

**2016 No. 62**

**PENSIONS**

**PUBLIC SERVICE PENSIONS**

**The Teachers' Superannuation and Pension Scheme (Scotland)  
Amendment Regulations 2016**

*Made* - - - - 28th January 2016  
*Laid before the Scottish Parliament* 1st February 2016  
*Coming into force* - - 1st April 2016

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 9 and 12 of, and Schedule 3 to, the Superannuation Act 1972 (“the 1972 Act”)(a) and section 1(1) and (2)(d) of, and paragraph 4(b) of Schedule 2 to, the Public Service Pensions Act 2013 (“the 2013 Act”)(b) and all other powers enabling them to do so.

In accordance with section 9(5) of the 1972 Act, the Scottish Ministers consulted with representatives of education authorities and teachers and with such other persons likely to be affected by these Regulations as appeared to them to be appropriate.

In accordance with section 21(1) of the 2013 Act, the Scottish Ministers consulted the representatives of such persons as appeared to them likely to be affected by these Regulations.

In accordance with section 9(1) of the 1972 Act(c) and section 3(5) of the 2013 Act, these Regulations are made with the consent of the Treasury.

**Citation, commencement and effect**

**1.**—(1) These Regulations may be cited as the Teachers' Superannuation and Pension Scheme (Scotland) Amendment Regulations 2016.

(2) These Regulations come into force on 1st April 2016 and, with the exception of regulation 7, have effect from 1st April 2015.

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(a) 1972 c.11. Section 9 was amended by sections 4(1), 8(3) and (4), and 11 of the Pensions (Miscellaneous Provisions) Act 1990 (c.7) (“the 1990 Act”), by section 190 of, and paragraph 7 of Schedule 8 to the Pension Schemes Act 1993 (c.48) and by article 107 of the Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649). Section 12 was amended by section 10 of the 1990 Act. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999, article 2 and Schedule 1 (S.I. 1999/1750).

(b) 2013 c.25 section 3(3)(b) enables scheme regulations to make retrospective provision.

(c) This function was transferred to the Treasury by the Transfer of Functions (Minister for the Civil Service and Treasury) Order 1981 (S.I. 1981/1670) and remains exercisable by virtue of S.I. 1999/1750, article 2 and Schedule 1.

## **Amendment of the Teachers' Superannuation (Scotland) Regulations 2005**

2. The Teachers' Superannuation (Scotland) Regulations 2005(a) are amended in accordance with regulations 3 to 8.

3. In paragraph (2) of regulation C3 (ordinary contributions), for the words from "The percentage rate" to "salary for that month.", substitute—

"For each of a teacher's pensionable employments, the teacher must pay contributions on the teacher's contributable salary in that employment at the rate in column 2 of the table which corresponds to the band for the teacher's annual salary in that employment in column 1."

4. In paragraph (1)(b) of regulation C11 (return of contributions), for "G17 and G23" substitute "G17 or G23".

5. In paragraph (4)(d) of regulation E30 (entitlement to long-term family benefits), for "G8(2), G13(2), G20(2) or G24(3)" substitute "G9, G14, G21 or G24".

6. In paragraph (3) of regulation G24 (acceptance of bulk transfer values), for "Part 2" substitute "Part 3".

7. For paragraph (3) of regulation H3 (employers' contributions), substitute—

"(3) The required percentage is—

- (a) 17.2%; or
- (b) such other percentage as is determined in each successive valuation report under paragraph 1 of Schedule 4 to the Teachers' Pension Scheme (Scotland) (No. 2) Regulations 2014(b) with effect from a date to be notified to employers by the Scottish Ministers."

8. In paragraph 6 of Schedule 2 (pensionable employment), for "Scottish Further Education Unit" substitute "College Development Network".

## **Amendment of the Teachers' Pension Scheme (Scotland) (No. 2) Regulations 2014**

9. In paragraph 9(1) of Schedule 3 (transitional provisions) to the Teachers' Pension Scheme (Scotland) (No. 2) Regulations 2014(c), for "(1) or (2)" substitute "(1A) or (1B)".

*JOHN SWINNEY*

A member of the Scottish Government

St Andrew's House,  
Edinburgh  
14th January 2016

We consent

*GEORGE HOLLINGBERY*  
*CHARLIE ELPHICKE*

Two of the Lords Commissioners of Her Majesty's Treasury

28th January 2016

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(a) S.S.I. 2005/393, relevant amending instruments are S.S.I. 2005/543, S.S.I. 2007/189, S.S.I. 2013/71 and S.S.I. 2015/98.

(b) S.S.I. 2014/292; Schedule 4 was inserted by S.S.I. 2015/97.

(c) Relevant amending instrument is S.S.I. 2015/97.

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Teachers' Superannuation (Scotland) Regulations 2005 ("the 2005 Regulations") and the Teachers' Pension Scheme (Scotland) (No. 2) Regulations 2014. The majority of the provisions have retrospective effect from 1st April 2015.

Regulation 3 amends regulation C3 of the 2005 Regulations so that an employee pays contributions by reference to actual annual salary (rather than full-time equivalent annual salary). Regulation 7 amends regulation H3 of the 2005 Regulations regarding employers' contributions. The other changes made are of a minor nature.

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