

2012 No.

PENSIONS

**The Teachers' Superannuation (Scotland) Amendment Regulations
2012**

<i>Made</i>	- - - -	2012
<i>Laid before the Scottish Parliament</i>		2012
<i>Coming into force</i>	- -	1st April 2012

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(a) and all other powers enabling them to do so.

In accordance with section 9(5) of that Act the Scottish Ministers have consulted with representatives of education authorities, teachers and such other persons likely to be affected by these Regulations as appear to them to be appropriate.

In accordance with section 9(1) of that Act the Treasury has approved the making of these Regulations(b).

Citation and commencement

1.—(1) These Regulations may be cited as the Teachers' Superannuation (Scotland) Amendment Regulations 2012.

(2) These Regulations come into force on 1st April 2012. .

Amendment of the Teachers' Superannuation (Scotland) Regulations 2005

2. The Teachers' Superannuation (Scotland) Regulations 2005(c) are amended in accordance with regulation 3.

Amendment of regulation C3

3.—Regulation C3 (Ordinary contributions) is amended as follows:

(1) in paragraph (1) after the words “regulation H2(6)” insert the following “and the “initial relevant period” is the relevant period which is current when these Regulations come into force”; and

(a) 1972 c.11 (“the 1972 Act”). Section 9 was amended by sections 4(1), 8(3) and (4), and 11 of the Pensions (Miscellaneous Provisions) Act 1990 (c.7) (“the 1990 Act”); section 190 of, and paragraph 7 of Schedule 8 to, the Pension Schemes Act 1993 (c.48); and article 107 of the Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649) and was modified by article 5 of, and Schedule 2(2), paragraph 27 of, the Local Education Authorities and Children's Services Authorities (Integration of Functions) Order 2010 (S.I. 2010/1158). Section 12 was amended by section 10 of the 1990 Act. 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) 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 remains exercisable by virtue of S.I. 1999/1750, article 2 and Schedule 1.

(c) S.S.I. 2005/393 as amended by S.S.I. 2005/543, 2006/308 and 605, 2007/189, 2008/227 and 2011/42 and 52.

(2) in paragraph (2), for paragraphs (a) and (b) substitute the following:

“(a) Subject to paragraph (3), for the initial relevant period, a teacher who is in pensionable employment is to pay contributions of

(i) 6.4% of his or her contributable salary before 1st April 2012; and

(ii) between 1st April 2012 and 31st March 2013, the percentage rate set out in the table which is applicable to the teacher’s contributable salary rate or, if part-time, the full-time equivalent contributable salary rate on –

(aa) 1st April 2012; and

(bb) for a teacher who takes up pensionable employment with a new employer after 1st April 2012, whether or not that employee was in pensionable employment on 1st April 2012, the date on which the teacher enters that pensionable employment, with effect from that date.

(b) Subject to (a), if, after 1st April 2012, a teacher’s contributable salary, or, if part-time, the full-time equivalent contributable salary –

(i) increases or decreases; and

(ii) as a result of such increase or decrease, falls within a different salary band in the table;

the percentage rate shall be that applicable to that teacher’s new contributable salary rate, with effect from the day on which the increase or decrease takes effect.

Table

Full-time equivalent contributable salary band £	Contribution Rate from 1 st April 2012 to 31 st March 2013
Below £15,000	6.4%
15,000 to 25,999	7.0%
26,000 to 31,999	7.3%
32,000 to 39,999	7.6%
40,000 to 74,999	8.0%
75,000 to 111,999	8.4%
112,000 and above	8.8%

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A member of the Scottish Executive

St Andrew’s House
Edinburgh
Date

We consent

Two of the Lords Commissioners of Her Majesty’s Treasury

Date.....

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Teachers' Superannuation (Scotland) Regulations 2005 to adjust in respect of Scotland the contribution rates payable by teachers in respect of their pensions.