
STATUTORY INSTRUMENTS

2014 No. 512

The Teachers' Pension Scheme Regulations 2014

PART 11

Miscellaneous and supplemental

Employment records

219.—(1) This regulation applies to any employer of a person (P) in pensionable service under this scheme.

(2) P's employer must record for the financial year—

- (a) the annual rate of P's salary;
- (b) the annual amount of P's pensionable earnings;
- (c) if P was in part-time employment for any part of the financial year, the amount which P's pensionable earnings for that employment would have been if P was in full-time employment throughout the year;
- (d) the contributions deducted under regulation 193;
- (e) the period of pensionable service;
- (f) the dates of any absence on sick leave, maternity leave, paternity leave, additional paternity leave, parental leave or adoption leave and the amount of any salary or statutory pay paid to P during the financial year; and
- (g) any information requested by the scheme manager.

(3) P's employer must, within the time set by the scheme manager—

- (a) make such reports and returns to the scheme manager as the scheme manager may require for the purpose of the scheme manager's functions under these Regulations; and
- (b) give the scheme manager any information or documents required by the scheme manager for the purpose of—
 - (i) the scheme manager's functions under these Regulations; or
 - (ii) records required to be kept by the scheme manager under regulations made under section 16 of the Act.

Information and documents

220.—(1) This regulation applies to—

- (a) a person (P) who is or was in pensionable service; and
- (b) P's personal representatives.

(2) P must, within the time set by the scheme manager, give the scheme manager any information or documents required by the scheme manager for the purpose of the scheme manager's functions under these Regulations.

Provision of benefit information statements to members

221.—(1) The scheme manager must provide an annual benefit information statement to each active member of this scheme.

- (2) The statement must be provided in accordance with—
- (a) section 14 of the Act (information about benefits); and
 - (b) Treasury directions made under that section.

Extension of time

222. The scheme manager may extend, or treat as extended, the time within which anything is required or authorised to be done under these Regulations.

Guaranteed minimum pension

223.—(1) The weekly rate of any relevant pension payable to a person who has a guaranteed minimum (P) and who reaches GMP age must not be less than the person’s guaranteed minimum under sections 14 to 16 of PSA 1993(1).

(2) Where no relevant pension becomes payable to P within 5 years after P reaches GMP age, a guaranteed minimum pension, the weekly rate of which is P’s guaranteed minimum under sections 14 to 16 of PSA 1993, is payable to P.

- (3) Paragraph (2) does not apply—
- (a) while P consents to the application of that paragraph being postponed;
 - (b) from the date on which a relevant pension becomes payable; or
 - (c) where paragraph (4) applies.

- (4) This paragraph applies where—
- (a) P has a guaranteed minimum and exercises P’s right to a cash equivalent;
 - (b) the pension scheme into which P’s rights to benefits under these Regulations are transferred does not accept a transfer of P’s accrued rights to guaranteed minimum pensions; and
 - (c) P’s accrued rights to a guaranteed minimum pension are not transferred elsewhere.

(5) Where paragraph (4) applies, a guaranteed minimum pension, the weekly rate of which is the person’s guaranteed minimum under sections 14 to 16 of PSA 1993, is payable to P for life from the date on which P reaches GMP age.

(6) Where P dies leaving a widow, widower or civil partner the pension payable to the widow, widower or civil partner under Part 6 (survivor’s benefits) must be paid, for any period required by or under section 17 of PSA 1993(2), at a weekly rate which is not to be less than the widow’s, widower’s or civil partner’s guaranteed minimum (as set out in that section).

- (7) In this regulation—
- “accrued rights to guaranteed minimum pensions” are to be construed in accordance with section 20 of PSA 1993;
 - “contracted-out employment” has the meanings given in sections 8(1) and (1A) of PSA 1993(3);

(1) Section 14 was amended by PA 1995, Schedules 5 and 7; section 15A was inserted by WRPA 1999, section 32; section 16 was amended by PA 1995, Schedule 5 and by WRPA 1999, Schedule 2.

(2) Section 17 was amended by the Child Support, Pensions and Social Security Act 2000 (c.19), Schedule 5; S.I. 2005/2050; the Pensions Act 2007 (c.22), section 14 and the Marriage (Same Sex Couples) Act 2013 (c.30), Schedule 4.

(3) Subsection (1A) was inserted by the Pensions Act 2007, Schedule 4.

“relevant pension” means a phased retirement pension or retirement pension which becomes payable in respect of contracted-out employment before 6th April 1997.

(8) In this regulation the question whether a person has a guaranteed minimum is to be determined in accordance with section 14 of PSA 1993.

(9) This regulation overrides any inconsistent provision elsewhere in these Regulations, save that it is subject to—

- (a) regulation 171 (commutation of whole pension (serious ill-health));
- (b) regulation 174 (commutation: small pensions);
- (c) regulation 181 (forfeiture of benefits).

Transitional provisions

224. Schedule 3 (transitional provisions) has effect.