STATUTORY INSTRUMENTS

1971 No. 1775 (S.186)

EDUCATION, SCOTLAND

The Teachers Superannuation (Family Benefits) (Scotland) Regulations 1971

Made - - -	*28th October* 1971
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Coming into Operation	*12th November* 1971

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In exercise of the powers conferred on me by sections 7, 8, 9, 10, 11, 12, 14, 15, 17, 18 and 21 of the Teachers Superannuation (Scotland) Act 1968(a) as read with the Minister for the Civil Service Order 1968(b), and of all other powers enabling me in that behalf, and after consultation with representatives of education authorities, teachers and other bodies appearing to me to be likely to be affected as required by section 18(5) of the said Act, and with the consent of the Minister for the Civil Service, I hereby make the following regulations—

PART I

GENERAL

Citation, Construction and Commencement

1.—(1) These regulations may be cited as the Teachers Superannuation (Family Benefits) (Scotland) Regulations 1971 and shall come into operation on 12th November 1971 but shall be deemed to have had effect from and including 1st May 1971.

(2) These regulations and the Teachers Superannuation (Scotland) Regulations 1969(c) as amended (d) (hereinafter referred to as "the Teachers Regulations of 1969") shall be construed as one and may be cited together as the Teachers Superannuation and Family Benefits (Scotland) Regulations 1969 to 1971.

Revocation

2. The Teachers Superannuation (Family Benefits) (Scotland) Regulations 1969(e) (hereinafter referred to as "the Family Benefits Regulations of 1969") are hereby revoked :

Provided that—

(i) without prejudice to the provisions of section 38 of the Interpretation Act 1889(f) any valid election or valid nomination made or deemed to be made or any requirement to make any payment or any pension awarded or anything done under the provisions of the regulations hereby revoked, shall, if in force immediately before the date upon which these regulations come into operation, continue in force notwithstanding such revocation in like manner as if it had been made or deemed to be made or had been required or awarded or done under these regulations and, in so far as it could have been made or been deemed to have been made or been required or awarded or done under a particular provision of these regulations, shall be deemed to have been made or required or awarded or done under that provision ;

(ii) any vested interest acquired under any provisions of the regulations hereby revoked shall not be affected by such revocation ;

(a) 1968 c. 12.
(b) S.I. 1968/1656 (1968 III, p. 4485).
(c) S.I. 1969/77 (1969 I, p. 133).
(d) S.I. 1969/659 (1969 II, p. 1820).
(e) S.I. 1969/78 (1969 I, p. 192).
(f) 1889 c. 63.

(iii) where any provision of these regulations confers a benefit upon any teacher or other person which was not conferred by the regulations hereby revoked or which is more beneficial to a teacher or other person than a corresponding provision of the regulations so revoked the said provision of these regulations shall not be construed as relating to any period before these regulations come into operation unless the said provision specifically authorises retrospective effect to be given to it or unless the context otherwise requires.

Interpretation

3.—(1) The Interpretation Act 1889 shall apply for the interpretation of these regulations as it applies for the interpretation of an Act of Parliament.

(2) References in these regulations to the provisions of any enactment or regulations shall, unless the context otherwise requires, be construed as references to those provisions as amended by or under any other enactment or regulations including these regulations.

(3) Unless the context otherwise requires regulation 4 and regulation 5 (which respectively relate to interpretation and contain definitions) of Part I of the Teachers Regulations of 1969 shall apply to these regulations as they apply to the Teachers Regulations of 1969.

(4) References in these regulations to a regulation or to a Part or to a Schedule shall, unless the context otherwise requires, be construed as references to a regulation of, or to a Part of, or to a Schedule to, these regulations, as the case may be.

(5) Any reference in these regulations to an adopted child of a person shall be construed as a reference to a child adopted by him (whether alone or jointly with any other person) without formal declaration or in pursuance of an adoption order made under the Adoption Act 1958(**a**) or any corresponding enactment of the Parliament of Northern Ireland, or in process of being so adopted; or adopted, or in process of being adopted by him (whether alone or jointly with any other person) in accordance with the law of the place where he was domiciled at the time of the adoption or intended adoption and references to a person by whom a child has been adopted or is in process of being adopted shall be construed accordingly; and any reference to an adoption order made under the Adoption Act 1958 shall be construed as including a reference to any Act repealed by the Adoption Act 1958 or by the Adoption Act 1950(**b**) or to the corresponding provisions of any Act so repealed.

Definitions

4. In these regulations, unless the context otherwise requires—

"the Act" means the Teachers Superannuation (Scotland) Act 1968;

"additional allowance" means the additional allowance payable under the Teachers Regulations of 1969 to a teacher who has ceased to be employed in reckonable service;

"additional contributions" means the contributions payable under the provisions of regulations 26 and 27;

"annual allowance" means the annual allowance payable under the Teachers Regulations of 1969 to a teacher who has ceased to be employed in reckonable service;

(**a**) 7 & 8 Eliz. 2. c. 5. (**b**) 1950 c. 26.

"the Board" means the Board of Management constituted in accordance with the provisions of Part II;

"child" means—

(*a*) in Part IV a person who—

(i) is not over school age; or

(ii) being over school age is receiving full-time education or undergoing full-time training for a trade, profession or calling, which training is of a duration of not less than 2 years; or

(iii) where a short service widow's pension is payable under the provisions of regulation 46, is under age 19; or

(iv) being over school age, is an incapacitated person by reason of an infirmity which arose either before he attained that age or while receiving such education or undergoing such training as aforesaid;
and

(*b*) in Part V a person who has not attained the age of 16 and includes an illegitimate child or a step-child or an adopted child;

"class A external service", "class B external service" and "class C external service" have the same respective meanings as in the Teachers Regulations of 1969;

"contributor" has the meaning assigned to it by regulation 22(6);

"death gratuity" means a gratuity payable under the Teachers Regulations of 1969 to the personal representatives of a teacher who dies while employed in reckonable service;

"dependant" in Part V has the meaning assigned to it by regulation 56;

"eligible child" means a child, not being a married woman, who is—

(*a*) a legitimate or adopted child of a contributor, born or adopted, as the case may be, before the contributor dies or becomes entitled to be paid superannuation allowances or a short service gratuity under the Teachers Regulations of 1969 or before the contributor first becomes entitled to claim repayment of the balance of contributions under those regulations on retiring after attaining age 60 without having become entitled to be paid such allowances or such a gratuity, or a legitimate child born within one year of the death of the contributor or of his becoming so entitled; or

(*b*) a step-child or illegitimate child of a contributor, or an adopted or illegitimate child of the wife of a contributor, and wholly or mainly dependent on the contributor—

(i) before he becomes entitled to be paid superannuation allowances or a short service gratuity under the Teachers Regulations of 1969 or before he first becomes entitled to claim repayment of the balance of contributions under those regulations on retiring after attaining age 60 without having become entitled to be paid such allowances or such a gratuity; and

(ii) at the time of his death;

"external scheme" means any provision legally in force whereby a scheme for the payment of pensions to or in respect of the widows and children of persons employed in class A external service is established, being a scheme requiring the payment of contributions and providing benefits similar to the contributions required and the benefits provided by the Teachers' Widows' and Children's Scheme under Part IV;

"former external contributor" means a person who has been a contributor under an external scheme;

"the Fund" means the fund maintained under Part III;

"incapacitated person" means a person who, in the opinion of the Secretary of State, is incapable by reason of infirmity of mind or body of earning a livelihood and who is not wholly or mainly supported out of money provided by Parliament or raised by a rate; and "incapacitated" shall be construed accordingly;

"interchange rules" means rules made under section 2 of the Superannuation (Miscellaneous Provisions) Act 1948(**a**) (which section relates to persons transferring to or from certain employments) and includes provisions corresponding to the provisions of such rules contained in regulations made under section 66(1) of the National Health Service (Scotland) Act 1947(**b**) or section 67(1) of the National Health Service Act 1946(**c**);

"life pension" in Part V has the meaning assigned to it by regulation 67;

"Method I", "Method II" and "Method III" mean the methods of paying additional contributions in pursuance of regulations 29, 30 and 31 respectively;

"normal contributions" means the contributions payable under the provisions of regulation 25;

"pensionable age" means the age of 60 or any lesser age which under the Teachers Regulations of 1969 a teacher is or was required to attain to become entitled to be paid superannuation allowances;

"previous service" means service or employment before the day on which the contributor becomes or, as the case may be, again becomes liable to pay contributions under Part IV being service which—

(*a*) is on that day reckonable service or class A external service;

(*b*) becomes reckonable service by virtue of regulations 15 and 31 of the Teachers Regulations of 1969;

(*c*) becomes reckonable service by virtue of interchange rules; or

(*d*) becomes previous service by virtue of an election made under regulation 27;

"reckonable service" means service which is by virtue of the Teachers Regulations of 1969 reckonable service for all the purposes of the regulations or which is to be treated as such;

"reinstated contributor" has the meaning assigned to it by regulation 22(6);

"salary", in relation to any period, means the amount of the salary of a teacher by reference to which superannuation contributions payable by him in respect of that period are calculated;

"school age" has the meaning assigned to it by section 32 of the Education (Scotland) Act 1962(**d**);

"the Schemes" means the Teachers' Widows' and Children's Scheme and the Teachers' Dependants' Scheme administered in accordance with the provisions of Part IV and Part V respectively;

"service counting for benefit" has the meaning assigned to it by regulation 37;

"superannuation allowances" means annual allowances and, as the case may be, additional allowances;

(**a**) 1948 c. 33.
(**b**) 1947 c. 27.
(**c**) 1946 c. 81.
(**d**) 1962 c. 47.

"superannuation contributions" means the contributions payable by a teacher for purposes of the Teachers Regulations of 1969 and includes, where the context so requires, contributions corresponding to superannuation contributions paid in respect of class A external service;

"teacher" means a person employed in reckonable service and, where the context so requires, includes a person who has ceased to be so employed;

"temporary pension" in Part V has the meaning assigned to it by regulation 67;

"terminal sum" includes—

(*a*) an additional allowance;

(*b*) a short service gratuity;

(*c*) a death gratuity or any other sum payable on death by virtue of regulations 46 or 47 of the Teachers Regulations of 1969; and

(*d*) any sum payable under the Teachers Regulations of 1969 by way of return of superannuation contributions;

"transferred contributor" has the meaning assigned to it by regulation 53(1);

"valid election" means an election made by a teacher in respect of which the acceptance of the Secretary of State has been intimated to him and includes, where the context so requires, an election deemed by the Secretary of State to have been made;

"valid nomination" means a nomination made by a teacher in respect of which the acceptance of the Secretary of State has been intimated to him and which has not been revoked or otherwise become void in accordance with the provisions of regulation 59.

PART II

BOARD OF MANAGEMENT

The Board

5. For the purpose of exercising the powers and functions conferred on it by these regulations in relation to the Schemes there shall be a Board of Management which shall be a body corporate with perpetual succession and a common seal.

Constitution of Board

6.—(1) The Board shall consist of 11 members, to be appointed—

5 by the Educational Institute of Scotland,

1 by the Scottish Schoolmasters Association,

1 by the Scottish Secondary Teachers' Association,

1 by the Association of County Councils in Scotland,

1 by the Scottish Counties of Cities Association and

2 by the Secretary of State.

(2) Appointments to the Board, other than appointments made by the Secretary of State, shall be made either at special or at ordinary meetings which shall be convened and conducted according to the ordinary rules and practice of the appointing bodies.

(3) The period of office of each member of the Board at the date of the coming into operation of these regulations shall end on 31st December 1971

and thereafter the period of office of each member of the Board shall be 3 years. In the event of any vacancy occurring by reason of the retirement, death or otherwise of a member before the expiry of his term of office, the body who appointed the said member or the Secretary of State, as the case may be, shall within 90 days of the intimation of the vacancy appoint a member to fill the vacancy and on such appointment being made the term of office of such member shall be only for the remainder of the then current period of office of the member of the Board whose vacancy he has been appointed to fill.

Chairman and Deputy Chairman

7. The Board shall elect from among its members a Chairman and a Deputy Chairman.

Proceedings of Board

8.—(1) The quorum for the transaction of the business of the Board shall be 4 members.

(2) Decisions shall be taken by a majority vote of those present and voting and the Chairman shall have an additional or casting vote.

Committees

9. The Board may appoint such committees as it thinks fit consisting of members of the Board and may delegate any of its powers, save those referred to in regulation 12(2) and (3), to such a committee.

Assessor

10. The Secretary of State may appoint an assessor to the Board who shall not have voting powers.

Conduct of Business

11.—(1) Within the limits prescribed by the foregoing provisions of this Part the Board shall conduct its proceedings and manage its business in such manner as it may from time to time determine.

(2) The common seal of the Board shall not be fixed to any deed or other instrument except in accordance with a resolution of the Board and in the presence of the Chairman and one other member of the Board.

(3) Any contract or other instrument of the Board shall, until the contrary is proved, be received as validly executed if it is sealed with the common seal of the Board and signed by the Chairman and one other member of the Board.

Functions of Board

12.—(1) The Board shall exercise such powers, authorities and discretions as shall be vested in it by these regulations.

(2) The Board, subject to the approval of the Secretary of State, shall appoint a trustee or trustees who shall be responsible, under the broad general guidance of the Board, for investment transactions in connection with the Schemes.

(3) Subject to the provisions of paragraph (2) of this regulation, the Board shall be responsible for the reappointment of the trustee or trustees and shall be empowered to withdraw the appointment or reappointment of the said trustee or trustees at any time.

(4) The Board shall review from time to time and in particular at the end of each financial year the financial outcome of the investment policy adopted in respect of the Schemes and shall decide the action to be taken in the light of such review.

(5) The Board shall consider, and make recommendations to the Secretary of State on, questions of administrative policy concerning the Schemes which may be referred to the Board by the Secretary of State or by associations representing either education authorities or teachers.

(6) The Board may whenever it thinks it desirable so to do raise or borrow any sum or sums of money and may secure the repayment of the same in such manner and upon such terms and conditions in all respects as it may think fit and in particular by charging or assigning all or any part of the Investment Account as defined in Part III in security.

PART III

THE FUND

The Fund

13.—(1) For the purposes of the Schemes there shall be a combined Widows' and Children's Scheme and Dependants' Scheme Fund in respect of which there shall be maintained two accounts to be called respectively the General Account and the Investment Account.

(2) There shall be carried to the credit of the Fund—

(*a*) all normal contributions, additional contributions and outstanding contributions made for the purposes of the Schemes or sums derived from the surrender for the purposes of the Schemes of the whole or a proportion of any sums payable to or in respect of teachers under the Teachers Regulations of 1969 ;

(*b*) all sums receivable by way of dividends, interest and other income receivable out of the investment or use of the Fund or any part thereof ; and

(*c*) all other sums and a sum equal to the value of all assets receivable by the Board.

(3) Payments made into or from the Fund shall be excluded from the account kept under the provisions of section 5 of the Act.

General Account

14.—(1) There shall be credited to the General Account—

(*a*) all sums payable to the Secretary of State under Parts IV and V; and

(*b*) such sums as the Board may from time to time authorise to be transferred from the Investment Account for the purpose of avoiding a deficiency in the General Account.

(2) Subject to the provisions of regulation 74, there shall be debited to the General Account—

(*a*) the pensions and other sums payable under the Schemes ; and

(*b*) such sums as the Board may from time to time authorise to be transferred to the Investment Account, being sums not for the time being needed for the purposes of the General Account.

Investment Account

15.—(1) There shall be credited to the Investment Account from time to time during each financial year—

(*a*) any sums transferred from the General Account under regulation 14(2)(*b*);

(*b*) the net proceeds of all dividends, interest and other income arising out of the investment or use of the Investment Account or any part thereof;

(*c*) sums realised on the disposal of investments; and

(*d*) any other sums receivable by the Board and not required to be paid into the General Account.

(2) There shall be paid out of the Investment Account—

(*a*) any sums transferred to the General Account under regulation 14(1)(*b*);

(*b*) sums expended in the acquisition of investments; and

(*c*) any expenses incurred in connection with any investment or proposed investment which are not administrative expenses for the purposes of regulation 70(2).

Investments

16.—(1) Any moneys in the Investment Account may be invested by the trustee or trustees in or upon the security of such stocks, shares, debentures, debenture stocks or other investments (including any policies of insurance, annuity policies or annuity contracts) whatsoever and wheresoever situate and whether involving liability or not or upon such personal credit with or without security as the trustee or trustees shall in his or their absolute discretion think fit:

Provided that—

(i) not more than 75 per cent of the total value at cost of the assets of the Fund shall be invested in preference, preferred or ordinary stocks or shares of which not more than 10 per cent may correspond to stocks and shares of any company which are not quoted on a recognised Stock Exchange in the United Kingdom; and

(ii) the certificate of the auditors shall be conclusive as to the total value at cost of the assets of the Fund.

(2) Any moneys, investments or other property may be held in the name of the trustee or trustees or their nominee company as nominees on behalf of the Board.

Indemnity of Members of Board and other Persons

17. Members of the Board, the auditor and other persons if any for the time being acting in relation to any of the affairs of the Schemes, and every one of them and every one of their estates and effects shall be indemnified and secured harmless out of the Investment Account from and against all actions, proceedings, charges, losses, damages and expenses, which they or any of them or any of their personal representatives shall or may incur or sustain by or by reason of any act done or omitted in or about the execution of their duty or supposed duty in their respective offices or trusts, except such, if any, as they shall incur or sustain through or by their own wilful neglect or default; and none of them shall be answerable for the acts, receipts, neglects or defaults of the others or other of them through or by joining in any receipt for the sake of conformity, or for the acts, receipts, neglects or

defaults of any bankers or their nominee company or other persons with whom any moneys, investments or effects belonging to the Investment Account shall or may be registered, lodged or deposited for safe custody, or for the inefficiency or deficiency of any security or investment upon which any moneys of the Investment Account shall be placed out or invested, or for any other loss, misfortune or damage which may happen in the execution or purported execution of their respective offices or trusts or in relation thereto, except that the same shall happen by or through their own wilful neglect or default.

Accounts and Audit

18.—(1) The Board shall cause to be kept in relation to the General Account and the Investment Account proper records with respect to—

(*a*) all sums payable into and out of the Accounts and the matters in respect of which those sums are payable; and

(*b*) the assets and liabilities of the Accounts

and such records shall give a true and fair view of the Accounts and explain transactions relating thereto.

(2) In respect of each financial year there shall be prepared—

(*a*) an income and expenditure account relating to the General Account;

(*b*) an income and expenditure account relating to the Investment Account; and

(*c*) a balance sheet giving a true and fair view of the state of the Fund at the end of the year.

(3) The accounts and balance sheet prepared under paragraph (2) of this regulation shall be audited under arrangements to be approved by the Secretary of State.

(4) The auditor may at his discretion accept in respect of any investments registered in the name of the nominee company on behalf of the trustee or trustees a certificate from the trustee or trustees or from their nominee company or from their respective auditors as evidence of title to the investments so registered.

(5) After the accounts of the Fund have been audited they shall be published by the Board together with any reports of the auditor, the Secretary of State and the Board on matters within their respective competence, and copies thereof shall be made available without charge to any persons paying contributions or entitled to benefits under either Part IV or Part V who apply for them.

Quinquennial Valuations

19.—(1) The Government Actuary or Deputy Government Actuary shall make an actuarial valuation as at the end of the financial year on 31st March 1971 and as at 31st March in each fifth year thereafter of the assets and liabilities of the Fund and shall report to the Secretary of State and the Board thereon and on the sufficiency or otherwise of the contributions being made to the Fund to support the benefits payable therefrom.

(2) The Government Actuary or Deputy Government Actuary shall include in his report recommendations for the making good of any deficiency or for the disposal of any surplus as the case may require.

(3) After consideration of the report of the Government Actuary or Deputy Government Actuary the Board shall make to the Secretary of State such

proposals, if any, as it considers appropriate for the amendment of these regulations and for the alteration of either the benefits or the contributions payable thereunder, or of both such benefits and such contributions.

PART IV

TEACHERS' WIDOWS' AND CHILDREN'S SCHEME

Preliminary

The Scheme

20. This Part makes provision for a scheme for securing the payment of pensions to or in respect of the widows and children of teachers who die, or who have died on or after 1st April 1965, which scheme shall be known as the Teachers' Widows' and Children's Scheme and is in this Part referred to as "the Scheme".

Elections

21. Any election required or authorised to be made under this Part shall—

(*a*) be made in writing to the Secretary of State; and

(*b*) if accepted by the Secretary of State, be irrevocable subject to the provisions of the Scheme.

APPLICATION

Teachers to whom Scheme Applies

22.—(1) The Scheme shall apply to men teachers who—

(*a*) not having been employed in reckonable service before 1st April 1965 or in class A external service before or after that date became or become employed in reckonable service on or after that date;

(*b*) having been employed in reckonable service or class A external service before 1st April 1965 and being employed in reckonable service on that day elected that the Scheme should apply to them or, as the case may be, did not make a valid election that the Scheme should not apply to them;

(*c*) (i) not having been employed in reckonable service on 1st April 1965, had been employed in such service or, as the case may be, in class A external service before that day; and

(ii) not having been employed in class A external service for a period of three months or more after the coming into operation of an external scheme relevant to such service and without becoming contributors to the external scheme,

became or become employed in reckonable service;

(*d*) not having been employed in reckonable service on or before 1st April 1965, first became employed in class A external service on or after that day but have not been employed in such service for a period of three months or more after the coming into operation of an external scheme relevant to such service and have not become contributors to the external scheme and who become employed in reckonable service;

(*e*) being former external contributors, become employed or again employed in reckonable service and liable to pay superannuation contributions; or

(*f*) having ceased to be contributors and to be employed in reckonable service and not having been employed in class A external service since

so ceasing, become again employed in reckonable service and liable to pay superannuation contributions.

(2) A teacher to whom paragraph (1)(*c*) or paragraph (1)(*d*) of this regulation applies may, within three months after first becoming employed in reckonable service after 1st April 1965, elect in writing to the Secretary of State that the Scheme shall or shall not apply to him and where the teacher does not, within three months after the date on which he first becomes employed in reckonable service after 1st April 1965, elect that the Scheme shall or shall not apply to him, the Secretary of State shall treat him as a teacher who has elected that the Scheme shall apply to him.

(3) Where under paragraph (2) of this regulation a teacher has made a valid election that the Scheme shall not apply to him his deemed inclusion in the Scheme shall be cancelled with effect from the day on which he first became employed in reckonable service after 1st April 1965.

(4) Subject as hereinafter provided, the Scheme shall also apply to men teachers, other than those specified in paragraph (1) of this regulation, of any description specified in column (1) of the following Table who elect within the period specified in column (2) thereof in relation to that description that it shall apply to them :—

TABLE

(1) Description of Teachers	(2) Period
(*a*) Teachers becoming employed in reckonable service, who while previously employed in class A external service for less than three months were able to elect that the relevant external scheme should apply to them and did not so elect or who elected not to join the relevant external scheme and in respect of whom the Secretary of State considers there are reasonable grounds for such an election being allowed.	Three months from the date of becoming employed in reckonable service.
(*b*) Teachers who while unmarried elected that the Scheme should not apply to them or who were able to elect that an external scheme should apply to them and did not so elect or who elected that an external scheme should not apply to them and who—	
(i) marry while employed in reckonable service; or	Three months from the date of marriage.
(ii) marry after a date three months before ceasing to be employed in reckonable service or class A external service and subsequently become employed or again employed in reckonable service and liable to pay superannuation contributions.	Three months from the date of becoming employed or again employed in reckonable service.

(5) Any teacher of a description specified in column (1) of the Table contained in paragraph (4) of this regulation shall not be entitled to elect that the Scheme shall apply to him if, at the commencement of the period within which he may so elect, he has attained pensionable age and is entitled to be paid superannuation allowances or benefits in respect of class A external service corresponding to superannuation allowances on ceasing to be employed in reckonable service.

(6) A teacher included or deemed to be included in the Scheme by virtue of this regulation is in this Part referred to as a "contributor"; and a con-

tributor who is such by virtue of paragraph (1)(*f*) of this regulation is referred to as a "reinstated contributor".

Commencement of Application

23. The date on which the Scheme shall commence to apply to a contributor shall—

(*a*) in a case to which regulation 22(1)(*b*) applies, be 1st April 1965;

(*b*) in any other case to which regulation 22(1) applies, be the date on which he becomes employed or again employed, as the case may be, in reckonable service; and

(*c*) in a case to which regulation 22(4) applies, be the date of the commencement of the period during which he may elect that it shall apply to him.

CONTRIBUTIONS

Payment of Contributions

24. For the purpose of defraying the cost of the benefits under the Scheme there shall be paid to the Secretary of State by or in respect of every contributor, normal contributions in respect of his reckonable service after the Scheme becomes applicable to him and additional contributions in respect of his previous service, if any.

Normal Contributions

25.—(1) Subject as hereinafter provided normal contributions shall be an amount equal to 2 per cent of the salary of a contributor and shall be paid, in respect of any period during which he is employed in reckonable service, from the date on which the Scheme commences to apply to him until the date on which he ceases to pay superannuation contributions.

(2) Normal contributions shall not be paid by a contributor who, after attaining pensionable age has become entitled to be paid superannuation allowances under the provisions of regulation 40(1)(*a*) of the Teachers Regulations of 1969 or corresponding allowances in respect of class A external service, unless—

(i) he was paying corresponding contributions prior to 1st February 1969; or

(ii) having first become re-employed in reckonable service after 1st February 1969 and, not having received repayment of his contributions by virtue of regulation 38(1)(*h*), he becomes after the termination of a subsequent period of employment in such service entitled to a subsequent additional allowance and his marriage which was in force when he became entitled to be paid the said superannuation allowances or corresponding allowances is in force when he becomes entitled to the said subsequent additional allowance.

(3) Normal contributions payable by a contributor by reason of paragraph (2)(ii) of this regulation shall, together with compound interest thereon calculated at 4 per cent per annum with yearly rests from 1st October in the financial year next after that in which the period to which they relate fall, be paid by the surrender of the whole or a proportion of his subsequent additional allowance.

Additional Contributions

26.—(1) Subject as hereinafter provided in relation to reinstated contributors and former external contributors, a contributor—

(*a*) shall pay additional contributions in respect of the whole of his previous service not exceeding 10 years; and

(*b*) may, if he elects so to do, pay additional contributions in respect of part or all of such service in excess of 10 years.

(2) Subject as aforesaid, additional contributions payable by a contributor shall be paid and their amount determined by—

Method I, as provided in regulation 29, or

Method II, as provided in regulation 30, or

Method III, as provided in regulation 31,

or partly by either Method I or Method II and partly by Method III.

(3) A contributor shall elect by which one of the methods or combination of methods specified in paragraph (2) of this regulation the additional contributions payable by him shall be paid and their amount determined.

(4) A contributor shall not elect to pay additional contributions—

(*a*) by Method I, if he has attained the age of 59; or

(*b*) by Method II, if he has not attained the age of 30 or has attained the age of 64

on the date on which such contributions commence to be payable by him.

(5) An election made under paragraph (3) of this regulation shall not be such as to result in the total annual amount of the contributions payable by the contributor being in excess of the amount authorised by regulation 72.

(6) If a contributor to whom this regulation applies elects that the additional contributions payable by him shall be paid and their amount determined by a combination of Methods, he shall further elect in respect of what amount of previous service such contributions shall be so paid and determined by Method I or Method II, as the case may be.

(7) Where a contributor does not make an election under the preceding provisions of this regulation, the amount of additional contributions payable by him in respect of any period of previous service shall, in respect of that period, be paid and determined by Method III.

(8) For the purposes of this regulation such part of the previous service of a contributor as does not amount to a number of complete years shall be expressed as a fraction of a year, of which fraction the denominator shall be 12 and the numerator shall be the number of months of 30 days comprised in the said part, any number of days exceeding 14 which remains being reckoned as a month.

(9) An election authorised or required to be made by this regulation shall be made by a contributor at the same time as he elects that the Scheme shall apply to him.

(10) Where a contributor is required or has elected to pay for a period of previous service and has elected to adopt Method I, or Method II, or Method III, or Method I and Method III, or Method II and Method III, to pay for the said period of previous service and his election is eligible to be treated as a valid election and the contributor dies before the intimation to him of

the Secretary of State's acceptance of his election, the said election shall be deemed to be a valid election.

Additional Contributions on Increase of Previous Service

27.—(1) This regulation applies to a contributor who—

(*a*) on becoming a contributor either had no previous service or was required or elected to pay additional contributions in respect of the whole of his then previous service ; and

(*b*) after becoming a contributor repays superannuation contributions in respect of a period of reckonable service or class A external service which had been repaid to him.

(2) A contributor to whom this regulation applies may elect that the period referred to in paragraph (1)(*b*) of this regulation shall be previous service and, if he does so elect, it shall be such service and he—

(*a*) shall pay additional contributions in respect of so much of such previous service as, when added to his other previous service, does not exceed ten years ; and

(*b*) may, if he elects so to do, pay additional contributions in respect of any further part or of all such previous service in excess of ten years.

(3) Any election under this regulation shall be made by a contributor within three months of the date of the coming into operation of these regulations or of the date on which he repaid the superannuation contributions repaid to him, whichever is the later.

(4) Except as provided in this regulation, the provisions of regulation 26 shall apply to additional contributions payable under this regulation as if such contributions were payable, and formed part of any contributions payable, under that regulation.

Date from which Additional Contributions Payable—Methods I and II

28. Where a contributor has elected under regulations 26 or 27 to pay additional contributions by either Method I or Method II or such contributions are increased the contributions or the increase, as the case may be, shall, except as otherwise provided in regulations 32 and 33, commence to be payable from the first day of the month commencing next after the date on which notification of acceptance of his election is intimated to him by the Secretary of State.

Method I

29. Additional contributions payable by Method I shall be paid by a contributor, in respect of any period during which he is employed in reckonable service, from the date on which they commence to be payable until he ceases to be so employed, attains the age of 60 or dies, whichever shall first occur, and shall be the amount ascertained by multiplying—

(*a*) the percentage of his salary for that period which, in column (2) of Schedule 1, is specified opposite to his age in column (1) thereof on the date from which additional contributions commence to be payable by him, by

(*b*) the length in years of the period of previous service in respect of which additional contributions are payable by him by Method I.

Method II

30. Additional contributions payable by Method II shall be paid by a contributor, in respect of any period during which he is employed in reckon-

able service, from the date on which they commence to be payable until he ceases to be so employed, attains the age of 65 or dies, whichever shall first occur, and shall in respect of any period be the amount ascertained by multiplying—

(*a*) the percentage of his salary for that period which, in column (3) of Schedule 1, is specified opposite to his age in column (1) thereof on the date from which additional contributions commence to be payable by him, by

(*b*) the length in years of the period of previous service in respect of which additional contributions are payable by him by Method II.

Method III

31.—(1) Additional contributions payable by Method III shall be paid by the surrender of the whole or a proportion of any terminal sum payable to or in respect of a contributor.

(2) The amount of such additional contributions shall be ascertained by multiplying the length in years of the period of previous service in respect of which additional contributions are payable by Method III by the appropriate percentage of the average salary of the contributor.

(3) For the purpose of paragraph (2) of this regulation the appropriate percentage shall be—

(*a*) in respect of any period of previous service of a contributor, other than a contributor to whom regulation 22(1)(*a*) applies, to whom the Scheme first became applicable on a date before 1st April 1966 (other than any period which is previous service by virtue of an election made under regulation 27 and any period which, having become reckonable service by virtue of interchange rules, has been added to previous service under regulations 32(5), 32(6), 33(6) or 33(7)), that specified in column (2) of Schedule 2 opposite to his age on that date specified in column (1) thereof;

(*b*) in respect of any period of previous service of a contributor to whom regulation 22(1)(*a*) applies, or in the case of any other contributor to whom the Scheme first becomes applicable on a date after 31st March 1966 (other than any period of a kind excepted from sub-paragraph (*a*) of this regulation), that specified in column (3) of Schedule 2 opposite to his age on that date specified in column (1) thereof;

(*c*) in respect of any period of previous service which is such by virtue of an election made by a contributor under regulation 27, that specified in column (3) of Schedule 2 opposite to his age on the date on which he made such election specified in column (1) thereof; and

(*d*) in respect of any period which, having become reckonable service by virtue of interchange rules, has been added to previous service under regulations 32(5), 32(6), 33(6) or 33(7), that specified in column (3) of Schedule 2 opposite to his age on the day on which he again became employed in reckonable service specified in column (1) thereof.

(4) Except as provided in paragraph (5) of this regulation, no surrender of the whole or a proportion of a terminal sum shall be made by or in respect of a contributor who—

(*a*) is or would be entitled under regulations 38 to 41 to repayment of additional contributions paid by him; or

(*b*) has not been employed in reckonable service after being employed in service in which he was a contributor under an external scheme.

(5) In the case of a contributor to whom paragraph (4)(*b*) of this regulation applies, any contributions corresponding to additional contributions which were under an external scheme required to be paid by a method corresponding to Method III and which have not been so paid shall be paid in accordance with the provisions of this regulation as if the period in respect of which they were payable were a period of previous service.

(6) Notwithstanding the provisions of this regulation, where the surrender of the whole or a proportion of a terminal sum has been made under this regulation there shall, except as provided in regulations 25(3), 32(6) and 36, be no further surrender of the whole or a proportion of any subsequent terminal sum payable to or in respect of the same contributor.

Additional Contributions Payable by Reinstated Contributors

32.—(1) A reinstated contributor who—

(*a*) while previously employed in reckonable service paid additional contributions by either Method I or Method II or would have so paid such contributions if he had continued to be employed in reckonable service after the date on which under regulation 28 they commenced to be payable;

(*b*) has discontinued the payment of, or, as the case may be, has not since the date on which they commenced to be payable paid, such contributions for a period or periods amounting in the aggregate to more than one year, exclusive of any period to be disregarded under paragraph (2) of this regulation; and

(*c*) has not paid the balance of such contributions payable by him in the manner provided for in regulation 34

shall pay additional contributions by either Method I or Method II in accordance with either paragraph (3) or paragraph (5) of this regulation as shall be appropriate.

(2) For the purpose of paragraph (1)(*b*) of this regulation any period during which a reinstated contributor has not been employed in reckonable service shall be disregarded if on last ceasing to be so employed—

(*a*) he was granted either superannuation allowances or a gratuity under the Teachers Regulations of 1969 by reason of having become incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service; or

(*b*) he was on sick leave which was treated as reckonable service and neither his superannuation contributions nor any contributions under the Scheme have been repaid to him.

(3) In the case of a reinstated contributor to whom paragraph (1) of this regulation applies and who, before becoming such a contributor, had not attained the age at which additional contributions ceased to be payable by him by Method I or Method II. as the case may be—

(*a*) the Secretary of State shall notify him of the period which is to be treated as service counting for benefit by reason of—

(i) the additional contributions paid by him by Method I or Method II while previously employed in reckonable service and not repaid to him; and

(ii) any payments purporting to be additional contributions which have been made by him since again becoming employed in reckonable service and which will be made by him if he continues to be so employed until the end of the month in which he is

notified as required by this sub-paragraph and to make such payments at the same rate;

(*b*) additional contributions shall be paid and their amount determined by the same method as that by which when previously employed in reckonable service he paid, or was liable to pay, such contributions;

(*c*) except as provided in paragraph (4) of this regulation, the period of previous service shall be deemed to be the period in respect of which he was required or elected under regulations 26 and 27 to pay additional contributions by Method I or Method II, reduced by the period to be treated as service counting for benefit as notified under sub-paragraph (*a*) of this paragraph and increased by any period of service since he last ceased to be employed in reckonable service which has become reckonable service by virtue of interchange rules;

(*d*) the day from which additional contributions again commence to be payable by him shall be—

(i) if he has been repaid the balance of superannuation contributions in respect of a period of reckonable service or class A external service in respect of which he had been required or had elected under the Scheme to pay additional contributions, the first day of the month commencing next after the repayment by him of those superannuation contributions;

(ii) if sub-paragraph (*d*)(i) of this paragraph does not apply to him and if he continues to be employed in reckonable service after the end of the month in which he is notified as required by sub-paragraph (*a*) of this paragraph, the first day of the month commencing next after that notification; or

(iii) if neither sub-paragraph (*d*)(i) nor sub-paragraph (*d*)(ii) of this paragraph applies to him, the day on which he again becomes employed in reckonable service; and

(*e*) his age for the purpose of this paragraph shall be his age on the day on which additional contributions again commence to be payable by him.

(4) A reinstated contributor to whom paragraph (3) of this regulation applies may, within three months of being notified as required by paragraph (3)(*a*) of this regulation, elect that a period of previous service exceeding ten years in respect of which additional contributions are payable by him by Method I or Method II shall be reduced to such an extent as to result in his having not less than ten years of service counting for benefit; and, if the Secretary of State accepts any such election, the period of previous service so reduced shall be substituted for the period specified in paragraph (3)(*c*) of this regulation.

(5) In the case of a reinstated contributor to whom paragraph (1) of this regulation applies and who, after ceasing to be employed in reckonable service and before becoming such a contributor, had attained the age at which additional contributions would have ceased to be payable by him by Method I or Method II, as the case may be, additional contributions shall be paid by the surrender of the whole or a proportion of any terminal sum payable to or in respect of him and shall be of such amount as shall be determined in accordance with Method III in respect of a period of previous service equal to the difference between—

(*a*) the period of service in respect of which he was required or elected under regulations 26 and 27 to pay additional contributions by

Method I or Method II increased by any period of service which has since become reckonable service by virtue of interchange rules ; and

(*b*) the period of service counting for benefit by reason of the additional contributions paid by him by Method I or Method II while previously employed in reckonable service and not repaid to him.

(6) A reinstated contributor who, while previously employed in reckonable service, was required or elected to pay additional contributions by Method III shall pay such contributions by that Method and for the purpose of determining the amount thereof—

(*a*) the period of previous service shall be deemed to be the period in respect of which he was required or elected under regulations 26 and 27 to pay additional contributions by Method III, increased by any period of service which has since become reckonable service by virtue of interchange rules ; and

(*b*) there shall be deducted therefrom any amount previously paid by him by that Method together with compound interest thereon calculated at 3½ per cent per annum with yearly rests from the date of payment.

Additional Contributions Payable by Former External Contributors

33.—(1) A former external contributor who under an external scheme was paying, or was or would have been liable to pay, contributions corresponding to additional contributions by a Method corresponding to either Method I or Method II and who, before becoming a contributor, had not attained the age at which such contributions would have ceased to be payable by him shall pay additional contributions by either Method I or Method II—

(*a*) in accordance with paragraph (3) of this regulation, if he becomes a contributor within one year, exclusive of any period to be disregarded under paragraph (2) of this regulation, of ceasing to be so liable ; or

(*b*) in accordance with paragraph (4) of this regulation, if he becomes a contributor more than one year, exclusive of any period to be disregarded under paragraph (2) of this regulation, after ceasing to be so liable.

(2) For the purpose of paragraph (1) of this regulation, any period during which a former external contributor was not employed in class A external service shall be disregarded if on last ceasing to be employed in such service—

(*a*) he was granted any benefit by reason of having become permanently incapable through infirmity of mind or body of serving efficiently ; or

(*b*) he was on sick leave which was treated as class A external service and neither his contributions in respect of such service nor any contributions under the external scheme last applicable to him have been repaid to him.

(3) In the case of a former external contributor to whom paragraph (1)(*a*) of this regulation applies—

(*a*) additional contributions shall be paid and their amount determined by either Method I or Method II, whichever shall correspond to the Method by which under the external scheme last applicable to him he was paying, or was or would have been liable to pay, contributions corresponding to additional contributions ;

(*b*) the period of previous service shall be deemed to be the period of service by reference to which under the external scheme last applicable

to him the amount of the contributions corresponding to additional contributions payable by him by a Method corresponding to either Method I or Method II was determined ;

(*c*) the day from which additional contributions commence to be payable by him shall be the day on which he becomes employed in reckonable service ; and

(*d*) his age for the purpose of this paragraph shall be deemed to be the same as for the purpose of determining under the external scheme last applicable to him the amount of the contributions corresponding to additional contributions payable by him by a Method corresponding to either Method I or Method II.

(4) In the case of a former external contributor to whom paragraph (1)(*b*) of this regulation applies—

(*a*) the Secretary of State shall notify him of—

(i) the period counting for benefit by reason of the receipt by the Secretary of State of a transfer value under regulation 54 or, if no such transfer value is received, the period or periods counting for benefit under any external scheme previously applicable to him by reason of the payment by him of contributions corresponding to additional contributions by a Method corresponding to either Method I or Method II, as ascertained from the appropriate authority in relation to that scheme ; and

(ii) the period which is to be treated as service counting for benefit by reason of any payments purporting to be additional contributions which have been made by him since becoming employed in reckonable service and which will be made by him if he continues to be so employed until the end of the month in which he is notified as required by this sub-paragraph and to make such payments at the same rate ;

(*b*) additional contributions shall be paid and their amount determined by either Method I or Method II, whichever shall correspond to the Method by which he was last liable under an external scheme to pay contributions corresponding to additional contributions ;

(*c*) except as provided in paragraph (5) of this regulation, the period of previous service shall be deemed to be the period by reference to which under the external scheme first applicable to him the amount of the contributions corresponding to additional contributions payable by him by a Method corresponding to either Method I or Method II was determined, reduced by the aggregate of the periods specified in sub-paragraph (*a*) of this paragraph and increased by any period of service since he last ceased to be employed in class A external service which has become reckonable service by virtue of interchange rules ;

(*d*) the day from which additional contributions commence to be payable by him shall be—

(i) if, after last ceasing to be employed in class A external service, his contributions in respect of that service and his contributions corresponding to normal contributions under the external scheme last applicable to him were repaid to him, the first day of the month commencing next after the repayment by him of those superannuation contributions ;

(ii) if sub-paragraph (*d*)(i) of this paragraph does not apply to him and if he continues to be employed in reckonable service after the end of the month in which he is notified as required by sub-

paragraph (*a*) of this paragraph, the first day of the month commencing next after that notification; or

(iii) if neither sub-paragraph (*d*)(i) nor sub-paragraph (*d*)(ii) of this paragraph applies to him, the day on which he becomes employed in reckonable service; and

(*e*) his age for the purpose of this paragraph shall be his age on the day on which additional contributions commence to be payable by him.

(5) A former external contributor to whom paragraph (1)(*b*) of this regulation applies may, within three months of being notified as required by paragraph (4)(*a*) of this regulation, elect that the period of service in respect of which additional contributions are by this regulation required to be paid by him by Method I or Method II, if it exceeds ten years, shall be reduced to such an extent as to result in his having not less than ten years of service counting for benefit; and, if the Secretary of State accepts any such election, the period of service so reduced shall be substituted for the period specified in paragraph (4)(*c*) of this regulation.

(6) A former external contributor who under an external scheme was paying, or was or would have been liable to pay, contributions corresponding to additional contributions by a Method corresponding to either Method I or Method II and who, after the external scheme ceased to be applicable to him and before becoming a contributor, had attained the age at which such contributions would have ceased to be payable by him shall pay additional contributions by, and of an amount determined in accordance with, Method III; and for that purpose—

(*a*) the Scheme shall be deemed to have commenced to apply to him on the day on which an external scheme first commenced to apply to him; and

(*b*) the period of previous service in respect of which additional contributions are payable shall be deemed to be a period equal to the difference between—

(i) the period of service in respect of which he was required or elected under the external scheme last applicable to him to pay contributions corresponding to additional contributions by a Method corresponding to either Method I or Method II increased by any period of service which has since become reckonable service by virtue of interchange rules; and

(ii) the period or periods of service counting for benefit under any external scheme previously applicable to him by reason of the payment by him of contributions corresponding to additional contributions.

(7) A former external contributor who was liable under an external scheme to pay contributions corresponding to additional contributions by a Method corresponding to Method III shall, if he becomes a contributor, pay additional contributions by Method III; and for the purpose of determining the amount thereof—

(*a*) the period of previous service shall be deemed to be the period by reference to which under the external scheme last applicable to him the amount of the contributions corresponding to additional contributions payable by him by a Method corresponding to Method III was ascertainable, increased by any period of service since he last ceased to be employed in class A external service which has become reckonable service by virtue of interchange rules;

(*b*) the Scheme shall be deemed to have first become applicable to him on the day on which the external scheme last applicable to him became, or was deemed to have become, applicable to him for the purpose of ascertaining the amount of the contributions corresponding to additional contributions payable by him thereunder by a Method corresponding to Method III ; and

(*c*) there shall be deducted therefrom any amount previously paid by him by a Method corresponding to Method III together with compound interest thereon calculated at 3½ per cent per annum with yearly rests from the date of payment.

Additional Contributions after Termination of Service

34.—(1) In the case of a contributor who—

(*a*) was paying additional contributions in accordance with either Method I or Method II ;

(*b*) ceased to be employed in reckonable service before attaining the age at which such contributions ceased to be payable ;

(*c*) on ceasing to be so employed was entitled to superannuation allowances under regulation 40(1)(*a*) of the Teachers Regulations of 1969 on attaining pensionable age ; and

(*d*) has not become a contributor under an external scheme

the balance of the additional contributions payable by him shall be paid by the surrender of the whole or a proportion of any terminal sum payable to or in respect of him under the Teachers Regulations of 1969.

(2) For the purpose of paragraph (1) of this regulation the balance of the additional contributions payable by a contributor shall be the sum equal to the difference between the amount of such contributions already paid by him and the amount which would have been paid by him if he had continued to be employed in reckonable service until the end of the period during which such contributions would have been payable by him at—

(*a*) in the case of a contributor ceasing to be so employed before attaining the age of 60, the rate of salary being paid to him immediately before he ceased to be so employed ; and

(*b*) in the case of a contributor paying contributions by Method II and ceasing to be so employed after attaining the age of 60 and before attaining the age of 65, a rate of salary equal to his average salary

together with, in the case of a contributor ceasing to be so employed before attaining the age of 60, compound interest on that part of the said sum which is equivalent to the additional contributions which would have been so paid by him from the date of his ceasing to be so employed to the date on which payment is made in terms of paragraph (1) of this regulation, the said interest to be calculated at 3½ per cent per annum with yearly rests from the date of his ceasing to be so employed to the aforesaid date on which payment is made.

(3) In the case of a contributor who—

(*a*) was paying additional contributions by either Method I or Method II ;

(*b*) ceased to be employed in reckonable service before attaining pensionable age ;

(*c*) on ceasing to be so employed was not entitled to be paid superannuation allowances on attaining that age ;

(*d*) had on ceasing to be so employed service counting for benefit amounting to not less than ten years ; and

(*e*) subsequently became entitled to be paid superannuation allowances by virtue of employment or service other than reckonable service

the balance of the additional contributions payable by him shall be paid by the surrender of the whole or a proportion of any terminal sum payable to or in respect of him.

(4) For the purpose of paragraph (3) of this regulation the balance of the additional contributions payable by a contributor shall be such an amount as shall be determined in accordance with Method III in respect of a period of previous service equal to the difference between—

(*a*) the period of previous service in respect of which he was required or elected under regulations 26 and 27 to pay additional contributions by Method I or Method II ; and

(*b*) the period of his service counting for benefit by reason of the additional contributions paid by him by Method I or Method II while employed in reckonable service and not repaid to him.

Contributions during Intervals of Service

35. A contributor who pays under regulation 30 of the Teachers Regulations of 1969 superannuation contributions in respect of a period of absence from reckonable service shall continue to pay contributions under the Scheme and, for the purpose of determining the amount of such contributions, the amount of his salary shall be taken to be the same as for the purpose of the payment of superannuation contributions by him.

Payment of Outstanding Contributions

36.—(1) In this regulation "outstanding contributions" means the aggregate of—

(*a*) any amount due from a contributor in respect of normal contributions and additional contributions payable by Method I or Method II which have not been paid by him in accordance with the preceding provisions of this Part ; and

(*b*) any amount payable under an external scheme by a former external contributor in respect of contributions corresponding to such contributions as aforesaid which have not been paid in accordance with the provisions of such a scheme at the time a transfer value in respect of him is received by the Secretary of State.

(2) Subject to the provisions of paragraph (3) of this regulation, a contributor who continues to be employed in reckonable service and would not be entitled to be paid superannuation allowances if he were to cease to be so employed may, with the consent of the Secretary of State, elect to pay outstanding contributions of £20 or more by further annual contributions of such amount as shall be actuarially equivalent thereto.

(3) In relation to further annual contributions payable by virtue of an election made under paragraph (2) of this regulation the following provisions shall have effect—

(*a*) additional contributions payable by a contributor by Method I or Method II shall be increased by the amount of the further annual contributions ;

(*b*) further annual contributions payable by a contributor who has not elected under regulation 26 to pay additional contributions by either

Method I or Method II shall be payable as if they were additional contributions payable by whichever of those two Methods he shall, consistently with regulation 26(4) and (5), elect;

(*c*) further annual contributions shall not be treated as additional contributions for the purposes of regulation 32(3) and (5);

(*d*) a contributor paying additional contributions by Method I or Method II may not make an election under this regulation after attaining the age one year less than that at which such additional contributions cease to be payable by him; and

(*e*) not more than one election to pay further annual contributions may be made by a contributor.

(4) Any sum due from a contributor in respect of outstanding contributions which is not paid in accordance with the foregoing provisions of this regulation, together with compound interest thereon calculated at 4 per cent per annum with yearly rests from such day as the Secretary of State shall notify to him in writing, shall be paid to the Secretary of State either—

(*a*) in such manner as may be agreed; or

(*b*) by the surrender of the whole or a portion of any terminal sum payable to or in respect of the contributor.

Service Counting for Benefit

37.—(1) For the purposes of the Scheme the service counting for benefit of a contributor shall be ascertained in accordance with the following provisions of this regulation.

(2) The service counting for benefit of a contributor other than a reinstated contributor and a former external contributor shall be—

(*a*) any period of reckonable service in respect of which the full amount of normal contributions is held in the Fund; and

(*b*) any period of previous service in respect of which the full amount of additional contributions is held in the Fund.

(3) The service counting for benefit of a reinstated contributor shall be—

(*a*) any period of reckonable service in respect of which the full amount of normal contributions is held in the Fund;

(*b*) any period to be treated as service counting for benefit as notified by the Secretary of State under regulation 32(3)(*a*); and

(*c*) any other period of previous service in respect of which the full amount of additional contributions is held in the Fund.

(4) The service counting for benefit of a contributor who is a former external contributor shall be—

(*a*) any period of reckonable service in respect of which the full amount of normal contributions is held in the Fund;

(*b*) any period in respect of which contributions paid under an external scheme have been taken into account for the purpose of calculating the amount of a transfer value in respect of him received by the Secretary of State under regulation 54, reduced by any period in respect of which such contributions have been repaid;

(*c*) any period in respect of which contributions corresponding to normal contributions under an external scheme, having been repaid to him, have been paid to the Secretary of State under regulation 42(1);

(*d*) any period counting for benefit for the purposes of an external scheme;

(*e*) any period to be treated as service counting for benefit by virtue of regulation 33(4)(*a*)(ii); and

(*f*) any other period of previous service in respect of which the full amount of additional contributions is held in the Fund.

(5) Any period in respect of which normal contributions or additional contributions paid by a transferred contributor within the meaning of regulation 53 have been taken into account for the purpose of calculating the amount of a transfer value paid by the Secretary of State under that regulation shall not be service counting for benefit of that contributor otherwise than under paragraph (4)(*b*) of this regulation.

(6) For the purposes of paragraph (2)(*b*) of this regulation, the full amount of additional contributions shall be deemed to be held in the Fund where a contributor to whom Method I or Method II applies dies—

(*a*) in reckonable service or, as the case may be, in class A external service;

(*b*) after ceasing to be employed in reckonable service being then entitled to superannuation allowances or a short service gratuity under regulation 40(1)(*b*) or regulation 45 respectively of the Teachers Regulations of 1969 and not having been again employed in reckonable service since such benefits were awarded.

(7) Where additional contributions are payable by a contributor by Method III and the amount of any terminal sum due to him under the Teachers Regulations of 1969 is insufficient to enable payment to be made in full by the surrender thereof, then, unless payment of the deficiency is made in some other manner, so much only of the period of previous service in respect of which the contributions were payable as would under regulation 31 have required the surrender of an amount equal to the terminal sum shall be service counting for benefit.

Repayment of Contributions

When Contributions Repayable

38.—(1) Such sums as are prescribed by regulations 39, 40 and 41 shall be paid to or in respect of a contributor by way of repayment of contributions paid by him—

(*a*) on his being repaid the balance of his superannuation contributions after ceasing to be employed in reckonable service and provided paragraph (3) of this regulation does not apply to him;

(*b*) on his transfer to other employment under interchange rules;

(*c*) on his becoming entitled to be granted superannuation allowances or a short service gratuity under the Teachers Regulations of 1969 if he then has no wife;

(*d*) on his death if no pension is payable to his widow under the Scheme;

(*e*) on his becoming employed in class B external service if—

(i) his service counting for benefit amounts to less than ten years; and

(ii) he elects within three months of becoming so employed that his contributions shall be repaid to him;

(*f*) on his becoming employed in class C external service if—

(i) he becomes liable to pay contributions under a scheme whereby the payment of pensions to or in respect of widows and children of persons employed in the same employment is legally secured, being a scheme under which for the purpose of determining the amount of such pension account is taken of reckonable service; and

(ii) he elects within three months of becoming so employed that his contributions shall be repaid to him;

(*g*) on his becoming a person who fulfils the conditions specified in paragraph (2) of this regulation; and

(*h*) on his becoming entitled to be paid superannuation allowances under regulation 40(1)(*a*) of the Teachers Regulations of 1969 if he then has a wife and his service counting for benefit is less than ten years:

Provided that in the case of a contributor who became employed in class B external service or class C external service before 1st May 1971 the period of three months referred to in subsections (*e*) (ii) and (*f*) (ii) of this paragraph shall be ignored.

(2) The conditions referred to in paragraph (1)(*g*) of this regulation are that a person—

(*a*) has ceased to be employed in reckonable service for more than 365 days;

(*b*) has been granted in respect of class B or class C external service any benefit by reason of having become permanently incapable through infirmity of mind or body of serving efficiently; and

(*c*) has service counting for benefit amounting to less than ten years.

(3) In the case of a former external contributor in respect of whom the Secretary of State has received a transfer value under regulation 54—

(*a*) the references in the three regulations next following to normal contributions and additional contributions include references to contributions corresponding under an external scheme to normal and additional contributions; and

(*b*) the reference in regulation 41(*a*) to the Scheme includes a reference to an external scheme.

(4) Contributions shall not be repaid where a contributor ceased to be employed in reckonable service after attaining the age of 60 without having qualified for superannuation allowances under the Teachers Regulations of 1969 and on so ceasing to be employed his service counting for benefit amounted to not less than three years and his marriage had not been terminated or he had an eligible child.

Amount when no Benefit Payable

39. In the case of a contributor who—

(*a*) has service counting for benefit amounting to less than three years;

(*b*) has service counting for benefit amounting to less than ten years, no eligible children and either no wife or a wife who has not attained the age of 50; or

(*c*) has no eligible children and also had no wife at any time while a contributor

the sum to be paid under regulation 38 shall, subject to the provisions of

regulations 73 and 74 be the aggregate of both the normal and the additional contributions paid by him.

Amount when Children's Pension only Payable

40. In the case of a deceased contributor in respect of whom the only benefit payable under the Scheme is a children's pension the sum to be paid under regulation 38 shall, subject to the provisions of regulations 73 and 74, be the aggregate of the additional contributions paid by him.

Amount in Other Cases

41. In the case of a contributor to whom neither regulation 39 nor regulation 40 applies the sum to be paid under regulation 38 shall, subject to the provisions of regulations 73 and 74, be the aggregate of—

(*a*) half the normal contributions paid by him in respect of any period ending before the date on which he ceased to have a wife to whom in the event of his death a pension would have been payable under the Scheme;

(*b*) the normal contributions paid by him in respect of any other period; and

(*c*) the additional contributions paid by him.

Repayment of Repaid Normal Contributions

42.—(1) A reinstated contributor and a former external contributor may, within three months of repaying superannuation contributions repaid to him, repay to the Secretary of State any sum paid to him by way of repayment of normal contributions and interest thereon or of contributions corresponding under an external scheme to normal contributions and interest thereon, together with compound interest on that sum calculated at 3½ per cent per annum with yearly rests from the day of its payment to him.

(2) A reinstated contributor who—

(*a*) has been paid superannuation allowances by reason of infirmity of mind or body or a short service gratuity; or

(*b*) has been paid under regulation 38(1)(*e*) a sum by way of repayment of contributions; or

(*c*) both on ceasing to be employed in reckonable service and on again becoming employed in reckonable service was subject to interchange rules

may, within three months of again becoming employed in reckonable service, repay to the Secretary of State any sum paid to him by way of repayment of normal contributions and interest thereon, together with compound interest on that sum calculated at 3½ per cent per annum with yearly rests from the day of its payment to him.

BENEFITS

Widow's Pension

43.—(1) Subject as hereinafter provided, a widow's pension shall be paid to the widow of a contributor whose service counting for benefit amounts to not less than ten years and who—

(*a*) immediately prior to his death was entitled to be paid superannuation allowances;

(*b*) having ceased to be employed in reckonable service, was entitled to superannuation allowances either on so ceasing or on attaining pen-

sionable age or was entitled to the repayment of the balance of superannuation contributions on ceasing to be so employed after attaining the age of 60 without becoming entitled to such allowances; or

(*c*) was within one year before his death employed in reckonable service or class A external service or in service which would have been such service if he had not attained the age of 70.

(2) A widow's pension shall not be paid to a widow whose marriage with a contributor who has died took place either after he became entitled to be paid superannuation allowances unless he became so entitled by reason of infirmity of mind or body and he subsequent to the said marriage again became employed in reckonable service, or after he withdrew from reckonable service after attaining the age of 60 without becoming entitled to superannuation allowances.

Amount of Widow's Pension

44.—(1) The annual amount of a widow's pension shall except in a case to which regulation 52 applies be determined in accordance with the provisions of this regulation.

(2) Except in the cases specified in paragraph (3) of this regulation, the annual amount of a widow's pension shall be not less than—

(*a*) £115 if her husband before 1st February 1969 ceased to be employed in reckonable service or died while so employed;

(*b*) £125 if her husband on or after 1st February 1969 and before 1st May 1971 so ceased or so died; or

(*c*) £141 if her husband on or after 1st May 1971 so ceased or so died.

(3) The following are the cases referred to in paragraph (2) of this regulation—

(*a*) a widow whose husband, not having been qualified on last ceasing to be employed in reckonable service to be paid superannuation allowances on attaining pensionable age, subsequently became entitled to be paid such allowances by virtue of employment or service other than reckonable service; and

(*b*) a widow whose husband, after last ceasing to be employed in reckonable service, was granted in respect of class B or class C external service any benefit by reason of having become permanently incapable through infirmity of mind or body of serving efficiently.

(4) In the case of the widow of a contributor whose service counting for benefit is equal to the whole of his reckonable service the annual amount of the widow's pension shall be—

(*a*) if at the time of his death an annual allowance was payable to him, one-third of that allowance; or

(*b*) if at the time of his death he had ceased to be employed in reckonable service and had not attained pensionable age, one-third of the annual allowance which would have been payable to him on attaining that age; or

(*c*) if at the time of his death he had attained pensionable age and was employed in class B external service, one-third of the annual allowance which would have been payable to him if on the day of his death he had ceased to be so employed; or

(*d*) where regulation 43(1)(*c*) applies and neither sub-paragraph (*b*) nor sub-paragraph (*c*) of this paragraph applies, one-third of the annual allowance which would have been payable to him if on the day of

his death he had ceased to be employed in reckonable service by reason of having become permanently incapable through infirmity of mind or body of serving efficiently as a teacher in such service ; or

(*e*) where he withdrew from reckonable service after attaining the age of 60 without becoming entitled to superannuation allowances, one-third of the annual allowance which would have been payable to him if he had also had sufficient external service to enable him to qualify for such allowances.

(5) In the case of the widow of a contributor whose service counting for benefit is not equal to the whole of his reckonable service the annual amount of the widow's pension shall be the amount which bears to the amount that would be payable under paragraph (4) of this regulation, if that paragraph were applicable, the same proportion as the service counting for benefit bears to the whole of his reckonable service of which account was, or would have been, taken for the purpose of calculating the rate of his annual allowance.

(6) For the purpose of this regulation the amount of an annual allowance shall be deemed to be the amount that would be payable by way of such allowance if—

(*a*) any period of employment to which regulation 40(3) of the Teachers Regulations of 1969 applies were not disregarded for the purpose of determining entitlement to superannuation allowances ;

(*b*) no addition, other than an addition under the provisions of regulation 41(3) of the Teachers Regulations of 1969, were made to and no deductions were made from the period of service by reference to which it is calculated except such as are required to reduce that period to not more than forty-five years and to exclude any period in excess of forty years served before the teacher attained the age of 60 ; and

(*c*) there were disregarded—

(i) any reduction or withholding thereof under regulation 51 or regulation 53 of the Teachers Regulations of 1969 ;

(ii) any increase thereof in return for the surrender of an additional allowance ;

(iii) the surrender of any part thereof in return for the grant of a pension or other like benefit to a widow or dependant ; and

(iv) any modification thereof in consequence of the National Insurance Act 1965(**a**).

(7) For the purpose of determining the amount of a widow's pension payable to the widow of a contributor who was employed in class A external service and in which case regulation 52 does not apply—

(*a*) his annual allowance shall be deemed to be increased by the amount of any like allowance payable in respect of his class A external service ; and

(*b*) his reckonable service shall be deemed to be increased by his class A external service.

Duration of Widow's Pension

45.—(1) A widow's pension shall begin to accrue on the day following the death of her husband unless she is then co-habiting with a man.

(**a**) 1965 c. 51.

(2) A widow's pension shall cease to be paid on her death, on her commencing to co-habit with a man to whom she is not married and, unless the Secretary of State otherwise decides, on her remarriage.

(3) Payment of a widow's pension which has not been made, or which has been discontinued, by reason of her remarriage or her co-habitation with a man may, if the Secretary of State so decides, be made or resumed, as the case may be, after he is notified of the termination of the last marriage or of the co-habitation.

Short Service Widow's Pension

46.—(1) Subject as hereinafter provided, a short service widow's pension shall be paid to the widow of a contributor whose service counting for benefit amounts to less than ten years but not less than three years and who—

(*a*) having ceased to be employed in reckonable service, was entitled on so ceasing to superannuation allowances under regulation 40(1)(*b*) of the Teachers Regulations of 1969 or to a short service gratuity under the said Regulations ; or

(*b*) ceased to be employed in reckonable service after attaining the age of 60 without becoming entitled to superannuation allowances ; or

(*c*) was employed in reckonable service or class A external service within one year before his death ; and

(*d*) is survived by either—

(i) an eligible child or children under the age of 19 ; or

(ii) a widow who attained the age of 50 on or before the day of his death.

(2) A short service widow's pension shall not be paid to a widow whose marriage with a contributor who has died took place either after he became entitled to be paid superannuation allowances or a short service gratuity unless in the case of a contributor who became entitled to such allowances by reason of infirmity of mind or body or to a short service gratuity he subsequent to the said marriage again became employed in reckonable service, or after he withdrew from reckonable service after attaining the age of 60 without becoming entitled to superannuation allowances.

Amount of Short Service Widow's Pension

47. Subject to the provisions of regulation 37(3) and regulation 52, the annual amount of a short service widow's pension shall be the amount which, opposite to the number of the years of service counting for benefit of her husband in column (1) of the following Table, is specified—

(*a*) in column (2) thereof in the case of the widow of a contributor who before 1st February 1969 ceased to be employed in reckonable service or class A external service or died while so employed ;

(*b*) in column (3) thereof in the case of the widow of a contributor who on or after 1st February 1969 and before 1st May 1971 so ceased or so died ; or

(*c*) in column (4) thereof in the case of the widow of a contributor who on or after 1st May 1971 so ceased or so died :—

TABLE

(1) Years of Service	(2) Annual Amount	(3) Annual Amount	(4) Annual Amount
	£	£	£
3	58	63	72
4	66	71	81
5	74	80	90
6	82	89	102
7	90	98	111
8	98	107	120
9	106	116	132

Duration of Short Service Widow's Pension

48.—(1) The provisions of regulation 45 shall apply to a short service widow's pension as they apply to a widow's pension.

(2) Subject to the provisions of paragraph (1) of this regulation, a short service widow's pension payable to a widow who has not attained the age of 50 shall be discontinued when there ceases to be any eligible incapacitated child or any other eligible child who has not attained the age of 19.

Children's Pension

49. Subject to the provisions of regulation 51, an annual children's pension shall be paid to or for the benefit of an eligible child or eligible children of a deceased contributor or of his widow where there is payable, or would be payable if he were survived by a widow who neither remarries nor co-habits with a man, either—

(*a*) a widow's pension under regulation 43 ; or

(*b*) a short service widow's pension under regulation 46.

Amount of Children's Pension

50.—(1) Subject to the provisions of this regulation and of regulation 52, the annual amount of a children's pension shall be the amount which, opposite to the number of eligible children to or in respect of whom it is for the time being payable specified in column (1) of the following Table, is specified in column (2) or column (3) thereof, whichever column shall for the time being be appropriate—

(*a*) under letter A where the pension is payable to or in respect of a child or children of a contributor or of the widow of a contributor who before 1st February 1969 ceased to be employed in reckonable service or class A external service or died while so employed ; or

(*b*) under letter B where such contributor on or after 1st February 1969 and before 1st May 1971 so ceased or so died ; or

(*c*) under letter C where such contributor on or after 1st May 1971 so ceased or so died :—

TABLE

(1) Number of eligible children	(2) Annual amount of pension during the lifetime of the widow of the contributor			(3) Annual amount of pension where the contributor is not survived by a widow, or, if so survived, after the death of his widow		
	A £	B £	C £	A £	B £	C £
1	60	65	75	85	95	111
2	110	120	135	165	180	204
3	160	175	201	245	265	300
4 or more	210	230	261	325	355	405

(2) Where the eligible child or eligible children to or for whose benefit a children's pension is payable is or include an incapacitated child who has attained the age of 16 the annual amount of the pension shall be the aggregate of the following two amounts—

(*a*) the amount for the time being payable under paragraph (1) of this regulation in respect of four or more eligible children ; and

(*b*) the amount, if any, for the time being payable under paragraph (1) of this regulation in respect of not more than three other eligible children.

(3) Where a children's pension includes benefit in respect of an incapacitated child, that child shall submit himself, when required by the Secretary of State, at intervals of not more than 3 years, for examination by a duly qualified medical practitioner nominated by the Secretary of State with a view to ascertaining whether such child remains incapacitated and if, as a result of such examination, the Secretary of State is satisfied that the child has ceased to be incapacitated the rate of any children's pension payable under this regulation shall be reassessed to take into account the cessation of such incapacity.

(4) If an eligible child who has attained the age of 16 and to whom, or for whose benefit, a children's pension is payable is in receipt of remuneration at a yearly rate in excess of £115, or such other amount as may from time to time be substituted for £115 in section 10(5) of the Income and Corporation Taxes Act 1970(**a**) in respect of full-time training for a trade, profession or calling, the annual amount of the pension shall be reduced by the amount of the excess, or, if it would result in a smaller reduction of the pension, the child shall be disregarded for the purpose of calculating the amount of the pension.

Duration of Children's Pension

51.—(1) A children's pension shall begin to accrue on the day following the death of the contributor in respect of whom such benefit is payable.

(**a**) 1970 c. 10.

(2) A children's pension shall be discontinued—

(*a*) in a case to which regulation 49(*a*) applies on there ceasing to be an eligible child to or for whose benefit such pension is payable ; and

(*b*) in a case to which regulation 49(*b*) applies on there ceasing to be either any incapacitated child or any other eligible child under the age of 19 to or for whose benefit such pension is payable.

Benefits in respect of Contributors under External Schemes

52.—(1) In relation to a contributor in respect of whom benefits are payable both under the Scheme and under an external scheme the annual amount of a widow's pension, short service widow's pension and children's pension shall be such an amount as bears the same proportion to the annual amount thereof which would be payable by virtue of his total service counting for benefit as the amount defined in sub-paragraph (*a*) of paragraph (2) of this regulation bears to the total of the latter amount and the amount defined in sub-paragraph (*b*) of that paragraph.

(2) The amounts referred to in paragraph (1) of this regulation shall be—

(*a*) the amount held in the Fund or due thereto which represents the normal and additional contributions paid or payable by or in respect of the contributor, together with compound interest thereon calculated at 3½ per cent per annum with yearly rests from 1st October in the year in which any such contributions were paid to the end of the month immediately preceding the date at which such amount is determined ;

(*b*) the amount of the contributions paid or payable by or in respect of the contributor under an external scheme, together with compound interest thereon calculated at 3½ per cent per annum with yearly rests from 1st October in the year in which such contributions were paid or became due to the end of the month immediately preceding the date on which such amount is determined.

(3) For the purposes of this regulation any additional contributions payable by Method III in respect of a period of previous service included in the service counting for benefit shall be deemed to have been paid in full.

Transfer to External Scheme

53.—(1) In this regulation "transferred contributor" means a person who—

(*a*) has ceased to be a contributor ;

(*b*) has not since last ceasing to be a contributor—

(i) been paid by way of repayment of contributions such a sum as is prescribed by regulation 39 ; or

(ii) been paid superannuation allowances under regulation 40(1)(*a*) of the Teachers Regulations of 1969 ; and

(*c*) has become a contributor under an external scheme in force in England, Wales or Northern Ireland.

(2) In respect of a transferred contributor the Secretary of State shall, out of the Fund, pay to the authority exercising in relation to the external scheme under which he has become a contributor functions corresponding to those of the Secretary of State under these regulations a transfer value of an amount calculated in accordance with the following provisions of this regulation.

(3) Except in the cases specified in paragraph (5) of this regulation and subject as hereafter in this regulation provided, a transfer value shall be an amount equal to the aggregate of—

(*a*) the amount ascertained by multiplying the length in years of the period for which normal contributions were paid by 1·75 per cent of the annual rate of his salary when last employed in reckonable service; and

(*b*) the appropriate percentage of the amount ascertained by multiplying—

(i) the length in years of any period during which additional contributions were paid by the transferred contributor by either Method I or Method II, by

(ii) the percentage of his salary payable by way of such additional contributions, by

(iii) the annual rate of his salary when last employed in reckonable service.

(4) For the purpose of paragraph (3)(*b*) of this regulation the appropriate percentage shall be that which in column (2) or column (3) of the following Table, whichever column shall be applicable, is specified opposite to the age of the transferred contributor on the day from which the additional contributions commenced to be payable by him specified in column (1) thereof:—

TABLE

(1) Age	(2) Method I	(3) Method II
	Percentage	Percentage
Under 30	100	100
30 and under 40	90	87½
40 and over	80	75

(5) A transfer value shall not be determined in accordance with the provisions of paragraph (3) of this regulation but shall be such amount as shall be actuarially appropriate in the case of—

(*a*) a transferred contributor who—

(i) while employed in reckonable service paid additional contributions by either Method I or Method II; and

(ii) at the time of becoming a contributor under an external scheme has discontinued the payment of such contributions for a period of more than one year;

(*b*) a transferred contributor who was previously a reinstated contributor to whom regulation 32(3) applied; and

(*c*) a transferred contributor who was previously a former external contributor.

(6) In the case of a transferred contributor by whom additional contributions have been paid by Method III on his being paid superannuation allowances under regulation 40(1)(*b*) of the Teachers Regulations of 1969 or a short service gratuity under regulation 45 of those regulations the amount of the

transfer value shall be increased by the amount of such contributions and by compound interest thereon calculated at 3½ per cent per annum with yearly rests from the date on which they were paid.

(7) In the case of a transferred contributor to whom such a sum as is prescribed by regulation 41 has been paid by way of repayment of contributions, the amount of the transfer value shall be reduced by the amount so paid.

(8) In the case of a transferred contributor from whom outstanding contributions within the meaning of regulation 36 are due at the time the transfer value is paid the amount of the transfer value—

(*a*) shall be calculated as if such outstanding contributions had been paid; and

(*b*) shall be reduced by the amount thereof.

(9) For the purposes of this regulation any period which is less than a complete year shall be expressed as a fraction of a year, of which fraction the denominator shall be 12 and the numerator shall be the number of months of 30 days comprised in the period, any number of days exceeding 14 which remains being reckoned as a month.

Transfer from External Scheme

54. In respect of a contributor who is a former external contributor the Secretary of State shall receive from the authority exercising in relation to the external scheme under which he was last a contributor functions corresponding to those of the Secretary of State under these regulations a transfer value payable under, and of an amount calculated in accordance with, provisions of that scheme corresponding to, and having the like effect as, regulation 53.

PART V

TEACHERS' DEPENDANTS' SCHEME

Preliminary

The Scheme

55. This Part makes provision for a scheme for securing the payment of pensions to or for the benefit of persons wholly or mainly dependent on teachers, not being persons to whom or for whose benefit pensions may be paid under Part IV, which scheme shall be known as the Teachers' Dependants' Scheme and is in this Part referred to as "the Scheme".

NOMINATION OF DEPENDANTS

Dependants

56. (1) The persons to whom or for whose benefit pensions may be paid under the Scheme (hereinafter in this Part referred to as "dependants") shall be persons nominated to the Secretary of State by a teacher and shall at the time of nomination be wholly or mainly dependent on the teacher.

(2) A dependant shall be a person who is related to the teacher by whom he is nominated in one of the following ways:—

(*a*) husband;

(*b*) son, stepson, daughter or stepdaughter who is not an eligible child for the purposes of Part IV;

(*c*) father or stepfather;

(*d*) mother or stepmother;

(*e*) brother or sister;

(*f*) grandson or granddaughter, being the son or daughter of a deceased son or daughter of the teacher;

(*g*) nephew or niece, being the son or daughter of a deceased brother or sister of the teacher.

(3) At the time of nomination a female dependant shall be unmarried or widowed, and a dependant nominated for a temporary pension shall be under the age of sixteen.

Nomination by Teachers

57.—(1) A teacher who is employed in reckonable service may make a nomination in favour of a dependant if—

(*a*) he has been so employed for not less than three years and has not attained the age of fifty-five; or

(*b*) he was not employed in reckonable service on 1st April 1965 but, having been employed in such service or class A external service before that day, has been employed in reckonable service for not less than three years before attaining the age of fifty-five and has attained that age but not the age of fifty-nine on or before the day on which he enters or again enters reckonable service after 1st April 1965,

and on the Secretary of State intimating his acceptance of the nomination, the nomination shall be a valid nomination.

(2) Without prejudice to the provisions of paragraph (1) of this regulation, a teacher who, while employed in class A external service made a valid nomination of a dependant under a scheme corresponding to the Scheme, may make a similar nomination in respect of the same dependant if—

(*a*) on ceasing to be so employed he was not entitled to superannuation benefits in respect of his class A external service and was not repaid the superannuation contributions paid by him in respect of that service; and

(*b*) he becomes employed in reckonable service within one year of ceasing to be employed in class A external service.

(3) Subject to the provisions of paragraphs (1), (4) and (5) of this regulation, a teacher may make a further nomination either in favour of a dependant already nominated by him or of another dependant if since his last previous nomination, either—

(*a*) his salary has increased by not less than £120 a year; or

(*b*) not less than three years have elapsed.

(4) A nomination or further nomination shall not be made by a teacher if it would result in there being at one time more than the following dependants nominated by him—

(*a*) nominated for life pensions: one adult and one incapacitated child of whom the teacher is the parent; and

(*b*) nominated for temporary pensions: three children:

Provided that a woman teacher may nominate her husband in addition to the dependants specified above.

(5) A nomination or further nomination shall not be made by a teacher if it would result in there being payable to or in respect of dependants nomi-

nated by him pensions the aggregate annual value of which would exceed one-sixth of his annual salary at the time of making the nomination.

Provided that—

(*a*) a woman teacher who nominates her husband for a life pension may—

(i) nominate him for a life pension not exceeding one-sixth of her salary at the time of nomination ; and

(ii) nominate another adult for a life pension not exceeding one-sixth of her salary at the time of nomination ; and

(iii) nominate her incapacitated child for a life pension not exceeding £260 per annum ; and

(iv) nominate not more than three children each for temporary pensions not exceeding £70 per annum ;

(*b*) a teacher who is unmarried may—

(i) nominate an adult for a life pension not exceeding one-sixth of his salary at the time of the nomination ; and

(ii) nominate his incapacitated child for a life pension not exceeding £400 per annum ; and

(iii) nominate not more than three children each for temporary pensions not exceeding £100 per annum.

Validity of Nominations

58.—(1) A nomination made by a teacher shall not be valid unless the Secretary of State is satisfied—

(*a*) that the requirements of regulations 56 and 57 are satisfied in respect of the dependant nominated ; and

(*b*) that the teacher is, at the time of making the nomination, in good health, regard being had to his age.

(2) For the purpose of paragraph (1)(*b*) of this regulation the Secretary of State may require the teacher to be examined by a duly qualified medical practitioner designated by him and any fee payable in connection with such examination shall be paid by or on behalf of the teacher.

(3) Where a teacher makes a nomination under this Part which is eligible to be treated as a valid nomination and he dies before the intimation to him of the acceptance by the Secretary of State of the nomination, the nomination shall be deemed to be a valid nomination provided it is in all other respects in order.

Voidance of Nominations

59. A nomination of a dependant shall become void

(*a*) on the receipt by the Secretary of State of a written notice of revocation from the teacher by whom it was made ;

(*b*) on the dependant ceasing to be wholly or mainly dependent on the teacher by whom he was nominated ;

(*c*) on the death of the dependant ;

(*d*) on the marriage of the dependant if female ;

(*e*) on the attainment of the age of sixteen by a dependant nominated for a temporary pension ;

(*f*) on the dependant becoming a person to whom or for whose benefit a pension is or may become payable under Part IV ;

(*g*) on the teacher by whom it was made being repaid the balance of his superannuation contributions after ceasing to be employed in reckonable service;

(*h*) on the teacher by whom it was made ceasing to be employed in reckonable service for a period exceeding 365 days or, as the case may be, for periods exceeding 365 days in the aggregate without entitlement to superannuation allowances or a short service gratuity under the Teachers Regulations of 1969, unless, having become employed in class A external service, he nominates the dependant and pays contributions in respect of him under a scheme corresponding to the Scheme.

CONTRIBUTIONS

Payment of Contributions

60. For the purposes of defraying the cost of the benefits under the Scheme every teacher by whom a nomination has been made shall pay contributions in respect thereof to the Secretary of State.

Amount of Contributions

61.—(1) Except as provided in paragraph (2) of this regulation, the contributions to be paid by a teacher in respect of every nomination made by him shall be at a rate to be determined by the Government Actuary or Deputy Government Actuary as at the date of nomination and shall be of a fixed annual amount according to the age and sex of the teacher, the amount and type of the pension which will be payable, the age of the nominee, and, in the case of a life pension, the sex of the nominee.

(2) The contributions to be paid by a teacher in respect of a nomination to which regulation 57(2) applies shall be—

(*a*) the amount of the arrears of the contributions which would, if he had continued to be employed in class A external service, have been payable in respect of the dependant from the time of ceasing to be so employed until becoming employed in reckonable service together with compound interest thereon calculated at the rate of 3½ per cent per annum with yearly rests from the date of so ceasing; and

(*b*) further contributions at the rate at which he was previously paying contributions in respect of the dependant.

Duration of Contributions

62.—(1) Contributions in respect of a nomination shall commence to be payable from the first day of the month commencing next after the Secretary of State intimates his acceptance of the nomination or the nomination otherwise becomes valid.

(2) Contributions in respect of a nomination shall cease to be payable by the teacher by whom it was made on—

(*a*) his attaining the age of sixty; or

(*b*) on his ceasing to be employed in reckonable service; or

(*c*) on the nomination becoming void.

Contributions in respect of Intervals of Service

63. Where a teacher who is not qualified to be granted superannuation allowances or a short service gratuity under the Teachers Regulations of 1969

and has not been repaid the balance of his superannuation contributions becomes again employed in reckonable service after ceasing to be so employed for a period not exceeding one year, he shall pay the contributions in respect of any nomination made by him which would have been payable by him if he had continued to be so employed throughout that period together with compound interest thereon calculated at the rate of 3½ per cent per annum from the date of so ceasing.

Payment of Contributions on Death

64.—(1) Where a teacher dies while employed in reckonable service or within one year of ceasing to be so employed—

(*a*) any sums due from him at the date of his death by way of contributions in respect of any nomination ; and

(*b*) any sum necessary to complete the payment by him of contributions for one year in respect of any nomination

shall be paid by the surrender of the whole or, as the case may be, a proportion of any terminal sum payable in respect of him under the Teachers Regulations of 1969 or, if such sum is insufficient for the purpose, shall be paid in such other manner as may be determined by the Secretary of State.

(2) Where a teacher dies before attaining pensionable age, having previously ceased to be employed in reckonable service and being qualified on so ceasing to be paid superannuation allowances on attaining that age, any sums due from him by way of contributions in respect of any nomination, together with compound interest thereon calculated at 4 per cent per annum with yearly rests, shall be paid by the surrender of the whole or a proportion of any terminal sum payable under the Teachers Regulations of 1969 to his personal representatives.

Repayment of Contributions

65. A sum equal to one half of the contributions paid by a teacher in respect of the nomination of a dependant for a life pension shall, together with compound interest thereon calculated in accordance with the provisions of regulation 73, be repaid to him on—

(*a*) his being repaid the balance of his superannuation contributions after ceasing to be employed in reckonable service ; or

(*b*) his ceasing to be employed in reckonable service for a period exceeding one year without entitlement to superannuation allowances or a short service gratuity under the Teachers Regulations of 1969 unless he has become employed in class A external service and has made a valid nomination of the same dependant under the scheme applicable to that employment corresponding to the Scheme.

BENEFITS

Entitlement to Pensions

66. Pensions shall be payable under the Scheme to or in respect of a dependant on the death of the teacher by whom he was nominated if—

(*a*) the nomination has not become void ;

(*b*) contributions for not less than one year have been paid in respect of the nomination ; and

(*c*) the teacher dies—

(i) while employed in reckonable service ; or

(ii) after ceasing to be so employed, having been on so ceasing either entitled to be paid superannuation allowances by virtue of regulation 40(1)(*b*) of the Teachers Regulations of 1969 or a short service gratuity under those regulations or qualified to be paid superannuation allowances on attaining pensionable age ; or

(iii) within one year of ceasing to be so employed and any contributions outstanding at the date of his death are paid in accordance with regulation 64 ; or

(iv) while employed in class A external service, having made a valid nomination of the dependant under the scheme applicable to that employment corresponding to the Scheme.

Life and Temporary Pensions

67. Pensions payable under the Scheme shall be—

(*a*) life pensions, if at the time of nomination the dependant has attained the age of sixteen or is incapacitated ; or

(*b*) temporary pensions in other cases

and "life pension" and "temporary pension" shall in this Part be construed accordingly.

Amounts of Pensions

68.—(1) Subject to the provisions of regulation 57 and of paragraphs (2) and (3) of this regulation—

(*a*) the annual amount of a life pension shall be such amount, being a multiple of £10 not less than £40, as the teacher shall determine at the time of making the nomination of the dependant to or in respect of whom it is payable ;

(*b*) the annual amount of a temporary pension shall be such amount, being a multiple of £10 not less than £40 and not more than £70 or £100 as may be appropriate, as the teacher shall determine at the time of making the nomination of the dependant to or in respect of whom it is payable.

(2) The annual amount of a pension payable under the Scheme to or in respect of a dependant to or in respect of whom as a result of a similar nomination a pension is also payable under a scheme applicable to class A external service corresponding to the Scheme shall be such an amount as bears the same proportion to the amount thereof determined under the foregoing provisions of this Part as the amount determined under sub-paragraph (*a*) of this paragraph bears to the amount determined under sub-paragraph (*b*) of this paragraph—

(*a*) the amount held in the Fund which represents contributions paid in respect of the dependant, together with compound interest on any such contributions calculated at 3½ per cent per annum with yearly rests from 1st October in the year in which it was paid to the end of the month immediately preceding the date at which such amount is determined ;

(*b*) the total of the amount determined under sub-paragraph (*a*) of this paragraph and the amount of the contributions paid in respect of the dependant under any Scheme applicable to class A external service corresponding to the Scheme, together with compound interest on any such contributions calculated at 3½ per cent per annum with yearly rests from 1st October in the year in which it was paid to the end of

the month immediately preceding the date at which such amount is determined.

(3) Where the teacher who nominated the dependant to whom a pension is payable ceased to be employed in reckonable service before attaining the age of sixty, being then entitled to superannuation allowances on attaining that or any lesser age, the annual amount of the pension shall be reduced by such amount as the Secretary of State shall determine to be appropriate having regard to the amount by which the contributions actually paid are less than those which would have been paid if the teacher had continued to be employed in reckonable service until attaining the age of sixty.

Duration of Pensions

69. (1) A life pension and a temporary pension shall begin to accrue on the day following the death of the teacher by whom the dependant to or in respect of whom it is payable was nominated.

(2) A life pension shall cease to be paid on the death of the dependant to or in respect of whom it is payable, or, in the case of a female dependant, on her marriage or on her commencing to co-habit with a man to whom she is not married.

(3) A life pension in respect of the husband of a teacher shall cease if he remarries after qualifying for the award of the pension.

(4) Payment of a life pension which has been discontinued by reason of the co-habitation or remarriage of the dependant may, if the Secretary of State so decides, be resumed after the termination of the co-habitation or remarriage.

(5) A temporary pension shall cease to be paid on the death of the dependant to or in respect of whom it is payable or on his attaining the age of sixteen, whichever shall first occur.

PART VI

MISCELLANEOUS AND SUPPLEMENTARY

Functions of Secretary of State and Employers

70.—(1) The Secretary of State shall be responsible for the general administration of the Schemes and shall—

(*a*) maintain records of all elections made under Part IV and of all valid nominations made under Part V ;

(*b*) receive all sums payable under Parts IV and V and arrange for the amounts thereof to be credited to the Fund as provided in Part III ;

(*c*) make all payments of benefits and other sums under these regulations and arrange for the amounts thereof to be debited to the Fund as provided in Part III ; and

(*d*) maintain records of all sums received and of all such payments of benefits and other sums.

(2) The expenses of the general administration of the Schemes (other than brokerage, stamp duties and registration fees payable in connection with investing the funds of the Schemes) shall be met by the Secretary of State and shall not be charged to the Fund.

(3) Each education authority or other employer of teachers shall—

(*a*) be responsible for maintaining and forwarding to the Secretary of

State immediately after the end of the financial year a record of the deductions made during the said year from the salary of each teacher in their employment in respect of contributions due by that teacher under Part IV or Part V ; and

(*b*) make to the Secretary of State such reports and returns and give him such information relating to teachers to whom the Teachers' Widows' and Children's Scheme applies or by whom valid nominations have been made for the purposes of the Teachers' Dependants' Scheme as he may require for the purposes of his functions under the regulations.

(4) Expenses incurred by the Secretary of State and by education authorities and other employers of teachers in connection with the collection of contributions payable under Part IV and Part V shall not be charged to the Fund but shall be deemed to be contributions thereto by the employers.

Supplementary Provisions as to Contributions

71.—(1) The provisions of the Teachers Regulations of 1969 specified in paragraph (2) of this regulation shall apply in relation to contributions payable under these regulations (other than additional contributions payable by Method III) in like manner as they apply in relation to superannuation contributions.

(2) The following are the provisions referred to in paragraph (1) of this regulation—

regulation 20, relating to the payment of contributions by deduction from salary ;

regulation 21, relating to the payment of contributions direct to the Secretary of State or by deductions from sums due ;

regulation 26, relating to interest on overdue contributions.

(3) Where a payment on account of contributions payable under these regulations (other than additional contributions payable by Method III) is less than the amount due, then, without prejudice to regulation 36—

(*a*) there shall be deducted therefrom such an amount as is required to meet any liability in respect of interest under regulation 26 of the Teachers Regulations of 1969 as applied by this regulation ; and

(*b*) the remainder thereof shall be appropriated as the payment for such part of the period in respect of which contributions are payable as the Secretary of State may determine.

(4) Notwithstanding anything in this regulation before contained regulation 26 of the Teachers Regulations of 1969 shall not apply to interest payable under regulation 36.

Limitation of Amount of Contributions

72.—(1) Notwithstanding any preceding provisions of these regulations the aggregate amount of the sums paid by a teacher in any year as—

(*a*) superannuation contributions ;

(*b*) normal contributions ;

(*c*) additional contributions payable by either Method I or Method II ;

(*d*) further annual contributions payable under regulation 36 ; and

(*e*) contributions payable under Part V

shall not exceed 15 per cent of his salary for that year.

(2) For the purpose of this regulation—

(*a*) the amount of the superannuation contributions payable by a teacher shall be deemed to be—

(i) the amount thereof before any modification in consequence of the National Insurance Act 1965 ; and

(ii) not less than 6 per cent nor more than 13 per cent of his salary for the year ; and

(*b*) "year" means a year of assessment for the purposes of income tax.

Interest on Repaid Contributions

73.—(1) Where contributions are repaid under Part IV or Part V compound interest shall be added thereto in accordance with the provisions of this regulation.

(2) For the purpose of this regulation, contributions paid under Part IV or Part V within any financial year shall be deemed to have been paid to the Secretary of State on 1st October in that year and the contributions shown in the relevant annual return required under regulation 70(3) shall be deemed to have been paid to the Secretary of State within the said year.

(3) Compound interest on repaid contributions shall be at the rate of 3 per cent per annum and shall be calculated with yearly rests from 1st October in the financial year in which the contributions were paid to the day specified in column (2) of the following Table opposite to the sub-paragraph of regulation 38(1) or regulation 65 by virtue of which the repayment is made specified in column (1) thereof :—

TABLE

(1) Paragraph or Sub-paragraph	(2) Day to which compound interest is to be calculated
Sub-paragraph (*a*) of regulation 38(1) and paragraph (*a*) of regulation 65	The day three months after that on which the person by whom the contributions were paid last ceased to be employed in reckonable service or class A or class B external service, or the day on which superannuation contributions were repaid to him, or the day on which he attained the age of seventy, whichever is the earliest.
Sub-paragraph (*b*) of regulation 38(1)	The day on which interchange rules become applicable to the person by whom the contributions were paid.
Sub-paragraph (*c*) of regulation 38(1)	The day on which the person by whom the contributions were paid becomes entitled to be paid superannuation allowances or a short service gratuity.
Sub-paragraph (*d*) of regulation 38(1)	The day on which the person by whom the contributions were paid dies.
Sub-paragraphs (*e*), (*f*) and (*g*) of regulation 38(1)	The day three months after that on which the person by whom the contributions were paid last ceased to be employed in reckonable service or class A external service.
Sub-paragraph (*h*) of regulation 38(1)	The day on which the person by whom the contributions were paid becomes entitled to be paid superannuation allowances.
Paragraph (*b*) of regulation 65	The day one year after that on which the person by whom the contributions were paid ceased to be employed in reckonable service.

Deductions from Repaid Contributions

74. Any contributions repaid under Part IV or Part V and any interest added thereto shall be reduced by a sum equal to the amount of any income tax payable in consequence of such repayment and addition.

Payment of Pensions

75. Every pension and other sum payable under these regulations shall, unless it consists of a single payment, normally be paid monthly in arrear with proportionate payment on death or other terminating event but may be paid in such instalments and at such intervals as the Secretary of State may think fit.

Payments in respect of Deceased Persons

76.—(1) Subject to the provisions of these regulations, where on the death of a teacher any amount due under these regulations is payable by the surrender of the appropriate sum from any amount payable under the Teachers Regulations of 1969 in respect of the teacher, the said amount shall, notwithstanding the provisions of regulation 74 of the Teachers Regulations of 1969 as applied by regulation 1(2) of these regulations, be credited to the Fund whether or not confirmation or other proof of title of the personal representatives of the teacher to any such payment under the Teachers Regulations of 1969 has been obtained and any pension payable under these regulations shall thereafter be payable forthwith.

(2) On the death of a person to whom or to whose estate any sum not exceeding £500 is due under these regulations the Secretary of State may, without confirmation or other proof of title, pay the said sum to the persons appearing to him to be beneficially entitled to the personal estate of the deceased, or, as he thinks fit, to one or more of those persons or distribute it among all or any of those persons in such proportion as he may determine.

Payments in respect of Infirm Persons and Others

77. If a person to or in respect of whom a pension or other sum is payable under these regulations, not being a person to whom section 138 of the Mental Health Act 1959(**a**) applies, is in the opinion of the Secretary of State incapable by reason of infirmity or otherwise of managing his affairs, the Secretary of State may pay all or part of the pension or other sum to any person having the care of that person, and, insofar as it is not so paid, may apply it in such manner as he thinks fit for the benefit of that person or his dependants.

Remission of Debts to Fund

78. The Secretary of State may on the recommendation of the Board, remit the payment of any sum due to him and payable into the Fund.

Benefits not Assignable

79.—(1) Subject to the provisions of this regulation every assignation of or charge on, and every agreement to assign or charge, any pension payable under these regulations shall be void.

(2) On the bankruptcy of a person entitled to any such pension, it shall not pass to any trustee or other person acting on behalf of the creditors.

(a) 1959 c. 72.

(3) Nothing in the preceding provisions of this regulation shall affect the powers of the court under section 148 of the Bankruptcy (Scotland) Act 1913(a) (under which the court may order the payment of the whole or part of certain sums to the trustee in bankruptcy) or under any similar provision in any enactment extending to any part of the British Isles other than Scotland.

Provision of Information

80. Every teacher affected by these regulations, or, if he is dead, his personal representatives, and every person by or in respect of whom any benefit or payment is claimed under these regulations, shall give such information and produce such documents to the Secretary of State as he may require for the purposes of his functions under these regulations.

Extension of Time

81. The Secretary of State may extend the time within which anything is required or authorised to be done under these regulations if he considers that there are reasonable grounds for so doing.

Determination of Questions

82. Any question arising under these regulations as to—

(*a*) any election ;

(*b*) any nomination ;

(*c*) liability to pay and the amount of any contributions ;

(*d*) the period which in relation to a reinstated contributor or a former external contributor is to be treated under regulation 32 or, as the case may be, regulation 33 as service counting for benefit ;

(*e*) the amount by which a pension payable to or in respect of a dependant is to be reduced under regulation 68(3) ;

(*f*) the entitlement to receive and the amount of any benefit or payment ; and

(*g*) the amount of a transfer value payable in a case to which regulation 53(5) applies

shall be decided by the Secretary of State and his decision thereon shall be final.

Elections or Nominations made on behalf of Teachers

83. Notwithstanding the provisions of these regulations as to the making by teachers of elections or nominations, the Secretary of State may accept an election or a nomination made on behalf of a teacher where he considers that there are reasonable grounds for so doing.

Gordon Campbell,
One of Her Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh.
19th October 1971.

(a) 1913 c. 20

Consent of the Minister for the Civil Service given under his Official Seal on 28th October 1971.

(L.S.)

K. H. McNeill,
Authorised by the Minister
for the Civil Service.

Regulations 29 and 30

SCHEDULE 1

RATES OF ADDITIONAL CONTRIBUTIONS—METHODS I AND II

(1) Age on date from which additional contributions payable		(2) Percentage of salary (Method I)	(3) Percentage of salary (Method II)
Years	Completed months		
24 or under	—	·05	—
25	—	·05	—
26	—	·05	—
27	—	·06	—
28	—	·06	—
29	—	·06	—
30	—	·07	·06
31	—	·07	·06
32	—	·08	·07
33	-	·08	·07
34	—	·09	·08
35	—	·09	·08
36	—	·10	·09
37	—	·10	·09
38	—	·11	·10
39	—	·11	·10
40	—	·12	·10
41	—	·13	·11
42	—	·14	·12
43	—	·15	·12
44	—	·15	·13
45	—	·16	·13
46	—	·18	·14
47	—	·20	·15
48	—	·21	·16
49	—	·23	·17
50	—	·25	·18

SCHEDULE 1—(*continued*)

(1) Age on date from which additional contributions payable		(2) Percentage of salary (Method I)	(3) Percentage of salary (Method II)
Years	Completed months		
51	—	·28	·19
52	—	·31	·20
53	—	·35	·22
54	—	·41	·24
55	—	·46	·26
	1	·46	·26
	2	·47	·26
	3	·48	·26
	4	·49	·26
	5	·50	·27
	6	·51	·27
	7	·52	·27
	8	·53	·27
	9	·54	·28
	10	·55	·28
	11	·56	·28
56	—	·57	·28
	1	·58	·29
	2	·59	·29
	3	·60	·29
	4	·61	·29
	5	·62	·30
	6	·63	·30
	7	·65	·30
	8	·67	·30
	9	·69	·31
	10	·71	·31
	11	·73	·31

SCHEDULE 1—(*continued*)

(1) Age on date from which additional contributions payable		(2) Percentage of salary (Method I)	(3) Percentage of salary (Method II)
Years	Completed months		
57	—	·75	·32
	1	·77	·32
	2	·79	·32
	3	·81	·32
	4	·84	·33
	5	·86	·33
	6	·89	·33
	7	·92	·34
	8	·95	·34
	9	·99	·34
	10	1·03	·35
	11	1·07	·35
58		1·11	·36
	1	1·16	·36
	2	1·21	·36
	3	1·27	·37
	4	1·33	·37
	5	1·40	·38
	6	1·48	·38
	7	1·57	·38
	8	1·67	·39
	9	1·78	·39
	10	1·90	·40
	11	2·00	·40
59	—	—	·41
	1	—	·41
	2	—	·42
	3	—	·42
	4	—	·43

SCHEDULE 1—(*continued*)

(1) Age on date from which additional contributions payable		(2) Percentage of salary (Method I)	(3) Percentage of salary (Method II)
Years	Completed months		
	5	—	·43
	6	—	·44
	7	—	·44
	8	—	·45
	9	—	·45
	10	—	·46
	11	—	·46
60	—	—	·46
	1	—	·46
	2	—	·47
	3	—	·48
	4	—	·49
	5	—	·50
	6	—	·51
	7	—	·52
	8	—	·53
	9	—	·54
	10	—	·55
	11	—	·56
61	—	—	·57
	1	—	·58
	2	—	·59
	3	—	·60
	4	—	·61
	5	—	·62
	6	—	·63
	7	—	·65
	8	—	·67
	9	—	·69
	10	—	·71
	11	—	·73

SCHEDULE 1—(*continued*)

(1) Age on date from which additional contributions payable		(2) Percentage of salary (Method I)	(3) Percentage of salary (Method II)
Years	Completed months		
62	—	—	·75
	1	—	·77
	2	—	·79
	3	—	·81
	4	—	·84
	5	—	·86
	6	—	·89
	7	—	·92
	8	—	·95
	9	—	·99
	10	—	1·03
	11	—	1·07
63	—	—	1·11
	1	—	1·16
	2	—	1·21
	3	—	1·27
	4	—	1·33
	5	—	1·40
	6	—	1·48
	7	—	1·57
	8	—	1·67
	9	—	1·78
	10	—	1·90
	11	—	2·00

Regulation 31

SCHEDULE 2

RATES OF ADDITIONAL CONTRIBUTIONS—METHOD III

(1) Age	(2) Percentage of average salary	(3) Percentage of average salary
24 or under	3·1	3·1
25	3·2	3·2
26	3·2	3·2
27	3·2	3·2
28	3·2	3·2
29	3·2	3·2
30	3·3	3·3
31	3·3	3·3
32	3·3	3·3
33	3·3	3·3
34	3·3	3·3
35	3·3	3·3
36	3·2	3·2
37	3·2	3·2
38	3·2	3·2
39	3·2	3·2
40	3·2	3·2
41	3·1	3·1
42	3·1	3·1
43	3·1	3·1
44	3·1	3·1
45	3·0	3·1
46	2·9	3·0
47	2·8	3·0
48	2·7	3·0
49	2·6	2·9
50	2·5	2·9
51	2·5	2·9
52	2·5	2·8

SCHEDULE 2—(*continued*)

(1) Age	(2) Percentage of average salary	(3) Percentage of average salary
53	2·5	2·8
54	2·5	2·7
55	2·5	2·7
56	2·5	2·6
57	2·5	2·6
58	2·5	2·5
59	2·4	2·4
60	2·3	2·3
61	2·3	2·3
62	2·2	2·2
63	2·2	2·2
64 or over	2·1	2·1

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations re-enact with amendments the Teachers Superannuation (Family Benefits) (Scotland) Regulations 1969.

The principal amendments are :—

(*a*) Provision is made to enable a teacher to increase his service counting for benefit by paying additional contributions in respect of teaching service in the United Kingdom, the Isle of Man or the Channel Islands on repayment of personal superannuation contributions in respect of that service previously withdrawn by him (Regulation 27).

(*b*) A teacher who left pensionable service prematurely without qualifying for any pension but subsequently completed the qualifying period for his own pension by some other employment is able to pay the appropriate contributions so that a pension will be payable to his widow (Regulations 34(3) and 43).

(*c*) Sums owing by reason of non-payment of contributions may be settled by periodic payments (Regulation 36).

(*d*) The minimum widow's pension and the rates for short service widows' pensions and children's pensions are increased in cases where the teacher was in service on or after 1st May 1971 (Regulations 44, 47 and 50).

(*e*) Provision is made for the payment and the receipt of transfer values where teachers transfer to or from service in England, Wales or Northern Ireland in which they are or were subject to a similar scheme ; and where a transfer value is received, for the service taken into account in calculating its amount to be service counting for benefit under the Scottish scheme (Regulations 37, 53 and 54).

(*f*) The Secretary of State is authorised to remit debts due to the Fund relating to the Schemes (Regulation 78).

In addition the Regulations make some minor and consequential amendments to the Family Benefits Regulations of 1969.

By virtue of section 18(7) of the Teachers Superannuation (Scotland) Act 1968, these Regulations have retrospective effect from 1st May 1971 (the date upon which transfer arrangements and increased rates of benefits became operative in England and Wales).