
STATUTORY INSTRUMENTS

2010 No. 990

The Teachers' Pensions Regulations 2010

PART 13

Miscellaneous and supplemental

Appropriate factor

130.—(1) The Secretary of State is from time to time to determine factors relating to the ages of persons to whom benefits are payable under these Regulations.

(2) Different factors may be specified—

- (a) for persons with NPA 60 reckonable service;
- (b) for persons with NPA 65 reckonable service;
- (c) for persons to whom Part 6 of Schedule 10 to TPR 1997 (which continues to have effect by virtue of paragraph 26 of Schedule 13) applies (persons formerly members of National Health Service Pension Scheme);
- (d) for different provisions of these Regulations.

(3) Before exercising the functions under this regulation, the Secretary of State must take advice from the scheme actuary.

(4) In these Regulations “appropriate factor” means a factor determined in accordance with this regulation.

Employers: records, etc.

131.—(1) The employer of a person (T) in pensionable employment must record for each financial year—

- (a) the rate of T's salary;
- (b) the amount of T's contributable salary;
- (c) where, during the financial year T has spent one or more periods in part-time pensionable employment, the amount which T's contributable salary would have been if the employment had been full time throughout the year;
- (d) any money value forming part of T's contributable salary under regulation 16 (contributable salary-residential accommodation);
- (e) the contributions deducted under regulation 28;
- (f) the period during which T was in pensionable employment;
- (g) the dates of any absence on sick leave or maternity, paternity, parental or adoption leave and the amount of salary or statutory pay paid during it.

(2) The employer of—

- (a) a person who is or has been in pensionable employment or excluded employment, or

- (b) a person to whom regulation 64 (abatement of retirement pension during further employment) applies

must, within such time as the Secretary of State may require make such reports and returns to the Secretary of State as the Secretary of State may require for the purpose of the Secretary of State's functions under these Regulations.

(3) The employer of a person referred to in paragraph (1) or (2) must within such time as the Secretary of State may require give the Secretary of State such information and produce such documents as the Secretary of State may require for the purpose of the Secretary of State's functions under these Regulations.

Teachers etc.: information and documents

132.—(1) This regulation applies to—

- (a) a person who is or was in pensionable or excluded employment;
- (b) a person to whom regulation 64 (abatement of retirement pension during further employment) applies;
- (c) the personal representatives of a person referred to in sub-paragraph (a) or (b).

(2) A person to whom this regulation applies must, within such time as the Secretary of State may require, give the Secretary of State such information and produce such documents as the Secretary of State may require for the purpose of the Secretary of State's functions under these Regulations.

(3) A person who has become entitled to retirement benefits and who takes up employment such as is described in regulation 64 must (as well as complying with paragraph (2))—

- (a) within 14 days of taking up such employment notify the Secretary of State giving details of the salary in the employment, and
- (b) within 14 days of any change of salary notify the Secretary of State.

Extension of time

133. The Secretary of State may in any particular case extend, or treat as extended, the time within which anything is required or authorised to be done under these Regulations.

Calculation of full -time equivalent salary

134. Where any reference occurs in these Regulations, in relation to a person (P) who is in , or has spent any period in, part-time employment to the amount which P's contributable salary would have been if P had been employed full-time then, in a case where P's contract entitles P to remuneration at a rate which is not expressed as a proportion of the annual, termly, or monthly rate for a comparable full-time employment, the amount which P's contributable salary would have been if the employment had been full-time is to be calculated on the same basis as is used for the calculation of P's salary in the part-time employment in question.

Modified application in certain cases

135. Schedule 10 (modified application in certain cases) has effect.

Meaning of payment being “initiated”

136. For the purpose of these Regulations payment of a pension is “initiated” on the date on which the initial payment of the pension is made under regulation 109(2) (monthly payments) or 110(2) quarterly payments.

Election in respect of protected benefits

137.—(1) Where—

- (a) apart from this regulation, any provision of these Regulations which re-enacts with any modification any provision revoked by these Regulations, would place any person to whom a protected benefit is or may become payable (P) in a worse position than P would have been in if that modification had not been made, and
- (b) P so elects, by giving written notice to the Secretary of State before 1st December 2010,
- (c) then, subject to paragraph (3) these Regulations have effect, in relation to P, and to that benefit as if these Regulations had re-enacted the revoked provision without modification.

(2) A protected benefit is one which is being paid, or may become payable, to, or in respect of, a person who was employed in qualifying employment but ceased to be employed, or died, before 1st September 2010.

(3) If an election under paragraph (1) is made in relation to the benefit of a person who is in pensionable employment or subsequently becomes re-employed in pensionable employment—

- (a) the election has effect in relation to the benefit only to the extent that it accrues or has accrued by virtue of—
 - (i) periods of reckonable service before the cessation referred to in paragraph (2) (or, if there has been more than one cessation, the last of them before 1st September 2010, or
 - (ii) contributions paid in respect of such periods, and
- (b) in determining entitlement to, or the amount of, the benefit to that extent P is treated as having 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 these Regulations apply accordingly.

(4) In this regulation “qualifying employment” means pensionable employment or excluded employment.

Revocations, savings and transitional provisions and consequential amendments

138.—(1) Schedule 11 (Amendments to the Teachers' Superannuation (Additional Voluntary Contributions) Regulations 1994 and the Teachers (Compensation for Redundancy and Premature Retirement) Regulations 1997) has effect.

(2) Except as provided in Schedule 13, the Regulations specified in Schedule 12 (revocations) are revoked.

(3) Schedule 13 (savings and transitional provisions) has effect.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Teachers' Pensions Regulations 2010. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulations restricted by [S.I. 2023/871 reg. 30](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 2 Pt. 1 para. 2(aa) inserted by [S.I. 2012/979 Sch. para. 28\(2\)\(b\)](#)
- Sch. 2 para. 2(ab) inserted by [S.I. 2014/2651 reg. 22\(a\)](#)
- Sch. 2 para. 26 inserted by [S.I. 2014/2651 reg. 22\(b\)](#)
- Sch. 2 Pt. 1 para. 14A inserted by [S.I. 2014/424 reg. 7](#)
- Sch. 2 para. 22(m) inserted by [S.I. 2019/1134 reg. 14](#)
- Sch. 2 para. 3A inserted by [S.I. 2021/805 reg. 10\(b\)](#)
- Sch. 2 para. 2(ab) inserted by [S.I. 2014/2651, reg. 22\(a\)](#) (as substituted) by [S.I. 2021/805 reg. 2\(2\)](#)
- Sch. 2 para. 26 inserted by [S.I. 2014/2651, reg. 22\(b\)](#) (as substituted) by [S.I. 2021/805 reg. 2\(2\)](#)
- Sch. 2 Pt. 1 para. 6(a) substituted by [S.I. 2019/1027 reg. 33](#)
- Sch. 3 para. 2(2)-(7) and table substituted for Sch. 3 para. 2(2) by [S.I. 2014/2651 reg. 23\(a\)](#)
- Sch. 5 para. 5(aa) inserted by [S.I. 2019/1134 reg. 16\(1\)\(c\)\(i\)](#)
- Sch. 5 para. 7(1A) inserted by [S.I. 2019/1134 reg. 16\(1\)\(d\)\(ii\)](#)
- Sch. 5 para. 9(ba) inserted by [S.I. 2019/1134 reg. 16\(1\)\(e\)\(i\)](#)
- Sch. 6 Pt. 1 para. 10A inserted by [S.I. 2011/614 Sch. 2 para. 13\(3\)](#)
- Sch. 7 para. 4(2A) inserted by [S.I. 2017/1084 reg. 7\(b\)](#)
- Sch. 7 para. 12(3A) inserted by [S.I. 2017/1084 reg. 7\(c\)](#)
- Sch. 7 para. 6(1A) inserted by [S.I. 2019/1134 reg. 17\(b\)](#)
- Sch. 8 para. 1(2)(h)(ia)(ib) inserted by [S.I. 2019/1458 Sch. 3 para. 115\(3\)\(a\)\(iii\)](#)
- Sch. 8 para. 1(1)(e) substituted by [S.I. 2021/805 reg. 13\(2\)](#)
- Sch. 8 para. 1(1)(b)(ba) substituted for Sch. 8 para. 1(1)(b) by [S.I. 2019/1458 Sch. 3 para. 115\(3\)\(a\)\(ii\)](#)
- Sch. 13 para. 88A substituted for Sch. 13 para. 8 by [S.I. 2014/2651 reg. 29\(a\)](#)
- reg. 2A2B inserted by [S.I. 2014/560 Sch. 3 para. 17](#)
- reg. 2A omitted by [S.I. 2019/1134 reg. 6](#)
- reg. 2A(1) words substituted by [S.I. 2014/3061 Sch. 1 para. 11\(2\)](#)
- reg. 2B omitted by [S.I. 2019/1134 reg. 6](#)
- reg. 2C inserted by [S.I. 2014/3061 Sch. 1 para. 11\(2\)\(4\)](#)
- reg. 6(1A) inserted by [S.I. 2012/2270 reg. 3\(a\)](#)
- reg. 6(2A) inserted by [S.I. 2012/2270 reg. 3\(b\)](#)
- reg. 6(3A) inserted by [S.I. 2012/2270 reg. 3\(c\)](#)
- reg. 9(4)(c) and word inserted by [S.I. 2014/424 reg. 4\(b\)](#)
- reg. 13(7A) inserted by [S.I. 2021/805 reg. 6\(6\)](#)
- reg. 13A inserted by [S.I. 2021/805 reg. 7](#)
- reg. 14A-14H inserted by [S.I. 2014/424 reg. 5](#)
- reg. 14A(5) word substituted by [S.I. 2014/2651 reg. 5](#)
- reg. 14F(c) words omitted by [S.I. 2014/2651 reg. 6\(b\)](#)
- reg. 14F(c) words substituted by [S.I. 2014/2651 reg. 6\(a\)](#)
- reg. 17(3A) inserted by [S.I. 2014/2651 reg. 8\(b\)](#)
- reg. 17(12)(13) substituted for reg. 17(12) by [S.I. 2014/2651 reg. 8\(c\)](#)

- reg. 27(3) inserted by [S.I. 2021/805](#) reg. 8
- reg. 30(1)(d) and word inserted by [S.I. 2014/2651](#) reg. 9
- reg. 64-64D substituted for reg. 64 by [S.I. 2014/2651](#) reg. 15
- reg. 64B modified by [S.I. 2015/601](#) reg. 31(5)(a)
- reg. 83(3A) inserted by [S.I. 2017/1084](#) reg. 5
- reg. 85(3A) inserted by [S.I. 2017/1084](#) reg. 6
- reg. 87A inserted by [S.I. 2019/1134](#) reg. 8
- reg. 129(2A) inserted by [S.I. 2011/614](#) Sch. 2 para. 10(3)