

2012 No. 70

PENSIONS

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

Made - - - - *28th February 2012*

Laid before the Scottish Parliament *1st March 2012*

Coming into force - - *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 and of teachers and with representatives of 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.

(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.

Amendment of regulation C3

3. Regulation C3 (Ordinary contributions) is amended by inserting in sub paragraph (2)(b) after “1st April 2007” and ending “31st March 2012”—

“(bb) between 1st April 2012 and 31st March 2013—

- (i) for each month during which the employee is in full-time pensionable employment, the rate set out in the table which is applicable to the employee’s annual contributable salary rate for that month; and
- (ii) for each month during which the employee is in part-time pensionable employment, the rate set out in the table which is applicable to the full-time equivalent of the employee’s annual contributable salary for that month;

Table

<i>Full-time equivalent contributable salary band £</i>	<i>Contribution Rate from 1st April 2012 to 31st March 2013</i>
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%

JOHN SWINNEY
A member of the Scottish Executive

St Andrew’s House,
Edinburgh
23rd February 2012

We consent

MICHAEL FABRICANT
ANGELA WATKINSON
Two of the Lords Commissioners of Her Majesty’s Treasury

28th February 2012

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Teachers' Superannuation (Scotland) Regulations 2005 to adjust the contribution rates payable by teachers in respect of their pensions. In particular they amend Regulation C3(2) to add new provisions for the year 1st April 2012 to 31st March 2013 providing for a table of percentages of contributions which are to be calculated monthly by reference to the annual rate (or in the case of part-time employees, annual equivalent rate) of each employee's contributable salary for that month.

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