable service attributable to any period of such employment, each of those periods counts as  $365 \times \text{CS/FTCS}$  days of T's reckonable service, where—

- (2) CS is T's contributable salary for the period, and
- (3) FTCS is what T's contributable salary for the whole of the financial year would have been if the employment had been full-time and had continued throughout the year.
- (4) For the purpose of paragraph (1)—
  - (a) a period of part-time employment ends, and another begins, when any change occurs in the rate of T's contributable salary,
  - (b) no account is to be taken of any reduction in T's contributable salary during a period of sick leave or maternity, paternity or adoption leave,
  - (c) if a fraction of a day results from the calculation of reckonable service attributable to a period of employment, any fraction of a half or greater than a half is to be taken as one day, and any smaller fraction is to be left out, and
  - (d) if the calculation would result in more than 365 days counting as reckonable service in respect of the financial year, the excess does not count.

#### **Calculation of reckonable service where cap on contributable salary is removed**

- 44.—**(1) This regulation applies to the following—
- (a) a person who made an election under regulation C1A(2)(3) of TPR 1997 (removal of cap on contributable salary),
  - (b) a person to whom regulation C1(8) of TPR 1997 (salary on which contributions are payable) or regulation 17(4) of these Regulations (cap on contributable salary) ceased to

---

(3) Regulation C1A was inserted by [S.I. 2008/541](#).

apply because the person began a new employment (see regulation C1A(5) of TPR 1997 and regulation 17(6) of these Regulations), and

- (c) a person to whom regulation C1(8) of TPR 1997 (salary on which contributions are payable) or regulation 17(4) of these Regulations (cap on contributable salary) ceased to apply because the person's contract of employment was varied (see regulation C1A(8) of TPR 1997 and regulation 17(9) of these Regulations).

(2) The reckonable service of a person to whom this regulation applies is  $CP \times PM/CS + UP$ , rounded up to the nearest day.

(3) In paragraph (2)—

CP is the total of the person's capped periods;

PM is the permitted maximum having effect on Date 1;

CS is the greater of PM and the amount of the person's uncapped contributable salary in the period of 12 months ending on Date 2;

UP is the total of the person's uncapped periods.

(4) Where the person falls within paragraph (1)(a)—

(a) Date 1 is the first day of the month after the month in which notice of the election was received by the Secretary of State;

(b) Date 2 is the last day of the month in which notice of the election was received by the Secretary of State.

(5) Where the person falls within paragraph (1)(b)—

(a) Date 1 is the date on which the new employment began;

(b) Date 2 is the last day of the pensionable employment which preceded the new employment.

(6) Where the person falls within paragraph (1)(c)—

(a) Date 1 is the date on which the variation of the contract of employment took effect;

(b) Date 2 is the day before Date 1.

(7) In this regulation—

“capped period” means a period which, apart from this regulation, a person would be able to count as reckonable service and which is attributable either to pensionable employment in which the person's contributable salary was subject to a cap under regulation 17(4) (cap on contributable salary), regulation C1(8) of TPR 1997 or regulation C1(12) of TSR 1988 or to a transfer value accepted from a pension scheme whose benefits were subject to the limits imposed under section 590C of the Income and Corporation Taxes Act 1988(4) or regulation 4 of the Registered Pension Schemes (Modification of the Rules of Existing Schemes) Regulations 2006(5);

“permitted maximum” has the meaning in regulation 1(2) of the Registered Pension Schemes (Modification of the Rules of Existing Schemes) Regulations 2006;

“uncapped contributable salary” means contributable salary without taking into account the cap under regulation 17 (cap on contributable salary), regulation C1(8) of TPR 1997 or regulation C1(12) of TSR 1988;

“uncapped period” means a period which, apart from this regulation, a person would be able to count as reckonable service and which is not a capped period.

---

(4) 1988 c.1; section 590C (repealed by FA 2004) was inserted by Finance Act 1989(c. 26), Schedule 6, paragraph 4.

(5) S.I. 2006/364

---

**Status:** *This is the original version (as it was originally made).*

---