
STATUTORY INSTRUMENTS

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.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Teachers' Pensions Regulations 2010. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulations restricted by [S.I. 2023/871 reg. 30](#)
- reg. 15(2)(b) words inserted by [S.I. 2011/614 Sch. 2 para. 1\(3\)para. 1\(4\)\(a\)](#)
- reg. 15(2)(b) words inserted by [S.I. 2014/3255 art. 22\(3\)\(a\)\(ii\)](#)
- reg. 15(2)(b) words inserted by [S.I. 2020/354 reg. 20\(3\)\(a\)](#)
- reg. 15(2)(b) words omitted by [S.I. 2014/3255 art. 22\(3\)\(a\)\(i\)](#)
- reg. 15(2)(c) words inserted by [S.I. 2011/614 Sch. 2 para. 1\(3\)para. 1\(4\)\(a\)](#)
- reg. 15(2)(c) words inserted by [S.I. 2020/354 reg. 20\(3\)\(b\)](#)
- reg. 15(2)(c) words omitted by [S.I. 2014/3255 art. 22\(3\)\(b\)\(i\)](#)
- reg. 15(2)(c) words substituted by [S.I. 2014/3255 art. 22\(3\)\(b\)\(ii\)](#)

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)