

To:

The Secretary General, Convention of Scottish Local Authorities

The Directors of Education, Directors of Finance & Human Resource Managers, Scottish Local Authorities

Principals of Further and Higher Education Institutions

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Our ref: TEA/01/02/04

30 January 2007

Dear Sir or Madam

**SUPERANNUATION (TEACHERS) CIRCULAR No 2007/1
THE TEACHERS' SUPERANNUATION (SCOTLAND) AMENDMENT (No 2) REGULATIONS 2006**

The purpose of this circular is to inform teachers, their employers and representatives, and other interested parties of the making of the above Regulations, which make amendments to the Teachers' Superannuation (Scotland) Regulations 2005 ("the 2005 Regulations"), the Teachers (Compensation for Premature Retirement and Redundancy) (Scotland) Regulations 1996 ("the 1996 Regulations") and the Teachers' Superannuation (Additional Voluntary Contributions) (Scotland) Regulations 1995 ("the 1995 Regulations").

A copy of these Amendment Regulations can be accessed via the following link ([SSI 2006 No 605](#)) The Regulations came into force on 29th January 2007 but regulations 3 and 5 to 7 have effect from 2nd December 2006 and regulation 4 has effect from 14th June 2006.

The Regulations make the following changes of substance –

The 2005 Regulations

Regulation C2 of the 2005 Regulations which allows a teacher aged 50 or above whose salary is reduced or who takes up employment at a lower salary to elect that contributions should continue to be paid on the salary before the reduction, is amended so that it only applies where the reduction in salary, or the taking up of employment at a lower salary, occurs before 2nd December 2006.

Regulation E23 of the 2005 Regulations is amended so that where a pension is commuted in exceptional circumstances of serious ill-health the whole pension, rather than so much of it that exceeds the teacher's guaranteed minimum, is commuted. This amendment has effect from 14th June 2006, which is the date that the Occupational Pension Schemes (Contracting-out) (Amendment) Regulations 2006 came into force.

The 1996 Regulations

The 1996 Regulations are amended to provide for the retention of the maximum amount of discretionary severance compensation at 66 weeks' pay but to remove the requirement for the amount of compensation to be based on age and service.

The 1995 Regulations

The 1995 Regulations are amended to allow scheme members to transfer out their Additional Voluntary Contributions (AVC) fund independently of main scheme benefits.

A copy of the regulations can be obtained from The Stationery Office website – www.legislation.hmsso.gov.uk or can be purchased from The Stationery Office (ISBN number 0-11-071425-3).

Yours faithfully

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