

**2005 No. 2198**

**EDUCATION, ENGLAND AND WALES**

**The Teachers' Pensions (Amendment) Regulations 2005**

<i>Made</i>	- - - -	<i>29th July 2005</i>
<i>Laid before Parliament</i>		<i>10th August 2005</i>
<i>Coming into force</i>		
<i>Regulations 1, 8, 9 and 31</i>		<i>1st September 2005</i>
<i>Remainder</i>		<i>5th December 2005</i>

The Secretary of State for Education and Skills, in exercise of the powers conferred by sections 9, 12 and 24 of, and Schedule 3 to, the Superannuation Act 1972(a), after consulting in accordance with section 9(5) of that Act with representatives of local education authorities, teachers and other persons likely to be affected, and with the consent of the Treasury(b), hereby makes the following Regulations:

**Citation and commencement**

1.—(1) These Regulations may be cited as the Teachers' Pensions (Amendment) Regulations 2005.

(2) Regulations 1, 8, 9 and 31 shall come into force on 1st September 2005, and all other regulations on 5th December 2005.

**Amendment of the Teachers' Superannuation (Additional Voluntary Contributions) Regulations 1994**

2. The Teachers' Superannuation (Additional Voluntary Contributions) Regulations 1994(c) shall be amended in accordance with regulations 3 and 4.

3.—(1) Regulation 2 shall be amended as follows.

(2) After the definition of "the AVC Scheme" in paragraph (3) insert the following—

““civil partner” is to be construed in accordance with the 1997 Regulations;”.

(3) In the definition of “dependant” in paragraph (3) after “any surviving spouse” insert “or surviving civil partner”.

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(a) 1972 c.11; section 9 was amended by sections 4, 8 and 11 of the Pensions (Miscellaneous Provisions) Act 1990 (c.7), section 190 of, and Schedule 8 to, the Pension Schemes Act 1993 (c.48) and S.I. 2001/3649; section 12 was amended by section 10 of the Pensions (Miscellaneous Provisions) Act 1990 (c.7); and section 24 was amended by section 13(1) of, and paragraph 10 of Schedule 2 to, the Police Pensions Act 1976 (c.35). The Secretary of State's functions under sections 9, 12 and 24 of the Superannuation Act 1972 were transferred, in or as regards Scotland, to the Scottish Ministers by virtue of section 63 of the Scotland Act 1998 (c.46), read with article 2 of and Schedule 1 to the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750).

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

(c) S.I. 1994/2924, amended by S.I. 1995/2004, S.I. 1997/3001, S.I. 2000/666, S.I. 2000/3028 and S.I. 2001/3649.

- 4.—(1) Regulation 11 shall be amended as follows.  
(2) In paragraph (2) after “regulation F1” insert “or F1A”.

#### **Amendment of the Teachers (Compensation for Redundancy and Premature Retirement) Regulations 1997**

5. The Teachers (Compensation for Redundancy and Premature Retirement) Regulations 1997(a) shall be amended in accordance with regulations 6 and 7.

6.—(1) Regulation 2 shall be amended as follows.

(2) In paragraph (2) after the definition of “assumed retirement lump sum” and “assumed retirement pension” insert the following—

““civil partner” and “civil partnership” are to be construed in accordance with the Pensions Regulations;”.

7.—(1) Regulation 16 shall be amended as follows.

(2) In paragraph (1) and the Table after “spouse” (in both cases) insert “, civil partner”.

(3) For paragraph (4) substitute the following—

“(4) Unless the compensating authority determines otherwise in the particular case, long-term adult compensation—

- (a) is not payable if, at the date of the deceased’s death, the person to whom it would (apart from this sub-paragraph) have been payable is living with someone as if they were husband and wife or as if they were civil partners, and
- (b) ceases to be payable when the person to whom it was payable marries, forms a civil partnership or begins to live with someone as if they were husband and wife or as if they were civil partners.”.

(4) After paragraph (5) insert the following—

“(6) For the purposes of this regulation, two people of the same sex are to be regarded as living together as if they were civil partners if they would be regarded as living together as husband and wife if they were not of the same sex.”.

#### **Amendment of the Teachers’ Pensions Regulations 1997**

8. The Teachers’ Pensions Regulations 1997(b) shall be amended in accordance with regulations 9 to 34.

9.—(1) Regulation B3 shall be amended as follows.

(2) In paragraph (3)(b) after “accepted school,” omit “and”.

(3) In paragraph (3)(c) for “(other than the United Kingdom).” substitute “(other than the United Kingdom), and”.

(4) After paragraph (3)(c) insert the following—

“(d) the establishment which, when teachers were employed there by the Ministry of Defence, was known as Welbeck, the Defence Sixth Form College.”.

10.—(1) Regulation C11 shall be amended as follows.

(2) After paragraph (2) insert the following—

“(3) Parts IIA and III of Schedule 6 have effect for enabling family benefit contributions in respect of a civil partner’s reckonable service before 6th April 1988 to be paid.”.

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(a) S.I. 1997/311, amended by S.I. 1998/2256, S.I. 1999/608 and S.I. 2000/664.

(b) S.I. 1997/3001, amended by S.I. 1998/2255, S.I. 1999/607, S.I. 2000/665, S.I. 2000/2431, S.I. 2000/3028, S.I. 2001/871, S.I. 2002/3058 and S.I. 2004/587.

**11.—**(1) Regulation D2 shall be amended as follows.

(2) In paragraph (b) after “regulation F1 or” insert “F1A or in respect of which”.

**12.—**(1) Regulation E1 shall be amended as follows.

(2) In paragraph (3)(c) after “his guaranteed minimum,” omit “and”.

(3) In paragraph (3)(d) for “the period so prescribed.” substitute “the period so prescribed, and”.

(4) After paragraph (3)(d) insert the following—

“(e) in the case of a person who dies at any time leaving a surviving civil partner who is not entitled to a pension as a surviving civil partner at a higher rate under these Regulations, the surviving civil partner is entitled to a pension in the circumstances and for the period set out in or prescribed under section 17 of the 1993 Act.”.

(5) In paragraph (4) for “a widower’s pension payable under paragraph (3)(d)” substitute “a widower’s or surviving civil partner’s pension payable under paragraph (3)(d) or (e)”.

**13.—**(1) Regulation E11 shall be amended as follows.

(2) In paragraph (2)(a) after “a surviving spouse” insert “, surviving civil partner”.

(3) In paragraph (2)(b) after “spouse” (in every case) insert “or civil partner”.

(4) In paragraph (4) for “refers” substitute “and “civil partner” refer”.

**14.—**(1) Regulation E20 shall be amended as follows.

(2) In paragraph (6)(b) after “surviving spouse” insert “, surviving civil partner”.

(3) For paragraph (7)(a) substitute the following—

“(a) if the deceased is survived by one widow, a widower or a surviving civil partner, to the widow, widower or surviving civil partner.”.

(4) In paragraph (7)(c) for “widow or widower” substitute “widow, widower or surviving civil partner”.

**15.—**(1) Regulation E21 shall be amended as follows.

(2) For paragraph (6)(a) substitute the following—

“(a) if the deceased is survived by one widow, a widower or a surviving civil partner, to the widow, widower or surviving civil partner.”.

(3) In paragraph (6)(c) for “widow or widower” substitute “widow, widower or surviving civil partner”.

**16.—**(1) Regulation E22 shall be amended as follows.

(2) In paragraph (1) after “widowers,” insert “surviving civil partners,”.

(3) In paragraph (6) after “while he is unmarried” insert “or not a civil partner”.

**17.—**(1) Regulation E23 shall be amended as follows.

(2) In paragraph (1) for “an unmarried person” substitute “a person who is not married or is not a civil partner”.

(3) For paragraph (3) substitute the following—

“(3) The eligible persons are—

(a) a parent, brother or sister of the appointor who is not married or is not a civil partner and has never been married or a civil partner, and

(b) a parent, step-parent, brother or sister of the appointor who is widowed or is a surviving civil partner.”.

(4) For paragraph (4)(a) substitute the following—

“(a) if the person nominated dies, marries or forms a civil partnership, or”.

(5) For paragraph (4)(b) substitute the following—

“(b) if the appointor marries or forms a civil partnership.”

**18.**—(1) Regulation E24 shall be amended as follows.

(2) In paragraph (2)(a) after “surviving spouse” insert “or surviving civil partner”.

(3) For paragraph (3) substitute the following—

“(3) But where, following the death of more than one person, more than two short-term pensions would (apart from this paragraph) be payable to, or for the benefit of, the same child, only the two short-term pensions which are greatest in value are payable to, or for the benefit of, that child.”

(4) In paragraph (4)(c) after “surviving spouse” insert “, surviving civil partner”.

**19.**—(1) Regulation E25 shall be amended as follows.

(2) In paragraph (2) after “surviving spouse” (in both cases) insert “or surviving civil partner”.

(3) In paragraph (3) and the Table after “spouse” (in both cases) insert “, civil partner”.

**20.** For regulation E26 substitute the following—

**“Entitlement to long-term family benefits**

**E26.**—(1) This paragraph applies on the death of a person (“the deceased”) who—

(a) was in pensionable employment at any time after 31st March 1972, and

(b) had relevant service (within the meaning of regulation E27) amounting to—

(i) at least 5 years in a case where the deceased ceased to be in pensionable employment before 6th April 1988, or

(ii) at least 2 years in a case where the deceased was in pensionable employment at any time after 5th April 1988.

(2) Where the deceased was in pensionable employment by virtue of an election under regulation B7, for the purpose of calculating benefits in accordance with regulation E22(1A), paragraph (1)(b)(ii) has effect as if “2 years” were replaced by “1 year”.

(3) This paragraph applies on the death of a person (“the deceased”) who—

(a) was in pensionable employment at any time after 31st March 1972, and

(b) was qualified for retirement benefits.

(4) Where paragraph (1) applies, a long-term pension (determined in accordance with regulation E28) is payable to the deceased’s surviving spouse, his surviving civil partner or, where the conditions in paragraph (6) are satisfied, his nominated beneficiary.

(5) But where paragraph (1) applies and the deceased is a woman, a long-term pension (determined in accordance with regulation E28) is payable to her widower and, where the conditions in paragraph (6) are satisfied, her nominated beneficiary.

(6) The conditions in this paragraph are that at the date of the deceased’s death—

(a) the nomination under regulation E23 had effect, and

(b) the nominated beneficiary was wholly or mainly financially dependent on the deceased.

(7) Where paragraph (1) or (3) applies, a long-term pension (determined in accordance with regulation E29) is payable to, or for the benefit of, a surviving child of the deceased or jointly to, or for the benefit of, his surviving children.

(8) But where, following the death of more than one person, more than two long-term pensions would (apart from this paragraph) be payable to, or for the benefit of, the same child, only the two pensions which are greatest in value are payable to, or for the benefit of, that child.”

**21.**—(1) Regulation E27 shall be amended as follows.

(2) In paragraph (1) for “In the case of a man, and in the case of a woman in relation to a nominated beneficiary or a widower on whose marriage to her a nomination ceased to have effect,” substitute “Where the deceased is a man who is survived by a widow or by a nominated beneficiary in respect of whom the conditions in regulation E26(6) are satisfied, and where the deceased is a woman who is survived by a nominated beneficiary in respect of whom the conditions in regulation E26(6) are satisfied or by a widower for whose benefit the deceased revoked a nomination which would otherwise have had effect or on whose marriage to her a nomination ceased to have effect, the deceased’s”.

(3) In paragraph (2) for “In relation to a widower” substitute “Where the deceased is a woman who is survived by a widower”.

(4) After paragraph (2) insert the following—

“(2A) Where the deceased is survived by a surviving civil partner, the deceased’s relevant service comprises, subject to paragraph (3)—

- (a) any period of pensionable employment after 5th April 1988,
- (b) any period beginning after 5th April 1988 in respect of which additional contributions have been paid under regulation C9 or C10,
- (c) any period in respect of which additional contributions have been paid under regulation C4 or C5 in accordance with an election made on or after 6th April 1988,
- (d) any period of reckonable service in respect of which family benefit contributions have been paid under Part IIA of Schedule 6 or are treated as having been paid under Part III of Schedule 6 in respect of an election made under Part IIA,
- (e) where a transfer value has been accepted in respect of comparable British service, any period which consists of or is attributable to service after 5th April 1988, and
- (f) where the deceased entered pensionable employment after 5th April 1988 and a transfer value (other than one mentioned in sub-paragraph (e)) was accepted, any period counting as reckonable service by virtue of the acceptance of the transfer value.”.

(5) In paragraph (3) after “period” insert “or any period in respect of which a transfer value or cash equivalent has been paid by the Secretary of State under these Regulations”.

**22.** Regulation E28 shall have as a new heading “Amount of surviving spouse’s, surviving civil partner’s or nominated beneficiary’s long-term pension”.

**23.**—(1) Regulation E28 shall be amended as follows.

(2) In paragraph (1) after “surviving spouse” insert “, surviving civil partner”.

(3) In paragraph (2A) after “surviving spouse” insert “, surviving civil partner”.

(4) In paragraph (3) after “period” insert “or any period in respect of which a transfer value or cash equivalent has been paid by the Secretary of State under these Regulations”.

(5) In paragraph (4) after “widower” insert “for whose benefit the deceased revoked a nomination which would otherwise have had effect or”.

(6) After paragraph (7) insert the following—

“(7A) If the pension is payable to a surviving civil partner, the deceased’s family benefit service, subject to paragraphs (3) and (8) to (10), comprises the relevant service described in regulation E27(2A).”.

(7) In paragraph (9) for “paragraphs (3) to (5) and (7)” (in both cases) substitute “paragraphs (3) to (5), (7) and (7A)”.

**24.**—(1) Regulation E29 shall be amended as follows.

(2) In paragraph (1) for “paragraphs (3) to (6)” substitute “paragraphs (1A) and (3) to (5)”.

(3) In paragraph (1)(a) after “surviving spouse” insert “, surviving civil partner”.

(4) After paragraph (1) insert the following—

“(1A) Where an adult pension is payable to the surviving civil partner of—

(a) a man, or

(b) a woman whose nomination under regulation E23 ceased to have effect when she formed a civil partnership,

the annual rate of the children’s pension is the appropriate fraction of the deceased’s average salary multiplied by the sum of the notional family benefit service and the additional family benefit period.”.

(5) In paragraph (3) for “paragraphs (4) to (6)” substitute “paragraphs (4) to (5)”.

(6) In paragraph 3(c) for “what would have been his family benefit service if regulation E28(4) had applied (“the notional family benefit service”)” substitute “the notional family benefit service”.

(7) In paragraph (5) for “C is the notional family benefit service,” substitute “C is the sum of the notional family benefit service and the additional family benefit period,”.

(8) After paragraph (6) insert the following—

“(7) The notional family benefit service is the period (in years) which would have been the deceased’s family benefit service if regulation E28(4) had applied.

(8) The additional family benefit period is the period (in years) of the deceased’s reckonable service (other than a period which counts as part of the notional family benefit service) in respect of which family benefit contributions have been paid under Part IIA of Schedule 6 or are treated as having been paid under Part III of Schedule 6 in respect of an election made under Part IIA.”.

**25.—**(1) Regulation E30 shall be amended as follows.

(2) In paragraph (1) after “surviving spouse” insert “, surviving civil partner”.

(3) For paragraph (3) substitute the following—

“(3) Unless the Secretary of State determines otherwise in the particular case, an adult pension—

(a) is not payable if, at the date of the deceased’s death, the person to whom it would (apart from this sub-paragraph) have been payable is living with someone as if they were husband and wife or as if they were civil partners, and

(b) ceases to be payable when the person to whom it was payable marries, forms a civil partnership or begins to live with someone as if they were husband and wife or as if they were civil partners.”.

(4) After paragraph (3) insert the following—

“(3A) But paragraph (3) does not apply to so much of any pension as is payable in respect of section 9(2B) rights to a widow or widower whose entitlement arose from a death occurring before 5<sup>th</sup> December 2005 and who forms a civil partnership or lives with someone as if they were civil partners.

(3B) For the purposes of this regulation, two people of the same sex are to be regarded as living together as if they were civil partners if they would be regarded as living together as husband and wife if they were not of the same sex.”.

(5) In paragraph (4)(a) after “surviving spouse” insert “, surviving civil partner”.

**26.—**(1) Regulation E31 shall be amended as follows.

(2) In paragraph (12)(b)(ii) for “E28 (spouses’ and nominated beneficiaries’ long-term pensions)” substitute “E28 (amount of surviving spouse’s, surviving civil partner’s or nominated beneficiary’s long-term pension)”.

**27.—**(1) Regulation F3 shall be amended as follows.

(2) In paragraph (a) after “regulation F1” insert “or F1A”.



(5) The person who makes an election under this paragraph must specify in the notice the period in respect of which the election is made, which must be either the whole of the qualifying person's reckonable service which ended before 6th April 1988 or such part of such service as consists of one or more whole years.

(6) Where an election is made under sub-paragraph (2), the qualifying person must state in the notice whether family benefit contributions are to be paid by Method 1 (monthly payments) or by Method 2 (lump sum) and, if the former, must specify the percentage rate of his contributable salary at which they are to be paid which must comply with paragraphs 14(2) and (3).

(7) Where a qualifying person's pensionable employment is part-time, for the purpose of specifying (under sub-paragraph (6)) a percentage rate at which family benefit contributions are to be paid or varying (under paragraph 14(4)) that rate, sub-paragraph (6) and paragraph 14(2) have effect as if the reference to the qualifying person's contributable salary were to his full-time equivalent salary.

(8) Except as provided in paragraph 14(4), an election under this paragraph is irrevocable.

**13B.**—(1) This paragraph applies where—

- (a) the qualifying person states under paragraph 13A(6) (in accordance with an election made under paragraph 13A(2)) that family benefit contributions are to be paid by Method 1, and
- (b) the payment period exceeds a year.

(2) Where this paragraph applies, except as otherwise provided in Part III, the qualifying person must pay family benefit contributions to the Secretary of State by way of monthly payments from his contributable salary at the percentage rate specified under paragraph 13A(6) or, where the rate is varied under paragraph 14(4), at the specified higher rate for the duration of the payment period.

(3) Except as otherwise provided in Part III, the payment period (in years) is the period (in years) specified under paragraph 13A(5) multiplied by the multiplier ascertained from Table 5A below.

**Table 5A**

<i>Rate specified under paragraph 13A(6)</i>	<i>Multiplier</i>	
	<i>Where qualifying person is a man</i>	<i>Where qualifying person is a woman</i>
1%	1.90	1.70
2%	0.95	0.81
3%	0.64	0.54
4%	0.48	0.39
5%	0.38	0.32
6%	0.31	0.26
7%	0.27	0.21
8%	0.24	0.19
9%	0.21	0.16

(4) Where the payment period would (apart from this sub-paragraph) end on a day other than the last day of a month, the payment period ends with the last day of the month in which it would otherwise end.

**13C.**—(1) Except where paragraph 13B applies, the person who makes an election under paragraph 13A must pay family benefit contributions to the Secretary of State by way of a lump sum calculated in accordance with the Method 2 formula in sub-paragraph (2) within 3 months of receiving written notice of the amount of the lump sum.



- (2) The Method 2 formula is  $A \times B \times C$ ,  
 where—  
 A is 1.9% if the qualifying person is a man and 1.7% if the qualifying person is a woman,  
 B is the period (in years) specified under paragraph 13A(5), and  
 C is the annual rate of the qualifying person’s contributable salary.”
- (3) In paragraph 14(1)(a) omit “or”.
- (4) In paragraph 14(1)(b) for “Method A.” substitute “Method A, or”.
- (5) After paragraph 14(1)(b) insert the following—  
 “(c) family benefit contributions are payable by monthly payments under paragraph 13B (Method 1).”.
- (6) After paragraph 14(10) insert the following—  
 “(11) Where the person is paying an additional contribution under regulation C9 or C10 for any financial year, the family benefit contributions for that financial year are calculated by reference to the notional salary on which the additional contribution is payable and must be paid to the Secretary of State by the same day as the additional contribution.”.
- (7) In paragraph 16 for “or widower” substitute “, widower, surviving civil partner”.
- 33.—**(1) Schedule 10 shall be amended as follows.
- (2) In paragraph 19 for “E26(7)” substitute “E26(8)”.
- 34.—**(1) Schedule 11 shall be amended as follows.
- (2) In paragraph 10(4) after “surviving spouse” insert “or surviving civil partner”.

**Election in respect of protected benefit**

- 35.—**(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 regulations 8 to 34 of 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 Teachers’ Pensions Regulations 1997 to, or in respect of, a person who was employed in qualifying employment but ceased to be employed, or died, before 5th December 2005.
- (3) A person to whom this regulation applies may, by giving written notice to the Secretary of State before 5th March 2006, elect that the relevant provision shall not apply in relation to the protected benefit.
- (4) If the election under paragraph (3) is made in relation to a benefit of a person who is in pensionable employment or who subsequently becomes re-employed in pensionable employment—
- (a) the election shall have effect in relation to the benefit only to the extent that it accrues or has accrued by virtue—
    - (i) of periods of reckonable service before the cessation referred to in paragraph (2) (or, if there had been more than one cessation, the last of them before 5th December 2005), or
    - (ii) of contributions paid in respect of such periods of reckonable service, and
  - (b) in determining entitlement to, or the amount of, the benefit to that extent he shall be treated as if he had never re-entered pensionable employment again at any time after the cessation referred to in paragraph (2) (but without prejudice to the application of this paragraph),

and the Teachers’ Pensions Regulations 1997 shall apply accordingly.

(5) In paragraph (2) “qualifying employment” means pensionable employment or excluded employment within the meaning of the Teachers’ Pensions Regulations 1997.

29th July 2005

*Jacqui Smith*  
Minister of State  
Department for Education and Skills

We consent

4th August 2005

*Dave Watts*  
*Vernon Coaker*  
Two of the Lords Commissioners of Her Majesty’s Treasury

## EXPLANATORY NOTE

*(This note is not part of the Regulations.)*

This instrument further amends the Teachers' Superannuation (Additional Voluntary Contributions) Regulations 1994 ("the AVC Regulations"), the Teachers (Compensation for Redundancy and Premature Retirement) Regulations 1997 ("the Compensation Regulations") and the Teachers' Pensions Regulations 1997 ("the Pensions Regulations").

The Pensions Regulations are the basis upon which the Teachers' Pension Scheme ("the Scheme") operates. The AVC Regulations enable Scheme members to pay additional voluntary contributions. The Compensation Regulations provide for compensation to be paid to teachers in certain circumstances on termination of employment.

Most of the amendments made by this instrument make provision following the creation of the status of civil partner by the Civil Partnership Act 2004. In addition to minor and drafting amendments and those which correct errors, the following changes are made.

Regulation 3(3) amends regulation 2 of the AVC Regulations so that "dependant" includes a surviving civil partner.

Regulation 7 amends regulation 16 of the Compensation Regulations to provide for the period for which short- and long-term compensation is payable to the surviving civil partner of a teacher who was credited with a period of service on termination of employment.

Regulations 9 and 31 amend regulation B3 of and Schedule 2 to the Pensions Regulations so that Welbeck, the Defence Sixth Form College, may become a Scheme employer on the same basis as an independent school.

Regulations 10 and 32(2) to (5) and (7) amend regulation C11 and Schedule 6 to enable a Scheme member who forms a civil partnership to pay family benefit contributions in respect of periods of his service prior to 6th April 1988.

Regulation 12 amends regulation E1 to require a pension to be paid in certain circumstances to a surviving civil partner of a Scheme member who had a guaranteed minimum pension (within the meaning of the Pension Schemes Act 1993).(a)

Regulations 13 and 34 amend regulation E11 and Schedule 11 to enable a Scheme member to allocate his pension to provide an alternative benefit for his civil partner.

Regulations 14, 15 and 29 amend regulations E20, E21 and I7 to require any death grant or supplementary death grant to be paid, in the absence of a nominee, to the Scheme member's surviving civil partner in the first instance.

Regulations 16(2), 18, 19, 20, 21(2) and (4) and 23(2), (3), (6) and (7) amend regulations E22 and E24 to E28 to provide for short- and long-term pensions to be paid to surviving civil partners of Scheme members.

Regulation 16(3) amends regulation E22 so that a "child" for the purposes of the Pensions Regulations does not include someone who is a civil partner.

Regulation 17 amends regulation E23 so that a civil partner cannot nominate, or be nominated as, a beneficiary to receive a survivor's pension.

Regulations 20 (insofar as it relates to new regulation E26(5)), 21(2) and 23(5) clarify the circumstances in which a survivor's pension is payable to both a widower and a beneficiary on the death of certain women members of the Scheme. No change of effect is intended.

Regulation 24 amends regulation E29 to provide for the calculation of long-term pensions payable to the children of Scheme members who are civil partners.

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(a) 1993 c. 48.

Regulation 25 amends regulation E30 which provides for the circumstances in which a survivor's pension ceases to be payable.

Regulation 32(6) amends paragraph 14 of Part III of Schedule 6 to make it clear that a person paying family benefit contributions who ceases to be in pensionable employment but elects to pay an additional contribution under regulation C9 or C10 must continue to pay family benefit contributions based on his notional salary calculated in accordance with regulation C9 or C10.

Regulation 35 makes transitional provision for opting out where rights in relation to former Scheme members are adversely affected.

Some Scheme employers are in the business, charity and voluntary sectors. An assessment of the impact on these sectors together with the cost implications to public sector pension schemes (including the Scheme) of the provisions of this instrument is included in the regulatory impact assessment that accompanied the Civil Partnership Act 2004. A copy of that assessment has been placed in the library of each House of Parliament and can be viewed at <http://www.dti.gov.uk/access/ria/index.htm#equality>.

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