

SCHEDULE 1

Regulations 3 and 14

Eligible employment

PART 1

General

CHAPTER 1

Interpretation

Interpretation

1. In this Schedule—

“CA 2006” means the Companies Act 2006 ^{M1};

“EA 1996” means the Education Act 1996 ^{M2};

“IA 1986” means the Insolvency Act 1986 ^{M3};

“NHS Act 2006” means the National Health Service Act 2006 ^{M4};

“NHSWA 2006” means the National Health Service (Wales) Act 2006 ^{M5};

“TPR 2010” means the Teachers' Pensions Regulations 2010 ^{M6};

“TSAVCR 1994” means the Teachers' Superannuation (Additional Voluntary Contributions) Regulations 1994 ^{M7};

“Academy” must be construed in accordance with section 579 of EA 1996;

“best value arrangement” means a contract or other arrangement made with a local authority for the provision of, or the making available of, services for the purposes of, or in connection with, the exercise of an education function of that local authority;

“COBIS” means the Council of British International Schools;

“education functions” must be construed in accordance with section 579 of EA 1996;

“European School” means an establishment satisfying article 2 of the European Communities (European Schools) Order 1972 ^{M8};

“function provider” means a body corporate other than a local authority which—

- (a) is specified in a direction under section 497A(4) of EA 1996,
- (b) is nominated under section 497A(4A) of EA 1996 or section 15 of the Local Government Act 1999 ^{M9}, or
- (c) provides or makes available services under a best value arrangement;

“further education” has the meaning given in section 2(3) of EA 1996;

“guarantee” means—

- (a) in paragraph 2, a bond, guarantee or indemnity in a form and amount, and provided by a person, approved by the scheme manager in respect of sums due, under these Regulations and TSAVCR 1994, from the proprietor and from any other person by whom teachers are employed at the establishment;
- (b) in paragraph 3, a bond, guarantee or indemnity in a form and amount, and provided by a person, approved by the scheme manager in respect of sums due from the function provider under these Regulations and TSAVCR 1994;

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Changes to legislation: There are currently no known outstanding effects for the *The Teachers' Pension Scheme Regulations 2014*. (See end of Document for details)

“higher education” has the meaning given in section 120(1) of the Education Reform Act 1988 ^{M10},

“non-profit-making body” means a body, the constitution of which—

- (a) requires any surplus income or gains to be invested,
- (b) prohibits the distribution of the assets of the body, in cash or kind, by way of dividend, bonus or otherwise by way of profit to any member of the body or to a third party (other than for charitable purposes), and
- (c) provides for any net assets on the dissolution of the body to be applied for charitable purposes or for the purposes for which the body existed before its dissolution;

“organiser” means a person who performs duties in connection with the provision of education or services ancillary to education other than administrative services;

“proprietor”, in relation to a school or other establishment, means the person or body of persons responsible for the management of the school or other establishment;

“special school” has the meaning given in section 337 of EA 1996; and

“supervisor” means a person employed in a capacity connected with education which to a substantial extent involves the control or supervision of teachers.

Marginal Citations

M1 2006 c.46.

M2 1996 c.56.

M3 1986 c.45.

M4 2006 c.41.

M5 2006 c.42.

M6 S.I. 2010/990; relevant amending instruments are S.I. 2011/614, S.I. 2012/673, S.I. 2012/979, S.I. 2012/2270, S.I. 2013/275 and S.I. 2014/424.

M7 S.I. 1994/2924; as amended by S.I. 1997/3001, S.I. 2000/666, S.I. 2000/3028, S.I. 2001/3649, S.I. 2005/2198, S.I. 2006/736, S.I. 2006/2214, S.I. 2006/3122, S.I. 2008/541, S.I. 2010/990 and S.I. 2011/614.

M8 S.I. 1972/1582.

M9 1999 c.27.

M10 1988 c.40.

Meaning of “accepted school”

2.—(1) An establishment is an accepted school if—

- (a) immediately before 1st April 2015 it was an accepted school under regulation 13 of TPR 2010; or
- (b) the scheme manager accepts it for the purpose of this paragraph by giving its proprietor a written notice specifying the date on which it becomes an accepted school.

(2) An establishment may be accepted only if—

- (a) it is an establishment mentioned in sub-paragraph (3);
- (b) its proprietor applies in writing to the scheme manager; and
- (c) a guarantee is provided to the scheme manager.

(3) The establishments are—

- (a) an independent school (in England) registered under section 99 of the Education and Skills Act 2008 ^{M11} or (in Wales) registered under section 161 of EA 2002;

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- (b) an establishment providing further education constituted by an amalgamation of establishments—
 - (i) which provided further education before the amalgamation; and
 - (ii) of which at least one was an accepted school;
 - (c) a school which is a member of COBIS and is located in a member State ^{M12} other than the United Kingdom;
 - (d) the establishment which, when teachers were employed there for the purpose of the Ministry of Defence, was known as Welbeck, the Defence Sixth Form College.
- (4) The date on which an establishment becomes an accepted school is a date agreed by the scheme manager and the proprietor as follows—
- (a) for an establishment mentioned in sub-paragraph (3)(a), (c) or (d), the first day of a month after the month in which the establishment applies to be an accepted school; or
 - (b) for an establishment mentioned in sub-paragraph (3)(b), the date of the amalgamation.
- (5) An establishment accepted by the scheme manager ceases to be an accepted school from the date specified in a written notice given to its proprietor by the scheme manager.
- (6) A notice under sub-paragraph (5) may be given if—
- (a) the proprietor of the establishment makes a written application to the scheme manager;
 - (b) the proprietor fails to comply with any provision of these Regulations or of TSAVCR 1994;
 - (c) the establishment ceases to be an establishment mentioned in sub-paragraph (3);
 - (d) where a guarantee was previously provided to the scheme manager, either the guarantee lapses, or because of a change in circumstances, the scheme manager considers that the guarantee is insufficient;
 - (e) where the proprietor of the establishment is an individual or a number of individuals, that individual or one of those individuals is an undischarged bankrupt or is the subject of a bankruptcy restrictions order or an interim order under Schedule 4A to IA 1986 ^{M13}; or
 - (f) where the proprietor of the establishment is a company—
 - (i) a proposal for a voluntary arrangement has been made or approved in relation to the company under Part 1 of IA 1986;
 - (ii) an administration application has been made or a notice of intention to appoint an administrator has been filed with the court or an administrator has been appointed for the company under Schedule B1 to IA 1986 ^{M14};
 - (iii) a receiver, manager or administrative receiver has been appointed for the company under Part 3 of IA 1986;
 - (iv) a winding-up petition has been presented, a winding-up order has been made or a resolution for voluntary winding-up has been passed in relation to the company under Part 4 or 5 of IA 1986; or
 - (v) notice has been received that the company may be struck off the register of companies or an application to strike it off has been made under Part 31 of CA 2006.
- (7) The proprietor of an accepted school must immediately give written notice to the scheme manager if—
- (a) there is a change of proprietor; or
 - (b) any of the events mentioned in sub-paragraph (6)(e) or (f) occurs.

Status: Point in time view as at 01/04/2014.

Changes to legislation: There are currently no known outstanding effects for the *The Teachers' Pension Scheme Regulations 2014*. (See end of Document for details)

Marginal Citations

M11 2008 c.25

M12 See Part 2 of Schedule 1 of the [European Communities Act 1972 \(c.68\)](#) for the meaning of “member State”.

M13 [Schedule 4A](#) was inserted by the [Enterprise Act 2002 \(c.40\)](#), [Schedule 20](#).

M14 Schedule B1 was inserted by the [Enterprise Act 2002 \(c.40\)](#), [Schedule 16](#).

Accepted function providers

3.—(1) A function provider is accepted under this paragraph in respect of a function or service if the scheme manager gives it a written notice specifying—

- (a) that function or service, and the local authority to which the function or service relates; and
- (b) the date on which it becomes accepted in respect of that function or service, which must be a date agreed between the scheme manager and the function provider.

(2) A function provider may be accepted only if—

- (a) it makes a written application to the scheme manager specifying the function or service in respect of which it wishes to be accepted; and
- (b) a guarantee is provided to the scheme manager.

(3) The functions or services in respect of which a function provider may be accepted are—

- (a) a function which it performs on behalf of a local authority in accordance with a direction under section 497A(4) ^{M15} of EA 1996;
- (b) an education function of a local authority which it is nominated to exercise under section 497A(4A) ^{M16} of EA 1996 or section 15(6) of the Local Government Act 1999 ^{M17};
- (c) a service which it provides or makes available under a best value arrangement for the purposes of, or in connection with, the exercise of an education function of a local authority.

(4) A function provider who immediately before 1st April 2015 was accepted under regulation 14 of TPR 2010 in respect of a function or service is treated as accepted under this paragraph in respect of that function or service.

(5) A function provider accepted under this paragraph ceases to be so accepted in respect of such functions and services, and from such date, as the scheme manager may specify in a written notice given to the function provider by the scheme manager.

(6) A notice under sub-paragraph (5) may be given if—

- (a) the function provider makes a written application to the scheme manager;
- (b) the function provider fails to comply with any provision of these Regulations or TSAVCR 1994;
- (c) where a guarantee was previously provided to the scheme manager, either the guarantee lapses or because of a change in circumstances the scheme manager considers that the guarantee is insufficient;
- (d) a proposal for a voluntary arrangement has been made or approved in relation to the function provider under Part 1 of IA 1986;
- (e) an administration application has been made, a notice of intention to appoint an administrator has been filed with the court or an administrator has been appointed for the function provider under Schedule B1 to IA 1986;

- (f) a receiver, manager or administrative receiver has been appointed for the function provider under Part 3 of IA 1986;
 - (g) a winding-up petition has been presented, a winding-up order has been made or a resolution for voluntary winding-up has been passed in relation to the function provider under Part 4 or 5 of IA 1986; or
 - (h) notice has been received that the function provider may be struck off the register of companies or an application to strike it off has been made under Part 31 of CA 2006.
- (7) A function provider accepted under this paragraph must give written notice to the scheme manager immediately if any of the events mentioned in sub-paragraph (6)(d) to (h) occurs.

Marginal Citations

M15 Section 497A was inserted by the [School Standards and Framework Act 1998 \(c.31\)](#), **section 8**.

M16 Subsection (4A) was inserted by the [Education Act 2002 \(c.32\)](#), **section 60**.

M17 [1999 c.27](#).

CHAPTER 2

Fair Deal transfers

Interpretation

4. In this Chapter—

“contracting scheme employer” means an employer mentioned in paragraph 9(c) (governing body of a school maintained by a local authority), 10 (Academy) or 13 (special school not maintained by a local authority) who is a party to a Participation Agreement;

“Fair Deal transfer” means a TUPE transfer of employment described in a Participation Agreement;

“Fair Deal transfer date” means the date on which a Fair Deal transfer has effect;

“guarantee” means a bond, guarantee or indemnity in a form and amount, and provided by a person, approved by the scheme manager in respect of sums due from an accepted employer under these Regulations and TSAVCR 1994;

“Participation Agreement” means a contractual agreement between the scheme manager, a contracting scheme employer and an accepted employer relating to participation in this scheme; and

“transferred services” means services specified in the description of employment in the Participation Agreement.

Meaning of “accepted member”

5.—(1) A person (P) is an accepted member of this scheme if sub-paragraphs (2), (3) and (4) apply.

(2) Immediately before the Fair Deal transfer date P was employed—

- (a) under a contract of employment and subject to existing Fair Deal arrangements; or
- (b) by a contracting scheme employer to undertake eligible employment.

(3) Immediately before and on the Fair Deal transfer date P is employed to undertake the same employment described in a Participation Agreement.

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(4) After the Fair Deal transfer date P is employed to undertake employment described in that Participation Agreement.

(5) P ceases to be an accepted member from the date P ceases to satisfy sub-paragraph (1).

Meaning of “accepted employer”

6. An accepted employer in respect of transferred services is an employer other than an employer mentioned in section 1 of the Local Government Act 1999^{M18} who—

- (a) is a party to a contract for services with a contracting scheme employer under which at least one employee, on and after the fair deal transfer date, is an accepted member;
- (b) is a party to a Participation Agreement; and
- (c) is not the subject of a written notice of cessation as an accepted employer under paragraph 8(1).

Marginal Citations

M18 1999 c.27.

Obligations of an accepted employer

7. An accepted employer must—

- (a) provide the scheme manager with a guarantee if requested by the scheme manager;
- (b) give written notice to the scheme manager immediately if any of the events in paragraph 8(2)(c) to (g) occurs.

Ceasing to be an accepted employer

8.—(1) An employer (E) ceases to be an accepted employer on the date specified in a written notice given by the scheme employer under this paragraph.

(2) A notice may be given if—

- (a) E fails to comply with any provision of these Regulations or TSAVCR 1994;
- (b) the scheme manager considers that a guarantee provided under this Chapter is insufficient because—
 - (i) the guarantee lapses, or
 - (ii) there is a change in circumstances;
- (c) a proposal for a voluntary arrangement has been made or approved in relation to E under Part 1 of IA 1986;
- (d) an administration application has been made, a notice of intention to appoint an administrator has been filed with the court or an administrator has been appointed for E under Schedule B1 to IA 1986^{M19};
- (e) a receiver, manager or administrative receiver has been appointed for E under Part 3 of IA 1986;
- (f) a winding-up petition has been presented, a winding-up order has been made or a resolution for voluntary winding-up has been passed in relation to E under Part 4 or 5 of IA 1986; or
- (g) notice has been received that E may be struck off the register of companies or an application to strike it off has been made under Part 31 of CA 2006.

(3) The Secretary of State may by further written notice to E determine that E resumes accepted employer status with effect from a future date stated in the notice.

Marginal Citations

M19 Schedule B1 was inserted by the [Enterprise Act 2002 \(c.40\)](#), [Schedule 16](#).

PART 2

Service pensionable without election

9. Teacher employed by—
- (a) a local authority in connection with its education functions;
 - (b) a local authority in a school which the authority maintains;
 - (c) the governing body of a school maintained by a local authority; or
 - (d) an institution providing further or higher education (or both) maintained by a local authority.
10. Teacher employed—
- (a) in an Academy, city technology college or a city college for the technology of the arts by the proprietor of such an establishment;
 - (b) in a 16 to 19 Academy by the proprietor of the Academy;
 - (c) by a Multi-Academy Trust; or
 - (d) by the sponsor of a proposed Academy, and in this paragraph “sponsor of a proposed Academy” means any person who approaches the Secretary of State expressing an interest in establishing and maintaining an Academy with a view to creating a charitable company limited by guarantee and which company it is proposed will then enter into an Academy agreement as defined in section 1 of the Academies Act 2010 ^{M20}.

Marginal Citations

M20 [2010 c.32](#).

11. Teacher employed by the proprietor of, or anyone else concerned in the management of, an accepted school (other than a teacher employed at an accepted school which is a member of COBIS and is located in a member State other than the United Kingdom).

12. Teacher employed by a function provider in connection with the performance of a function or service in respect of which the function provider is accepted in accordance with paragraph 3 (accepted function providers).

13. Teacher employed by the proprietor of, or anyone else concerned in the management of, a special school that is not maintained by a local authority.

14. Teacher employed by the governing body (as defined in section 90 of the Further and Higher Education Act 1992 ^{M21}) of an institution—

- (a) which is within the further or the higher education sector (as defined in section 91 of that Act); and

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- (b) to which grants are made by the Secretary of State or the Welsh Ministers, a body to which grants are made by the Secretary of State or the Welsh Ministers, other than—
- (i) a university or a college of a university,
 - (ii) the Royal College of Art, and
 - (iii) the establishment which, when teachers were employed there for the purposes of the Ministry of Defence, was known as Welbeck, the Defence Sixth Form College.

Marginal Citations

M21 1992 c.13.

15. Teacher employed by a university established on or after 6th May 1992 which, immediately before it became such fell within paragraph 14(a) or (b).

16. Teacher employed by the proprietor of—

- (a) a community home as defined in section 53 of the Children Act 1989 ^{M22};
- (b) a voluntary home as defined in section 60 ^{M23} of that Act; or
- (c) a home provided in pursuance of arrangements under section 82(5) of that Act.

Marginal Citations

M22 1989 c.41.

M23 Section 60 was amended by the [Care Standards Act 2000 \(c.14\)](#), [Schedule 4](#).

17. Teacher employed by a local authority or by a voluntary organisation in an establishment which provides facilities under arrangements approved under section 66 of the Powers of Criminal Courts (Sentencing) Act 2000 ^{M24}.

Marginal Citations

M24 2000 c.6.

18. Teacher employed by the Secretary of State or the Welsh Ministers in a special hospital provided by the Secretary of State or the Welsh Ministers under section 4 of NHS Act 2006 or section 4 of NHSWA 2006.

19. Teacher employed for the purpose of instructing, training or superintending the occupation of persons suffering from mental impairment, severe mental impairment, psychopathic disorder or mental illness—

- (a) by the Secretary of State or the Welsh Ministers in a hospital provided by the Secretary of State or the Welsh Ministers under NHS Act 2006 or NHSWA 2006;
- (b) by a voluntary organisation to which financial assistance is given by a local authority or facilities are made available under section 12 of NHS Act 2006 or section 10 of NHSWA 2006; or
- (c) by a local authority in the exercise of its functions under paragraph 2 of Schedule 20 to NHS Act 2006 or paragraph 2 of Schedule 16 to NHSWA 2006.

20. Teacher employed by the Secretary of State in a European School.

21. Organiser employed as a youth and community worker by a local authority in the exercise of its functions under sections 15, 507A, 507B^{M25} or 508 of EA 1996.

Marginal Citations

M25 Sections 507A and 507B were inserted by the [Education and Inspections Act 2006 \(c.40\)](#), [section 6](#).

22. Teacher employed by the Field Studies Council.

23. An accepted member employed by an accepted employer.

PART 3

Service pensionable on election

24. Teacher employed by the proprietor of an institution for the further education and training of disabled persons.

25. Teacher, supervisor or youth worker employed for the purposes of the Ministry of Defence in service with, or for purposes connected with, the armed forces of the Crown unless—

- (a) service in the employment is pensionable under the Public Service (Civil Servants and Others) Pensions Regulations 2014; or
- (b) the teacher, supervisor or youth worker was engaged outside the United Kingdom and was not previously in eligible employment.

26. Organiser employed by—

- (a) a diocesan board of education established under the Diocesan Boards of Education Measure 1991^{M26};
- (b) a body affiliated to the National Open College Network;
- (c) a Roman Catholic diocesan schools commission;
- (d) the Inspiring Futures Foundation;
- (e) the Royal National College for the Blind;
- (f) the Stapleford Centre.

Marginal Citations

M26 1991 No. 2.

PART 4

Service pensionable on election with employer consent

27. Teacher employed in, or in connection with, an establishment for providing social or physical training for which grants are made by the Secretary of State, Sport England, Sport Wales or UK Sport, whose principal duty is to attend the establishment and provide the training or supervise its provision.

Status: Point in time view as at 01/04/2014.

Changes to legislation: There are currently no known outstanding effects for the
The Teachers' Pension Scheme Regulations 2014. (See end of Document for details)

28. Teacher employed by a person to whom grants are made by either the Secretary of State or a local authority in exercise of education functions in respect of expenditure incurred for the purpose for which the teacher is employed.

29. Organiser employed by—

- (a) Sport England;
- (b) Sport Wales;
- (c) UK Sport; or
- (d) any other person, other than a local authority, to whom grants—
 - (i) are made by any of those bodies or by a local authority in exercise of education functions; or
 - (ii) are or have been made by the Secretary of State or the Welsh Ministers, in respect of expenditure incurred for the purpose for which the organiser is employed.

30. Organiser employed as a youth and community worker by a body to which grants are made by a local authority in the exercise of its functions under sections 15 or 508 of EA 1996.

31. Organiser employed by—

- (a) Action for Blind People;
- (b) the Association of Christian Teachers;
- (c) the Association of Business Schools;
- (d) the Assessment and Qualification Alliance;
- (e) the City and Guilds of London Institute;
- (f) the Catholic Education Service;
- (g) EMFEC;
- (h) the Field Studies Council;
- (i) Macmillan Cancer Support;
- (j) the North East Religious Learning Resources Centre Limited;
- (k) SCOPE.

32. Teacher employed by a university who was employed by an institution mentioned in paragraph 9(d) or 14 immediately before the institution became part of the university.

33. Teacher or organiser employed by a body formerly falling within paragraph 28, 29 or 30 which is a non-profit-making body whose principal source of funding is fees paid by a local authority.

34. Teacher employed by the proprietor of, or anyone else concerned in the management of, an accepted school which is a member of COBIS and located in a member State other than the United Kingdom.

SCHEDULE 2

Regulations 3, 46 and 186

Scheme flexibilities

PART 1

General

Interpretation of Schedule

1. In this Schedule—

“additional pension contributions” means contributions for an additional pension;

“additional pension election” means an election under Chapter 1 of Part 2 of this Schedule;

“amount of accrued extra earned pension” means the amount of accrued earned pension attributable to a faster accrual election;

“amount of extra pension” has the meaning given in paragraph 2;

“buy-out contributions” means contributions to buy out the standard reduction;

“buy-out election” means an election under Chapter 1 of Part 4 of this Schedule;

“buy-out value” means an amount determined or re-determined by the scheme manager in accordance with Part 4 of this Schedule;

“contributions” means—

- (a) additional pension contributions;
- (b) faster accrual contributions; or
- (c) buy-out contributions;

“contributions payment period”, for contributions paid monthly, means the period which—

- (a) begins on the start date; and
- (b) ends on the date on which the final monthly payment is due;

“election” means—

- (a) an additional pension election;
- (b) a faster accrual election; or
- (c) a buy-out election;

“faster accrual contributions” means contributions for a faster accrual rate;

“faster accrual election” means an election under Chapter 1 of Part 3 of this Schedule;

“faster accrual rate”, in relation to P's pensionable earnings, means 1/45th, 1/50th or 1/55th;

“monthly payments”, in respect of an election, means contributions paid monthly;

“overall amount” means the overall amount of extra pension as defined in paragraph 3;

“refund period”, in relation to additional pension contributions, means the period ending one year after the start date;

“start date”—

- (a) for contributions paid by lump sum, means the date on which the scheme manager receives the lump sum; and
- (b) for monthly payments, means the first day of the second month after the month in which the election is accepted.

Status: Point in time view as at 01/04/2014.
Changes to legislation: There are currently no known outstanding effects for the
The Teachers' Pension Scheme Regulations 2014. (See end of Document for details)

Meaning of “amount of extra pension”

2. The amount of extra pension for a person (P) at any given time is the sum of the following—
- (a) the amount of accrued extra earned pension (if any) at that time;
 - (b) the amount of accrued additional pension (if any) at that time;
 - (c) the buy-out value at that time, if P has elected to buy out the standard reduction.

Meaning of “overall amount of extra pension”

- 3.—(1) The overall amount of extra pension is—
- (a) £6,500 for any financial year ending before 1st April 2016; and
 - (b) for any financial year beginning on or after that date—
 - (i) an amount determined by the Treasury for that financial year; or
 - (ii) if the Treasury has not determined an amount for that financial year, the amount calculated under sub-paragraph (2).
- (2) If the Treasury has not determined an amount under sub-paragraph (1)(b)(i) for any financial year, the overall amount for that financial year is the amount to which the annual rate of a pension of an amount equal to the overall amount for the previous financial year would have been increased under PIA 1971 if—
- (a) that pension were eligible to be so increased; and
 - (b) the beginning date for that pension were the first day of the previous financial year.

Limit on elections

- 4.—(1) The scheme manager must not accept an additional pension election or a faster accrual election in relation to a member (P) at any time if—
- (a) the scheme manager has accepted a buy-out election from P; and
 - (b) the buy-out value at that time exceeds the overall amount of extra pension at that time.
- (2) The scheme manager must not accept an additional pension election or a faster accrual election that would result in the amount of extra pension exceeding the overall amount of extra pension.

Actuarial advice

5. The scheme manager must take advice from the scheme actuary before determining any amount under this Part.

PART 2

Additional pension election

CHAPTER 1

Making an additional pension election

Election to pay contributions for additional pension

- 6.—(1) This paragraph applies in relation to a member of this scheme (P) who—
- (a) is in pensionable service under this scheme; and
 - (b) has not reached normal pension age under this scheme.

(2) P or, with P's consent, P's employer may elect to pay contributions for an additional pension in respect of P ("additional pension election").

(3) An additional pension election—

(a) must state whether the election is for—

(i) an additional (self only) pension; or

(ii) an additional (self only) pension and an additional (surviving adult) pension; and

(b) must specify the annual rate of additional (self only) pension to be paid with P's retirement pension.

Annual rate of additional (self only) pension

7. The annual rate of additional (self only) pension specified in an additional pension election must be a multiple of—

(a) £250; or

(b) any other amount determined by the scheme manager.

Lump sum or monthly payments

8.—(1) An employer's contributions for additional pension must be made by lump sum.

(2) A member's additional pension contributions may be paid by lump sum or by monthly payments.

Making an additional pension election

9.—(1) An additional pension election by a member (P) must be made by written notice to the scheme manager stating whether additional pension contributions are to be paid—

(a) as a lump sum, or

(b) by monthly payments.

(2) If monthly payments are to be made, the notice must state the number of monthly payments, which—

(a) must not be more than 240; and

(b) must end before P reaches normal pension age under this scheme;

(3) If P is in pensionable service in relation to more than one employment, the notice must specify which employer is to deduct the contributions.

(4) The notice must be accompanied by a declaration by P that P is in normal health.

(5) The scheme manager may ask P or P's employer to provide further information.

Accepting an additional pension election

10.—(1) The scheme manager may accept an additional pension election by giving written notice to—

(a) the member (P); and

(b) P's employer.

(2) For the purpose of these Regulations, an additional pension election is accepted when P receives notice from the scheme manager.

Status: Point in time view as at 01/04/2014.
Changes to legislation: There are currently no known outstanding effects for the
The Teachers' Pension Scheme Regulations 2014. (See end of Document for details)

CHAPTER 2

Amount of additional pension contributions

Determination of contributions payable

11.—(1) The scheme manager must determine the amount to be paid as a lump sum or as a monthly payment.

(2) The amount of the lump sum or monthly payment must reflect the cost of paying an additional (self only) pension and any additional (surviving adult) pension.

(3) The scheme manager may determine different amounts of lump sum or monthly payment—

(a) for different classes or descriptions of member; and

(b) depending on whether the additional pension election is for—

(i) an additional (self only) pension; or

(ii) an additional (self only) pension and an additional (surviving adult) pension.

(4) The scheme manager—

(a) may determine the amount of a monthly payment by reference to the length of the contributions payment period; and

(b) may exercise the functions under this paragraph so as to re-determine the amount of a monthly payment during the contributions payment period.

(5) Unless the scheme manager re-determines the amount, monthly payments following a gap in service during which an ill-health pension was payable are the same as before the gap.

CHAPTER 3

Additional pension contributions paid by lump sum

Lump sum contributions: payment of contributions and credit of additional pension

12.—(1) This paragraph applies to a member (P)—

(a) in respect of whom an additional pension election is accepted; and

(b) whose notice of election states that contributions are to be paid by lump sum.

(2) P's additional pension account is to be credited with an amount equal to the annual rate of additional (self only) pension stated in the notice of election (“the amount of additional pension”) if the lump sum contribution is paid within one month after the additional pension election is accepted.

(3) P's additional pension account is not to be credited with the amount of additional pension unless the lump sum contribution is paid within that time.

Refund of lump sum contribution

13.—(1) This paragraph applies if a member (P) has paid a lump sum contribution for additional pension.

(2) The lump sum contribution must be refunded if, before the end of the refund period—

(a) P dies;

(b) an ill-health pension becomes payable to P; or

(c) P leaves all pensionable service and P is neither qualified nor re-qualified for retirement benefits in respect of that service.

CHAPTER 4

Additional pension contributions by monthly payments

Application of Chapter

- 14.** This Chapter applies to a member (P)—
- (a) in respect of whom an additional pension election is accepted; and
 - (b) whose notice of election states that contributions are to be paid by monthly payments.

Payment of contributions

- 15.—**(1) P must—
- (a) make the first monthly payment on or before the start date; and
 - (b) continue to make the monthly payments until the date on which the final monthly payment is due.
- (2) The contributions payment period must end before P reaches normal pension age.
- (3) If the scheme manager re-determines the amount of the monthly payment during the contributions payment period, P must pay the re-determined amount from the beginning of the next financial year.
- (4) P is taken to revoke an additional pension election if—
- (a) a monthly payment is missed; and
 - (b) the payment is not made within 3 months after P receives a written demand from the scheme manager.

Member leaves all pensionable service before end of contributions payment period

- 16.—**(1) This paragraph applies if—
- (a) P leaves all pensionable service before the end of the contributions payment period; and
 - (b) P does not pay the scheme manager a lump sum of an amount determined by the scheme manager within the period of 2 months beginning with the last day of pensionable service.
- (2) If this paragraph applies—
- (a) monthly payments for additional pension cease to be payable at the end of the period of one month beginning with the last day of pensionable service (“the one-month period”); and
 - (b) the amount of accrued additional pension as at the last day of pensionable service is an amount determined by the scheme manager.
- (3) For the purpose of this paragraph, P is not taken to have left all pensionable service if—
- (a) during the one-month period, P begins a period of non-pensionable sick leave; and
 - (b) during the period of non-pensionable sick leave, an ill-health pension becomes payable to P.

Retirement pension (other than ill-health pension) becomes payable before end of contributions payment period

- 17.—**(1) This paragraph applies if any of the following retirement pensions becomes payable to P before the end of the contributions payment period—
- (a) an age retirement pension;
 - (b) a phased retirement pension (if P has elected to receive additional pension with it);

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- (c) a premature retirement pension;
- (d) an early retirement pension.
- (2) If this paragraph applies—
 - (a) monthly payments for additional pension cease to be payable on the entitlement day for that pension; and
 - (b) the amount of accrued additional pension as at the relevant last day is an amount determined by the scheme manager.

CHAPTER 5

Revocation and refund

Revoking an additional pension election

18.—(1) P may revoke an additional pension election at any time before the end of the contributions payment period.

- (2) A revocation must be by written notice to the scheme manager.
- (3) A revocation has effect from the date it is received by the scheme manager (“date of revocation”).
- (4) P is taken to revoke an additional pension election if—
 - (a) P leaves all pensionable service before the end of the contributions payment period; and
 - (b) P is qualified or re-qualified for retirement benefits in respect of that service.
- (5) On the date of revocation—
 - (a) monthly payments for additional pension under that election cease to be payable; and
 - (b) the amount of accrued additional pension as at that date is an amount determined by the scheme manager.

Ill-health pension becomes payable before end of contributions payment period

19.—(1) This regulation applies if an ill-health pension becomes payable to a member (P) before the end of the contributions payment period for an additional pension election.

- (2) If an ill-health pension becomes payable to P before the end of the refund period—
 - (a) any monthly payments that have been made under that additional pension election must be refunded to P; and
 - (b) the amount of accrued additional pension as at the last day of pensionable service must be adjusted by deducting the amount of accrued additional pension attributable to that election.
- (3) If an ill-health pension becomes payable to P after the end of the refund period—
 - (a) the monthly payments under the additional pension election are treated as being paid until the earlier of—
 - (i) the end of the contributions payment period for that election; or
 - (ii) the day on which an ill-health pension ceases to be payable under regulation 114; and
 - (b) for the purpose of calculating the annual rate of ill-health pension, the amount of accrued additional pension is—
 - (i) if the declaration that accompanied the additional pension election was made in good faith, the amount of accrued additional pension calculated under regulation 46 or 47 as at the last day of pensionable service; or

- (ii) if that declaration was not made in good faith, an amount determined by the scheme manager having regard to the contributions paid or treated as being paid; and
- (4) If P re-enters pensionable service when an ill-health pension ceases to be payable under regulation 114, P may choose to resume the monthly payments.

Death in service before end of contributions payment period

- 20.**—(1) This paragraph applies on the death of a member (D)—
- (a) whose additional pension election is for an additional (self only) pension and an additional (surviving adult) pension;
 - (b) who dies in service within the meaning of Part 6 before the end of the contributions payment period for that election.
- (2) If D dies before the end of the refund period—
- (a) the monthly payments must be refunded to D's surviving adult; and
 - (b) the additional pension account must be closed.
- (3) If D dies after the end of the refund period—
- (a) the monthly payments cease to be payable as at the date of D's death; and
 - (b) for the purpose of calculating a survivor's pension, the amount of accrued additional pension is—
 - (i) if the declaration that accompanied the additional pension election was made in good faith, the amount of accrued additional pension calculated under regulation 46 or 47 as at the day of D's death; or
 - (ii) if that declaration was not made in good faith, an amount determined by the scheme manager having regard to the contributions paid or treated as being paid.

Member leaves all pensionable service before qualifying for retirement benefits

- 21.**—(1) This paragraph applies if a member (P) leaves all pensionable service under this scheme before P is qualified for retirement benefits in respect of that service.
- (2) On an application by P for a repayment of the balance of contributions—
- (a) any monthly payments made before the last day of pensionable service must be refunded to P; and
 - (b) the additional pension account must be closed.

PART 3

Faster accrual election

CHAPTER 1

Making the election

Faster accrual election

- 22.**—(1) This paragraph applies to a person (P) who—
- (a) is in pensionable service under this scheme in relation to an employment; and
 - (b) has not reached normal pension age under this scheme.

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(2) P may elect, in relation to an employment, to pay contributions to accrue earned pension at a faster accrual rate in any financial year (“faster accrual election”).

(3) A faster accrual election must state the faster accrual rate which is to apply to P's pensionable earnings in that employment for that financial year.

(4) A faster accrual election must be made—

- (a) if P was not in pensionable service in relation to that employment in that financial year, within one month after P enters pensionable service in relation to that employment; or
- (b) otherwise, in the financial year before the financial year to which it relates.

(5) A faster accrual election has effect as follows—

- (a) if sub-paragraph (4)(a) applies, from one month after the election is received by the scheme manager; or
- (b) otherwise, from the start of the financial year to which it relates.

(6) A faster accrual election ceases to have effect at the end of the financial year to which it relates unless it is revoked before then.

Making a faster accrual election

23.—(1) A faster accrual election must be made by written notice to the scheme manager.

(2) The notice of election must specify—

- (a) if the member (P) is in more than one eligible employment, the name of the employer who is to deduct the contributions;
- (b) P's name;
- (c) P's date of birth;
- (d) P's annual amount of pensionable earnings for that employment in the financial year to which the faster accrual election relates.

(3) The scheme manager may request further information to be provided.

Accepting a faster accrual election

24.—(1) The scheme manager may accept a faster accrual election by giving written notice to—

- (a) the member (P); and
- (b) P's employer.

(2) For the purpose of these Regulations, a faster accrual election is accepted when P receives notice from the scheme manager.

CHAPTER 2

Payment of contributions

Determination of contributions payable

25. The scheme manager must determine the amount of the monthly payment to be paid in respect of a faster accrual election.

Payment of contributions

26.—(1) A member (P)—

- (a) must make the first monthly payment within 2 months after the end of the month in which the faster accrual election is accepted; and
 - (b) must continue to make the monthly payments until the end of the contributions payment period.
- (2) The final monthly payment is due in the last month of the financial year to which the faster accrual election relates.
- (3) P is taken to revoke a faster accrual election if—
- (a) a monthly payment is missed; and
 - (b) the payment is not made within 3 months after P receives a written demand from the scheme manager.

CHAPTER 3

Revocation and refund

Revoking a faster accrual election

27.—(1) A member (P) may revoke a faster accrual election at any time before the end of the contributions payment period.

(2) A revocation must be by written notice to the scheme manager.

(3) A revocation has effect from the date it is received by the scheme manager (“date of revocation”).

(4) P is taken to revoke a faster accrual election if P leaves pensionable service in the employment to which the election relates before the end of the contributions payment period.

(5) If P revokes or is taken to revoke a faster accrual election and P is not entitled to be repaid the balance of contributions under regulation 189—

- (a) P's monthly payments cease to be payable on the date of revocation; and
- (b) P's active member's account (or if P has left all pensionable service, P's deferred member's account or pensioner member's account) must be credited with an amount determined by the scheme manager.

(6) If P revokes or is taken to revoke a faster accrual election and P is entitled to be repaid the balance of contributions under regulation 189—

- (a) P's monthly payments cease to be payable on the date of revocation; and
- (b) P's rights under this scheme are extinguished.

Member leaves all pensionable service before qualifying for retirement benefits

28.—(1) This paragraph applies if a member (P) leaves all pensionable service under this scheme before P is qualified for retirement benefits in respect of that service.

(2) On an application by P for a repayment of the balance of contributions, any monthly payments made by P before the last day of pensionable service must be refunded to P.

Status: Point in time view as at 01/04/2014.
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PART 4

Election to buy out the standard reduction

CHAPTER 1

Making a buy-out election

Eligible to make buy-out election

29.—(1) A member (P) who has a normal pension age over 65 may elect to pay contributions to buy out the standard reduction (“buy-out election”) for a period of up to 3 years.

(2) A buy-out election has effect from the day on which the scheme manager accepts the election.

(3) A buy-out election ceases to have effect when the earliest of the following occurs—

- (a) P reaches normal pension age;
- (b) a retirement pension other than a phased retirement pension becomes payable to P;
- (c) P revokes the election or is taken to revoke the election.

(4) A buy-out election may only be made within 6 months after P enters pensionable service under this scheme.

(5) When making a buy-out election, P must be—

- (a) in pensionable service; and
- (b) under normal pension age.

(6) P may by written notice to the scheme manager vary a buy-out election if P's normal pension age changes before a retirement pension becomes payable to P.

Making a buy-out election

30.—(1) A buy-out election made by a member (P) must state the number of years in respect of which the standard reduction is to be bought out.

(2) A buy-out election must be made by written notice to the scheme manager.

(3) The notice of election must specify—

- (a) if P is in more than one eligible employment, the name of the employer who is to deduct the contributions;
- (b) P's name;
- (c) P's date of birth;
- (d) P's normal pension age;
- (e) the date on which P entered pensionable service;
- (f) P's annual rate of pensionable earnings for that employment.

(4) The scheme manager may ask P to provide further information.

Accepting a buy-out election

31.—(1) The scheme manager may accept a buy-out election by giving written notice to the person who made the election (P).

(2) The notice must state the buy-out value.

(3) A buy-out election is accepted when P receives notice that the scheme manager has accepted the election.

Determination of the buy-out value

32.—(1) The buy-out value is an amount determined by the scheme manager.

(2) If an additional pension election or a faster accrual election is subsequently made in respect of a person (P), the scheme manager may—

- (a) re-determine the buy-out value; and
- (b) send a written notice to P stating the re-determined buy-out value.

CHAPTER 2

Payment of buy-out contributions

Determination of contributions payable

33.—(1) The scheme manager must determine the amount of the monthly payments to be paid in respect of a buy-out election.

(2) The scheme manager—

- (a) may determine the amount of the monthly payments by reference to the number of years stated in the buy-out election and the length of the contributions payment period; and
- (b) may exercise the functions under this paragraph so as to re-determine the amount of the monthly payments during the contributions payment period.

(3) Unless the scheme manager re-determines the amount, monthly payments following a gap in service not exceeding 5 years are the same as before the gap.

Payment of buy-out contributions

34.—(1) A member (P) must—

- (a) make the first monthly payment within 2 months after the end of the month in which a buy-out election is accepted; and
- (b) continue to make the monthly payments until the end of the contributions payment period.

(2) The final monthly payment is due in the month before the buy-out election has effect.

(3) If the scheme manager re-determines the amount of the monthly payment during the contributions payment period, P must pay the re-determined amount from the beginning of the next financial year.

(4) P is taken to revoke a buy-out election if—

- (a) a monthly payment is missed; and
- (b) the payment is not made within 3 months after P receives a written demand from the scheme manager.

Monthly payments during gap in service

35.—(1) A member (P) who has a gap in service during the contributions payment period may choose to resume monthly payments on re-entering pensionable service.

(2) P is taken to revoke a buy-out election if P's gap in service exceeds 5 years.

Status: Point in time view as at 01/04/2014.
Changes to legislation: There are currently no known outstanding effects for the
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CHAPTER 3

Revocation and refund

Revoking a buy-out election

36.—(1) A member (P) may revoke a buy-out election at any time before the end of the contributions payment period.

(2) If P revokes a buy-out election or is taken to revoke a buy-out election—

- (a) P's monthly payments cease to be payable on the date of revocation; and
- (b) when a retirement pension becomes payable to P, the standard reduction applies to such proportion of the maximum three year period referred to in regulation 73 as is determined by the scheme manager.

(3) In determining the proportion, the scheme manager must take into account—

- (a) the number of monthly payments made; and
- (b) the number of years stated in the buy-out election.

(4) If P revokes the election or is taken to revoke a buy-out election, P may not make a subsequent buy-out election.

(5) A revocation must be by written notice to the scheme manager.

(6) A revocation has effect from the date it is received by the scheme manager (“date of revocation”).

Member leaves all pensionable service before qualifying for retirement benefits

37.—(1) This paragraph applies if a member (P) leaves all pensionable service under this scheme before P is qualified for retirement benefits in respect of that service.

(2) On an application by P for a repayment of the balance of contributions, any monthly payments made by P before the last day of pensionable service must be refunded to P.

VALID FROM 01/04/2015	
SCHEDULE 3	Regulation 224
Transitional provisions	
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Status:

Point in time view as at 01/04/2014.

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