
SCOTTISH STATUTORY INSTRUMENTS

2005 No. 393

The Teachers' Superannuation (Scotland) Regulations 2005

PART E

BENEFITS

Amounts of children's long-term pensions

- E32.**—(1) Subject to paragraph (3), if long-term pensions become payable under regulation E30—
- (a) to a surviving spouse or a nominated beneficiary (an “adult pension”); and
 - (b) to or for the benefit of a child or children (a “children’s pension”),

the annual rate of the children’s pension is the appropriate fraction of the deceased’s pensionable salary multiplied by A or, where regulation E31(7) applies, B, where—

A is in all cases the length of what would have been the deceased’s family benefit service if regulation E31(5) had applied; and

B is the number of years on which A is calculated increased in like proportion as if it were service to which regulation E31(10) or, as the case may be, regulation E31(11) had applied.

- (2) The appropriate fraction—

- (a) while a children’s pension is payable to or for the benefit of 2 or more children, is 1/160th; and
- (b) while a children’s pension is payable to or for the benefit of one child, is 1/320th.

- (3) If—

- (a) no adult pension becomes payable; or
- (b) an adult pension ceases to be payable,

the annual rate of a children’s pension is the applicable fraction of the deceased’s pensionable salary multiplied by C or, where regulation E31(9) applies, C + D, where—

C is the deceased’s effective reckonable service apart from D; and

D is the period which was, or would if regulation E10 had applied have been, the appropriate period within the meaning of regulation E10.

- (4) The applicable fraction—

- (a) while a children’s pension is payable to or for the benefit of 2 or more children, is 1/120th; and
- (b) while a children’s pension is payable to or for the benefit of one child, is 1/240th.

(5) In the case of a pension debit member, the pension is calculated by reference to the pension to which the deceased would have been entitled had his or her shareable rights not been subject to a pension debit.