
STATUTORY INSTRUMENTS

1992 No. 280

The Teachers' Superannuation (Scotland) Regulations 1993

PART C

TEACHERS' CONTRIBUTIONS

Additional contributions to purchase current added years

C8.—(1) Subject to paragraphs (11) to (13), this regulation applies to a teacher who—

- (a) before attaining the age of 60 has ceased to be in pensionable employment, otherwise than by virtue of an election under regulation B6 (opting out); and
- (b) was not then incapacitated; and
- (c) did not then become entitled to payment of retiring allowances; and
- (d) has not become a member of another occupational pension scheme.

(2) Subject to paragraphs (3), (4) and (10), a teacher to whom this regulation applies may elect to pay additional contributions in order to become entitled to count as reckonable service a period (“the period”) beginning on the day after the cessation of the pensionable employment, or where paragraph (4)(a) applies on the day after the last day of the earlier period.

(3) The period—

- (a) must end before the teacher’s 60th birthday; and
- (b) must not in any case exceed the maximum calculated in accordance with Schedule 3; and
- (c) if the teacher has become employed—
 - (i) as a teacher in any school outside the British Islands in which, in the opinion of the Secretary of State, it is expedient to facilitate the employment of teachers from Scotland; or
 - (ii) in an educational service outside the British Islands in employment which to a substantial extent involves the control or supervision of teachers in such schools, must not exceed 6 years; and
- (d) in any case to which paragraph (c) does not apply, must not exceed 3 years.

(4) If the teacher has paid additional contributions under this regulation for an earlier period and—

- (a) has not since the end of that period been in pensionable employment; or
- (b) has since been in pensionable employment but for less than 12 months, the earlier period is to be deducted from the maximum allowed by paragraph (3).

(5) If before the end of the period the teacher—

- (a) becomes entitled to payment of retiring allowances; or
- (b) becomes a member of another occupational pension scheme; or
- (c) dies,

the period is to be treated as having ended on the day on which the relevant event occurred; and if before the end of the period the teacher fails to pay an additional contribution, or a late payment is not accepted under paragraph (9), it is to be treated as having ended on the day up to which contributions have been paid.

(6) An additional contribution is payable for each financial year and is a percentage of the notional salary for so much of the period as falls within that year.

(7) The notional salary is what the teacher's pensionable salary would have been if pensionable employment had not ceased and the teacher had continued to be employed in the same post and on the same terms; and the percentage is (A+B), where A is the percentage specified under regulation G4(3) (employee's contributions) and B is any percentage specified under regulation G4(7) and (8) (employer's contributions).

(8) The contribution for a financial year is to be paid directly to the Secretary of State—

- (a) where the period has not ended during the financial year, within 3 weeks after the end of the financial year; and
- (b) in any other case, within 6 weeks after the end of the period or the date of a written notification by the Secretary of State that payment is due, whichever is the later.

(9) A late payment of a contribution may for special reasons be accepted by the Secretary of State; but if it is accepted the teacher is to pay interest on the amount of the contribution at 4 per cent per annum, compounded with yearly rests, from the due date of payment to the date of payment.

(10) An election under this regulation must be made by giving written notice to the Secretary of State, which must specify the period and must be given—

- (a) if paragraph (3)(c) applies, within 6 months; and
- (b) in any other case, within 3 months,

after the cessation of the teacher's pensionable employment or, if later, the end of a previous period for which he has paid additional contributions under this regulation.

(11) For the purposes only of this regulation a teacher remains in pensionable employment while absent from duty during and in consequence of a trade dispute.

(12) Paragraph (11) applies—

- (a) even if the teacher was not participating in or financing or otherwise directly interested in the trade dispute; and
- (b) even if the teacher's employer was not a party to the trade dispute.

(13) In this regulation "trade dispute" has the meaning given by section 29 of the Trade Union and Labour Relations Act 1974(1).

(1) 1974 c. 52; section 29 was amended by the Trade Union and Labour Relations (Amendment) Act 1976 (c. 7), section 1(d), the Criminal Law Act 1977 (c. 45), Schedule 13, and the Employment Act 1982 (c. 46), section 18.