STATUTORY INSTRUMENTS

2010 No. 990

The Teachers' Pensions Regulations 2010

PART 3

Contributions

CHAPTER 4

Deduction and payment of contributions

Payment by employers to Secretary of State

30.—(1) The employer of a person in pensionable employment is to pay to the Secretary of State, after the end of each month—

(a) the contributions payable under regulation 27,

(b) the amounts due from that person that are required to be deducted from that person's salary under regulation 28 (whether or not such amounts were deducted), and

(c) the contributions payable in pursuance of an election under regulation G6 of TPR 1997 (which continues to have effect by virtue of paragraph 6 of Schedule 13)

in respect of that person's contributable salary for that month.

(2) The former employer of a person in pensionable employment who has made an election under regulation G6(3) of TPR 1997 (which continues to have effect by virtue of paragraph 6 of Schedule 13) (referred to in regulations C2(1) and (6) and G6 of those Regulations as "employer A") is to pay to the Secretary of State after the end of each month the contributions in pursuance of the election.

(3) For the purposes of paragraph (1)—

(a) all salaries are to be treated as being payable monthly in arrears, and

(b) any arrears payable by reason of a retrospective increase in contributable salary are to be treated as having become payable in the month in which they were paid.

(4) Any payment required by paragraph (1) or (2) must be received by the Secretary of State within 7 days after the end of the month in question and if the full amount of any such payment is not so received—

(a) interest is payable by the employer or the former employer on the amount outstanding at the standard rate from the 8th day after the end of the month in question to the date of payment, but the Secretary of State may in any particular case waive the payment of the whole or any part of such interest, and

(b) if the Secretary of State makes a written demand, the employer or former employer must pay to the Secretary of State such further sum, not exceeding £100, as the Secretary of State may specify in the demand.

(5) But paragraph (4)(a) is subject to Part 4 of Schedule 13 where the date by which payment must be received is before 1st December 2010.

(6) The payment referred to in paragraph (4)(b) must be made within 14 days after the date of the demand.

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)