STATUTORY INSTRUMENTS

1972 No. 568

EDUCATION, ENGLAND AND WALES

The Teachers' Superannuation (Financial Provisions) Regulations 1972

Made - - -	*7th April* 1972
Laid before Parliament	*19th April* 1972
Coming into Operation	*30th April* 1972

The Secretary of State for Education and Science, with the consent of the Minister for the Civil Service and after consultation with representatives of local education authorities and of teachers and with such representatives of other persons likely to be affected as appear to her to be appropriate, in exercise of the powers conferred on her by section 9 of the Superannuation Act 1972(**a**) hereby makes the following Regulations:—

Citation and Commencement

1.—(1) These Regulations may be cited as the Teachers' Superannuation (Financial Provisions) Regulations 1972.

(2) These Regulations shall come into operation on 30th April 1972 and shall take effect as from 25th March 1972.

(3) The Teachers' Superannuation Regulations 1967 to 1971 and these Regulations may be cited together as the Teachers' Superannuation Regulations 1967 to 1972.

Interpretation

2.—(1) In these Regulations, unless the context otherwise requires—

"accounting period" means a period for which the teachers' superannuation account is to be made up;

"teacher" includes an organiser, a teacher in an admitted school, a services civilian teacher, a services education officer and a part-time teacher;

"the Teachers' Regulations" means the Teachers' Superannuation Regulations 1967 to 1971; and the "principal Teachers' Regulations" means the Teachers' Superannuation Regulations 1967(**b**); and

"teachers' superannuation account" means the account required to be kept under regulation 6 below.

(2) These Regulations shall be construed as one with the Teachers' Regulations.

(3) For the purposes of these Regulations the local education authority shall be deemed to be the employer of any teacher employed in or in connexion with a school maintained by the authority.

(**a**) 1972 c. 11.

(**b**) S.I. 1967/489 (1967 I, p. 1562).

(4) The Interpretation Act 1889(**a**) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

Calculation of Salary

3.—(1) For the purposes of the Teachers' Regulations the salary of a teacher shall be taken, subject as in this regulation provided, to be the sums from time to time paid or payable to him in respect of his employment in reckonable service, excluding any fees and the emoluments specified in regulation 24 of the principal Teachers' Regulations as amended by regulation 6 of the Teachers' Superannuation (Amending) Regulations 1968(**b**) and the Teachers' Superannuation (Amendment) Regulations 1969(**c**).

(2) Where a teacher is by reason of sickness receiving less than his full salary calculated under paragraph (1), then, for the purpose of calculating the amounts payable by way of contributions in respect of him under regulation 5 below, his salary shall be deemed to be the aggregate of—

(*a*) the amount which he is so receiving; and

(*b*) any amount by which his salary has been reduced by reason of entitlement to sickness benefit under the enactments relating to national insurance.

(3) The Secretary of State may direct that any fees or any emoluments specified as aforesaid shall be included in the salary of a teacher.

Calculation of Average Salary

4.—(1) For the purposes of the Teachers' Regulations the average salary of a teacher shall be taken, subject as in this regulation provided, to be the average amount of his full salary calculated under paragraph (1) of regulation 3 above in respect of his employment in reckonable service during the three years of such service (whether continuous or not) next preceding the commencement of any annual superannuation allowance or the payment of an additional superannuation allowance or gratuity under the Teachers' Regulations.

(2) If a teacher has not been employed in reckonable service for three years or more, his average salary shall, except as in regulation 56 of the principal Teachers' Regulations provided, be calculated by reference to the period during which he has been so employed.

(3) If, in the opinion of the Secretary of State, the salary of a teacher has been unreasonably increased in respect of his employment during any period to be taken into account in calculating his average salary, the amount of the salary on which his average salary is to be computed shall be such as shall be determined by the Secretary of State to be proper.

Financing of benefits

5.—(1) For the purpose of defraying the cost of the benefits for which the Teachers' Regulations provide contributions shall be paid to the Secretary of State by teachers and their employers in accordance with the provisions of this regulation.

(2) The contributions payable in respect of a teacher by the teacher shall be of an amount equal to six per cent. of his salary for the time being.

(**a**) 1889 c. 63.
(**b**) S.I. 1968/1353 (1968 II, p. 3753).
(**c**) S.I. 1969/80 (1969 I, p. 241).

(3) The contributions payable in respect of a teacher by his employer shall be of an amount equal to six per cent. of the teachers' salary for the time being, together with any supplementary contributions required to be paid under paragraph (4).

(4) Where a report of an actuarial inquiry specifies in pursuance of regulation 7(3) below, a rate per cent. in relation to supplementary contributions, such contributions shall—

(*a*) be paid by employers from the beginning of the accounting period next after that in which the report is made until the expiry of the accounting period in which the next subsequent report is made; and

(*b*) be of an amount equal to the rate per cent. so specified of the teacher's salary for the time being.

Teachers' Superannuation Account

6.—(1) An account shall be kept in accordance with the provisions of this regulation of the revenue and expenditure under these Regulations and the Teachers' Regulations and such account shall be in continuation of that formerly kept under section 5(1) of the Teachers' Superannuation Act 1967(**a**).

(2) The accounting period for which the account is to be made up shall be the period of twelve months beginning on 1st April in each year.

(3) There shall be treated as having been paid into the revenue of the account for each accounting period—

(*a*) by teachers, the amount of contributions paid by them under regulation 5(2) above which are attributable to the period;

(*b*) by the employers of teachers, the amount of contributions (including supplementary contributions) paid by them under regulation 5(3) above which are attributable to the period;

(*c*) a sum equal to the expenditure during the period upon superannuation allowances and gratuities attributable to service before the beginning of June 1922;

(*d*) a sum representing interest calculated in accordance with the provisions of the Teachers' Superannuation Account (Rates of Interest) Regulations 1968(**b**);

(*e*) the amount of any balance of revenue over expenditure remaining at the end of the last preceding accounting period; and

(*f*) any other revenue attributable to the period.

(4) Expenditure upon allowances and gratuities attributable to service before the beginning of June 1922 shall be shown separately from expenditure attributable to service after the beginning of June 1922 on superannuation allowances, gratuities and repayment of contributions.

(5) The account shall be kept in the form and prepared in the manner prescribed by the Teachers' Superannuation (Accounts) Regulations 1970(**c**).

(**a**) 1967 c. 12.
(**b**) S.I. 1968/1944 (1968 III, p. 5253).
(**c**) S.I. 1970/1979 (1970 III, p. 6437).

Actuarial Inquiries

7.—(1) The Government Actuary shall make an actuarial inquiry with respect to the teachers' superannuation account at the end of the accounting period ending 31st March 1976 and at the end of every fifth subsequent accounting period.

(2) An inquiry made in pursuance of paragraph (1) shall determine whether the value, at the end of the period for which the inquiry is made, of the expenditure (attributable to service after the beginning of June 1922) required to be included in the teachers' superannuation account after the end of that period in respect of teachers who then were employed in reckonable service or had previously been employed in recognised, contributory or reckonable service exceeds the aggregate of—

(*a*) the value at the end of that period of the contributions payable after the end of that period in respect of such teachers and of the sums falling to be credited to the teachers' superannuation account after the end of that period in accordance with sub-paragraphs (*d*) and (*f*) of regulation 6(3) above; and

(*b*) the balance of revenue over expenditure remaining in the teachers' superannuation account at the end of that period.

(3) Where an actuarial inquiry reveals such a deficiency as is mentioned in paragraph (2), the report of the inquiry shall specify the rate per cent. (being a rate of one-quarter of one per cent. or a multiple of one-quarter of one per cent.) at which supplementary contributions paid by employers of teachers employed in reckonable service would remove the deficiency by the expiry of a period of forty years beginning with the accounting period next after that in which the report is made.

(4) The report on each actuarial inquiry under this regulation shall be made to the Secretary of State and shall be laid by him before each House of Parliament.

Modification of Regulations

8. References in the Teachers' Superannuation Account (Rates of Interest) Regulations 1968 and the Teachers' Superannuation (Accounts) Regulations 1970 to section 5(1) of, and paragraph 3(1)(*d*) of Schedule 1 to, the Teachers' Superannuation Act 1967 shall be construed as references to the provisions of these Regulations which respectively correspond thereto.

Given under the Official Seal of the Secretary of State for Education and Science on 6th April 1972.

(L.S.)

Margaret H. Thatcher,
Secretary of State for Education
and Science.

Consent of the Minister for the Civil Service given under his Official Seal on 7th April 1972.

(L.S.) *K. H. McNeill,*
Authorised by the Minister for the Civil Service.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations replace without substantive amendment the provisions of the Teachers' Superannuation Act 1967 relating to the calculation of salary and average salary, contributions, accounts and actuarial inquiries which have ceased to have effect on the repeal of that Act by the Superannuation Act 1972.

The Regulations have retrospective effect from the date of the repeal of the Act of 1967 by virtue of section 12(1) of the Superannuation Act 1972.

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