

SCHEDULE D6

Regulation D16.

REDUCTION OF RETIREMENT PENSIONS OF CERTAIN FORMER TEACHERS

Preliminary

1. In this Schedule—

“the Teachers' Acts” means section 9 of the Superannuation Act 1972⁽¹⁾ and the Teachers (Superannuation) Acts 1918 to 1945,

“the Teachers' regulations” means the Teachers' Superannuation (Consolidation) Regulations 1988⁽²⁾, the Teachers' Superannuation Regulations 1967 to 1974, and the Teachers' Superannuation Regulations 1976⁽³⁾.

Deduction for teachers' pension payments

2.—(1) Where a person becomes entitled to a retirement pension in the calculation of the amount of which account is taken of service which he was entitled to count under section 17 of the Act of 1937 (which related to teachers), the amount receivable by him in any year in respect of that pension shall be reduced by a sum equivalent to the amount (if any) of his potential pension payment as a teacher.

(2) For the purpose of paragraph (1), in relation to any year, a person's potential pension payment as a teacher is the aggregate of—

- (a) the amount which is receivable by him in that year by virtue of the Teachers' Acts, and
- (b) the sums (if any) payable to him in that year under the Teachers' regulations.

(3) For the purposes of sub-paragraph (2)—

- (a) any deduction from the amount mentioned in paragraph (a) made by the Secretary of State under section 76 of the Teachers (Superannuation) Act 1925⁽⁴⁾, and
- (b) any deduction from the sums mentioned in paragraph (b) made under regulation 52 of the Teachers' Superannuation Regulations 1967⁽⁵⁾ or regulation 77 of the Teachers' Superannuation Regulations 1976, or regulation E9 of the Teachers' Superannuation (Consolidation) Regulations 1988,

shall be disregarded.

Treatment of capital sums and returns of contributions

3.—(1) Subject to paragraph 4, where any sum in the nature of a capital payment has been paid or is payable at any time under the Teachers' Acts or the Teachers' regulations, then in computing the reduction to be made under paragraph 2(1)—

- (a) the amount of that sum shall be divided by the appropriate factor, and
- (b) the resulting amount shall be treated as a sum receivable by him in any year by virtue of the Teachers' Acts or the Teachers' regulations.

(2) Subject to paragraph 4, where any sum which represents a return of contributions in respect of a period of service which has been taken into account in calculating the amount of the retirement

(1) 1972 c. 11; section 9 was amended by the Pensions (Miscellaneous Provisions) Act 1990 (c. 7), sections 4, 8, 11.
(2) S.I. 1988/1652.
(3) S.I. 1976/1987.
(4) 1925 c. 59.
(5) S.I. 1967/1489.

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pension, has been paid or is payable at any time under the Teachers' Acts or the Teachers' regulations, then in computing the reduction to be made in a person's retirement pension under paragraph 2(1)—

- (a) the amount which he has become entitled to be repaid at the date on which he became entitled to the pension shall be divided by the appropriate factor,
- (b) the amount representing any balance of his contributions under the Teachers' Acts or the Teachers' regulations which he may become entitled to be repaid after that date shall be divided by the appropriate factor, and
- (c) any amount resulting from the division under paragraph (a) or (b) shall be treated as a sum receivable by him by virtue of the Teachers' Acts or payable to him by virtue of the Teachers' regulations in any year.

(3) In this paragraph “the appropriate factor” in relation to any person means the factor shown in the following Table—

- (a) in relation to the sex of the person,
- (b) in relation to his age at the relevant date; and
- (c) according to whether he ceased to be employed—
 - (i) in the circumstances mentioned in regulation D7(1), or
 - (ii) in the circumstances mentioned in regulation D5, D6, D9 or D11;

and the factors for the case mentioned in paragraph (c)(i) are shown in the column marked “A”, and those for the cases mentioned in paragraph (c)(ii) are shown in the column marked “B”.

(4) In sub-paragraph (3) “the relevant date” means—

- (a) in relation to sub-paragraph (1), the date on which the sum was paid or becomes payable,
- (b) in relation to sub-paragraph (2)(a), the date on which he became entitled to the retirement pension, and
- (c) in relation to sub-paragraph (2)(b), the date on which he becomes entitled to be repaid the balance of his contributions.

TABLE

| Age | Factor Men | | Women | |
|-----------------------------|---------------|------|-------|------|
| | A | B | A | B |
| Under 60 years | 10 | — | 12.5 | — |
| 60 years but under 61 years | 10 | 11.6 | 12.5 | 13.4 |
| 61 years but under 62 years | 10 | 11.2 | 12.5 | 13 |
| 62 years but under 63 years | 10 | 10.8 | 12.5 | |
| 63 years but under 64 years | 10 | 10.4 | 12.1 | |
| 64 years but under 65 years | 10 | | 11.7 | |

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| Age | Factor | | Women | |
|-----------------------------|----------|---|-------|---|
| | Men A | B | A | B |
| 65 years but under 66 years | 9.7 | | 11.2 | |
| 66 years but under 67 years | 9.3 | | 10.8 | |
| 67 years but under 68 years | 8.9 | | 10.3 | |
| 68 years but under 69 years | 8.5 | | 9.9 | |
| 69 years but under 70 years | 8.1 | | 9.5 | |
| 70 years but under 71 years | 7.7 | | 9 | |

4.—(1) If—

- (a) after paragraph 3(2) has become applicable in relation to any person a superannuation allowance under the Teachers' regulations is granted to him, and
- (b) the aggregate amount of the deductions made from his retirement pension by reason of the previous operation of that paragraph is less than the amount granted to him by way of lump sum under the Teachers' Acts or the Teachers' regulations,

then—

- (i) for the purpose of the application of paragraph 3(1), the amount so granted shall be deemed to be the difference between that amount and the aggregate amount mentioned in paragraph (b), and
- (ii) paragraph 3(2) shall cease to have any further effect in relation to him.

5.—(1) If, after paragraph 3(2) has become applicable in relation to any person, a repayment of the amount representing the balance of the person's contributions under the Teachers' Acts or the Teachers' regulations is made to him, then for the purpose of computing the reduction to be made in his retirement pension in any year under paragraph 2(1)—

- (a) in respect of the amount so repaid, paragraph 3(2) shall continue to apply in the same manner as it previously applied in relation to him, and
- (b) no further account shall be taken of that amount.

6. In determining for the purpose of paragraph 2(1) any person's potential payment as a teacher in any year, the surrender by him, in accordance with regulation E11 of the Teachers' Superannuation (Consolidation) Regulations 1988, Part VI of the Teachers' Superannuation Regulations 1967 or Part III of the Teachers' Superannuation Regulations 1976, of the whole or part of the annual sum payable to him by way of retirement pension shall be disregarded.

7. Any reference in this Schedule to the date on which a person becomes entitled to a retirement pension shall be construed, in relation to a person who ceased to be employed in the circumstances mentioned in regulation D9(2) or D11(1), as a reference to the date on which he becomes entitled to receive payments in respect of that pension.

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