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SCOTTISH STATUTORY INSTRUMENTS

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**2019 No.**

**PENSIONS**

**The Teachers' Superannuation and Pension Scheme (Scotland)  
Amendment Regulations 2019**

*Made* - - - - 2019

*Laid before the Scottish Parliament* 2019

*Coming into force* - - [1st April 2019]

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 9 and 12 of, and Schedule 3 to, the Superannuation Act 1972 (“the 1972 Act”)(a), and sections 1 (1) and (2)(d) of, and paragraph 4 (b) of Schedule 2 to, the Public Service Pensions Act 2013 (“the 2013 Act”)(b),, and all other powers enabling them to do so.

In accordance with section 9(5) of the 1972 Act, Scottish Minister have consulted with representatives of education authorities and of teachers and with such representatives of other persons likely to be affected by these Regulations as appear to them to be appropriate. In accordance with section 9(1) of the 1972 Act, the Treasury has consented to these regulations(c).

In accordance with section 21(1) of the 2013 Act, the Scottish Ministers consulted the representatives of such persons as appeared to the Scottish Ministers likely to be affected by these Regulations.

In accordance with section 3(5) of the 2013 Act, these Regulations are made with the consent of the Treasury.

**Citation and commencement**

**1.** —These Regulations may be cited as the Scottish Teachers' Superannuation and Pension Scheme (Scotland) Amendment Regulations 2019 and come into force on 1 April 2019.

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(a) Section 9 was amended by the Pensions (Miscellaneous Provisions) Act 1990 (c.7) (“the 1990 Act”), sections 4(1), 8(3) and (4) and 11, the Pension Schemes Act 1993 (c.48), section 190 and Schedule 8, paragraph 7 and the Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649), article 107. Section 12 was amended by the 1990 Act, section 10. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999, article 2 and Schedule 1 (S.I. 1999/1750).

(b) 2013 c. 25.

(c) This function was transferred to the Treasury by the Transfer of Functions (Minister for the Civil Service and Treasury) Order 1981 (S.I. 1981/1670) and is still exercisable by virtue of S.I. 1999/1750, article 2 and Schedule 1.

**Amendment to The Teachers' Superannuation (Scotland) Regulations 2005**

2.—The Teachers' Superannuation (Scotland) Regulations 2005(a) are amended in accordance with Regulation 3.

3.— In Regulation H3 (Employers' contributions), in paragraph (3)(a) for "17.2%" substitute "22.4%".

**Amendment to the Teachers' Pension Scheme (Scotland) (No.2) Regulations 2014**

4.—The Teachers' Pension Scheme (Scotland) (No.2) Regulations 2014(b) are amended in accordance with these Regulations 5 to 11.

**Amendment of Regulation 3 (Interpretation)**

5. —In Regulation 3 (Interpretation), in definition of "standard accrual rate" for "1/57<sup>th</sup>" substitute "1/49.6<sup>th</sup>".

**Amendment of Regulation 51 (Account to specify amount of pension for a financial year)**

6.—In Regulation 51( Account to specify amount of pension for a financial year), in paragraph (3)(a), for 1/57<sup>th</sup> substitute "1/49.6<sup>th</sup>".

**Amendment of Regulation 114 (Annual rate of total incapacity pension)**

7.—In Regulation 114 (Annual rate of total incapacity pension), in paragraph (1), for "57" substitute "49.6".

**Amendment of Regulation 142 (Enhancement of surviving adult pension)**

8.—In Regulation 142 (Enhancement of surviving adult pension), in paragraph (2)(b), for "1/57<sup>th</sup>" substitute "1/49.6<sup>th</sup>".

**Amendment of Regulation 149 (Enhancement of child pension)**

9.—In regulation 149 (Enhancement of child pension), in paragraph (2)(ii), for "1/57<sup>th</sup>" substitute "1/49.6<sup>th</sup>".

**Regulation 186 (Employers' contributions)**

10.— In Regulation 186 (Employers' contributions), for paragraphs (b) and (c) substitute  
“(b) 17.2% from 1<sup>st</sup> September 2015 to 31 March 2019;  
(c) 22.4 % from 1 April 2019;

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(a) S.S.I. 2005/393.

(b) S.S.I. 2014/292.

(d) at the rate determined in each successive valuation report under paragraph 1 of Schedule 4 with effect from a date to be notified to employers by the scheme manager.”.

**Amendment of Schedule 2 (Scheme flexibilities)**

**11.**—In Schedule 2, paragraph 1 (Interpretation) in the definition of “faster accrual rate” for “means 1/45<sup>th</sup>, 1/50<sup>th</sup> or 1/55<sup>th</sup>” substitute “means 1/X, 1/Y or 1/Z.

**Amendment to the Teachers’ Superannuation and Pension Scheme (Additional Voluntary Contributions (Scotland) Regulations 2017**

**12** The Teachers’ Superannuation and Pension Scheme (Additional Voluntary Contributions (Scotland) Regulations 2017(a) are amended in accordance with these Regulations 14 and 15.

**Amendment of regulations 12 (Retirement and dependants’ pensions)**

**13.**—In regulation 12 (Retirement and dependants’ pensions) —

(a) in paragraph (1), after paragraph (b) insert “(c) in the case of a person who applies for retirement benefits under regulation E6(5) the 2005 Regulations or for an ill health pension under the 2014 Regulations (as defined in regulation 3 of those regulations);”

(b) in paragraph (11) for “(Z)” substitute “(2)”.

**Amendment of regulations 14 (Pension sharing on divorce)**

**14.**—In regulations 14 (Pension sharing on divorce), in paragraph (8) for “12(5), (6)” substitute 12(6).

A member of the Scottish Government

*We consent*

Two of the Lords Commissioners of her Majesty’s Treasury

St Andrew’s House

January 2019

**EXPLANATORY NOTE**

(This note is not part of the Regulations)

Regulation 3 makes an amendment to The Teachers’ Superannuation (Scotland) Regulations 2005. The purpose of the amendment is to increase the Employers’ Contribution rate from 1 April 2019 following the 2016 Valuation.

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(a) S.S.I. 2017/283.

Regulations 4 to 11 make a number of amendments to the Teachers' Pension Scheme (Scotland) (No.2) Regulations 2014. Regulations 3, 51, 114, 142, 149 of those Regulations are amended to change the accrual rate to 1/49.6<sup>th</sup> following the 2016 Valuation. This will result in an increase in pension accrual each year. An amendment to Regulation 186 provides for the increase in employers' contributions following the 2016 Valuation. Schedule 2 is also amended to change the faster accrual rate following the 2016 Valuation.

Regulations 12 to 14 make minor changes to the Teachers' Superannuation and Pension Scheme (Additional Voluntary Contributions) (Scotland) Regulations 2017.