
SCOTTISH STATUTORY INSTRUMENTS

2005 No. 393

The Teachers' Superannuation (Scotland) Regulations 2005

PART E

BENEFITS

Retirement benefits on cessation of further employment which began on or before 30th September 2001

E19.—(1) This regulation applies to a teacher who—

- (a) became entitled to payment of a retirement pension (“the first pension”);
- (b) was subsequently in pensionable employment which began on or before 30th September 2001 (“the further employment”) (other than further employment to which regulation B9(1) applies); and
- (c) has ceased to be in the further employment.

(2) Subject to paragraph (3), if the first pension was not enhanced under regulation E9 of the 1992 Regulations⁽¹⁾ the teacher—

- (a) ceases to be entitled to payment of the first pension; and
- (b) becomes entitled to payment of retirement benefits (“combined benefits”) calculated, subject to paragraph (9), by reference to the total of his or her reckonable service in the further employment and the reckonable service taken into account in calculating the first pension.

(3) If the pensionable salary by reference to which combined benefits would fall to be calculated is less than that by reference to which the first pension was calculated, he or she—

- (a) remains entitled to the first pension; and
- (b) subject to paragraph (8), becomes entitled to payment of retirement benefits calculated by reference to his or her reckonable service in the further employment.

(4) Subject to paragraph (8), if the first pension was enhanced under regulation E9 of the 1992 Regulations, he or she becomes entitled to payment of the first pension and of additional retirement benefits in respect of the further employment.

(5) The additional retirement benefits shall be calculated—

- (a) in respect of pensionable employment before attaining the age of 60, as if regulation E10 had applied and the further employment had begun when he or she became entitled to payment of the first pension; and
- (b) in respect of other pensionable employment, in accordance with regulations E7 and E8, but the additional retirement lump sum shall be subject to reduction under paragraph (9).

(6) For the purposes of paragraphs (2)(b) and (3)(a), the amount of any retirement pension shall be taken to be the amount before any allocation under regulation E14.

(1) Regulation E9 was amended by [S.I. 2001/291](#) and [2002/288](#).

(7) If, in the application of regulation E9 of the 1992 Regulations to the calculation of the first pension, the appropriate period was Period B, paragraph (5)(a) applies with the substitution for “60” of “65”.

(8) If the teacher ceased to be in the further employment before attaining the age of 60 and neither regulation E6(1)(c) nor regulation E6(1)(d) applied, he or she shall not become entitled to payment of retirement benefits under paragraph (3)(b) or (4) until he or she attains that age, save that where the teacher ceases to be in further employment on or after 30th June 2002 and is entitled to payment of retirement benefits under sub paragraph 3(b), he or she shall upon attaining the age of 55 become entitled to retirement benefits multiplied by the appropriate factor.

(9) A retirement lump sum payable under paragraph (2)(b), and an additional retirement lump sum payable under paragraph (4), shall be reduced by the amount of the retirement lump sum to which the teacher became entitled when he or she became entitled to payment of the first pension and of any lump sum to which he or she had previously become entitled under this regulation.

(10) Where a teacher ceases to be in further employment on or after 1st September 1997 and is entitled to payment of retirement benefits under regulation E6(1)(d)–

- (a) regulation E7(4) shall also apply to that teacher and to his or her retirement pension under paragraph (2)(b) or (3)(b) or to his or her additional retirement pension under paragraph (4); and
- (b) regulation E8(3) shall also apply to that teacher and to his or her retirement lump sum under paragraph (2)(b) or (3)(b) or to his or her additional retirement lump sum under paragraph (4).