STATUTORY INSTRUMENTS

1972 No. 1239 (S.90)

EDUCATION, SCOTLAND

The Teachers Superannuation (Financial Provisions and Family Benefits) (Scotland) Regulations 1972

Made - - -	*9th August* 1972
Laid before Parliament	*18th August* 1972
Coming into Operation	*8th September* 1972

In exercise of the powers conferred upon me by section 9 of the Superannuation Act 1972(**a**) and of all other powers enabling me in that behalf, with the consent of the Minister for the Civil Service and after consultation with representatives of education authorities and of teachers and with such representatives of other persons likely to be affected as appear to me to be appropriate, I hereby make the following regulations:—

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Teachers Superannuation (Financial Provisions and Family Benefits) (Scotland) Regulations 1972.

(2) These regulations shall come into operation on 8th September 1972 and shall have effect as from 1st April 1972.

(3) These regulations—

(*a*) in so far as they amend the Teachers Superannuation (Financial Provisions) (Scotland) Regulations 1972(**b**) (in these regulations called "the Financial Provisions Regulations") shall be construed as one with the Teachers Superannuation (Scotland) Regulations 1969 to 1972(**c**) and shall be included among the regulations which may be cited together under that title;

(*b*) in so far as they amend the Teachers Superannuation (Family Benefits) (Scotland) Regulations 1971 to 1972(**d**) shall be construed as one with those regulations and shall be included among the regulations which may be cited together under that title.

(4) The Interpretation Act 1889(**e**) shall apply for the interpretation of these regulations as it applies for the interpretation of an Act of Parliament.

(**a**) 1972 c. 11. (**b**) S.I. 1972/551 (1972 I, p. 1855).
(**c**) S.I. 1969/77, 659, 1971/1995, 1972/551 (1969 I, p. 133; II, p. 1820; 1971 III, p. 5683; 1972 I, p. 1855).
(**d**) S.I. 1971/1775; 1972/442 (1971 III, p. 4813; 1972 I, p. 1644).
(**e**) 1889 c. 63.

Calculation of average salary

2.—(1) Regulation 4 of the Financial Provisions Regulations shall have effect subject to the substitution for paragraphs (1) and (2) of the following paragraphs:—

"(1) For the purposes of the Teachers Regulations the average salary of a teacher shall be taken, subject as in this regulation provided, to be

(*a*) in the case of a teacher who has been continuously employed in reckonable service throughout the period of his terminal service, the highest amount of his full salary for any year in that period;

(*b*) in the case of a teacher who has not been continuously employed in reckonable service throughout that period, the highest amount of his full salary for any 365 successive days of reckonable service in that period.

(2) If a teacher has been employed in reckonable service for less than one year, his average salary shall, except as provided in regulation 55 of the Teachers Regulations, be taken to be the average annual rate of his full salary during his reckonable service.

(2A) (*a*) In paragraph (1) the expression "terminal service" means, as respects any teacher who has been employed in reckonable service for three years or more, the three years of such service (whether continuous or not) next preceding the commencement of any annual superannuation allowance or the payment of an additional superannuation allowance or gratuity under the Teachers Regulations and, as respects any teacher who has not been employed in reckonable service for three years or more but has been employed for one year or more, the period of such service.

(*b*) in paragraph (1) references to a teacher's full salary are to be construed as references to his salary as calculated under paragraph (1) of regulation 3.

(*c*) In paragraph (1)(*a*) the word "year" means a period of twelve calendar months beginning on any day of any month."

(2) The definition in regulation 5(1) (Definitions) of the Teachers Superannuation (Scotland) Regulations 1969 of the expression "average salary" shall be construed as a reference to average salary as calculated under regulation 4(1) of the Financial Provisions Regulations as amended by these regulations.

(3) In respect of any teacher to whom superannuation allowances became payable before 1st April 1972 regulation 48(1) (Supplementary Death Gratuities) of the Teachers Superannuation (Scotland) Regulations 1969 shall have effect as if after the words "average salary" there were inserted the words "calculated in accordance with regulation 4(1) of the Teachers Superannuation (Financial Provisions) (Scotland) Regulations 1972": and in the interpretation of that regulation as so amended the provisions of paragraph (1) of this regulation shall be disregarded.

Increase in contributions

3. Regulation 5 (Financing of Benefits) of the Financial Provisions Regulations shall have effect subject to the substitution—

(*a*) in paragraph (2) (teacher's contribution) for the words "6 per cent" of the words "6½ per cent"; and

(*b*) in paragraph (3) (employer's contribution) for the words "6 per cent of the teacher's salary for the time being" of the words—

"the aggregate of—

(*a*) $6\frac{1}{2}$ per cent of the teacher's salary for the time being; and

(*b*) the balance of the new entrant contribution calculated in accordance with regulation 7A(2)"

New entrant contribution

4. After regulation 7 of the Financial Provisions Regulations there shall be inserted as a new regulation—

"*New entrant contribution*

7A.—(1) In these regulations the expression "new entrant contribution" means the amount determined by the Government Actuary as the rate per cent of the salary of teachers who became employed in reckonable service on 1st April 1972 at which contributions paid to the Secretary of State would in his opinion defray the costs of the benefits likely to be payable in respect of their service.

(2) For the purposes of paragraph (3)(*b*) of regulation 5 the balance of the new entrant contribution shall be calculated by deducting from the rate per cent so determined the sum of 13 per cent (being the aggregate of the rates per cent specified in paragraphs (2) and (3)(*a*) of that regulation).

(3) Where a determination made by the Government Actuary under this regulation is expressed to be provisional the references in these regulations to the new entrant contribution shall be construed as references to the contribution so determined until that determination is superseded by a determination expressed to be final.

(4) The report of the actuarial inquiry held in pursuance of section 5 of the Teachers Superannuation (Scotland) Act 1968(**a**) shall specify any determination made by the Government Actuary under this regulation."

General Account A

5. All sums payable to the Secretary of State in respect of contributions payable after 31st March 1972 under the Teachers Superannuation (Family Benefits) (Scotland) Regulations 1971 to 1972 shall be paid into a part of the General Account, to be called General Account A, which shall be kept separate from the rest of that Account; and the provisions of those regulations which relate to payment out of the General Account shall have no application in respect of General Account A.

Discontinuance of normal contributions under the Teachers, Widows' and Children's Scheme

6.—(1) Subject to paragraph (2) below, normal contributions under regulations 24 and 25(1) of the Teachers Superannuation (Family Benefits) (Scotland) Regulations 1971 to 1972 shall cease to be payable to the Secretary of State and accordingly—

(*a*) in regulation 24, the words "normal contributions in respect of his reckonable service after the Scheme becomes applicable to him and"; and

(*b*) in regulation 25, paragraph (1)—

shall cease to have effect and are hereby revoked.

(**a**) 1968 c. 12.

(2) The provisions of paragraph (1) above shall not affect any liability to pay normal contributions under paragraphs (2) and (3) regulation 25 of the Teachers Superannuation (Family Benefits) (Scotland) Regulations 1971 to 1972.

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

St Andrew's House,
Edinburgh.
8th August 1972.

Consent of the Minister for the Civil Service given under his Official Seal on 9th August 1972.

L.S.

W. G. Bristow,
Authorised by the Minister for the Civil Service.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations amend the provisions of the Teachers Superannuation (Scotland) Regulations 1969 to 1972 for the calculation of the benefits payable to or in respect of a teacher and increase the contributions payable by the teacher and his employer under those Regulations.

The Regulations amend the Teachers Superannuation (Family Benefits) (Scotland) Regulations 1971 to 1972 by providing for the discontinuance of normal contributions and the payment of additional contributions into, and their retention in, a separate account.

The Regulations have retrospective effect by virtue of section 12(1) of the Superannuation Act 1972.

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