
STATUTORY INSTRUMENTS

1992 No. 280

The Teachers' Superannuation (Scotland) Regulations 1993

PART H

MISCELLANEOUS AND SUPPLEMENTAL

Records and information

H3.—(1) The employer of a teacher in pensionable employment shall record for each financial year—

- (a) the rate of the teacher's salary;
- (b) the amount of the teacher's contributable salary;
- (c) the value of any emoluments in kind treated as forming part of the salary of the teacher by virtue of regulation C1(1)(a)(i);
- (d) the contributions deducted under regulation C14(1);
- (e) the period during which the teacher was in pensionable employment; and
- (f) the dates of any absence on sick leave or maternity leave, and the amount of salary paid during it.

(2) Employers shall, within such reasonable time as he may require, make to the Secretary of State such reports and returns, and give to him such information about teachers who are or have been in pensionable employment, as he may reasonably require for the purposes of his functions under these Regulations; and such teachers, and their personal representatives, shall give him such information and produce such documents as he may reasonably require for those purposes.