
STATUTORY INSTRUMENTS

1993 No. 114

EDUCATION, ENGLAND AND WALES

The Teachers' Superannuation (Amendment) Regulations 1993

Made - - - - 22nd January 1993
Laid before Parliament 8th February 1993
Coming into force - - 1st March 1993

The Secretary of State, in exercise of the powers conferred by sections 9 and 12 of the Superannuation Act 1972(1) and Schedule 3 thereto, after consulting with representatives of the local education authorities, teachers and other persons likely to be affected in accordance with section 9(5) of the said Act, and with the consent of the Treasury(2), hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Teachers' Superannuation (Amendment) Regulations 1993, and shall come into force on 1st March 1993, but regulation 3 shall have effect as from 1st June 1989 and regulations 8, 9, 11, 14, 17, 18 and 20 shall have effect as from 1st November 1988.

(2) In these Regulations “the principal Regulations” means the Teachers' Superannuation (Consolidation) Regulations 1988(3) and unless the context otherwise requires expressions which are also used in the principal Regulations have the same meaning as they have in those Regulations.

Part-time employment

2. Regulation B2(1)(d) of the principal Regulations is amended by inserting after the words “the Christian Education Movement” the words “or by the Workers' Educational Association or by the Sports Council”.

Salary on which contributions are payable

3. Regulation C1 of the principal Regulations is amended—

(a) in paragraph (12)—

(i) by inserting at the beginning the words “Subject to paragraphs (13) and (14),”, and

(1) 1972 c. 11; section 9 has been amended by sections 4(1), 8(3) and (4) and 11 of the Pensions (Miscellaneous Provisions) Act 1990 (c. 7) and section 12 has been amended by section 10 of that Act.

(2) See S.I. 1981/1670.

(3) S.I. 1988/1652; relevant amendments were made by S.I. 1989/378 and S.I. 1989/811.

- (ii) by substituting for the figure “£60,000” the words “the permitted maximum in terms of section 590C of the Income and Corporation Taxes Act 1988(4)”; and
- (b) by inserting after paragraph (12) the following:
- “(13) Paragraph (12) shall not apply to a person who was in pensionable employment before 1st June 1989 and who resumes pensionable employment following—
- (a) an absence on maternity leave in respect of which she enjoyed a right to return to work under sections 48 and 49 of the Employment Protection Act 1975(5) or under sections 45 and 47 of the Employment Protection (Consolidation) Act 1978(6);
 - (b) a period of secondment or additional period of absence necessarily attributable to that secondment; and
 - (c) in any other case, a break in teaching employment not exceeding one year.
- (14) Paragraph (12) shall not apply to a person who was in comparable British service before 1st June 1989 and who enters pensionable employment provided there has not been a period of more than one year between cessation of employment in comparable British service and entering pensionable employment.
- (15) For the purpose of paragraph (14), “comparable British service” does not include service which is pensionable under a superannuation scheme for teachers in public employment in the Channel Islands and the Isle of Man.”.

Additional contributions for past period

4. Regulation C3 of the principal Regulations is amended—
- (a) by deleting paragraph (6)(e);
 - (b) in paragraph (6)(f), by deleting “(i)” and the words after “Schedule 4, and”;
 - (c) in paragraph (6)(g), by deleting at the end “, and”;
 - (d) by deleting paragraph (6)(h);
 - (e) in paragraph (9), by substituting for the words “paragraphs (10) and (11)” the words “paragraph (11)”;
 - (f) by deleting paragraph (10); and
 - (g) by substituting for paragraph (13) the following:

“(13) Where the Secretary of State has notified the person in writing that his election under this regulation has been accepted, the person may at any time revoke the election by giving written notice to the Secretary of State but, in the case of such election being so revoked, any additional contributions paid up to that time are not to be refunded.

(13A) Where an election to make payment by Method C is revoked, a further election to make payment by that Method cannot be made until at least five years have elapsed from the time the election is revoked.

(13B) A revocation of an election under this regulation has effect only if the Secretary of State notifies the person in writing that it has been accepted.”.

Additional contributions for current period: service in a reserve force

5. The principal Regulations are amended by inserting after regulation C8 the following:

(4) 1988 c. 1; section 590C was inserted by the Finance Act 1989 (c. 26), Schedule 6, paragraph 4.
 (5) 1975 c. 71.
 (6) 1978 c. 44.

“Additional contributions for current period: service in a reserve force

C8A.—(1) This regulation applies to a person who has ceased to be in pensionable employment by virtue of being called into service in pursuance of section 26(1)(a) of the Reserve Forces Act 1980(7) (“the 1980 Act”) where an order is in force under section 10(1) of that Act authorising the calling out of a reserve force within the meaning of that section: provided that the person does not apply for payment of any retirement benefits to which he would otherwise be entitled on ceasing to be in such employment.

(2) Subject to paragraphs (10) and (11), a person 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 and ending with the date on which he is released from service in a reserve force in pursuance of section 29 of the 1980 Act or any earlier date on which that service is terminated by the appropriate service authorities.

(3) 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.

(4) The notional salary is the salary that would have been payable if pensionable employment had not ceased and the person had continued to be employed in the same post and on the same terms; and the percentage is 6 per cent.

(5) Subject to paragraphs (7) and (8), an election under this regulation must be made by giving written notice to the Secretary of State and must be given at any time between the cessation of pensionable employment and 6 months after the return to pensionable employment after the end of the period.

(6) An election has effect only if any contribution under this regulation is paid by the person within three months of the date of a written notification by the Secretary of State that payment is due to him; and provided that the person pays all contributions and payments payable by him in respect of the period in accordance with an election or elections made by him under regulation C3 (taken with Schedule 4), regulation C9 (taken with Schedule 6) and regulation C14.

(7) Where an election is made before the end of the period it must specify the day on which the period begins; and where an election is made after the end of the period it must specify the period.

(8) Subject to paragraph (9), where the person dies during his service in a reserve force without having made an election under this regulation, he shall be deemed to have made such an election so that the period beginning on the day after the cessation of the pensionable employment and ending with the date of his death shall count as reckonable service.

(9) Any contribution due under this regulation at the date of such death shall be deducted from any benefits payable under these Regulations.

(10) Notwithstanding that a person to whom this regulation applies has not made an election under this regulation, he shall be entitled to count the period as reckonable service where during the period his service pay, when aggregated with any payments under Part V of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951(8), is less than the remuneration he would have received if he had during the period continued in the pensionable employment in which he was employed immediately before being called into service in a reserve force.

(11) For the purposes of paragraph (10), “service pay” means pay for performing service in a reserve force, and includes marriage, family and other similar allowances.”.

(7) 1980 c. 9.
(8) 1951 c. 65.

Return of repaid contributions

6. Regulation C14(2) of the principal Regulations is amended by inserting after the word “return” the words “must be made while the person is in pensionable employment or comparable British service and”.

Reckonable service generally

7. Regulation D1(1) of the principal Regulations is amended—

- (a) in paragraph (1)(d), by deleting at the end the word “and”;
- (b) in paragraph (1)(e), by inserting at the end the word “and”; and
- (c) by inserting after paragraph (1)(e) the following:
 - “(f) subject to the payment of requisite contributions under Part C, the period counting as reckonable service by virtue of regulation C8A (service in a reserve force).”.

Entitlement to payment of retirement benefits

8. Regulation E4 of the principal Regulations is amended—

- (a) in paragraph (2)(c), by inserting after the letter “C” the letter and figure “;C1”;
- (b) by inserting after paragraph (4) the following—
 - “(4A) In case C1 the person—
 - (a) has attained the age of 60,
 - (b) has ceased after 31st March 1972 and after attaining that age to be in pensionable employment, but would have ceased to be in such employment before attaining that age had not the employment continued beyond the attainment of that age due to a period of paid sick leave, and
 - (c) has become incapacitated before attaining that age.”;
- (c) in paragraph (7)—
 - (i) in sub-paragraph (c), by inserting after the words “pensionable employment” the words “or in excluded employment”, and
 - (ii) by deleting the word “pensionable” where it occurs for the second time;
- (d) in paragraph (10), by deleting the word “pensionable”; and
- (e) by inserting after paragraph (10) the following:
 - “(11) In no case shall a person be regarded as having ceased to be in pensionable employment until not less than one day has passed without the person being in pensionable employment.”.

Enhancement of retirement benefits in case of incapacity

9. Regulation E8 of the principal Regulations is amended by inserting after paragraph (7) the following:

- “(8) For the purposes of this regulation a person is to be treated as having been in pensionable employment during any period for which he was paying additional contributions under regulation C8 or under regulation C8A.”.

Avoidance of duplicate pensions

10. Regulation E9(1) of the principal Regulations is amended by substituting for the words “raised by a rate” the words “by the rates and community charges levied by local authorities”.

Abatement of retirement pension during further employment

11. Regulation E14 of the principal Regulations is amended in paragraph (3) by inserting in the explanation of the symbol “C” after the word “pension” the following:

“or, if applicable, the highest annual rate of contributable salary that was payable to him during the 3 years ending immediately before he ceased to be employed in any pensionable employment entered into by him after he became entitled to payment of the pension, whichever is the greater”.

Death grants

12. Regulation E19 of the principal Regulations is amended in paragraph (1)(b) by inserting after the words “regulation C8” the words “or under regulation C8A”.

Death grants and supplementary death grants

13. Regulations E19(7) and E20(6) of the principal Regulations are each amended by substituting for the words after “under this regulation” the words

“it is to be paid—

- (a) if the deceased is survived by one widow or by a widower, to the widow or widower,
- (b) if there are two or more widows, to the widows in equal shares, or
- (c) if there is no widow or widower, to the personal representatives.”.

Family benefits generally

14. Regulation E21(6) of the principal Regulations is amended by substituting for the words “(but not including)” the words “and including the week which includes”.

Entitlement to short-term family benefits

15. Regulation E23 of the principal Regulations is amended—

- (a) in paragraph (1) by substituting for the words “paragraph (3)” the words “paragraphs (2A) and (3)”; and
- (b) by inserting after paragraph (2) the following:

“(2A) Where two or more teachers confer on the same child or, as the case may be, children entitlement to a short-term pension, regulation E25(10)(b) shall apply in a like manner to short-term pensions payable by virtue of this regulation.”.

Amount and duration of short-term family benefits

16. Regulation E24 of the principal Regulations is amended by substituting for paragraphs (3) to (5) the following:

“(3) Subject to paragraph (4), the duration of the short-term pension payable shall be ascertained from the table below.

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TABLE

Category	Person falling within regulation E23(1)	Duration of pension (months)
1	Spouse or nominated beneficiary but with no child	3
2	Spouse or nominated beneficiary with one child or more	6
3	No spouse or nominated beneficiary but one child or more	6

(4) On the death of a spouse or nominated beneficiary before the termination of the short-term pension payable under Category 2 of the table in paragraph (3), the balance of pension is payable to the child or children as the case may be.”.

Entitlement to long-term family benefits

17. Regulation E25 of the principal Regulations is amended—

- (a) in paragraph (6), by inserting after the words “paragraph (8),” the words “unless family benefit contributions have, or are to be treated as having, been paid under Part II of Schedule 6”; and
- (b) by substituting for paragraph (10) the following:
 - (a) “(10) Sub-paragraph (b) applies where two or more teachers, by virtue of this regulation, confer on the same child or, as the case may be, children entitlement to a long-term pension.
 - (b) The child or, as the case may be, children shall be entitled to receive payment of the long-term pension in respect of not more than two teachers; but where entitlement derives from the relevant service of three or more teachers, the child, or, as the case may be, children shall be entitled to receive payment of the long-term pension in respect of the two teachers which by virtue of their relevant service provide pensions of the largest amounts.”.

Amounts of spouses' and nominated beneficiaries' long-term pensions

18. Regulation E26(5A) of the principal Regulations is amended by inserting after the words “regulation E25(4)” the words

“;but if a pension is also payable to another person as a nominated beneficiary then—

- (a) in relation to the widower the family benefit service comprises only the period mentioned in regulation E25(4)(c), but
- (b) if the deceased had a guaranteed minimum in relation to benefits under these Regulations the rate of the widower’s pension is increased by the rate described in regulation E1(4)”.

Average salary

19. Regulation E29 of the principal Regulations is amended—

- (a) in paragraph (2), by inserting at the end of sub-paragraph (d) the word “and” and by inserting after sub-paragraph (d) the following:

“(e) any period counting as reckonable service by virtue of regulation C8A (service in a reserve force).”; and

- (b) by substituting for paragraphs (9) and (10) the following:

“(9) Subject to paragraphs (11) and (12), in the case of a person to whom on the material date remuneration provisions did apply, an increase in his contributable salary the main object, or one of the main objects, of which was to increase his average salary (and accordingly his retirement benefits) is to be treated as having increased his average salary by no more than the amount by which it would have been increased if he had instead received, on the material date, the standard increase of salary.

(10) Subject to paragraphs (11) and (13), in the case of a person to whom on the material date remuneration provisions did not apply, an increase in his contributable salary the main object, or one of the main objects, of which was to increase his average salary (and accordingly his retirement benefits) is to be treated as having increased his average salary by no more than the amount by which it would have been increased if he had instead received, on the material date, the standard increase of salary.

(11) For the purposes of paragraphs (9), (10), (12) and (13) the material date is the date on which the increase of salary took effect and remuneration provisions are—

- (a) in relation to any time before 1st January 1987, those of the Remuneration of Teachers Act 1965⁽⁹⁾,
- (b) in relation to any time after 31st December 1986 and before 1st April 1992, those of the Teachers' Pay and Conditions Act 1987⁽¹⁰⁾, and
- (c) in relation to any time after 31st March 1992, those of the School Teachers' Pay and Conditions Act 1991⁽¹¹⁾.

(12) For the purposes of paragraph (9), the standard increase of salary is the increase, if any, that would have been received on the material date by the person in question in accordance with the remuneration provisions had he not received the increase in salary referred to in that paragraph or, if he would have received no increase on that date in accordance with those provisions, the next increase that would have been received by him in accordance with those provisions.

(13) For the purposes of paragraph (10), the standard increase of salary is the average percentage of the increases, if any, that would have been received on the material date by persons (“the comparable employees”) who were employed at the school where the person in question was employed and whose circumstances corresponded most closely to those of that person or, if there were no comparable employees, by persons who were employed as teachers at that school or, if the comparable employees or the persons so employed as teachers (as the case may be) would have received no increases on that date, the next increases they would have received.”.

Payments of benefits

20. Regulation E31(4)(b) of the principal Regulations is amended—

- (a) in paragraph (4)(b), by inserting after the words “on the” the words “day before the”;
- (b) in paragraph (6), by substituting for the words “the date” the words “the day following the one”;

⁽⁹⁾ 1965 c. 3.

⁽¹⁰⁾ 1987 c. 1.

⁽¹¹⁾ 1991 c. 49.

- (c) in paragraph (7)(b), by substituting for the words “last due date” the words “day following the last due date”; and
- (d) in paragraph (8)(a), by deleting the words “the day before”.

Employers' contributions

21. Regulation G5 of the principal Regulations is amended—

- (a) in paragraph (4)(a), by inserting after the word “it” the words “other than of a person who is in the employment of an employment business”; and
- (b) by inserting after paragraph (4) the following:
 - “(5) In this Regulation “employment business” has the meaning assigned to it by section 13(3) of the Employment Agencies Act 1973(12).”.

Glossary of expressions

22. Schedule 1 to the principal Regulations is amended—

- (a) by inserting in the item relating to the expression “Approved superannuation scheme” in paragraph (c) after the word “Regulations” the word “or” and thereafter by inserting the following:
 - “(d) is a relevant statutory scheme defined by section 611A of the Income and Corporation Taxes Act 1988(13)
- (b) by substituting for the meaning attributed to the expression “Club scheme” the following:
 - “An approved superannuation scheme which—
 - (a) is a contracted-out scheme or is a scheme established and maintained in the Channel Islands which is not a contracted-out scheme,
 - (b) is a final salary scheme,
 - (c) is a scheme which is open to new participants (“open scheme”) or, if not a scheme so open (“closed scheme”), is a scheme whose trustees or managers also provide an open scheme which is a scheme for new employees of the same employer and of the same grade or level of post as participants of the closed scheme, and
 - (d) is a scheme whose trustees or managers have undertaken to comply with the reciprocal arrangements for the payment and receipt of transfer values agreed from time to time between the trustees or managers of such a scheme.”;
- (c) by inserting after the entry relating to the expression “Equivalent pension benefits” the following:

““Excluded employment”	The meaning given in regulation B7(1).”
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- (d) by inserting after the entry relating to the expression “Family benefit service” the following:

““Final salary scheme”	A scheme which provides for the calculation of retirement benefits based on—
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(12) 1973 c. 35.

(13) 1988 c. 1; section 611A was inserted by the Finance Act 1989, Schedule 6, paragraph 15.

- (a) a person's remuneration for any one of the five years preceding his retirement date, or
- (b) the annual average of a person's aggregate remuneration for any period of three or more consecutive years ending not earlier than ten years before his retirement date.”; and;

- (e) by substituting for the meaning attributed to the expression “Further education” the following:

“The meaning given in section 41(3) of the Education Act 1944.”(14) .

Pensionable employment

23. Schedule 2 to the principal Regulations is amended—

- (a) in paragraph 4, by inserting after the word “college”, in each place where it occurs, the words “or, as the case may be, a city college for the technology of the arts”;
- (b) by inserting after paragraph 5 the following:

“**5A.** Teacher in a university established on or after 6th May 1992 which, immediately before it became such, was an institution of higher education described in paragraph 5, whether or not that teacher was a teacher in that institution before it ceased to fall within that description and became a university.”;

- (c) in paragraph 24, by substituting for the words “the Catholic Education Council” the words “the Catholic Education Service”; and
- (d) by inserting after paragraph 25 the following:

“**26.** Teacher employed in the British School in the Netherlands.”.

Additional contribution for past period

24. Schedule 4 to the principal Regulations is amended—

- (a) in paragraph 2(1), by substituting for the words after “following” the words “the expiry of a period of one month from the date of acceptance of the election by the Secretary of State”;
- (b) in paragraph 4(2)(b), by substituting for the words “next anniversary of the start of the contribution period” the words “first day of the month following the date of its acceptance by the Secretary of State”;
- (c) by inserting after paragraph 4 the following:

“**4A.**—(1) At any time during the contribution period the person may by giving written notice to the Secretary of State elect to reduce the rate at which the additional contributions are payable.

(2) An election under this paragraph is to specify whether the reduced rate is to be paid—

- (a) in respect of the balance of the contribution period, specified in the principal election, after the election under this paragraph has effect in accordance with sub-paragraph (3), or

(14) 1944 c. 31; section 41 was substituted by the Further and Higher Education Act 1992 (c. 13), section 11.

- (b) for a particular period, specified in the election, extending beyond the contribution period during which additional contributions were to be paid in respect of the past period specified in the principal election.
- (3) An election under this paragraph—
 - (a) has effect only if the Secretary of State notifies the person in writing that it has been accepted, and
 - (b) on acceptance, has effect as from the first day of the month following the date of its acceptance by the Secretary of State.
- (4) Calculations relating to any change in the amount of reckonable service to which the person will become entitled, or to any change in the contribution period, resulting from an election under this paragraph shall be made on an actuarial basis.”;
- (d) in Table 3, by substituting, opposite the age of “41”, for the percentage figure “19.96” the percentage figure “19.86”;
- (e) in paragraph 9(2), by substituting for the words “became irrevocable” the words “was accepted”; and
- (f) in paragraph 14(5), by substituting for the words “became irrevocable” the words “was accepted”.

Uncompleted payment of additional contributions

25. Schedule 7 to the principal Regulations is amended by inserting after paragraph 1 the following:

“**1A.**—(1) This paragraph applies where a person paying additional contributions for a past period in accordance with Part I or Part III of Schedule 4 revokes his election made under regulation C3 in accordance with paragraph (13) of that regulation.

(2) Where this paragraph applies, the person is entitled to count as reckonable service—

$$\frac{A \times C}{B}$$

where—

A is the past period,

B is the contribution period, and

C is so much of B as had elapsed by the first day of the month following the date on which the revocation of that election has effect in accordance with regulation C3(13B).”.

Modification of earlier provisions

26.—(1) Regulation 53A of the 1976 Regulations(**15**) shall be deemed to have had effect, during the period beginning on 6th April 1988 and ending with 31st October 1988, as if an amendment had been made to it corresponding to that made to regulation E4 of the principal Regulations by regulation 8 above.

(2) Regulations 66 and 67 of the 1976 Regulations shall be deemed to have had effect, during the period beginning on 1st September 1988 and ending with 31st October 1988, as if amendments had been made to them corresponding to those made to regulations E25 and E26 of the principal Regulations by regulations 17 and 18 above.

(15) S.I. 1976/1987, revoked by S.I. 1988/1652; relevant amendments had been made by S.I. 1978/422, 1988/816, 1374.

Transitional: elections in respect of protected benefits

27.—(1) This regulation applies to a person—

- (a) to whom a protected benefit is being paid or may become payable, and
- (b) who is placed in a worse position than he would have been in if a provision made by these Regulations (“the relevant provision”) had not applied in relation to the protected benefit.

(2) A protected benefit is one which is being paid or may become payable, under the principal Regulations, to or in respect of a person who was employed in pensionable employment but ceased to be so employed, or died, before 1st March 1993.

(3) A person to whom this regulation applies may, by giving written notice to the Secretary of State within 3 months after [date in force], elect that the relevant provision shall not apply in relation to the protected benefit.

22nd January 1993

John Patten
Secretary of State for Education

We consent

22nd January 1993

Irvine Patnick
Tim Wood
Two of the Lords Commissioners of Her
Majesty’s Treasury

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Teachers' Superannuation (Consolidation) Regulations 1988 ("the principal Regulations").

Regulation 2 adds to the categories of part-time employment that may become pensionable on election.

Regulation 3 allows for subsequent uprating of the £60,000 salary cap on the rate of contributable salary and provides for certain exceptions to the salary capping arrangements.

Regulation 4 removes certain restrictions on the period which may be purchased under the scheme's past added years arrangements, withdraws the conditions that past added years elections are irrevocable but provides for a period of 5 years to elapse before a teacher, who has revoked a Method C election, can make a further such election.

Regulation 5 introduces provision to enable service in a reserve force to count as reckonable service if the teacher makes an appropriate election and pays certain contributions.

Regulation 6 makes it clear that when a teacher returns previously withdrawn contributions in a lump sum, payment must be made while the teacher is in pensionable employment or comparable British service.

Regulation 7 adds to the period which can count as reckonable service any service in a reserve force for which the appropriate contributions have been made.

Regulation 8 provides for payment of incapacity benefits to be made where pensionable employment continues beyond the age of 60 provided that the incapacity occurred before that age and the date of retirement was deferred beyond that age because the teacher was absent on paid sick leave; provides for the early payment of preserved retirement benefits where a person who has elected that his employment is no longer to be pensionable becomes redundant; and makes it clear that entitlement to benefits arises only if there is a break in pensionable employment of at least one day.

Regulation 9 extends the provision for enhancement of retirement benefits where incapacity occurs during pensionable employment to the case where it occurs after pensionable employment has ended but while additional contributions are being paid for a current period.

Regulation 10 brings within the provision for avoidance of duplicate pensions paid out of public funds pensions paid out of money raised by community charges as well as by rates.

Regulation 11 amends the provision for abatement of retirement pension during further employment where a teacher retires more than once.

Regulation 12 has the effect that where a teacher dies while in service in a reserve force the death grant payable will be paid at the higher rate appropriate to a teacher who dies while in pensionable employment.

Regulation 13 makes provision for the case where a deceased person is survived by more than one widow and a death grant or supplementary death grant is paid; in such case, the grant is to be paid to the widows in equal shares.

Regulation 14 extends by one week the period during which a child is treated as being in full-time education and entitled to a pension on that account.

Regulation 15 provides that two short-term pensions, instead of one, will be payable to a child where both parents are deceased and were members of the teachers' superannuation scheme.

Regulation 16 amends provision relating to ascertaining the duration of short-term family benefits.

Regulations 17(a) and 18 relax the prohibition on payment of a widower's pension where a family pension is payable to someone else as a nominated beneficiary. The widower will receive a pension if the deceased had purchased for that purpose any service before 6th April 1988. The pension will be based on that service, with an addition at the "guaranteed minimum" rate for service after 5th April 1988. Regulation 17(b) makes similar provision in relation to long-term family benefits regarding the payment of two pensions as is made in relation to short-term family benefits.

Regulation 19 provides for service in a reserve force to be included within the categories of service which can be taken into account in calculating a teacher's average salary; and extends the provision relating to the disregarding for pension purposes of unreasonable salary increases to those teachers covered by the relevant statutory provisions governing teachers' pay.

Regulation 20 moves forward by one day the date for monthly payment of benefits other than family benefits.

Regulation 21 has the effect that, in relation to a teacher in a school maintained by a local education authority where the teacher is employed by an employment business within the meaning of the Employment Agencies Act 1973, the employment business rather than the authority is responsible for paying the employer's contributions.

Regulation 22 amends Schedule 1 to the principal Regulations which provides a glossary of expressions; and Regulation 23 makes amendments to the list of pensionable employments in Schedule 2 to the principal Regulations.

Regulation 24 amends Schedule 4 to the principal Regulations regarding elections in respect of past periods. In particular, provision is made for reducing the contribution rate as regards a Method A election.

Regulation 25 amends Schedule 7 to the principal Regulations by providing for the calculation of the reckonable service to be credited to a teacher in respect of a Method A election or a Method C election which he subsequently revokes.

Regulation 26 retrospectively modifies certain provisions in the Teachers' Superannuation Regulations 1976 (revoked by the principal Regulations). The modifications, which have effect as from the dates in 1988 from which provision was made in the 1976 Regulations for opting out of pensionable employment and for purchasing service for widowers' pensions, correspond to the amendments made to the principal Regulations by regulations 8, 17 and 18 of these Regulations.

Section 12 of the Superannuation Act 1972 confers express power to make regulations retrospective in effect. These Regulations are in part retrospective, but Regulation 27 makes transitional provision for opting out where rights in relation to ex-employees are adversely affected.