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STATUTORY INSTRUMENTS

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**1992 No. 280**

**The Teachers' Superannuation (Scotland) Regulations 1993**

**PART G**

**FINANCE**

**Employers' contributions**

**G5.**—(1) Subject to paragraph (3), the employer of a teacher in pensionable employment shall during every relevant period pay contributions of the required percentage of the teacher's contributable salary for the time being.

(2) The required percentage is

$$(A-f) + B,$$

where—

A is the percentage specified for the relevant period under regulation G4(3), and

B is any percentage specified for the relevant period under regulation G4(7) and (8).

(3) No contributions shall be paid in respect of anyone to whom regulation E30(2)(a) (restriction of reckonable service to 45 years) has become applicable.

(4) For the purposes of this regulation—

(a) a local education authority shall be deemed to be the employer of every person employed in or in connection with a school maintained by it; and

(b) “relevant period” shall be construed in accordance with regulation G4(3).