



Jersey

TEACHERS' SUPERANNUATION (EXISTING MEMBERS) (JERSEY) ORDER 1986

Official Consolidated Version

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TEACHERS' SUPERANNUATION (EXISTING MEMBERS) (JERSEY) ORDER 1986

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Jersey

TEACHERS' SUPERANNUATION (EXISTING MEMBERS) (JERSEY) ORDER 1986¹

THE EDUCATION, SPORT AND CULTURE COMMITTEE, in pursuance of Articles 2 and 7 of the [Teachers' Superannuation \(Jersey\) Law 1979](#), and after consultation with representatives of persons to whom the Order applies, orders as follows –

Commencement [[see endnotes](#)]

PART 1

INTRODUCTORY

1 Interpretation

(1) In this Order, unless the context otherwise requires –

“accepted school” means a school that is an accepted school under the Administration Order;

“actuarial” in relation to any sum or value (however described) means the sum or value determined by the Actuary;

“Administration Order” means the [Teachers' Superannuation \(Administration\) \(Jersey\) Order 2007](#);

“agreed” means agreed between the Management Board and the teacher or other person concerned;

“approved” means approved by the Management Board;

“average salary” has the meaning assigned to it by Article 7;

“child” in reference to the child of a person, means a child (including an illegitimate or adopted child) of that person, or a child accepted by that person as a member of the family, and wholly or mainly dependent on the person, who has not attained the age of 16 years or, having attained the age of 16 years, is receiving full-time education or attending a course of not less than 2 years' full-time training for a trade, profession or calling; and a person who has continued receiving full-

time education after having attained the age of 16 shall be regarded as receiving such education up to (but not including) the first Monday in January, the first Monday after Easter Monday or the first Monday in September next following the end of the term in which in fact the person last receives full-time education; but does not include a person who is married or in a civil partnership nor a person who is for the time being in receipt of a disqualifying income;

“comparable British service” means service which is pensionable under a superannuation scheme for teachers in public employment in any part of the British Isles other than Jersey;

“disqualifying income” means remuneration payable to a person attending a course of full-time training at a rate not less than the annual rate for the time being payable of an annual allowance which began on 1st April 1980 at the annual rate of £670;

“employer” means the employer of a teacher and includes a governing body or other body of managers;

“financial year” means a period of 12 months beginning on 1st January;

“full salary” means salary (within the meaning of paragraph (9)) without deduction;

“Fund” means the Teachers' Superannuation Fund;

“guaranteed minimum allowance” and “guaranteed minimum pension” shall be construed in accordance with Article 8;

“Income Tax Law” means the [Income Tax \(Jersey\) Law 1961](#);

“insured pensionable age” means, in the case of a man, 65 and, in the case of a woman, 60;

“interchange provisions” means –

- (a) Articles 20 and 21 of the Administration Order;
- (b) the former Part 4 of this Order repealed by the Teachers' Superannuation (General Provisions) (Amendment No. 3) (Jersey) Order 2007; and
- (c) any previous provisions of this Order to like effect;

“Law” means the [Teachers' Superannuation \(Jersey\) Law 1979](#);

“organiser” means a person in employment which involves the performance of duties in connection with the provision of education or services ancillary to education;

“previous provisions” means provisions contained in, or made under, an enactment relating to the superannuation of teachers in force or deemed to have been in force in Jersey at any time before the commencement of this Order;

“reckonable service”, subject to Article 6, has the meaning assigned to it by Article 2;

“service”, in relation to reckonable service, means salaried employment under a contract of service with an employer of a person who at the date of the employment is over 18 and under 70 years of age;

“supervisor” means a person employed in a capacity connected with education which to a substantial extent involves the supervision or the control of teachers;

“teacher” includes a person who has ceased to be a teacher, an organiser and a supervisor;

“terminal sum” includes –

- (a) an additional allowance;
- (b) a short service gratuity;
- (c) any sum payable on the death of the teacher; and
- (d) any sum payable to the teacher under Section D of Part 2;

“Transitory Provisions Order” means the Teachers' Superannuation (Transitory Provisions) (Jersey) Order 1986;

“war service” has the meaning assigned to it by Article 5.²

- (2) Any reference to an Act of any specified year is to an Act relating to the superannuation of teachers in England and Wales enacted in that year; and –

“1966 Regulations” means the Teachers' Superannuation (Family Benefits) Regulations 1966 of the United Kingdom, as applied to Jersey by the Transitory Provisions Order;

“1967 Regulations” means the Teachers' Superannuation Regulations 1967 of the United Kingdom, as applied to Jersey by the Transitory Provisions Order;

“1970 Regulations” means the Teachers' Superannuation (Family Benefits) Regulations 1970 of the United Kingdom, as applied to Jersey by the Transitory Provisions Order; and

“1976 Regulations” means the Teachers' Superannuation Regulations, 1976 of the United Kingdom, as applied to Jersey by the Transitory Provisions Order.

- (3) References to an annual allowance, an additional allowance, a gratuity or a pension are references to an annual allowance, additional allowance, gratuity or pension payable under Part 3 or, where the context so requires, previous provisions to the like effect; and “benefit”, when used without qualification, means any or every such annual allowance, additional allowance, gratuity or pension as the context requires.
- (4) For the purposes of this Order, a teacher is qualified (or qualified by service) for any benefit if, on the day following the teacher's ceasing to be employed in reckonable service, the teacher is entitled to payment thereof or would be so entitled but for the teacher's age.
- (5) For the purposes of this Order, a teacher shall be taken to cease to be employed in reckonable service on the last day the teacher is so employed.
- (6) References to the purchase of added years are, in relation to previous provisions, to be construed as including references to the payment of contributions by a teacher in respect of a period during which the teacher was not employed in reckonable service.
- (7) Unless the context otherwise requires, references to contributions and benefits payable in respect of a teacher are to be construed as including references to contributions paid by, and to benefits paid to, the teacher.
- (8) A person is referred to in this Order as being incapacitated during any period in which –

- (a) in the case of a teacher, the employer of that teacher is satisfied that the teacher is incapable of discharging efficiently the duties of the teacher's employment by reason of ill-health or disability of mind or body; and
- (b) in the case of any other person, the Management Board is satisfied that he or she is incapable by reason of ill-health or disability of mind or body of earning his or her livelihood and the person is not maintained out of public funds,

and references to incapacity are to be construed accordingly.³

(9)

- (a) The salary of a teacher in any year shall be taken to be the sums payable to the teacher in respect of the teacher's employment in reckonable service in that year, including the annual value (but not exceeding 1/6th of the other remuneration of the teacher) of any lodging to which this paragraph applies, together with the annual value of any heat, light, water or other services supplied free in that year in connection with that lodging, but does not include any other benefit in kind or any payments –
 - (i) in respect of overtime, special services or extra duties,
 - (ii) by way of travelling or expense allowances.
- (b) This paragraph applies to any lodging provided free in connection with the employment of the teacher in respect of which the teacher's employer has satisfied the Management Board that it was not expedient to pay the value of the lodging by way of salary.⁴

2 Reckonable service

(1) "Reckonable service" means –

- (a) any period during which a teacher is or was employed in reckonable service;
- (b) added years purchased under Section B of Part 2 or previous provisions to the like effect;
- (c) service credited to the teacher by virtue of interchange provisions;
- (d) service which was contributory by virtue of the Teachers' Superannuation (War Service) (Jersey) Law 1948.

(2) A teacher is referred to in this Order as employed in reckonable service at any time when the teacher is –

- (a) in the full-time employment of the States;
- (b) in part-time employment in a capacity mentioned in Article 3 which is treated as full-time employment by virtue of that Article;
- (c) in employment which is in continuation of employment treated as reckonable service for the purposes of the 1967 Regulations;
- (d) in employment which is in continuation of employment of the kind described in sub-paragraph (c); or
- (e) in full-time employment as a qualified teacher in an accepted school which is reckonable service by virtue of Article 4,

and a teacher is referred to as having been employed in such service before the commencement of this Order in respect of any period during which the teacher was employed in comparable service under previous provisions to the like effect as those specified above.

- (3) For the purposes of paragraph (2), a teacher shall be treated as being in such employment as is mentioned in sub-paragraph (a), (b), (c), (d) or (e), as the case may be, of that paragraph during any period in which –
- (a) the teacher is on ordinary leave (including leave pending the termination of the teacher's contract of service) on full pay;
 - (b) the teacher is on sick leave (recorded as such by the teacher's employer) and is entitled to at least half-pay (disregarding any reduction or refund provided for by the terms of the teacher's employment) so, however, that the teacher has not been continuously so absent for more than 12 months, or, in the case of absence on account of pulmonary tuberculosis, for more than 18 months;
 - (c) the teacher is on special leave on full pay; or
 - (d) the teacher is suspended from duty on full pay.
- (4) A teacher whose contract of service provides for the teacher's salary to be paid termly in 3 equal amounts, whether in instalments or otherwise, shall be treated for the purposes of this Article as being employed in respect of any period for which the teacher is so paid for 4 calendar months beginning on 1st January, 1st May or 1st September as the case may be.

2A Application of Order to persons employed on or after 1st April 2007⁵

- (1) A person shall not be taken to be employed in reckonable service for the purposes of this Order if he or she becomes employed as a teacher under a contract of employment under which the first day of the person's employment is on or after 1st April 2007.
- (2) Despite paragraph (1), a person shall be taken to be employed in reckonable service for the purposes of this Order if he or she –
- (a) was employed in reckonable service for the purposes of this Order but has ceased for a period to be so employed;
 - (b) becomes employed as a teacher under a contract of employment under which the first day of the person's employment is on or after 1st April 2007;
 - (c) is, apart from the operation of paragraph (1), employed in reckonable service; and
 - (d) has not, within 4 weeks after the first day of his or her employment, elected under Article 7 of the [Teachers' Superannuation \(New Members\) \(Jersey\) Order 2007](#) to become a member of the scheme established under that Order.
- (3) A reference in this Order to a teacher shall not include a reference to a person who, in accordance with this Article, is not taken to be employed in reckonable service for the purposes of this Order.

3 Part-time service

- (1) There shall be treated as full-time employment the part-time employment in any of the following capacities of a teacher not employed in reckonable service who so elects (or before the commencement of this Order so elected) by notice in writing to the Management Board –
 - (a) teacher employed by the States; or
 - (b) employment in an accepted school which would be reckonable service if it were full-time.⁶
- (2) An election for the purpose of this Article shall be irrevocable and shall have effect from the first day of the month following that in which the Management Board notifies the teacher of its acceptance or such earlier date as may be approved.⁷
- (3) For the purposes of Article 51, part-time employment to which this Article applies shall be treated as if it were full-time employment; and for all other purposes of this Order there shall be treated as reckonable service of the teacher in any financial year the number of days which bears to 365 the same proportion as the salary payable to the teacher (or, in a case falling within Article 29(1), the salary which in the opinion of the Management Board the teacher could have expected to receive) during that year bears to the salary which would have been payable if the teacher had been employed full-time.⁸
- (4) For the purposes of paragraph (3) –
 - (a) no account shall be taken of any allowance or additional payments which were or would have been payable to the teacher if their exclusion from the salary which was or would have been payable to the teacher would result in the number of days treated as reckonable service being more than they would have been if account had been taken of those allowances or additional payments;
 - (b) any reduction of salary during any such period of absence as is mentioned in Article 2(3)(b) shall be disregarded;
 - (c) a half or greater fraction of a day shall be reckoned as a day and a smaller fraction shall be disregarded; and
 - (d) the total reckonable service of a person in any financial year shall not exceed 365 days.
- (5) “Part-time service” means –
 - (a) service under a contract providing for regular service which is less than full-time; or
 - (b) service under a contract terminable without notice as a teacher employed temporarily in the place of a regularly employed teacher,but does not include service of a teacher to whom an annual allowance is payable under Article 51(1)(a) or (b) or a previous provision to the like effect.
- (6) Any question arising under this Article as to the salary which would have been payable to the teacher if the teacher had been employed full-time shall be determined by the Management Board and the Board's decision shall be final.⁹

4 Service in accepted schools

- (1) ¹⁰
- (2) ¹¹
- (3) ¹²
- (4) Full-time employment as a teacher in an accepted school shall be reckonable service except in the case of –
 - (a) the proprietor of the school; or
 - (b) a teacher employed in a school –
 - (i) accepted within the meaning of previous provisions whereunder the teacher's employment was not reckonable service, or
 - (ii) accepted under this Order, where the teacher was employed therein immediately before the date on which it became an accepted school and, within 3 months of that date, the teacher has elected that the teacher's employment should not be reckonable service,

unless and until the teacher has subsequently elected that the teacher's employment should be reckonable service and, in such case, the teacher's employment in the accepted school shall be reckonable service from the first day of the month next following that election or such later date as may be approved.
- (5) In this Article any reference to an election is a reference to an election by written notice given to the Management Board and the following expressions have the meanings respectively assigned to them, namely –

“proprietor” means a person who has a financial interest in any school otherwise than by reason only of the person's being employed there at a salary unrelated to the profits of the school or its other performance as a commercial enterprise.¹³

5 War service

- (1) “War service” means whole-time service over the age of 18 at any time between the beginning of September 1939 and the end of March 1949 in the armed forces of the Crown, in the merchant navy or the mercantile marine, or in any of the women's services specified in the First Schedule to the Superannuation Act 1946 of the United Kingdom of a teacher to whom this Article applies, but does not include any such service which was, or is treated as, contributory service (within the meaning of the Teachers' (Superannuation) (Jersey) Law 1919 to 1958, as extended to Jersey) or in respect of which there is payable a naval pension, a service pension (within the meaning of the Recall of Army and Air Force Pensioners Act 1948 of the United Kingdom) or retired pay.
- (2) Subject to paragraph (3), this Article applies to any teacher who after war service and without having first been employed in comparable British service, was first employed in reckonable service before July 1950, or after June 1950 on the completion of either –
 - (a) a course of training approved for the purposes of any Regulation relating to the qualification of teachers made under section 100 of the Education Act 1944 of the United Kingdom (as originally enacted), being –

- (i) a course provided under the scheme for the emergency recruitment and training of teachers established by the Ministry of Education of the United Kingdom or any scheme to the like effect established by the Scottish Education Department or the Ministry of Education, Northern Ireland,
 - (ii) a course in respect of which grants were paid to the teacher under the Ministry of Education (Further Education and Training) Grant Regulations 1946 of the United Kingdom or the Further Education and Training Scheme administered by the Scottish Education Department, or
 - (iii) a course which the teacher had begun before July 1950; or
- (b) if the teacher had begun the final year of the course before November 1950, any such course as is mentioned in Regulation 30(1) (4-year first degree and teacher training course) of the Training of Teachers Grant Regulations 1948 of the United Kingdom.
- (3) This Article does not apply to a teacher if the first period of the teacher's reckonable service referred to in paragraph (2) is not treated as reckonable service for the purpose of calculating any benefit.
- (4) In this Article "reckonable service" includes service which was contributory service by virtue of a scheme made under section 21(1)(a) of the Act of 1925 as extended to Jersey by the Loi (1928) sur les pensions de retraite scolaires.
- (5) Any question arising under this Article as to whether a teacher became employed in reckonable service on the completion of a course to which paragraph (2) applies shall be determined by the Management Board and the Board's decision shall be final.¹⁴

6 Service not reckonable

- (1) A period of employment is not reckonable service if it is in continuation of employment which was treated as not being reckonable service by previous provisions.
- (2) The employment of a teacher is not reckonable service –
 - (a) in the case of a teacher who was ordinarily resident outside the British Islands before becoming employed, if and for so long as the Management Board is satisfied both that the employment will not exceed 2 years and that, when it is completed, the teacher will cease to be resident within the British Islands;
 - (b) if, having entered reckonable service for the first time after attaining the age of 55 without having previously been employed in comparable British service in respect of which the Fund received a transfer value under interchange provisions, the teacher so elects by notice in writing to the Management Board within 3 months of the teacher's becoming so employed.¹⁵

7 Average salary

- (1) Subject, in the case of a teacher who has been in part-time employment, to paragraph (5), the average salary of –
 - (a) a teacher who has been employed in reckonable service for one year or more –
 - (i) if the teacher has been continuously employed in reckonable service throughout the teacher's terminal service, is the highest amount of the teacher's full salary for any continuous period of 12 months in that period,
 - (ii) if the teacher has not been so continuously employed, is the highest amount of the teacher's full salary for any 365 successive days of reckonable service in the period;
 - (b) a teacher who has been employed in reckonable service for less than one year, is the average annual rate of the teacher's full salary during that employment.
- (2) For the purposes of this Article, a teacher shall be treated as having received during any period in respect of which the teacher has paid contributions under Article 29, or a previous provision to the like effect, the salary by reference to which those contributions were calculated.
- (3) If the Management Board certifies that the salary of a teacher has been unreasonably increased in respect of any period which in the Board's opinion is relevant for the purposes of this Article, the teacher's average salary shall be calculated by reference to such a salary in respect of that period as the Management Board considers reasonable.¹⁶
- (4) In this Article –

“full salary”, in relation to a teacher whose salary is reduced during absence on sick leave means salary at the annual rate at which it would have been paid but for the reduction, and in relation to a teacher who made an election under Article 10(2) means the salary by reference to which the contributions payable in respect of the teacher were calculated or, if by reason of Article 14 no such contributions are payable, the salary by reference to which apart from that Article contributions would be payable;

“terminal service” means (subject, in the case of a teacher who has been in part-time service, to paragraph (5)) –

 - (a) as regards any teacher who has been employed in reckonable service for 3 years or more, the 3 years of such service (whether continuous or not) next preceding the commencement of any annual allowance or the accrual of any right to an additional allowance or gratuity; and
 - (b) as regards any teacher who has not been employed in reckonable service for 3 years or more but has been employed for one year or more, the period of that service.¹⁷
- (5) When for any period a teacher employed in reckonable service has been in part-time employment (“period of part-time employment”) then paragraph (1) and the definition of “terminal service” in paragraph (4) shall have effect as if –
 - (a) during the period of part-time employment the teacher had not been continuously employed in reckonable service but had only been so employed

for the number of days treated as reckonable service in the teacher's case, in pursuance of Article 3(3), by reason of the period in question; but

- (b) the teacher's full salary for the period of part-time employment were in respect of those days (the annual value of the teacher's full salary being calculated accordingly where paragraph (1)(b) applies),

so, however, that for the purposes hereof periods of part-time employment for which the teacher's salary was payable at different rates shall be treated as separate periods of part-time employment.

8 Guaranteed minimum allowance or pension

- (1) In relation to an annual allowance or a spouse's pension or civil partner's pension the expressions "guaranteed minimum allowance" and "guaranteed minimum pension" have the same meaning as that assigned to the expression 'guaranteed minimum pension' by section 8(2) of the Pension Schemes Act 1993 of the United Kingdom.¹⁸
- (2) For the purpose of determining whether or not an annual allowance or spouse's pension or civil partner's pension shall be calculated by reference to the guaranteed minimum allowance or pension, a weekly amount shall be taken to be the annual amount divided by 52, the result being rounded to the nearest whole penny, taking 0.5p as nearest to the whole penny above.¹⁹

PART 2

CONTRIBUTIONS

Section A

General Provisions

9 Financing of benefits by contributions

- (1) A teacher shall, as from the date of the teacher's entry into reckonable service, pay into the Fund –
 - (a) 6% of the teacher's salary for the time being; and
 - (b) any contributions which the teacher has elected or is required to pay under Sections B or C of this Part or any previous provisions to the like effect.
- (2) The employer of a teacher shall, as from the date of entry of the teacher into reckonable service, pay a sum equal to 16.4% of the teacher's salary for the time being.²⁰
- (3) An employee or employer may, in accordance with Articles 18 and 19 of the Administration Order, be required to pay a different amount to the amount referred to in paragraph (1) or (2).²¹
- (4) Each employee or employer shall contribute to the scheme the contributions, determined by the Management Board on the advice of the Actuary, that are

required to be paid in accordance with a proposal, accepted under Article 18 or 19 of the Administration Order, to increase the contributions payable respectively by an employee or employer.²²

10 Contributions in respect of teachers on reduced salary

- (1) Subject to paragraph (3), the contributions payable in respect of a teacher whose salary is reduced during absence on sick leave shall be calculated by reference to the aggregate of the teacher's salary and the amount by which it is reduced by reason of the teacher's entitlement to sickness benefit under the [Social Security \(Jersey\) Law 1974](#).
- (2) The contributions payable in respect of a full-time teacher who suffers a reduction in salary while continuing to be employed in reckonable service shall, if with the approval of the Management Board the teacher so elects within 6 months of that reduction taking effect, be calculated by reference to the salary at which the teacher was employed immediately before the reduction ("previous salary") until the teacher ceases to be employed at a salary which is lower than the teacher's previous salary, or the teacher elects by notice in writing to the Management Board that the contributions shall cease to be calculated by reference to the teacher's previous salary.²³
- (3) The contributions payable in pursuance of an election under paragraph (2) in respect of a teacher whose salary is reduced because of the teacher's sickness shall be calculated by reference to a proportionate part of the teacher's previous salary.
- (4) Regulation 29 of the 1967 Regulations shall continue to apply to any teacher to whom it applied immediately before the commencement of this Order in respect of any reduction in salary occurring before its commencement.

11 Payment of teacher's contributions

- (1) The employer of a teacher employed in reckonable service shall deduct from every payment of salary made to the teacher in the course of a financial year –
 - (a) the contributions payable by the teacher in respect of that payment; and
 - (b) insofar as the employer has failed to deduct contributions so payable in respect of previous payments so made in the course of that year, those contributions;
 - (c) any sums payable by the teacher by way of deduction from the teacher's salary pursuant to Article 17,and any contributions or sums so deducted shall be paid into the Fund.
- (2) There shall be payable by a teacher into the Fund –
 - (a) any contributions in respect of payments of salary which the employer making those payments has failed to deduct in accordance with paragraph (1); and
 - (b) if the teacher has been served by the Management Board with a notice specifying the amount of such contributions and has not paid that amount before the day following the expiry of 6 weeks after service, compound interest on the unpaid amount computed in accordance with Article 13.²⁴

- (3) Without prejudice to any other method of recovery, any sum due to the Fund under paragraph (2) may be recovered by deduction from any benefit payable to the teacher (or after the teacher's death, to the teacher's legal personal representatives).

12 Time for making payments into the Fund

- (1) Any teacher's contribution payable by deduction from salary shall be remitted, and any employer's contributions shall be paid into the Fund –
 - (a) in the case of a teacher employed by the States, at the time of the payment of salary to the teacher;
 - (b) in the case of a teacher in an accepted school, by the employer in equal instalments on 30th June and 31st December each year.
- (2) For the purposes of this Article, the annual salary of a teacher is to be deemed to be payable in 12 equal monthly instalments, and any arrears of salary due by virtue of any retrospective increase in the teacher's remuneration shall be treated as payable in the month in which they fall to be paid.

13 Interest on contributions

Unless the Management Board in any particular case otherwise directs, compound interest at the rate of 1% per month with monthly rests shall be payable by the employer for any month or incomplete part of a month on so much of every contribution payable by deduction from salary and so much of any employer's contribution as is not paid into the Fund at the time of the payment of salary to the teacher, or on 30th June or 31st December, as the case may be; and interest payable by virtue of this Article shall be paid or as the case may be remitted by the employer to the Fund.²⁵

14 Cessation of contributions after 45 years of service

No contributions shall be payable in respect of any reckonable service beyond a total of 45 years of service counting for the purposes of Article 52(2).

15 Return of repaid contributions

- (1) A teacher to whom contributions were repaid before June 1973, otherwise than under regulation 52 of the 1976 Regulations (as originally made and applied to Jersey) or a previous provision to the like effect, may, if the teacher becomes again employed in reckonable service, return those contributions to the Fund at any time while the teacher is so employed together with compound interest at the rate of 3½% per annum with yearly rests from the date of the repayment of the contributions until the date of their return to the Fund:

Provided that nothing in this paragraph shall apply in respect of contributions returned to the Fund after May 1973 and subsequently repaid to the teacher.

- (2) Paragraph (1) shall apply with the necessary modifications to a teacher who is subsequently employed in comparable British service as they apply to a teacher who is subsequently employed in reckonable service, but only if the transfer value has not been paid in respect of the teacher to the person responsible for the

management of the superannuation scheme to which the teacher is subject by virtue of that service.

16 Return of contributions under Article 15(1)

The return of contributions to the Fund under Article 15(1) with interest as therein provided shall be by a single payment of the sum due unless the amount of that payment would exceed £500 when the teacher may elect to make the payment –

- (a) if the teacher is employed in full-time reckonable service, by instalments to be deducted from the teacher's salary in accordance with Article 17; or
- (b) if the teacher is employed in reckonable service other than full-time, (hereinafter referred to as "part-time reckonable service") or in comparable British service, by instalments payable in accordance with Article 18.

17 Return of contributions by deduction from salary

- (1) If a teacher has elected, pursuant to Article 16(a), to return contributions by instalments to be deducted from the teacher's salary, the amount of each deduction shall be equal and shall be of such amount as will enable the said sum, together with the interest payable under paragraph (2), to be paid in full over a period of 5 years or, where that period would expire after the teacher has attained the age of 60, any lesser period of whole years, selected by the teacher, that will expire on or after the day on which the teacher attains that age:

Provided that, if the aggregate amount of such deductions in any one year would, when aggregated with other deductions from the teacher's salary under Article 11(1), exceed 15% of the teacher's salary for that year, the period of payment shall be extended to such minimum number of whole years as will cause the amount of such deductions, when so aggregated, not to exceed 15% of the teacher's annual salary.

- (2) If a teacher elects to return any contributions by deduction from the teacher's salary in accordance with the provisions of this Article, or has elected to return contributions by the payment of instalments under regulation 20 of the 1976 Regulations (as originally made and applied to Jersey) the teacher shall pay, in lieu of the interest provided for in Article 15(1), compound interest on the balance of the contributions being returned for the time being outstanding, calculated at 3½% per annum, with yearly rests from 31st December from the date of the repayment of the contributions to the teacher until the whole amount thereof shall have been returned to the Fund with interest thereon as herein provided.
- (3) If a teacher who has commenced to pay instalments in accordance with this Regulation or under regulation 20 of the 1976 Regulations (as originally made and applied to Jersey) becomes entitled to the award of allowances, or a death gratuity becomes payable in respect of the teacher before the teacher has completed payment –
 - (a) any allowance payable in respect of the teacher shall be calculated on the basis that the teacher has completed payment; and
 - (b) the amount outstanding, adjusted to take account of the premature payment, shall be deducted from the additional allowance or gratuity payment in respect of the teacher.

- (4) If, in a case not falling within paragraph (3), a teacher who has commenced to pay instalments in accordance with this Article ceases to be employed in full-time reckonable service before the teacher has completed payment, but continues in part-time reckonable service or in comparable British service, the teacher shall (subject as hereinafter provided) pay the amount then outstanding to the Fund –
- (a) in a single payment, adjusted to take account of the premature payment; or
 - (b) if the teacher so elects, by instalments in accordance with Article 18.
- (5) If, in a case not falling within paragraphs (3) or (4), a teacher who has commenced to pay instalments in accordance with this Article ceases to be employed in reckonable service or in comparable British service before the teacher has completed payment, the teacher shall (subject as hereinafter provided) pay the amount then outstanding to the Fund –
- (a) in a single payment, adjusted to take account of the premature payment; or
 - (b) if the teacher elects to pay contributions to purchase current added years under Article 28, by instalments (if the teacher so elects) paid at the same time as those contributions but otherwise in accordance with Article 18; and the teacher shall in that event be treated for the purposes of paragraph (6) as not ceasing to be employed in reckonable service until the teacher makes an election pursuant to Article 28 or the period allowed for such an election by Article 28(6) has expired, whichever shall happen first.
- (6) If within 3 months of ceasing to be employed in full-time reckonable service a teacher has not paid the amount outstanding to the Fund or elected (where the teacher has the right to do so) to pay that amount by instalments in accordance with paragraphs (4)(b) or (5)(b), the payments already made by the teacher under Article 16(1) including any interest included in those payments, shall be repaid to the teacher.
- (7) When a teacher employed in full-time reckonable service had, before 1st April 1984, elected to return contributions under Article 15(1) by instalments under regulation 20 of the 1976 Regulations (as originally made and applied to Jersey) the teacher shall pay any outstanding balance by way of deductions from the teacher's salary under this Article, which shall in such a case apply with such modifications as may be necessary:
- Provided that the period of payment shall not, in such a case, expire earlier than –
- (a) 5 years from the date on which the first payment by deduction is made; or
 - (b) the date on which the teacher attains the age of 60, if sooner.

18 Return of contributions by payment of instalments

- (1) The payments under this Article shall be made in uniform instalments of such amount as may be determined by the Management Board (subject to paragraph (2)) after consultation with the teacher and at such intervals not exceeding 6 months, as may, after such consultation, be so determined, and shall continue to be paid until the whole amount of the contributions repaid to the teacher has been returned to the Fund, together with the interest payable on it by virtue of paragraph (3).²⁶
- (2) The annual amount of any instalment paid under this Article shall not exceed whichever is the less of –

- (a) 9% of the teacher's annual salary at the rate payable on the date the Management Board receives the teacher's election; and
- (b) $\frac{1}{5}$ th of the amount of returned contributions plus interest specified in Article 15(1) or such greater fraction of that sum as is represented by the reciprocal of the number of years by which the teacher's age on that date is less than 60,

reduced, in either case, by the amount by which contributions payable by the teacher by way of deduction from salary under any provision of this Order exceeds 6% of the teacher's salary.²⁷

- (3) If a teacher elects to return any contributions repaid to the teacher in accordance with this Article, the teacher shall pay, in lieu of the interest provided for in Article 15(1), compound interest on the balance of the contributions being returned for the time being outstanding calculated at $3\frac{1}{2}\%$ per annum, with yearly rests from 31st December, from the date of the repayment of those contributions to the teacher until the whole amount thereof shall have been returned to the Fund with interest thereon as herein provided.
- (4) If a teacher who has commenced to pay instalments in accordance with this Article becomes entitled to the award of allowances, or a death gratuity becomes payable in respect of the teacher, before the teacher has completed payment, then –
 - (a) any allowances payable in respect of the teacher shall be calculated on the basis that the teacher had completed payment; and
 - (b) the amount outstanding shall be deducted from the additional allowance or gratuity payable in respect of the teacher.
- (5) If, in a case not falling within paragraph (4), a teacher who has commenced to pay instalments in accordance with this Article ceases to be employed in reckonable service or in comparable British service before the teacher has completed payment, the teacher shall, subject as hereinafter provided, pay the amount then outstanding to the Fund –
 - (a) in a single payment, adjusted to take account of the premature payment; or
 - (b) if the teacher elects to pay contributions to purchase current added years under Article 28, by instalments (if the teacher so elects) paid at the same time as those contributions but otherwise in accordance with this Article, and the teacher shall in that event be treated for the purposes of paragraph (6) as not ceasing to be employed in reckonable service or comparable British service until the teacher makes an election under Article 28 or the period allowed for such an election by Article 28(6) has expired, whichever shall happen first.
- (6) If within 3 months of ceasing to be employed in part-time reckonable service or comparable British service, as the case may be, the teacher has not paid the amount outstanding or elected, where he or she has the right to do so, to pay the amount by instalments in accordance with paragraph (5)(b) of this Article, the payments already made by the teacher under Article 15(1), including any interest included in those payments shall be repaid to the teacher.
- (7) If in any case where the teacher has elected to pay an amount outstanding by instalments under this Article any such instalment is not paid by 21st January in the financial year beginning next after the financial year in which it fell due, the

payments already made by the teacher under Article 15(1), including any interest included in those payments, shall be repaid to the teacher.

19 Attribution of contributions

- (1) Contributions paid by deduction from salary shall be attributed to the financial year in which the deduction is made and, subject to paragraph (2), contributions paid directly into the Fund shall be attributed to the financial year in which the payment is made.
- (2) Contributions paid under Article 29 for any such period as is described in Article 28(1)(a), which are paid directly into the Fund after the financial year in which that period falls, but before 21st January in the following year, shall be attributable to the financial year in which the period falls.²⁸

Section B

Added Years

19A Discontinuation of added years under Section B²⁹

- (1) Subject to paragraph (2), on the coming into force of the Teachers' Superannuation (Miscellaneous Amendments) (Jersey) Order 2016, added years may not be purchased under Section B of this Part.
- (2) Notwithstanding paragraph (1), a teacher may continue to purchase added years under Section B of this Part provided he or she first commenced purchasing those added years before the coming into force of the Order referred to in paragraph (1), and does not cease purchasing them after the coming into force of that Order.
- (3) Nothing in this Article shall be taken to prevent a teacher who is purchasing added years under Section B of this Part from also entering into an AVC arrangement within the meaning of Article 32A.

20 Maximum purchase of added years

- (1) A teacher may, and in respect of the teacher's war service shall, purchase added years in accordance with this Article; but, subject to Article 32, a teacher may not purchase added years, whether past or current or past and current, in excess of the permitted maximum, that is to say –
 - (a) if the teacher first entered reckonable service before attaining the age of 50, 30 years; and
 - (b) in any other case the number of years specified by the relevant entry in the following table –

Age on first entry	Permitted maximum
50	23
51	16
52	9

53

2

twice the number
remaining before
55th birthday.

54

- (2) A teacher who ceases (otherwise than on death or as a result of incapacity) to be employed in reckonable service without having completed the payment of the teacher's contributions under this Article may not purchase, and shall not be treated as having purchased, added years in excess of the number which bears to the greatest number of years which the teacher could have purchased in accordance with this Section the same proportion as the teacher's reckonable service bears to the reckonable service which the teacher would have completed if the teacher had been continuously employed in such service from the day when those contributions first became payable until the teacher attained the age of 60.
- (3) A teacher whose employment in reckonable service before the teacher purchases added years has not been continuous shall for the purpose of this Article be treated as having become first employed in such service at the age determined by adding to the teacher's actual age at that time –
 - (a) any period after the teacher was first employed in reckonable service during which the teacher was not employed in such service; and
 - (b) any period which is treated as reckonable service by virtue of Regulation 31 of the 1967 Regulations or section 2 of the Act of 1937 as applied to Jersey by the Teachers' Superannuation (Jersey) Law 1948.

21 Modification of Article 20 in certain cases

- (1) This Article shall apply to a teacher who, on last becoming employed in reckonable service, was entitled in respect of any former employment to any such superannuation benefits as are mentioned in paragraph (2), whether or not they had then come into payment; and, for the purposes hereof, “employment” includes trade, profession, vocation and office.
- (2) The superannuation benefits referred to in paragraph (1) comprise –
 - (a) any benefits by way of pension, allowance, lump sum or gratuity if, but only if, the annuity for life from the age of 60 which is the actuarial equivalent of those benefits exceeds £52 a year; and
 - (b) any benefit by way of refund of contributions (with or without interest) if, but only if, it was received by the person concerned after the person had attained the age of 45 and it exceeded £2,000.
- (3) In the case of a teacher to whom this Article applies, Article 20(1) shall have effect as if it provided that, if the permitted maximum, determined in accordance with sub-paragraph (a) or (b) thereof, would exceed the number of years hereinafter mentioned, it should not be so determined but should be the number of years so mentioned, that is to say, such number as would secure that the following aggregate did not exceed 2/3rd of the teacher’s average salary determined in accordance with paragraph (4), namely, the aggregate annual amount of –
 - (a) the annuity for life from the age of 60 which is the actuarial equivalent of the superannuation benefits mentioned in paragraph (1);
 - (b) the hypothetical annual allowance mentioned in paragraph (4); and

- (c) the annuity for life, from the age of 60 which is the actuarial equivalent of the hypothetical additional allowance so mentioned.
- (4) The hypothetical annual allowance and additional allowance referred to in paragraph (3) are the allowances to which the teacher would be entitled under Article 51 on attaining the age of 60 if –
 - (a) the teacher were then qualified therefor;
 - (b) the teacher continued to be employed in reckonable service until attaining that age; and
 - (c) the teacher's salary continued to fall to be determined in accordance with the scale applicable in the teacher's case at the date of purchase of added years,and, for the purposes of paragraph (3), the teacher's average salary shall be the teacher's average salary on attaining the age of 60 determined on the hypotheses set out above.

22 Purchase of past added years – current provisions

- (1) This Article shall apply in the case of a teacher who –
 - (a) save as provided in paragraph (9), is employed in reckonable service and to whom allowances have not become payable by virtue of Article 51(1)(a); and
 - (b) save where paragraph (12) applies, first became employed in reckonable service before attaining the age of 55 years,for the purpose of enabling the teacher to elect that such a past period as is mentioned in paragraph (2) should, as hereafter provided, count as reckonable service subject to the teacher's paying the appropriate contributions.
- (2) The past period referred to in paragraph (1) is one falling before the date of the election being a period –
 - (a) falling after the teacher attained the age of 20 years and before the teacher attains the age of 60 years; and
 - (b) during which the teacher was not employed in full-time reckonable service,and any reference in this Article to a past period shall be construed accordingly:
Provided that, where the teacher is entitled to count reckonable service by virtue of such a period, for the purposes hereof account shall be taken only of so much (if any) of that period as exceeds the reckonable service so counting.
- (3) In this Article any reference to –
 - (a) a first election is a reference to an election thereunder by a teacher who has not previously exercised the teacher's right of election under this Article as from time to time in force, or under regulation 24 of the 1976 Regulations as amended by the Teachers' Superannuation (Amendment) (No. 2) Regulations 1982 of the United Kingdom, as applied to Jersey by the Transitory Provisions Order;
 - (b) a further election is a reference to an election thereunder other than a first election;

- (c) the previous election, in relation to a teacher making a further election, is a reference to the teacher's most recent previous election under this Article as from time to time in force, or under the said Regulation 24, as so amended and applied to Jersey.
 - (4) A teacher exercising the teacher's right of election under this Article shall do so by notice in writing given to the Management Board which shall specify –
 - (a) the past period to which the election relates being –
 - (i) if the teacher elects to pay contributions by method A, a period which satisfies Part 1(2) of Schedule 1 (in the case of a further election, irrespective of whether the period falls before or after the date the teacher made his or her previous election),
 - (ii) if the teacher elects to pay contributions by method B and the election is a further election, a period which falls after the teacher made the teacher's previous election,
 - (iii) if the teacher elects to pay contributions by method C, a period which satisfies Part 3(2) of Schedule 1, if the election is a further election, which falls after the date the teacher made the teacher's previous election,
 - (iv) if the teacher elects to pay contributions by method D (the election being a further election to which paragraph (9) applies), a period which falls before the date the teacher made his or her previous election;
 - (b) the method by which the teacher elects to pay appropriate contributions being –
 - (i) in the case of a teacher employed in part-time reckonable service, method B,
 - (ii) in the case of a further election to which paragraph (9) applies, method D,
 - (iii) in any other case, method A, B, or C,
- as described in Parts 1 to 4 of Schedule 1,

and, on the teacher's giving notice satisfying this paragraph (and paragraphs (6) or (7) where they respectively apply, subject to and in accordance with the Part of Schedule 1 in question, the appropriate contributions shall be payable by the teacher into the Fund.³⁰

- (5) Any notice under paragraph (4) in respect of a further election to pay contributions by method B or C shall (unless it is in respect of a further election to pay contributions by method B in relation to part-time reckonable service) be given within 6 months of the teacher last having become employed in reckonable service.
- (6) Where the teacher elects to pay appropriate contributions by method A, the notice shall also –
 - (a) specify a period which satisfies paragraph 2 of Part 1 of Schedule 1 as that for which the teacher elects to pay contributions;
 - (b) where that period of contributions is such that the teacher cannot complete payment of those contributions until the teacher has attained the age of 69 years and the teacher wishes to reserve the right to make a further

election to which paragraph (9) would apply, contain a statement to that effect; and

- (c) contain a declaration that the teacher has no reason to believe that the teacher's health may prevent the teacher from continuing to be employed in reckonable service until the teacher has completed payment of those contributions.
- (7) If the teacher elects to pay appropriate contributions by method C, the notice shall also specify a period which satisfies paragraph 2 of Part 3 of Schedule 1 as that for which the teacher elects to pay contributions.
- (8) A teacher exercising the teacher's right of election under this Article, in relation to a specified past period, to pay contributions by method A or method C may, in relation to some other past period, simultaneously elect to pay contributions by method B but, subject as aforesaid, a teacher shall not simultaneously make different elections under this Article.
- (9) This paragraph shall apply in the case of a method D election, that is to say, a further election by a teacher whose last employment in reckonable service is full-time if –
- (a) the teacher's previous election was made on or after 30th August 1982, contributions in pursuance thereof were payable by method A and the notice in relation thereto contained such a statement as is mentioned in paragraph (6)(b);
 - (b) those contributions continued to be payable until the teacher had attained the age of 69 years or would have continued to be payable until the teacher had attained that age had the teacher continued to be employed in full-time reckonable service until the teacher attained the age of 70 years; and
 - (c) the teacher gives notice of the further election not earlier than the date on which the teacher applies for allowances but before the date on which the teacher is paid an additional allowance,
- and in such case, this Article shall apply notwithstanding that the teacher may not satisfy the conditions in paragraph (1)(a).
- (10) An election for the purposes of this Article shall be irrevocable by the teacher as from the date a month after that on which the Management Board confirms in writing that it satisfies the requirements of this Article, but if the teacher elected to pay contributions by method A –
- (a) the teacher may, subject to and in accordance with Part 1(5) of Schedule 1, shorten the period for which the teacher so elects to pay contributions;
 - (b) if within 12 months of giving the Management Board notice of the teacher's election the teacher becomes incapacitated and fails to satisfy the Management Board the declaration referred to in paragraph (6)(c) was made in good faith, the Management Board may direct that the election be of no effect and, in such case, it shall be treated as if it had never been made and contributions paid in pursuance thereof shall be refunded to the teacher.³¹
- (11) A teacher who has exercised the teacher's right of election under this Article shall be entitled to count reckonable service as provided in Part 1, 2, 3 or 4, as the case may be, of Schedule 1 according as the teacher elected to pay the appropriate contributions by method A, B, C or D, respectively.

- (12) This paragraph shall apply in the case of an election by a teacher who, at the time the teacher gives notice of the teacher's election, is credited with additional periods of reckonable service under Article 20 of the Administration Order, or previous provision to the like effect by reason of a period of comparable British service which the teacher entered before attaining the age of 55 years, and, in such case, this Article shall apply notwithstanding that the teacher may not have first become employed in reckonable service before attaining that age, as mentioned in paragraph (1)(b).³²

23 Application of Article 22(9) (method D) in the case of a deceased teacher³³

- (1) This Article shall apply in the case of a teacher –
- (a) in respect of whom a person (the “pensioner”) is entitled to a long term pension under Article 62; and
 - (b) who, had the teacher ceased to be employed in reckonable service on becoming incapacitated on the date on which the teacher in fact died –
 - (i) would have qualified for allowances, and
 - (ii) subject to the teacher's claiming those allowances, would have had the right under Article 22 to make a further election to which paragraph (9) of that Article applied.
- (2) The pensioner (or if the pensioner is a child, a person acting on the pensioner's behalf) may, by notice in writing given to the Management Board within 3 months of the teacher's death, elect that there should count as reckonable service in the teacher's case any past period in relation to which, in the hypothetical circumstances mentioned in paragraph (1)(b), the teacher might have made a further election to which Article 22(9) applied.³⁴
- (3) If the pensioner so elects, Article 22 and Part 4 of Schedule 1 shall have effect as if the teacher had made such a further election in the said circumstances except that the appropriate contribution –
- (a) shall be calculated in accordance with paragraph (1)(a) of the said Part 4, irrespective of the teacher's age, and sub-paragraph (b) of that paragraph shall be disregarded; and
 - (b) shall be payable to the Fund by the pensioner,
- and, with the consent of any person to whom a terminal sum in respect of the teacher is payable, that sum may be applied, in whole or in part, in or towards satisfying any payment so due from the pensioner.³⁵

24 Purchase of added years – preserved provisions

- (1) In the case of a teacher who before 30th August 1982 exercised the teacher's right of election to purchase past added years under regulation 24 of the 1976 Regulations, as amended by the Teachers' Superannuation (Amendment) (No. 2) Regulations 1982 of the United Kingdom, as applied to Jersey by the Transitory Provisions Order, Article 21 as then in force, Article 23, 24 or 25 shall have effect for the purpose of determining the contributions payable in pursuance of the teacher's election, according to the method or combination of methods specified by

the teacher when the teacher first before that date exercised that right, and for the purpose of determining reckonable service counting in pursuance of the election.

- (2) An election so made shall be irrevocable by the teacher but the teacher may, subject to and in accordance with paragraph 4 of Schedule 2, vary the rate at which the teacher elects to pay contributions.

25 Method 1 contributions

- (1) Contributions payable by method 1 shall be paid at the rate for the time being specified by the teacher in accordance with Schedule 2 from the first day of the month following the acceptance of the teacher's election until the actuarial cost (as determined by reference to Table 1 of Schedule 2) of purchasing the added years which the teacher elected to purchase has been met.
- (2) In relation to a teacher paying contributions by method 1 who ceases to be employed in reckonable service (including such a teacher who dies while so employed) paragraph 6 of Part 1 of Schedule 1 shall have effect subject to any necessary modifications, in particular, as if any reference therein –
- (a) to the past period were a reference to the period the teacher elected to purchase; and
- (b) to the period of contribution were a reference to a period referred to in paragraph (1),
- so, however, that the reference to Table 2 in paragraph 6(3)(b)(iii) of Part 1 of Schedule 1, as it has effect as aforesaid, shall be construed as a reference to Table 2 in Schedule 2.
- (3) Method 1 contributions shall be paid direct to the Fund during any period in which the teacher is paying contributions in accordance with Article 29.

26 Method 2 contributions

Method 2 contributions shall be paid by the payment direct to the Fund, not later than one month after the acceptance of the teacher's election, of an amount ascertained by multiplying the number of added years which the teacher elects to purchase by the factor determined in accordance with Table 3 of Schedule 2.

27 Method 3 contributions

- (1) Method 3 contributions shall be paid –
- (a) in the case of a teacher who has not attained the age of 55, in accordance with the formula –

$$\text{annual instalment} = \frac{S \times (1 + .05N)}{N}$$

where S = the amount ascertained in accordance with Article 26;

and

N = the number of years over which payment is to extend;

and

- (b) in any other case, by the payment of the actuarial equivalent of the contributions payable by that teacher by method 2.
- (2) Method 3 contributions shall be payable monthly in uniform instalments during any period in which the teacher either is employed in reckonable service or is paying contributions in accordance with Article 29 –
- (a) in the case of a teacher who is not over 55, for such a period of not less than 5 nor more than 10 years expiring not later than the teacher's 60th birthday as may be agreed; and
 - (b) in the case of a teacher who is over 55, for a period of 5 years.
- (3) The annual amount of method 3 contributions shall not exceed whichever is the less of –
- (a) 9% of the annual rate of the teacher's salary at the date of the acceptance of the teacher's election to pay them; and
 - (b) such lower percentage as may be determined by deducting from 9% the percentage rate of any contributions which on the date of that acceptance the teacher is paying in addition to the contributions payable as the teacher's contribution by virtue of Article 9.
- (4) In a case where the teacher becomes incapacitated before attaining the age of 60 or dies without having completed the payment of the teacher's contributions –
- (a) if the teacher has paid contributions for not less than one year, the teacher shall be treated as having purchased the number of years which the teacher elected to purchase;
 - (b) if the teacher has not paid contributions for one year, the teacher shall be treated as not having purchased added years and the amount of contributions paid by the teacher shall be repaid to the teacher, or, in the case of the teacher's death, paid to the teacher's legal personal representatives.
- (5) If the teacher ceases to pay contributions before the amount determined under paragraph (1) has been paid either –
- (a) on allowances becoming payable in respect of the teacher by virtue of Article 51(1)(a) or (b); or
 - (b) on the teacher's ceasing to be employed in full-time reckonable service in circumstances to which neither paragraph (4) nor sub-paragraph (a) of this paragraph apply,
- then, subject in either case to Article 20(2), either –
- (i) if the teacher so elects by notice in writing to the Management Board within 3 months of the occurrence of the event specified in sub-paragraph (a) or, as the case may be, sub-paragraph (b), the amount outstanding shall be paid by deduction from the terminal sum payable in respect of the teacher or in such other manner as may be agreed, or

- (ii) if the teacher does not so elect, the teacher shall be treated as having purchased that number of added years which bears to the number which the teacher elected to purchase the same proportion as the number of instalments which the teacher has paid bears to the number of instalments which the teacher would have paid if payment of contributions under this Article had not been discontinued.³⁶

28 Purchase of current added years

- (1) A teacher whose employment in reckonable service is discontinued shall purchase so many as the teacher may elect of any years before the teacher attains the age of 60 during the period following that discontinuance –
 - (a) not exceeding 6 years during which the teacher is employed –
 - (i) as a teacher in any school outside the British Islands in which, in the opinion of the Minister, it is expedient to facilitate the employment of teachers from Jersey,
 - (ii) in an educational service outside the British Islands in employment which to a substantial extent involves the control or supervision of teachers in such schools;
 - (b) not exceeding 3 years during which the teacher is not so employed as is mentioned in sub-paragraph (a).
- (2) A teacher who has become employed in reckonable service after allowances have become payable to the teacher under Article 53 may not purchase any years under this Article unless, in the case of allowances under the said sub-paragraph, the teacher's annual allowance has been suspended under Article 76.
- (3) If in the case of any teacher who has purchased added years under paragraph (1) –
 - (a) the teacher's employment in reckonable service is discontinued within one year of the teacher's becoming again employed in reckonable service; or
 - (b) on the expiry of those years the teacher continues not to be employed in reckonable service,

the teacher may purchase only so many (if any) added years during the further period in which the teacher is not employed in reckonable service as, when added to the number previously purchased by the teacher under this Article, do not exceed the maximum prescribed by the sub-paragraph of paragraph (1) which is applicable to that further period.
- (4) Paragraph (1) shall not, unless the Management Board so directs in respect of any teacher, apply where the employment of a teacher in reckonable service is discontinued within one year of the expiry of any period in respect of which the teacher has paid contributions under Regulation 31 of the 1967 Regulations.³⁷
- (5) Paragraph (1) shall have effect without the words "before the teacher attains the age of 60" in its application to a teacher whose employment in reckonable service is discontinued by reason of the teacher's taking unpaid leave of absence in order to hold an office, approved for the purposes of Article 53(4), in an association of teachers.
- (6) An election for the purposes of this Article shall be made by notice in writing to the Management Board –

- (a) in a case falling within paragraph (1)(a), within 6 months;
- (b) in a case falling within sub-paragraph (b) of that paragraph, within 3 months, of the relevant sub-paragraph becoming applicable to the teacher.³⁸
- (7) Added years shall be purchased for the purposes of this Article in accordance with Article 29.
- (8) Article 87 shall not apply in relation to this Article.

29 Contributions for current added years

- (1) The contributions payable by a teacher in respect of current added years shall be equal to the aggregate of the contributions which would have been payable in respect of those years if the teacher had continued to be employed in reckonable service at the salary which in the opinion of the Minister the teacher could have expected to receive if the teacher had been so employed.
- (2) Contributions under this Article shall be payable by the end of the financial year to which they relate.
- (3) So much of the contributions paid by a teacher under this Article as is equal to the contributions which would have been payable by the teacher if the teacher had continued to be employed in reckonable service shall be treated as having been paid by way of teacher's contributions and the remainder shall be treated as having been paid by way of employer's contributions.
- (4) A contribution paid after 21st January in the financial year beginning next after the financial year to which it relates shall, unless the Management Board otherwise directs, be treated as not having been paid and shall be repaid to the teacher.³⁹

30 Contributions in respect of war service

- (1) For the purpose of defraying so much of the cost of any benefits as is attributable to war service there shall be deducted from the additional allowance or gratuity payable in respect of the teacher an amount equal to the aggregate of –
 - (a) 3¾% of the aggregate remuneration in respect of war service which would have been received by a teacher in receipt of a salary at an annual rate of £200 (if the teacher is a man) or £175 (if the teacher is a woman) during that period; and
 - (b) compound interest on that sum at the rate of 3½% per annum with yearly rests from 1st July 1950 until whichever is appropriate of the following dates, namely –
 - (i) in the case of a teacher who was in receipt of allowance on that date, 1st September 1974,
 - (ii) in the case of a teacher in respect of whom a transfer value shall be paid under Article 21 of the Administration Order, the date on which the teacher becomes subject to the pension scheme in question,
 - (iii) in the case of any other teacher, the date of the payment of the allowance or gratuity from which the deduction falls to be made.⁴⁰

- (2) If the sum specified by paragraph (1) exceeds the additional allowance or gratuity from which it falls to be deducted, the excess shall be paid into the Fund in such manner as may be agreed.
- (3) Unless the teacher makes an election under Article 31, paragraph (1) shall not apply to any war service of a teacher if, apart from this paragraph, the annual allowance payable in respect of the teacher would not be more, or the death gratuity would be less, than would have been the case if paragraph (1) had not applied to that service.

31 Special contributions in respect of war service

- (1) A teacher in whose case the whole of the teacher's reckonable service would in the event of the teacher's death count for benefits for the purposes of Article 64 shall if the teacher so elects pay in respect of the teacher's war service contributions (by way of further reduction of the additional allowance or gratuity payable in respect of the teacher) in accordance with paragraph (2).
- (2) When a teacher makes an election for the purposes of this Article, the additional allowance or gratuity payable in respect of the teacher shall be further reduced by the actuarial cost of the increase in the amount of any pension which is payable by virtue of this Article.
- (3) An election for the purposes of this Article shall be made in writing and delivered to the Management Board so as to be received before the payment of the allowance or gratuity from which the reduction falls to be made.⁴¹
- (4) If the teacher dies without having made an election, the election may be made by the teacher's spouse or civil partner and paragraphs (2) and (3) shall apply with the necessary modifications accordingly.⁴²

32 Special provision relating to period December 1973 – March 1974

- (1) Notwithstanding Article 20(1), a teacher who at any time between the beginning of December 1973 and the end of March 1974 was employed for any number of days specified in the first column below in full-time reckonable service, or was treated by Regulation 6(1) of the Teachers' (Part-time) Superannuation Regulations 1967 of the United Kingdom, as applied to Jersey by the Transitory Provisions Order as having been so employed, shall be treated as having purchased the number of days specified in the corresponding entry in the second column.

Less than 8	0
8–22	1
23–37	2
38–52	3
53–67	4
68–83	5
84–98	6
99–113	7
more than 113	8

- (2) In any case where, by reason of the operation of paragraph (1), the reckonable service of a teacher before the teacher attains the age of 60 exceeds 40 years, the

provisions for the payment of contributions contained in Article 25, 26 or 27 (as the case may be) shall be modified accordingly.

Section B1⁴³

Additional Voluntary Contributions

32A Additional voluntary contributions – purchase of added years or days⁴⁴

- (1) A teacher may apply to the Management Board to enter into an arrangement to pay additional voluntary contributions (“AVCs”) to the Fund, in order to be entitled to such added years or days as the Management Board, on the advice of the Actuary, shall decide.
- (2) The payment of AVCs shall be subject to such minimum and maximum amounts as the Management Board, on the advice of the Actuary, may determine and shall be calculated on the basis that there must be no actuarial cost to the Fund.
- (3) An application under paragraph (1) must be made in such manner as the Management Board requires and must specify whether the AVCs will be by way of –
 - (a) a single payment deducted from the teacher’s annual salary by a specified monthly amount; or
 - (b) a periodic payment of a fixed percentage, or specified amount of salary deducted from the teacher’s monthly salary.
- (4) If at any time, as a result of actuarial advice, any change occurs or is likely to occur in respect of an amount determined under paragraph (2), the Management Board shall notify the teacher accordingly, in writing.
- (5) Subject to paragraph (2), a teacher may at any time apply in writing to the Management Board to –
 - (a) enter into more AVC arrangements; or
 - (b) vary or cancel the amount of AVCs deducted under an AVC arrangement.
- (6) In this Article, “AVC Arrangement” means an arrangement under paragraph (1).

Section C⁴⁵

Special Contributions

33 Effect of Section C

The provisions of this Section have effect for the purpose of defraying, by the payment of special contributions, so much of the cost of any family benefits under Section B of Part 3 as is attributable to –

- (a) in the case of female teachers, reckonable service between 1st April 1972 and 5th April 1988 (both dates inclusive) in relation to a spouse's or civil partner's pension under Article 64; and
- (b) in the case of all teachers, reckonable service before April 1972.⁴⁶

34 Interpretation of Section C

In this Section –

“member” means a (male) teacher employed in reckonable service on or after 1st April 1972 who immediately before that date had service counting for benefit within the meaning of regulation 40 of the 1970 Regulations;

“non-member” means a teacher employed in reckonable service on or after 1st April 1972 who immediately before that date had no such service counting for benefit as is referred to in the definition of “member”;

“credited service” means a period equal to 165.6% of the aggregate of deemed normal service and deemed additional service;

“deemed normal service” means 2/3rds of any service before April 1972 in respect of which the full amount of normal contributions was held in the Fund, as defined in the 1970 Regulations, on 26th June 1973;

“deemed additional service” means the number of years determined in accordance with Table 1 in Schedule 3 as the value of any additional contributions held in that Fund on 31st March 1972 in respect of reckonable service before April 1972.

35 Member's contributions

- (1) A member who elected to pay additional contributions by Method I or Method II (within the meaning of the 1970 Regulations) shall pay contributions in respect of so much (if any) as he elects of his reckonable service before April 1972, not exceeding 5/6ths of the period by which the aggregate of the period in respect of which he elected to pay those contributions and his reckonable service between the beginning of April 1966 and the end of March 1972 exceeds his credited service.
- (2) A member who elected to pay additional contributions by Method III (within the meaning of the 1970 Regulations) may, by notice in writing delivered to the Management Board within the time specified for an election by Article 40, revoke his election to pay such contributions; and any such member who is not employed in reckonable service or does not so revoke that election shall pay contributions in respect of so much (if any) as he elects of his reckonable service before April 1972, not exceeding –
 - (a) 5/6ths of the period by which that service exceeds the aggregate of his credited service; and
 - (b) 6/5ths of the period (if any) in respect of which he elects to pay contributions under paragraph (1).⁴⁷
- (3) A member with service before April 1966 counting for benefit under the 1966 Regulations or the 1970 Regulations who did not elect to pay additional contributions in respect of any reckonable service before that date shall pay contributions in respect of so much (if any) as he elects of that service.

36 Non-member's contributions

- (1) A male non-member shall, if he so elects, pay contributions in respect of the whole of his reckonable service before April 1972 or, if that service amounts to 5 years or more, 5 or more complete years of that service as he may elect.
- (2) A female non-member shall, if she so elects, pay contributions in respect of the whole of her reckonable service between 1st April 1972 and 5th April 1988 (both dates inclusive) in relation to a pension payable to a spouse under Article 64 or, if that service amounts to 5 years or more, 5 or more complete years of that service as she may elect.
- (3) A female non-member –
 - (a) who elects under paragraph (2) to pay contributions in respect of the whole of her reckonable service between 1st April 1972 and 5th April 1988 (both dates inclusive) shall, if she so elects, pay contributions in respect of the whole of her reckonable service before April 1972 in relation to a pension payable to a spouse or civil partner under Article 64, or, if that service amounts to 5 years or more, 5 or more complete years of that service as she may elect; and
 - (b) shall, if she so elects, pay contributions in respect of the whole of her reckonable service before April 1972 in relation to a pension payable to a nominated beneficiary or to or for the benefit of a child under Article 64 or 65 or, if that service amounts to 5 years or more, 5 or more complete years of that service as she may elect.⁴⁸

37 Retired teacher's contributions

- (1) A male teacher who, having been employed in reckonable service on or after 1st April 1972, retired from such service without having made an election under the preceding provisions of this Section or previous provisions to the like effect, shall, if allowances become payable to him and he then so elects, pay contributions in the form of a lump sum equal to the actuarial equivalent of the contributions that he could have elected to pay under Article 35(1) or (2) or 36(1) if he had again become employed in reckonable service before those allowances became payable to him.
- (2) A female teacher who, having been employed in reckonable service –
 - (a) on or after 1st April 1972 in relation to a pension payable to a nominated beneficiary or to or for the benefit of a child under Article 64 or 65; or
 - (b) on or after 6th April 1988, in relation to a pension payable to a spouse or civil partner under Article 64,retired from such service without having made an election under the preceding provisions of this Section shall, if allowances become payable to her and she then so elects, pay contributions in the form of a lump sum equal to the actuarial equivalent of the contributions that she could have elected to pay under Article 36(2) and (3) if she had again become employed in reckonable service before those allowances became payable to her.⁴⁹

38 Deceased teacher's contributions

- (1) If a married teacher dies within 6 months of becoming employed in reckonable service without having made an election under the preceding provisions of this Section, then unless the teacher's spouse or civil partner elects that Article 66 shall not apply, the amount determined under paragraph (2) shall be deducted from so much of the terminal sum payable in respect of the teacher as is applicable for the benefit of the teacher's spouse or civil partner, or paid to the Fund in such manner as may be agreed.⁵⁰
- (2) The amount mentioned in paragraph (1) is the amount by which the cost of defraying so much of the pension payable to the spouse or civil partner under Article 66 –
 - (a) in the case of a male teacher as relates to his reckonable service before April 1972; or
 - (b) in the case of a female teacher, as relates to her reckonable service before 6th April 1988,as exceeds the actuarial equivalent of the special additional contributions that would have been payable by the teacher under this Section if the teacher had remained in reckonable service until he or she attained the age of 60.⁵¹
- (3) There shall be deducted from so much of the terminal sum payable in respect of a teacher as is applicable for the benefit of the teacher's spouse or civil partner, or paid into the Fund in such manner as may be agreed, the actuarial equivalent of any pension payable to the spouse or civil partner under Article 67.⁵²
- (4) If in the case of any teacher –
 - (a) a deduction has been made from the terminal sum under paragraph (1) or (3), or previous provisions to the like effect;
 - (b) a retrospective increase (whether authorized before or after the commencement of this Order) in the salary payable in respect of the teacher's reckonable service would result in a further sum being payable by way of lump sum benefit; and
 - (c) the further deduction required by the provisions mentioned in sub-paragraph (a) would be greater than the sum mentioned in sub-paragraph (b),the teacher, or as the case may be the teacher's spouse or civil partner, may elect not to pay those contributions, and in that event no further deduction shall be made from the terminal sum.⁵³
- (5) References in this Article to sums applicable for the benefit of a teacher's spouse or civil partner are references to sums that may be so applied in accordance with the teacher's will or, if the teacher died intestate, in accordance with the law relating to intestacy.⁵⁴

39 Election to pay special contributions

- (1) The first election by any teacher for the purposes of this Section shall specify –
 - (a) the number of years in respect of which the teacher elects to pay contributions; and

- (b) the rate at which the teacher elects to pay contributions expressed as a percentage, being a whole number not exceeding 9, of the salary in respect of which the contribution falls to be paid.
- (2) An election shall be made in writing and delivered to the Management Board and shall be effective from the date of its receipt by the Management Board.⁵⁵
- (3) In so far as it specifies the number of years in respect of which contributions are to be paid, an election shall be irrevocable; but in so far as it specifies the rate at which contributions are to be paid, it may from time to time be varied by a subsequent election to pay contributions at a higher rate (expressed as is specified in paragraph (1)(b)) taking effect from the first day of the month next following that in which that subsequent election is received by the Management Board.⁵⁶

40 Time for making elections under Section C

- (1) A teacher may make a first election under this Section within the 6 months next following the first to occur of any of the following events –
 - (a) the teacher's marriage or entry into a civil partnership, if the teacher is then employed in reckonable service;
 - (b) the teacher becoming again employed in reckonable service after his or her marriage or entry into a civil partnership while not so employed;
 - (c) the teacher becoming again employed in reckonable service after ceasing to be so employed within the period specified by paragraph (3) for the making of an election; and
 - (d) the nomination by the teacher of a beneficiary under Article 63 who is of full age.⁵⁷
- (2) However, a female teacher may make a first election under this Section within 6 months of 27th April 2005.
- (3) For the purposes of paragraph (1)(c), a first election for the purposes of this Section shall be made by –
 - (a) a member who was not employed in reckonable service for a continuous period of 6 months between the beginning of May 1974 and 1st January 1977; and
 - (b) a non-member who was not so employed for such a period after 26th June 1973 and before 1st January 1977,within 6 months of the teacher again becoming employed in reckonable service.

41 Determination by Management Board⁵⁸

- (1) The Management Board shall as soon as may be after the receipt of an election determine –
 - (a) in accordance with Table 2 of Schedule 3 the period for which contributions are required to be paid by the teacher; and
 - (b) the amount (if any) of any deduction that will fall to be made from the terminal sum payable in respect of the teacher under Article 43 by reason of

the fact that the teacher will attain the age of 60 before the end of the period determined under sub-paragraph (a).⁵⁹

- (2) A determination under paragraph (1) or a previous provision to the like effect may be varied by a subsequent determination, and shall be so varied if –
 - (a) payment of contributions is interrupted by a break in service;
 - (b) the amount of the teacher's contributions is reduced by reason of the teacher being for the time being employed in part-time reckonable service or (in the case of a teacher already so employed) being so employed for a smaller proportion of his or her time; or
 - (c) a contribution is not paid.
- (3) The Management Board shall as soon as may be after making a determination serve a notice in writing on the teacher specifying as may be appropriate –
 - (a) the day on which, in accordance with Article 42, the payment of contributions is to begin;
 - (b) the period for which contributions are required to be paid; and
 - (c) any liability of the teacher to a deduction from the terminal sum payable in respect of the teacher by virtue of Article 43.⁶⁰

42 Rate and duration of contributions

- (1) Contributions shall be paid, at the rate for the time being specified by the teacher in an election under this Section, for so long as the teacher continues to be employed, or is treated as if he or she were employed, in reckonable service (any period in respect of which he or she pays contributions under Article 29 being treated as a period of employment in reckonable service).
- (2) Contributions shall begin to be paid by a teacher on the first day of the month next following the date of the notice served on him or her by the Management Board under Article 41 and shall cease to be paid on whichever is the earlier of the day on which the teacher retires from reckonable service and the day specified in that notice as the last day on which contributions are required to be paid by the teacher.⁶¹

43 Deduction from terminal sum

- (1) If a member who elected to pay contributions by Method III (within the meaning of the 1970 Regulations) and did not revoke his election to pay such contributions either –
 - (a) does not elect to pay contributions under Article 35(2); or
 - (b) elects to pay such contributions in respect of a period which is less than 2/3rds of the period in respect of which he elected to pay contributions by Method III,

there shall be deducted from the terminal sum payable in respect of him the actuarial cost of defraying the benefits payable in respect of him in so far as they relate to his reckonable service before 1st April 1972.

- (2) If, as regards any teacher, the period determined under Article 41 ends after whichever is the later of the teacher's 60th birthday and the date on which allowances first become payable in respect of the teacher under Article 51(1)(a) or (b), there shall be deducted from the terminal sum payable in respect of the teacher the amount mentioned in paragraph (3).
- (3) That amount is determined by multiplying the teacher's contributions for a year at the rate at which they were last payable by the number specified in column 2 of Table 2 in Schedule 2 opposite the period specified in column 1 of that Table that corresponds to the unexpired part of the period determined under Article 41, but where the unexpired part is not a whole number of years the number arrived at by interpolation shall be taken to be that so specified in the Table.
- (4) There shall be deducted from any terminal sum payable in respect of a teacher before the teacher's 60th birthday the actuarial equivalent of the amount that would have been outstanding for payment on that birthday if the teacher had continued to pay contributions under this Section at the last rate specified by the teacher until he or she attained the age of 60; and if any such teacher becomes again employed in reckonable service he or she shall be treated as having paid those contributions.
- (5) There shall be deducted from the terminal sum payable in respect of a teacher who was a former external contributor (within the meaning of the 1970 Regulations), or paid into the Fund in such manner as may be agreed, the actuarial equivalent of the cost of defraying such part of any pension payable in respect of that teacher as is attributable to contributions paid by the teacher under the provisions of an external scheme (within the meaning of those Regulations).
- (6) If in the case of any teacher –
 - (a) a deduction has been made from the terminal sum under paragraph (2) or (4), or previous provisions to the like effect;
 - (b) a retrospective increase (whether authorized before or after the commencement of this Order) in the salary payable in respect of the teacher's reckonable service would result in a further sum being payable by way of lump sum benefit; and
 - (c) the further deduction required by the provisions mentioned in sub-paragraph (a) would be greater than the sum mentioned in sub-paragraph (b),
 the teacher, or as the case may be the teacher's spouse or civil partner, may elect not to pay those contributions, and in that event no further deduction shall be made from the terminal sum.⁶²

Section D

*Entitlement to refund of contributions, deferred pension or transfer value payment*⁶³

44 Refund of contributions⁶⁴

- (1) This Article applies to a teacher who –
 - (a) ceases to be employed in reckonable service;
 - (b) has completed less than 5 years reckonable service; and

- (c) has not, under Article 50, applied to receive –
 - (i) payment of a deferred pension to which he or she is entitled under Article 44A, or
 - (ii) a transfer value payment to which he or she is entitled under Article 44B.⁶⁵
- (2) A teacher to whom this Article applies shall be entitled to a refund of the contributions he or she has paid under this Part during his or her last or only continuous period of reckonable service.
- (3) The amount of refund to which a teacher is entitled under this Article shall be a sum equal to the aggregate of the contributions referred to in paragraph (2) together with compound interest applied in accordance paragraph (4).
- (4) Compound interest shall be applied at the rate of 3% per annum with yearly rests, from the first day of the financial year following that to which they were attributable under the provisions in force at the time they were paid, until the date of calculation.
- (5) If a teacher entitled to a refund under this Article applies for that refund in accordance with Article 50 but dies before his or her refund is paid, the Management Board must pay the sum due –
 - (a) to the teacher's legal personal representatives; or
 - (b) if that sum does not exceed £5000, in accordance with Article 85.

44A Entitlement to deferred pension⁶⁶

- (1) This Article applies to a teacher who ceases to be employed in reckonable service and who has not, under Article 50, applied to receive –
 - (a) a refund of the contributions to which he or she is entitled under Article 44; or
 - (b) a transfer value payment to which he or she is entitled under Article 44B.
- (2) A teacher to whom this Article applies shall, upon attaining the age of 60, be entitled to the payment of a deferred pension calculated in accordance with Article 52.

44B Entitlement to transfer value payment⁶⁷

- (1) This Article applies to a teacher who ceases to be employed in reckonable service and who has not, under Article 50, applied to receive –
 - (a) a refund of the contributions to which he or she is entitled under Article 44; or
 - (b) payment of a deferred pension to which he or she is entitled under Article 44A.
- (2) A teacher to whom this Article applies shall be entitled to a transfer value payment, paid in accordance with, and subject to the requirements of, Article 21 of the Administration Order.

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50 No payment except on application

No payment shall be made out of the Fund in respect of any entitlement under this Section until the Management Board has received written application therefor, supported by such particulars as the Management Board may require.⁷³

PART 3

BENEFITS

Section A

Allowances and gratuities

51 Entitlement to allowances

- (1) An annual allowance and an additional allowance by way of lump sum payment shall be paid to any teacher who –
 - (a) has attained the age of 60 and either –
 - (i) was on 1st April 1972 or on 6th April 1975 employed in reckonable service, or in such service as is mentioned in Regulation 3(1)(a) of the Teachers' (Part-time) Superannuation Regulations 1967 of the United Kingdom as applied to Jersey by the Transitory Provisions Order,
 - (ii) has been employed in reckonable service after 31st March 1972, or
 - (iii) not being such a person as aforesaid, has been employed in reckonable service, which includes a period of service in the United Kingdom on or after 6th April 1978 which has been credited to the teacher by virtue of interchange provisions and in respect of which the teacher has an earner's guaranteed minimum, within the meaning of section 14 of the Pension Schemes Act 1993 of the United Kingdom, being a period in respect of which a contributions equivalent premium has not

been paid by the Secretary of State for Education and Science under section 42 of that Act; or

- (b) before attaining the age of 60 has become incapacitated and has been employed in such service as is mentioned in sub-paragraph (a)(i) or (ii) for a period of 2 years or more.⁷⁴
- (2) A teacher shall be treated as having been employed in reckonable service for the purposes of this Article during any period which is treated as reckonable service by virtue of the payment of contributions under Article 29 or any previous provision to the like effect.
- (3) If a teacher becomes entitled to any allowance under paragraph (1)(b), the Management Board may, after –
 - (a) considering medical reports on the teacher; and
 - (b) consulting the Actuary,require the employer to meet any additional costs that the Actuary may determine to be payable in relation to the teacher.⁷⁵
- (4) Unless the teacher elects that this paragraph shall not apply to the teacher, an allowance shall not be paid by virtue of paragraph (1)(a) or (b) to a teacher who, on the day when apart from this paragraph such an allowance would be payable to the teacher, becomes employed in comparable British service.
- (5) ⁷⁶
- (6) ⁷⁷
- (7) ⁷⁸

52 Amount of annual allowance

- (1) The annual allowance payable to a teacher shall be calculated by multiplying 1/80th of the teacher's average salary by the number of years of the teacher's reckonable service which may be taken into account in accordance with this Article.
- (2) In calculating the annual allowance payable to a teacher no account shall be taken of –
 - (a) any reckonable service in excess of 45 years; or
 - (b) reckonable service in excess of 40 years before the teacher attained the age of 60.
- (3) If, as a result of events occurring while the teacher was last employed in reckonable service, a teacher becomes entitled to an annual allowance by virtue of Article 51(1)(b), the teacher's reckonable service shall be treated as being –
 - (a) (if the teacher completed less than 10 years reckonable service) whichever is the less of twice the number of years of such service and the number of years the teacher would have completed in such service if the teacher had remained in it until the teacher attained the age of 65;
 - (b) (if the teacher completed 10 years or more reckonable service) whichever is the greater of –

- (i) the number of years not exceeding 40 which the teacher would have completed in such service if he had been employed for an additional 6 years and 243 days or had remained in such service until the teacher attained the age of 60, whichever is the less, and
 - (ii) the number of years not exceeding 20 which the teacher would have completed if the teacher had remained in reckonable service until the teacher attained the age of 65.
- (4) For the purpose of paragraph (3) a teacher shall be treated as having been employed in reckonable service during any period which is treated as reckonable service by virtue of the payment of contributions under Article 29, or any previous provision to the like effect, but subject thereto references to reckonable service do not include service treated as reckonable by virtue of the payment of contributions under Article 22 or a previous provision to the like effect.
- (5) Paragraph (3) shall apply to a teacher only if the application for the allowances required by Article 69 is made within 6 months after the teacher was last employed in reckonable service or, if the Management Board is satisfied that the teacher could not reasonably have been expected to make the application within 6 months, such longer period as the Management Board may approve.⁷⁹
- (6) Any allowance payable to a teacher whose service amounts to less than 20 years shall be increased by 1/350th of the teacher's average salary in respect of each added year purchased by the teacher under Article 22 which is in excess of the number applicable to the teacher by virtue of Article 54(6).

53 Duration of annual allowance

- (1) An annual allowance payable to a teacher by virtue of Article 51(1)(a) shall begin to accrue on whichever is the later of the day on which the teacher attains the age of 60 and the day following that on which the teacher ceases to be employed in reckonable service or service which would be reckonable service if the teacher were not over 70.
- (2) An annual allowance payable to a teacher by virtue of Article 51(1)(b) shall begin to accrue on the day following that on which the teacher ceases to be employed in reckonable service.⁸⁰
- (3) Subject to Articles 74 and 76, an annual allowance shall continue until the death of the teacher.
- (4) A teacher is not to be treated for the purposes of this Article as ceasing to be employed in reckonable service by reason of the teacher's taking unpaid leave of absence in order to hold an office, approved for the purposes of this paragraph, in an association of teachers, if the teacher pays contributions by virtue of Article 28(5) in respect of the period during which the teacher holds that office.

54 Amount of additional allowance

- (1) The additional allowance payable to a teacher shall be the aggregate of –
 - (a) the amount ascertained by multiplying 1/30th of the teacher's average salary by the number of years of the teacher's reckonable service before the beginning of October 1956; and

- (b) the amount ascertained by multiplying 3/80th of the teacher's average salary by the aggregate of the number of years of the teacher's reckonable service after the beginning of October 1956 and any number of past added years which the teacher purchased under Section B of Part 2 or previous provisions to the like effect.
- (2) Subject to paragraph (3), in calculating the amount of an additional allowance no account shall be taken of –
 - (a) any reckonable service in excess of 45 years; or
 - (b) reckonable service in excess of 40 years before the teacher attains the age of 60.
- (3) As regards a teacher whose reckonable service includes such service before the beginning of October 1956 –
 - (a) any service to be disregarded by virtue of paragraph (2) shall be taken from the beginning of the teacher's reckonable service; and
 - (b) paragraph (2)(b) shall not apply, but the amount of the allowance attributable to service before the teacher attained the age of 60 shall not exceed 1½ times the teacher's average salary.
- (4) If, as a result of events occurring while the teacher was employed in reckonable service, a teacher becomes entitled to an additional allowance by virtue of Article 51(1)(b) the teacher's reckonable service shall be treated as being –
 - (a) (if the teacher completed less than 10 years reckonable service) whichever is the less of twice the number of years of such service and the number of years the teacher would have completed in such service if the teacher had remained in it until the teacher attained the age of 65;
 - (b) (if the teacher completed 10 years or more reckonable service) whichever is the greater of –
 - (i) the number of years not exceeding 40 which the teacher would have completed in such service if the teacher had been employed for an additional 6 years and 243 days or had remained in such service until the teacher attained the age of 60, whichever is the less, and
 - (ii) the number of years not exceeding 20 which the teacher would have completed if the teacher had remained in reckonable service until the teacher attained the age of 65.
- (5) For the purposes of paragraph (4) a teacher shall be treated as having been employed in reckonable service during any period which is treated as reckonable service by virtue of the payment of contributions under Article 29 or any previous provision to the like effect, but subject thereto references to reckonable service do not include service treated as reckonable by virtue of the payment of contributions under Article 22 or a previous provision to the like effect.
- (6) In calculating the reckonable service of a teacher whose employment in such service amounts to less than 20 years, there shall be disregarded any added years purchased by the teacher in excess of the number in the second column of the table below which appears against the entry in the first column specifying the number of years of such employment.

Number of completed years of employment in reckonable service	Maximum number of added years
19	17
18	15
17	13
16	11
15	9
14	7
less than 14	8 less than the number of years of actual reckonable service.

- (7) For the purpose of paragraph (6), a teacher who before attaining the age of 60 becomes incapacitated shall be treated as having continued in reckonable service until the date on which the teacher attains the age of 60.
- (8) Paragraph (5) shall not apply to a teacher unless the application for the allowances required by Article 69 is made within 6 months after the teacher was last employed in reckonable service or, if the Management Board is satisfied that the teacher could not reasonably have been expected to make the application within 6 months, such longer period as may be approved.⁸¹
- (9) An additional allowance shall become payable to a teacher on the day on which an annual allowance payable to the teacher under Article 53 begins to accrue.

55 Short service gratuities

- (1) A short service gratuity shall be paid to a teacher who –
- is not entitled to any allowances by virtue of Article 51, other than allowances the aggregate value of which is less than the amount first mentioned in paragraph (2);
 - before attaining the age of 70 has become incapacitated;
 - has been employed in reckonable service for not less than one year; and
 - has been so employed within the 6 months immediately preceding an application for a gratuity under this Article.
- (2) A short service gratuity shall be of an amount calculated by multiplying 1/12th of the teacher's average salary by the number of years of the teacher's reckonable service, except that there shall be deducted therefrom the aggregate value of any allowances to which the teacher is entitled by virtue of Article 51.
- (3) For the purposes of this Article the aggregate value of an annual allowance and an additional allowance is the aggregate of the actual value of the annual allowance and the amount of the additional allowance.
- (4) A short service gratuity shall become payable on the day following that on which the teacher ceases to be employed in reckonable service.

56 Death gratuities⁸²

- (1) There shall be paid to the legal personal representatives of a teacher who dies on or after 1st March 2013 while employed in reckonable service, or who dies on or after that date within one year of ceasing by reason of ill health to be so employed, a gratuity of the amount specified in paragraph (2) or (3).
- (2) If the teacher has completed 5 years or more reckonable service the amount of gratuity shall be an amount equal to –
 - (a) twice the annual salary the teacher was receiving at the date of his or her death; or
 - (b) twice the annual salary the teacher would have received had he or she been employed in reckonable service at the date of his or her death.
- (3) If the teacher has completed less than 5 years reckonable service the amount of gratuity shall be an amount equal to whichever is the greater of the amount calculated in accordance with sub-paragraph (a) or (b) –
 - (a) $\frac{2}{5}$ ths of the annual salary that the teacher –
 - (i) was receiving at the date of his or her death, or
 - (ii) would have received had he or she been employed in reckonable service at the date of his or her death,for each completed year of reckonable service and pro rata for each completed day of reckonable service; or
 - (b) the greater of –
 - (i) the amount by which the teacher's average salary exceeds any additional allowance or short service gratuity paid to the teacher, and
 - (ii) the additional allowance which would have been payable to the teacher under Article 54 if, on the date of the teacher's death, the teacher had become incapacitated.
- (4) There shall be paid to the legal personal representatives of a teacher who dies before 1st March 2013 while employed in reckonable service or who dies before such date within one year of ceasing by reason of ill health to be so employed a gratuity of an amount equal to whichever is the greater of –
 - (a) the amount by which the teacher's average salary exceeds any additional allowance or short service gratuity paid to the teacher; and
 - (b) the additional allowance which would have been payable to the teacher under Article 54 if, on the date of the teacher's death, the teacher had become incapacitated.
- (5) In respect of a teacher who dies on or after 1st April 2007 and before 1st March 2013 while employed in reckonable service or who dies between such dates and within one year of ceasing by reason of ill health to be so employed, a gratuity shall be calculated as if paragraph (2) or (3), as the case may be, applied to that teacher.
- (6) If the amount calculated by virtue of paragraph (5) is greater than the amount of gratuity paid under paragraph (4), there shall be paid to the teacher's legal personal representatives an additional payment equal to the difference between those amounts.

- (7) There shall be paid to the legal personal representatives of a teacher who –
- (a) ceased or ceases to be employed in reckonable service after March 1972;
 - (b) was immediately before the teacher's death credited with not less than 2 years reckonable service; and
 - (c) is not a teacher in respect of whom a gratuity is payable under paragraph (1) or (4),
- a gratuity of an amount equal to the additional allowance that would have been payable to the teacher by virtue of Article 54(1), (2) and (3) if the teacher had been entitled to an allowance in accordance with those provisions.
- (8) No gratuity shall be payable under this Article in respect of a teacher to whose legal personal representatives a sum equal to the balance of the teacher's contributions is payable under Article 45 or to whom allowances were paid by virtue of Article 51(1)(b) after the teacher last ceased to be employed in reckonable service.
- (9) Where an amount described in this Article has been paid before 1st March 2013, nothing in this Article confers a right to payment of an amount of the same description on or after that date.

57 Allowance in respect of death during service after age 70

When a teacher who has attained the age of 70 dies while employed in service which would have been reckonable service if the teacher had not attained that age, there shall be paid to the teacher's legal personal representatives an allowance equal to any additional allowance which would have been payable to the teacher if on the date of death the teacher had ceased to be so employed.

58 Supplementary death gratuities

- (1) If, on the death of a teacher to whom allowances have become payable in respect of reckonable service amounting to 10 years or more, the aggregate amount of the sums paid in respect of the teacher by way of annual allowance and additional allowance is less than the teacher's average salary (no account being taken in a case to which Article 59(2) applies of the salary referred to there as the average salary determined at the end of the teacher's further service), there shall be paid to the teacher's legal personal representatives a supplementary death gratuity of an amount equal to the deficiency.
- (2) If, on the death of a teacher to whom allowances have become payable in respect of reckonable service amounting to less than 10 years, the amount of the annual allowance paid to the teacher is less than 5 times the annual rate of that allowance, there shall be paid to the teacher's legal personal representatives a supplementary death gratuity of an amount equal to the deficiency.
- (3) In construing references in this Article to an allowance there shall be disregarded any allocation of an annual allowance under Article 73 or deduction from a lump sum benefit under Article 38 or Article 43 or any such allocation or deduction under previous provisions to the like effect.

59 Benefits after re-employment

- (1) If a teacher to whom allowances, other than incapacity allowances, have become payable is again employed in reckonable service ("further service"), any annual allowance previously payable shall cease to be payable on the discontinuance of that further service and, subject to paragraph (2), there shall be payable –
 - (a) an annual allowance in respect of the whole of the teacher's reckonable service calculated in accordance with this Part; and
 - (b) an additional allowance in respect of the service so calculated, reduced as provided in paragraph (5).
- (2) If the average salary of the teacher as determined at the end of the teacher's further service is less than the teacher's average salary as determined for the purpose of calculating the allowances previously payable, on the discontinuance of that further service the annual allowance previously payable shall again be paid and in addition there shall be payable –
 - (a) an annual allowance in respect of the teacher's further service calculated in accordance with Article 52; and
 - (b) an additional allowance in respect of the teacher's further service calculated in accordance with Article 54.
- (3) If a teacher to whom incapacity allowances have become payable is again employed in reckonable service, there shall be payable on the discontinuance of that further service –
 - (a) an annual allowance calculated –
 - (i) in respect of the teacher's reckonable service before the teacher attained the age of 60, in accordance with Article 52(3) (the teacher's further service being deemed for this purpose to have begun on the day on which the previous allowance accrued), and
 - (ii) in respect of the teacher's reckonable service after the teacher attained the age of 60, in accordance with Article 52(1);
 - (b) an additional allowance calculated in accordance with Article 54(4) and Article 54(1) respectively, reduced by the amount of any additional allowance or short service gratuity previously payable.
- (4)
 - (a) Paragraph (3) shall apply to a teacher whose further service is discontinued before the teacher attains the age of 60 only if it is discontinued on the teacher's incapacity.
 - (b) In the application of paragraph (3) to any teacher in respect of whom the previous allowances payable fell to be calculated under Article 52(3)(b)(ii) and Article 54(4)(b)(ii), the references to the age of 60 shall be read as references to the age of 65.
- (5) In the case of a teacher to whom there has become payable –
 - (a) an additional allowance (by virtue of Article 51(1)(a) or (b) or of this Article); or
 - (b) a short-service gratuity (by virtue of Article 55),

(“previous benefit”) and who has again become employed in reckonable service, any additional allowance or short-service gratuity which subsequently becomes payable to the teacher as aforesaid shall be reduced by the amount of the teacher’s previous benefit (any deduction therefrom under Article 38 or Article 43 being disregarded).

(6) In this Article –

- (a) a reference to an incapacity allowance is a reference to an allowance payable by virtue of Article 51(1)(b) or by virtue of paragraph (3) of this Article in the circumstances mentioned in paragraph (4)(a);
- (b) except where the context otherwise requires, a reference to any provision of this Order includes a reference to a previous provision to the like effect.

59A Conversion of benefits into lump sum not exceeding £30,000⁸³

- (1) A teacher, including a former teacher, may apply to the Management Board to receive a lump sum by way of exchange of the capital value of all his or her accrued benefits payable out of the Fund, provided that at the time the application is made –
 - (a) the teacher has attained the age of 60;
 - (b) the teacher has not commenced drawing his or her accrued benefits; and
 - (c) the aggregate of the following amounts does not exceed £30,000 –
 - (i) the capital value of the teacher’s accrued benefits,
 - (ii) all lump sums that the teacher has previously exchanged –
 - (A) under Article 131CE of the Income Tax Law, or
 - (B) before 1st January 2015 under any of the previous trivial commutation provisions referred to in Article 131CE(2) of the Income Tax Law, that were in force before that date.
- (2) An exchange under paragraph (1) is not permitted where the capital value of the teacher’s accrued benefits includes any amount transferred from a scheme, trust or contract (however called and whether approved under any Article of the Income Tax Law or under the jurisdiction of a country or territory outside Jersey).
- (3) An application under paragraph (1) shall be made in such form and manner as the Management Board may specify.
- (4) The calculation of the lump sum payable under this Article shall be determined by the Management Board after consulting the Actuary.
- (5) Payment of the lump sum shall –
 - (a) in the case of –
 - (i) a teacher, be due on the day after the teacher ceases to be employed in reckonable service, or
 - (ii) a former teacher, be made within 3 months following the date of the application under paragraph (1); and

- (b) extinguish the teacher's rights to any other benefits payable out of the fund, as well as the rights of any person contingently entitled to any benefit payable upon that teacher's death.
- (6) In this Article "former teacher" means a teacher who has ceased to be employed in reckonable service (other than by reason of retirement).

59B Former teacher – conversion of benefits into lump sum not exceeding £18,000⁸⁴

- (1) A teacher who ceases to be employed in reckonable service (other than by reason of retirement) may apply to the Management Board to receive a lump sum by way of exchange of the capital value of all of his or her accrued benefits payable out of the Fund provided that at the time the application is made –
 - (a) the teacher's benefits have not become payable;
 - (b) the teacher's employer is not making any contributions on his or her behalf to another approved Jersey scheme; and
 - (c) the value of the teacher's benefits does not exceed £18,000.
- (2) An exchange under paragraph (1) is not permitted where the capital value of the teacher's benefits includes any amount transferred from a scheme, trust or contract (however called and whether approved under any Article of the Income Tax Law or under the jurisdiction of a country or territory outside Jersey).
- (3) An application under paragraph (1) shall be made in such form and manner as the Management Board may specify.
- (4) The calculation of the lump sum payable under this Article shall be determined by the Management Board after consulting the Actuary.
- (5) Payment of the lump sum shall extinguish the teacher's rights to any other benefits payable out of the Fund, as well as the rights of any person contingently entitled to any benefit payable upon the teacher's death.
- (6) In paragraph (1)(b) "approved Jersey scheme" has the meaning given in Article 130 of the Income Tax Law.

Section B⁸⁵

Family Pensions

60 Interpretation of Section B

For the purposes of this Section –

- (a) "nominated beneficiary" means a person nominated under Article 63 or (where the context so requires) a previous provision to the like effect;
- (b) a person who is incapacitated on the day when, apart from this Article, the person would be treated as ceasing to be a child shall be treated as being a child for so long as that incapacity persists;
- (c) in the case of a teacher who has not been employed in reckonable service after 5th April 1978, the references to the teacher's spouse or civil partner do not include

references to a person whom the teacher married or with whom the person entered into civil partnership after the day on which the teacher was last employed in reckonable service;

- (d) “non-member” has the meaning assigned by Article 34.⁸⁶

61 Short term pensions

- (1) This Article applies in the case of a teacher who dies –
- (a) while employed in reckonable service;
 - (b) within one year of ceasing to be so employed by reason of ill-health; or
 - (c) while in receipt of an annual allowance.
- (2) If paragraph (1)(a) or (b) applies, a short term pension shall be paid –
- (a) in the case of a teacher who is survived by a spouse or a civil partner, to the spouse or a civil partner;
 - (b) in the case of a teacher who is not survived by a spouse or a civil partner but is survived by a nominated beneficiary, the nominated beneficiary; or
 - (c) in the case of a teacher who is not survived by a spouse or a civil partner or a nominated beneficiary but who is survived by a child or children, to or for the benefit of that child or those children jointly,
- for a period determined in accordance with paragraph (7) or (8).⁸⁷
- (3) A pension payable under paragraph (2) shall be payable at the annual rate at which the teacher's salary was payable on the last day on which the teacher was employed in reckonable service or, if on that date the teacher was absent on sick leave and the teacher's salary was in consequence reduced, at the annual rate at which it would have been paid but for such reduction.
- (4) No pension is payable under paragraph (2) if a pension is payable under paragraph (5).
- (5) If paragraph 1(c) applies and the teacher is survived by a spouse or a civil partner or a nominated beneficiary who is entitled to a pension (otherwise than under this Article or Article 73(4)), the spouse or a civil partner or nominated beneficiary shall be paid a short term pension for a period determined in accordance with paragraph (7) at the annual rate at which the teacher's annual allowance was payable immediately before the teacher's death.⁸⁸
- (6) A short term pension shall begin to accrue on the day after the death of the teacher.
- (7) A short term pension in respect of a teacher who is survived by a spouse or a civil partner or a nominated beneficiary shall be paid for 3 months unless –
- (a) the teacher had less than 2 years reckonable service;
 - (b) the teacher is survived by a child or children; and
 - (c) the person to whom the pension is payable is the surviving spouse or a civil partner of the teacher or has care of the teacher's child or children,
- in which case the pension shall be paid for 4½ months if the teacher is survived by one child or for 6 months if the teacher is survived by more than one child.⁸⁹

- (8) A pension under paragraph (2) in respect of a teacher who is not survived by a spouse or a civil partner or a nominated beneficiary but who is survived by a child or children shall be paid for 2 months if the teacher is survived by one child or for 4 months if the teacher is survived by more than one child.⁹⁰

62 Entitlement to long term pension

- (1) Subject to Article 65(2), a pension shall be paid on the death of a teacher to whom paragraph (2) applies –
- (a) if the teacher is survived by a spouse or a civil partner, to that spouse or a civil partner under Article 64;
 - (b) if the teacher is survived by a child, to or for the benefit of that child under Article 65;
 - (c) if the teacher is not survived by a spouse or a civil partner or a child but is survived by nominated beneficiary of full age, to the nominated beneficiary under Article 64; and
 - (d) if the teacher is not survived by a spouse or a civil partner or a child but is survived by a nominated beneficiary who is not of full age, to the nominated beneficiary under Article 65 as if the nominated beneficiary were the teacher's child.⁹¹
- (2) This Article applies to a teacher who was employed in reckonable service on or after 1st April 1972 and the teacher's reckonable service on or after that date, when aggregated with any such service before that date in respect of which the teacher elected to pay contributions, amounted to at least 2 years.⁹²

63 Nomination of beneficiaries⁹³

- (1) A teacher in reckonable service, who is neither married nor in a civil partnership, may at any time nominate to receive a pension under this Order –
- (a) the teacher's parent;
 - (b) a descendent of either of the teacher's parents, provided the descendent is neither married nor in a civil partnership;
 - (c) the teacher's widowed stepmother or stepfather, or the surviving civil partner of the teacher's father or mother; or
 - (d) any descendent of the teacher's deceased spouse or civil partner, provided the descendent is neither married nor in a civil partnership,
- if the person nominated is, at the time of the nomination, wholly or mainly dependent on the teacher and no other nomination made by the teacher for the purposes of this Part or of previous provisions relating to family benefits is in force.⁹⁴
- (2) The nomination of a beneficiary under this Article shall become void –
- (a) on the receipt by the Management Board of a written notice of revocation by the teacher;
 - (b) on the death or marriage or entry into a civil partnership of the nominated beneficiary;

- (c) on the teacher's marriage or entry into a civil partnership;
- (d) if the nominated beneficiary is not of full age, on his or her attaining full age.⁹⁵

64 Amount of pension for spouse or civil partner or adult beneficiary⁹⁶

- (1) The annual amount of a pension payable to a spouse, or civil partner or a nominated beneficiary of full age shall be calculated by multiplying 1/160th of the teacher's average salary by the number of years of the teacher's reckonable service counting for benefit for the purposes of this Article.⁹⁷
- (2) Subject to paragraph (5) or (6), the reckonable service of a teacher counting for benefit for the purposes of this Article is the aggregate of the teacher's reckonable service since the beginning of April 1972 and so much of the service to which paragraph (3) applies as does not exceed the aggregate of –
 - (a) the teacher's reckonable service between the beginning of April 1966 and the end of March 1972; and
 - (b) any service (whether reckonable or not) before April 1966 in respect of which the teacher could have elected to pay additional contributions under the 1966 Regulations or the 1970 Regulations,
 and added years which the teacher has since the beginning of April 1972 elected to purchase under Article 24 or a previous provision to the like effect being treated for the purposes of sub-paragraphs (a) and (b) as reckonable service since the beginning of April 1972.
- (3) As regards any teacher, this paragraph applies to –
 - (a) any reckonable service before April 1972 or, in the case of a pension payable to a spouse who is a widower (but not a nominated beneficiary), before 6th April 1988, in respect of which the teacher elected to pay contributions under Section C of Part 2 or a previous provision to the like effect;
 - (b) any service (whether or not it is reckonable service) before April 1972 in respect of which the teacher paid contributions or elected to pay (and did not revoke the election to pay) additional contributions under the 1966 Regulations or the 1970 Regulations –
 - (i) augmented by so much of any other service as is specified in an election by the teacher to pay contributions under Article 39 or a previous provision to the like effect, or
 - (ii) (if no other service is specified in such an election) reduced by 6/5ths of so much (if any) of the teacher's service before April 1972 in respect of which the teacher did not elect to pay contributions;
 - (c) any service in respect of which contributions have been deducted from the terminal sum payable in respect of the teacher by virtue of Article 43;
 - (d) any war service in respect of which the teacher paid contributions under Article 31 or a previous provision to the like effect;
 - (e) so much of the teacher's credited service (within the meaning of Article 34) as exceeds the service specified by sub-paragraph (b);

- (f) if the teacher died while employed in reckonable service, or while in receipt of an annual allowance under Article 51(1)(b), such number of years as bears to any period which (disregarding any past added years which the teacher elected to purchase) was or could have been added to the teacher's reckonable service by virtue of Article 52 the same proportion as the aggregate number of years of the teacher's reckonable service since the beginning of April 1972 and any such service under sub-paragraphs (a), (b) and (c) bears to the teacher's total reckonable service;
 - (g) any other service which, if the teacher had died between the beginning of April 1972 and the end of April 1975, would have been taken into account in calculating a pension paid to the teacher under regulation 23(3) of the Teachers' Superannuation (Family Benefits) (Amendment) Regulations 1973, as applied to Jersey by the Transitory Provisions Order;
 - (h) any added years which the teacher has since the beginning of April 1972 elected to purchase under Article 24 or a previous provision to the like effect; and
 - (i) any previous service (within the meaning of the 1966 Regulations or the 1970 Regulations) in respect of which the teacher paid contributions by Method I or Method II (within the meaning of those Regulations) after the end of March 1972 if those contributions have not been repaid to the teacher.
- (4) When the service to which paragraph (3) applies exceeds the service specified by paragraph (2), paragraph (1) shall be read with the substitution for the numerator of the fraction there specified of the number in years of the aggregate of the reckonable service of the teacher and the amount of the excess.
- (5) In the case of a spouse or surviving civil partner of a male teacher (employed in reckonable service after 5th April 1978) who is a widow or surviving civil partner who married him, or who entered into civil partnership with him, after the day on which he was last employed in reckonable service, the reckonable service of the teacher counting for benefit for the purposes of this Article is his reckonable service after 5th April 1978.⁹⁸
- (6) In the case of a spouse or surviving civil partner of a female teacher who is a widower or surviving civil partner (but not a nominated beneficiary), the reckonable service of the teacher counting for the purposes of this Article is her reckonable service on or after 6th April 1988 together with any reckonable service before that date in respect of which she elected to pay contributions under Article 36(2) or (3).⁹⁹
- (7) In any case where an election has been made by the teacher or the teacher's spouse under Article 38(4) or Article 43(6), the retrospective increase in the teacher's salary referred to in the appropriate paragraph shall be ignored in calculating the teacher's average salary for the purposes of paragraph (1).

65 Amount of child's pension

- (1) Subject to paragraph (6), if the teacher is survived by a spouse or a civil partner or a nominated beneficiary of full age, the annual amount of a pension payable to or for the benefit of a child shall, for so long as that spouse or a civil partner or beneficiary survives, be calculated –

- (a) for so long as there are 2 or more children, by multiplying 1/160th of the teacher's average salary by the number of years of service counting for benefit for the purposes of Article 64 as if paragraphs (5) and (6) of that Article were omitted; or
 - (b) for so long as there is not more than one child, by multiplying 1/320th of the teacher's average salary by the number of those years,and on the death of the spouse or a civil partner or beneficiary the amount of the pension shall be calculated in accordance with paragraph (2).¹⁰⁰
- (2) If the teacher is not survived by a spouse or a civil partner or a nominated beneficiary of full age –
 - (a) Article 62 shall have effect with the substitution of the reference to service to which that Article applies of a reference to the aggregate reckonable service of the teacher; and
 - (b) paragraph (1) shall have effect with the substitution for the references to 1/160th and 1/320th of the teacher's average salary and the number of years of his or her service counting for benefit of (respectively) references to 1/120th and 1/240th of the teacher's average salary and the number of years of the teacher's reckonable service to which this sub-paragraph applies.¹⁰¹
- (3) Only one pension shall be payable at any one time in respect of the children of any teacher; and if apart from this paragraph more than one such pension would be payable the greater of those pensions shall be paid.
- (4) Paragraph (2)(b) applies to the reckonable service of the teacher together, if the teacher died while employed in reckonable service or while in receipt of an annual allowance to which he or she became entitled by virtue of Article 51(1)(b), with such number of years (disregarding any past added years which the teacher elected to purchase) as could have been added to his or her reckonable service by virtue of Article 52(3).
- (5) If the reckonable service of a teacher by reference to which any pension payable under this Article is calculated exceeds the period specified by Article 64(2) the numerator of any fraction specified in this Article shall be the number in years of the aggregate of the reckonable service of the teacher and the amount of the excess.
- (6) If the teacher is survived by a spouse or a civil partner whom the teacher married or with whom the teacher entered into a civil partnership after the day on which he or she was last employed in reckonable service but his or her surviving children include a child of a marriage or civil partnership contracted on or before that day (the "previous marriage or civil partnership") then, so long as there is a child of the previous marriage or the civil partnership, paragraph (7) shall apply to the exclusion of paragraph (1) for the purposes of calculating the pension in respect of the teacher's children.¹⁰²
- (7) If and so long as the child's pension falls to be calculated in accordance with this paragraph it shall be calculated –
 - (a) for so long as there are 2 or more children of the previous marriage or civil partnership, by multiplying 1/160th of the teacher's average salary by the number of years of his or her service that would count for benefit for the purposes of Article 64 as if paragraphs (5) and (6) of that Article were omitted; or

- (b) for so long as there is only one child of the previous marriage or civil partnership, by multiplying $\frac{1}{320}$ th of the teacher's average salary by that number and, where there are one or more other children, adding to that product $\frac{1}{320}$ th of the teacher's average salary multiplied by the number of years of his or her service that actually counts for benefit for the purposes of Article 64 as if paragraphs (5) and (6) of that Article were omitted.¹⁰³
- (8) For the purposes of paragraphs (6) and (7), a child who was the teacher's child at the inception of the previous marriage or civil partnership, or became such, by adoption or otherwise, during the subsistence of that marriage or civil partnership, shall be treated as if he or she were a child of that marriage or civil partnership.¹⁰⁴

66 Special pension for spouses and civil partners¹⁰⁵

Unless he or she elects that this Article shall not apply, there shall be paid to the spouse or civil partner of a teacher to whom Article 38(1) applies a pension, as the spouse or civil partner may elect, of either –

- (a) one-half of the annual allowance that would have been payable to the teacher if on the day of his or her death such an allowance had been payable to the teacher under Article 51(1)(b); or
- (b) such lesser amount (but not less than $\frac{5}{160}$ ths of the teacher's average salary) as the spouse or civil partner may elect within such time as is specified in a notice served on the spouse or civil partner by the Management Board specifying the contribution payable in respect of that pension under Article 38.¹⁰⁶

67 Special provision for spouses and civil partners of certain non-members¹⁰⁷

- (1) If a spouse or civil partner so elects by notice in writing to the Management Board within 3 months of the teacher's death, a pension shall be paid to the spouse or civil partner of any non-member who dies without having been employed in reckonable service since 25th June 1973 and in respect of whom a death gratuity is payable under Article 56(2).¹⁰⁸
- (2) A pension under this Article shall be calculated by multiplying $\frac{1}{160}$ th of the teacher's average salary by the number of years by reference to which the death gratuity falls to be calculated.

68 Duration of pensions

- (1) A long-term pension payable to the teacher's spouse or civil partner, or a nominated beneficiary of full age shall begin to accrue on the termination of any short-term pension payable to that person or, if no such pension is payable to that person, on the day following the death of the teacher.¹⁰⁹
- (2) If the annual rate of the long-term pension payable to a spouse or civil partner exceeds the annual rate of the short-term pension, the long-term pension shall be paid in substitution for the short-term pension.¹¹⁰
- (3) A long-term pension payable to or for the benefit of a child shall, if a short-term pension is payable to the child or the child's parent, begin to accrue on the termination of the short-term pension and, if no such short-term pension is payable, on the day following the death of the teacher.

- (4) If a person to whom a long-term pension is payable under paragraph (1) marries or enters into a civil partnership, then, unless the Management Board otherwise directs and subject to paragraph (6) –
- (a) in the case of a pension payable to a spouse or civil partner who has attained insured pensionable age, being the spouse or civil partner of a teacher who was employed in reckonable service after 5th April, 1978, which includes a period of service in the United Kingdom which was credited to the teacher by virtue of interchange provisions, and in respect of which the teacher has an earner's guaranteed minimum within the meaning of section 14 of the Pension Schemes Act 1993 of the United Kingdom, so much of the pension as exceeds the spouse's or civil partner's guaranteed minimum pension shall cease to be payable; and
 - (b) in the case of any other pension, the whole pension shall cease to be payable.¹¹¹
- (5) If a person to whom a long-term pension is payable under paragraph (1) begins to live as a spouse with a person to whom he or she is not married, then, unless the Management Board otherwise directs and subject to paragraph (6) –
- (a) in the case of a pension payable to the spouse or civil partner of a teacher who was employed in reckonable service after 5th April, 1978, which includes such a period of service as is mentioned in paragraph (4)(a), so much of the pension as exceeds the spouse's guaranteed minimum pension shall cease to be payable and, in respect of any period before the spouse or civil partner has attained insured pensionable age for which the spouse or civil partner is so living, the balance of the pension shall also not be payable; and
 - (b) in the case of any other pension, the whole pension shall cease to be payable.¹¹²
- (5A) If a person to whom a long-term pension is payable under paragraph (1) begins to live as a civil partner with a person to whom he or she has not entered into a civil partnership, then, unless the Management Board otherwise directs and subject to paragraph (6) –
- (a) in the case of a pension payable to the civil partner of a teacher who was employed in reckonable service after 5th April 1978, which includes such a period of service as is mentioned in paragraph (4)(a), so much of the pension as exceeds the civil partner's guaranteed minimum pension shall cease to be payable and, in respect of any period before the civil partner has attained insured pensionable age for which the civil partner is so living, the balance of the pension shall also not be payable; and
 - (b) in the case of any other pension, the whole pension shall cease to be payable.¹¹³
- (6) Any pension which has ceased to be payable under paragraph (4), (5) or (5A), in whole or in part, shall, if the Management Board so directs, again become payable, or wholly payable, on the pensioner's marriage or civil partnership terminating (by death or divorce or dissolution) or, as the case may be, on the pensioner ceasing to live as husband or wife with a person to whom he or she is not married, or as a civil partner with a person with whom he or she has not formed a civil partnership.¹¹⁴
- (7) A pension payable to or for the benefit of a child shall cease when he or she ceases to be a child.

- (8) A pension payable to a nominated beneficiary who is not of full age shall cease to be payable when he or she attains full age.
- (9) Subject to paragraphs (4), (7) and (8), a pension under this Article shall be paid until the death of the person to or for whose benefit it is payable.

Section C

Provisions Supplementary to Part 3

69 Payment of, and application for, benefits

All benefits shall be paid out of the Fund, but no allowance or gratuity shall be paid except on application made in writing to the Management Board supported by such particulars as the Management Board may require.¹¹⁵

70 Counting reckonable service for benefit

- (1) War service shall –
 - (a) be disregarded for the purposes of determining whether or not a person is entitled to any benefit under this Part (“qualifying purposes”); but
 - (b) count as to a half of the period thereof as reckonable service for the purposes of calculating any such benefit (“calculating purposes”).
- (2) For both qualifying and calculating purposes –
 - (a) if a proportion only of the contributions due in respect of a period of reckonable service has been paid, unless the Management Board otherwise directs only the proportionate part of that period shall be counted;
 - (b) if contributions due in respect of a period of reckonable service have not been paid by the teacher, unless the Management Board otherwise directs that period shall be disregarded; and
 - (c) if contributions paid by a teacher in respect of a period of reckonable service have been repaid, or are required to be repaid (the teacher having applied therefor), in pursuance of Section D of Part 2, that period shall be disregarded unless the contributions have been returned to the Fund in pursuance of Article 15 and not repaid to the teacher under Article 17 or 18.¹¹⁶
- (3) For calculating purposes, if in respect of a period of reckonable service, an annuity has been paid to a teacher under Article 59(2), that period shall be disregarded.¹¹⁷
- (4) Any reference in the preceding provisions of this Article to a provision of this Order shall be construed as including a reference to previous provisions to the like effect.

71 Modifications for teachers on reduced salary

- (1) This Article shall apply in the case of a teacher whose average salary falls, by virtue of an election made under Article 10(2), to be calculated by reference to the teacher's full salary within the meaning of Article 7(4).
- (2) The annual allowance payable to a teacher to whom this Article applies shall not exceed that fraction of the sum specified in paragraph (4) as is set out in the following Table opposite the age at which the teacher first entered reckonable service or, in the case of a teacher whose reckonable service has not been continuous, opposite an age determined by subtracting the teacher's aggregate reckonable service from 60 years –

<i>Age</i>	<i>Fraction</i>
Under 50	1/2
50	2/5
51	3/5
52	1/5
53	1/10
54	1/14

- (3) The additional allowance payable to a teacher to whom this Article applies who has less than 20 years' reckonable service shall not exceed 3/80th of the sum specified in paragraph (4) multiplied by the number of years of the teacher's reckonable service aggregated (where the teacher has 9 or more years' reckonable service) with the period set out opposite thereto in the following Table –

<i>Reckonable service in years</i>	<i>Additional period in years</i>
19	17
18	15
17	13
16	11
15	9
14	7
13 or less	8 less than the period of reckonable service in years.

- (4) The sum referred to in paragraphs (2) and (3) is whichever is the greater of the 2 following sums, namely –
- the highest amount received by way of salary by the teacher for any one of the last 5 years of the teacher's reckonable service;
 - if the teacher was employed in reckonable service for –
 - at least 3 years – the highest annual average of the amount received by the teacher during 3 consecutive years of being employed in reckonable service, or
 - more than 2 but less than 3 years – the highest annual average of the amount received by the teacher during any 2 consecutive years of being employed in reckonable service,
 being a period ending not more than 10 years before the date when the teacher ceased to be so employed.¹¹⁸

72 Employment at reduced salary

- (1) This Article shall apply whenever the rate of salary of a teacher is reduced, while the teacher remains in the employment of the same employer the continued employment of the teacher at such lower rate of salary is in the interests of the efficient discharge of the employer's functions, but shall not apply –
 - (a) if the period between the last day of service at the previous rate of salary and the relevant date exceeds 6 months;
 - (b) in relation to a teacher who elects under Article 10(2) to pay contributions after the relevant date by reference to the teacher's previous salary;
 - (c) unless the result of its application will be an increase in the benefits otherwise payable under this Article to or in respect of the teacher on the teacher's retirement or death; or
 - (d) in the case of a teacher in an accepted school, unless the teacher's employer certifies, by written notice to the Management Board given within 13 weeks of the relevant date, that the continued employment of the teacher at the reduced rate of salary is in the interest of the efficient discharge of the educational functions of the school.¹¹⁹
- (2) Whenever this Article applies the teacher shall, for the purposes of this Order (but subject to paragraph (6)), be treated as having served 2 or more separate periods of reckonable service, each qualifying for separate benefits under this Order, the first period terminating on the last day of reckonable service before the reduction in salary takes effect and the second or subsequent period commencing on the relevant date and terminating on cessation of reckonable service or, if such service continues at a further reduced rate of salary, on the last day of such service before that further reduction takes effect.
- (3) So long as the teacher's periods of reckonable service, when aggregated, are not less than any minimum period of reckonable service required by Article 51 or any other provisions of this Order in order to qualify for benefit, nothing in Article 51 or any such other provision shall have effect so as to prevent the payment of benefit in respect of each such period of reckonable service; nor shall Article 65(3) (which limits the number of pensions payable in respect of the children of any teacher) have effect so as to prevent the payment of benefit in respect of each such period.
- (4) Article 52(2) and Article 54(2) (which limit the amount of reckonable service which may be taken into account for the purpose of calculating annual and additional allowances) shall have effect in relation to the aggregate amount of a teacher's reckonable service; and any period required by those provisions to be left out of account shall be deducted from the teacher's last period or periods of reckonable service.
- (5) For the purpose of calculating average salary under Article 7, "terminal service" shall be taken to mean the last 3 years of any period of reckonable service which qualifies as a separate period for the purpose of this Article (ending on the last day of that period) or, if the separate period is less than 3 years, that period.
- (6) If an annual allowance or an additional allowance becomes payable to a teacher after the relevant date by virtue of Article 51(1)(b) (on incapacity before attaining the age of 60), the amount of any annual allowance payable to the teacher by virtue of Article 52(1) and (3), and of any additional allowance payable to the teacher by virtue of Article 54(1) and (4) shall be calculated as follows –

- (a) Article 52(3) and Article 54(4) (which extend the period of the teacher's reckonable service) shall be applied to the total period of the teacher's reckonable service both before and after the relevant date;
- (b) the period by which the teacher's reckonable service is to be extended as a result of that calculation shall be added –
 - (i) if the allowance becomes payable within 3 years from the relevant date, to the teacher's period of reckonable service which terminated on the teacher's last day of reckonable service before the relevant date, and
 - (ii) if the allowance becomes payable thereafter, to the teacher's period of reckonable service commencing on the relevant date;
- (c) $\frac{1}{80}$ th of the teacher's average salary, calculated separately in relation to the teacher's period of reckonable service before the relevant date and the teacher's period of reckonable service commencing on that date (taking account of any increase in either of those periods by virtue of sub-paragraph (b)) shall be multiplied by the number of years of the teacher's reckonable service in each period (as so increased),

and the references in Article 64(3)(f) to “any period which (disregarding any past added years which the teacher elected to purchase) was or could have been added to the teacher's reckonable service by virtue of Article 52” and in Article 65(4) to “such number of years (disregarding any past added years which the teacher elected to purchase) as could have been added to the teacher's reckonable service by virtue of Article 52(3)” shall be construed accordingly.

(7)

- (a) Any additional period of reckonable service acquired by the purchase of past added years by virtue of Article 22 or any previous provision to the like effect shall, subject to sub-paragraph (b), be deemed to have been added to the period of reckonable service before the relevant date (whether or not the teacher has, at the relevant date, completed the payment of all additional contributions payable under that Article) unless the additional period of reckonable service was so acquired –
 - (i) by virtue of a first or further election (as defined in Article 22(3)) to pay contributions by method A, B or C made on or after the relevant date, or
 - (ii) by virtue of a further election to pay contributions by method D when the previous election was to pay contributions by method A, reserving the right to make a further election, but that previous election was made on or after the relevant date.
- (b) On the relevant date any election to pay contributions by method A or C made after the commencement of the period of 12 months ending on the last day of service at the previous salary shall cease to have effect and any contributions paid pursuant thereto shall thereupon be refunded to the teacher.
- (c) If a first or further election (as defined in Article 22(3)) to pay contributions by method B is made on or after the relevant date, paragraph 3 of Part 2 of Schedule 1 (which provides for the calculation of the lump sum contribution in certain cases where a teacher's salary has been reduced) shall not apply.

- (8) If a death gratuity under Article 56 or a supplementary death gratuity under Article 58 is payable in respect of a teacher, it shall be calculated –
- (a) by taking as the teacher's average salary for the purposes of Article 56(1)(a) and Article 58(1) –
 - (i) if the gratuity becomes payable within 3 years from the relevant date, the amount of the teacher's average salary for the period up to the relevant date, and
 - (ii) if the gratuity becomes payable thereafter, the amount of the teacher's average salary for the period since the relevant date;
 - (b) by taking as the additional allowance referred to in Article 56(1)(b) and (2) the aggregate amount of the additional allowances which would have been payable to the teacher under Article 54 (if the teacher had become incapacitated on the date of the teacher's death or had otherwise become entitled to an allowance in accordance with that Article) in respect of the teacher's periods of reckonable service up to the relevant date and commencing on that date, any enhancement being calculated pursuant to paragraph (6) of this Article;
 - (c) by taking as the annual allowance referred to in Article 58(2) the aggregate amount of the annual allowances paid to the teacher under Article 52.¹²⁰
- (9) For the purposes of this Article –
- (a) the "relevant date" means the first day of reckonable service at a reduced rate of salary;
 - (b) the rate of salary of a teacher who is employed part-time shall be deemed to be that which the teacher would receive if the teacher were employed full-time in the same post.

73 Allocation of annual allowance

- (1) A teacher may, in accordance with Schedule 4, by declaration allocate not more than 1/3rd of the annual allowance payable to the teacher by virtue of Article 51(1)(a) to the payment, as he or she may elect, of either –
- (a) a pension commencing on the teacher's death to his or her spouse or civil partner or a person dependent on the teacher for the life of the spouse or civil partner or dependant; or
 - (b) an annuity payable to the teacher for the joint lives of the teacher and his or her spouse or civil partner and, on the teacher's death, a pension for life to the spouse or civil partner.¹²¹
- (2) In paragraph (1) "spouse" means spouse at the time of the declaration and "civil partner" means civil partner at the time of the declaration.¹²²
- (3) No declaration shall take effect before a teacher has attained the age of 60 and completed so much service as is specified in Article 51(1)(a); but notice of intention to make an allocation may be given (for the purposes of paragraph 3(a) of Schedule 4) at any time within, but not earlier than, the 4 months preceding the earliest date on which a declaration could take effect under this paragraph.

- (4) Subject to the provisions of Schedule 4 relating to the revocation and avoidance of declarations, a declaration shall take effect on its delivery to the Minister and thereupon –
- (a) as from the date on which the annual allowance begins to accrue –
 - (i) the amount of the allowance calculated under Article 52 shall be reduced by the amount allocated by the teacher, and
 - (ii) in a case falling within paragraph (1)(b), the annuity there mentioned shall be paid at the rate determined by the Management Board in accordance with tables from time to time prepared for the purposes of this Article by the Actuary;
 - (b) on the subsequent death of the teacher, a pension shall be payable in accordance with the teacher's declaration at the rate so determined.¹²³
- (5) If a teacher whose declaration is made otherwise than in pursuance of a notice of the teacher's intention to retire within 4 months of the service of that notice dies while employed in reckonable service after the teacher's declaration takes effect, the teacher shall, for the purposes of paragraph (4), be deemed to have died immediately after the annual allowance that would have been payable to the teacher began to accrue.
- (6) If a teacher has notified the Management Board of the teacher's intention to make an allocation but the declaration referred to in paragraph (1) has not been delivered to the Management Board before the date upon which the teacher's annual allowance begins to accrue or the teacher's 60th birthday, whichever is the later, then, in respect of the period beginning with the later of those dates and ending with the delivery of the teacher's declaration (or the teacher's failure, following such medical examinations as are mentioned in paragraph 4 of Schedule 4, to satisfy the Management Board as to the teacher's health), payments on account of the teacher's annual allowance may be withheld in part so that the actual rate of those payments does not exceed 2/3rd of the rate calculated under Article 52; and after the expiry of the said period any overpayment or underpayment in respect thereof shall be deducted from, or, as the case may be, added to, subsequent payments on account of the allowance.¹²⁴
- (7) When a teacher, having given notice to the Management Board of the teacher's intention to retire within 4 months of service of the notice, delivers a declaration under this Article to the Management Board and thereafter the annual allowance to which the declaration refers is increased (whether or not the increase takes effect from a date earlier than the date of delivery of the declaration), the amount allocated by the declaration shall be increased by the same proportion as the increase in the annual allowance bears to the former amount of the allowance, the result being rounded down to the nearest pound; and the amount of the allowance payable to the teacher shall be reduced by the amount of the increased allocation and, in the case falling within paragraph (1)(b), the rate of annuity there mentioned shall be increased to take account of the increase in the amount allocated as from the date on which the increase in the allowance takes effect; and on the subsequent death of the teacher the amount of the pension payable in accordance with the teacher's declaration shall similarly be increased.¹²⁵

74 Abatement of annual allowance on re-employment

- (1) An annual allowance shall be abated in accordance with this Article if the teacher becomes or, subject to paragraph (4), became before the commencement of this Order employed either in reckonable service or comparable British service (or employment which would be reckonable if the teacher were not over 70).
- (2) The allowance payable to a teacher in employment to which paragraph (1) applies shall –
 - (a) for any period when the teacher's re-employment salary is not less than the teacher's previous salary, be suspended; and
 - (b) for any period when the teacher's re-employment salary is less than the teacher's previous salary, be reduced by the amount by which the aggregate of the allowance and the teacher's re-employment salary exceeds the teacher's previous salary.

- (3) In this Article –

“previous salary” means the annual rate of the highest salary at which the teacher was employed (or, in the case of a teacher last employed in part-time service would have been employed if that service had been full-time) in reckonable service during the 3 years before the allowance became payable to the teacher –

- (a) increased in the proportion in which an official pension (as defined in the Pensions (Increase) Act 1971 of the United Kingdom) beginning on the day following that on which that salary ceased to be payable would have been increased under that Act; and
- (b) reduced by the amount of any allocation under Article 73, or a previous provision to the like effect, if the teacher becomes employed in employment to which paragraph (1)(a) applies at the time of the commencement of the re-employment salary in relation to which the comparison falls to be made;

“re-employment salary” means the annual rate of the salary paid to the teacher on his or her first appointment to the post in respect of which it falls to be calculated:

“year” means a period of 365 days,

and the reference in paragraph (2) to an allowance payable to a teacher shall be construed as a reference to an allowance as increased by virtue of payments made by the former employer of that teacher equivalent to increases of pensions paid to retired teachers in England and Wales by virtue of the Pensions (Increase) Act 1971 of the United Kingdom.

- (4) An annual allowance which on the commencement of this Order is abated in accordance with Regulation 50 of the 1967 Regulations shall, if it is not less than the allowance which apart from this paragraph would be payable to the teacher under this Article, continue to be abated in accordance with that Regulation and the preceding provisions of this Article shall accordingly not apply to the teacher.

75 Abatement of annual allowance on account of long-term sick pay¹²⁶

- (1) Subject to Article 78, an annual allowance shall be reduced by the amount by which the aggregate of that allowance and any remuneration paid to the teacher in respect of a period of absence on long-term sick leave exceeds the teacher's previous salary.

- (2) In this Article –

“long-term sick leave” means a period of continuous absence on sick leave exceeding 12 months or, in the case of absence on account of pulmonary tuberculosis, 18 months;

“previous salary” has the same meaning as in Article 74.

76 Suspension and resumption of infirmity allowances

- (1) If the Management Board is satisfied that a teacher under 60 in respect of whom an annual allowance is payable by virtue of Article 51(1)(b), or a previous provision to the like effect, has ceased to be incapacitated, payment of that allowance may be suspended from such day after the teacher so ceased as may be approved.¹²⁷
- (2) Subject to paragraph (3), the payment of an annual allowance suspended under paragraph (1) shall be resumed from the 60th birthday of the teacher if the teacher is not then employed in reckonable service (or, if the teacher is then so employed, on the day following that on which he ceases to be so employed) or, if the Management Board is satisfied that the teacher has again become incapacitated, the date on which application for the resumption of payment is received by the teacher, whichever first occurs.¹²⁸
- (2A) The Management Board may make such reasonable enquiries as it thinks appropriate for the purposes of determining whether it is satisfied that a teacher has ceased to be incapacitated, for the purposes of paragraph (1), or has again become incapacitated, for the purposes of paragraph (2), as the case may be.¹²⁹
- (3) Payment of an annual allowance shall not be resumed –
- (a) in the case of a teacher under 60, if the teacher has been employed in reckonable service since the allowance first became payable to the teacher, unless the teacher has also been so employed within the period of 6 months immediately preceding the date of the application for the resumption of payment mentioned in paragraph (2);
 - (b) in the case of any teacher in respect of whom, since the allowance was suspended, a transfer value has been paid out of the Fund under interchange provisions;
 - (c) in the case of any teacher, if an allowance has become payable to the teacher by virtue of Article 59(3).
- (4) If, in a case where payment of an annual allowance is resumed by reason of the Management Board being satisfied that the teacher has again become incapacitated, the Management Board is satisfied that the teacher was incapacitated during any part of the period during which the payment of the allowance was suspended, the allowance appropriate to that period shall be paid to the teacher.¹³⁰
- (5) For the purposes of this Order, an annual allowance whose payment has been resumed under paragraph (2) by reason of the teacher having attained the age of 60, and any further annual allowance payable to that teacher shall be deemed to be paid by virtue of Article 51(1)(a).

77 Deferment, suspension or reduction of benefits

Subject to Articles 20 and 21 of the Administration Order, the Management Board may defer or, as the case may be, suspend for so long or reduce by so much as the Management Board may determine the payment of any benefit payable apart from this Article to a teacher who is convicted of any offence committed before the benefit becomes payable which is –

- (a) an offence of treason;
- (b) one or more offences under the [Official Secrets \(Jersey\) Law 1952](#) for which the teacher has been sentenced on the same occasion to a term of imprisonment of, or for 2 or more consecutive terms amounting in the aggregate to, at least 10 years; or
- (c) any other offence in connection with the teacher's employment as a teacher which is certified by the Management Board either to have been gravely injurious to the public interest or to be liable to lead to serious loss of confidence in the public service.¹³¹

78 Limitation on Articles 75 and 77

- (1) This Article applies to an annual allowance payable to a teacher employed in reckonable service after 5th April 1978, which includes a period of service credited to the teacher by virtue of interchange provisions and in respect of which the teacher has an earner's guaranteed minimum within the meaning of section 14 of the Pension Schemes Act 1993 of the United Kingdom.¹³²
- (2) Notwithstanding anything in Articles 75 and 77, but subject to paragraph (3), for any period beginning on or after the teacher attains insured pensionable age, the allowance shall be payable at a rate not less than that of the teacher's guaranteed minimum allowance.
- (3) Paragraph (2) shall not apply where the allowance is deferred, suspended or reduced under Article 77 by reason of the teacher having been convicted of an offence of treason or under the [Official Secrets \(Jersey\) Law 1952](#).

PART 4¹³³**PART 5****MISCELLANEOUS****83 Records and information**

- (1) Employers of persons to whom by reason of their employment this Order applies shall record for each such person for each financial year –
 - (a) the rate of salary;
 - (b) the amount of salary paid, distinguishing from other payments which are subject to contributions;

- (c) the value of any lodging, and of any services provided free in connection with the lodging, treated as forming part of the salary of the teacher by virtue of Article 1(9)(a);
- (d) the contributions deducted;
- (e) the period of employment in reckonable service;
- (f) the dates of absence on sick and special leave, with reasons for the latter leave, and the proportion of pay during such absence,

and shall make to the Management Board such reports and returns, and give the Management Board such information relating to such persons, as the Management Board may require for the purposes of its functions under this Order.¹³⁴

- (2) Every person to whom by reason of the person's employment this Order applies or, as the case may be, the legal personal representatives of every person to whom by that reason it applied, and every person by whom any benefit or payment is claimed under Article 84(1), shall give such information and produce such documents to the Management Board as the Management Board may require for the purposes of its functions under this Order.¹³⁵

84 Payment of benefits

- (1) Every claim to a benefit payable or other payment due under this Order shall be supported by a declaration as to such matters, made in such form and verified in such manner, as the Management Board may require.¹³⁶
- (2) Every allowance, pension, annuity and other sum payable under this Order which does not consist of a single payment –
 - (a) shall, on the application of the person entitled to it, be paid at intervals of one month; and
 - (b) if no such application is made shall be paid at intervals of 3 months.
- (3) No apportionment of any such sum as is mentioned in paragraph (2) shall take place.
- (4) If payment of any such sum is due in respect of a period which is less than the interval at which it is payable –
 - (a) the amount payable in respect of each complete month of the period shall be 1/12th of the annual rate of the sum; and
 - (b) the amount payable in respect of a period of less than one complete month shall bear the same proportion to 1/12th of the annual rate of the sum as the number of days in respect of which it is payable bears to the total number of days in the month in which those days fall.
- (5) If a person in respect of whom a benefit is payable is a minor, or is in the opinion of the Management Board incapable by reason of infirmity of mind or body of managing his or her affairs, the Management Board may pay the benefit to any person having the care of that person or apply it in such manner as the Management Board thinks fit for the benefit of that person or the person's dependants.¹³⁷

85 Payments in respect of deceased persons

On the death of a person to whom or to whose estate any sum not exceeding £5,000 is due under this Order, the Management Board may, without probate or other proof of the title of the legal personal representative of that person, pay that sum to the personal representatives or to the person, or to or among any one or more of, any persons appearing to the Management Board to be beneficially entitled to the personal estate of the deceased.¹³⁸

86 Benefits not assignable

- (1) Every assignment of or charge on, and every agreement to assign or charge, any benefit payable under this Order shall be void.
- (2) On the bankruptcy of a person entitled to any such benefit, no part of the benefit shall pass to any trustee or other person acting on behalf of the creditors.
- (3) In this Article –
 - (a) “benefit” includes any right to be repaid contributions under section D of Part 2;
 - (b) “assignment” does not include allocation under Article 73 or any disposition made in pursuance of an agreement with the Management Board relating to the recovery of overpayment of benefit.¹³⁹

87 Extension of time

Subject to Article 28(8), the Management Board may in any particular case extend the time within which anything is required or authorized to be done under this Order.¹⁴⁰

88 Power to determine questions

Any question arising in relation to the operation of previous provisions shall be determined by the Management Board and the Board's decision shall be final.¹⁴¹

89 Savings, transitory provisions and revocation

- (1) Unless express provision is made to the contrary, nothing in this Order shall affect the operation of any previous provisions in relation to –
 - (a) any benefit which began to accrue, or became payable, before the commencement of this Order;
 - (b) any liability to pay contributions in respect of any person in respect of whom any such benefit as is mentioned in sub-paragraph (a) was paid or payable;
 - (c) any pension payable under the 1966 Regulations, the 1970 Regulations or the Teachers' Superannuation (Family Benefits) (Amendment) Regulations 1973 of the United Kingdom, as applied to Jersey by the Transitory Provisions Order in respect of a teacher who ceased to be employed in reckonable service before the commencement of this Order;
 - (d) the calculation of the amount of allowances payable in respect of a teacher who –

- (i) became employed in class A external service (within the meaning of the 1967 Regulations) before 1st April 1974, and
 - (ii) is not subsequently employed in reckonable service,

if no transfer value is payable in respect of the teacher under Article 21 or 22 of the Administration Order before those allowances became payable.¹⁴²
- (2) The provisions of the 1970 Regulations specified in the first column of Schedule 6 shall apply, subject to any modifications specified in the second column of that Schedule, to any contributor within the meaning of those Regulations who has not been employed in reckonable service since the end of March 1972 for so long as the contributor continues not to be so employed.
- (3) Subject to paragraph (2), the Teachers' Superannuation (Transitory Provisions) (Jersey) Order 1986 is revoked.

89A Transitional provisions: Teachers' Superannuation (General Provisions)
(Amendment No. 3) (Jersey) Order 2007¹⁴³

- (1) All rights enjoyed and liabilities incurred by the Minister in connection with a function of the Minister transferred to the Management Board by virtue of an amendment made by the Teachers' Superannuation (General Provisions) (Amendment No. 3) (Jersey) Order 2007 (the "amending Order") to a provision of this Order, as in force immediately before the amending Order came into force, shall be transferred to the Management Board and become the rights and liabilities of the Management Board.
- (2) A provision of a contract or other instrument that specifies that a right or liability of the Minister is incapable of transfer shall, to the extent that it applies to a right or liability transferred by paragraph (1), be of no effect.
- (3) The operation of paragraph (1) shall not be regarded –
 - (a) as a breach of contract or confidence or otherwise as a civil wrong;
 - (b) as a breach of any contractual provision prohibiting, restricting or regulating the assignment or transfer of rights or liabilities; or
 - (c) as giving rise to any remedy by a party to a contract or other instrument, as an event of default under any contract or other instrument or as causing or permitting the termination of any contract or other instrument, or of any obligation or relationship.
- (4) In the construction of, and for the purposes of, any judgment, award, contract, certificate or other document passed or made before the amending Order came into force, anything that is, or is to be construed as, a reference to the Minister or an officer of an administration of the States to which the Minister is assigned responsibility shall, so far only as may be necessary for and in consequence of the transfers of functions effected by the amending Order, be construed as a reference to the Management Board.
- (5) The amendments effected by the amending Order in relation to the transfer of any function or power of the Minister shall not prejudice the operation of any appointment, delegation, determination, direction, instruction, approval, consent, requirement, authorization or other thing that was, before the amending Order came into force, made, given or done by the Minister in relation to the functions, rights and liabilities so transferred, but such matter shall, if then in force, continue

in force to the like extent and subject to the like provisions as if it had been duly made, given or done by the Management Board.

- (6) Anything commenced before the amending Order came into force by or under the authority of the Minister may, so far as it relates to the functions, rights, or liabilities transferred by the amending Order, be carried on and completed by or under the authority of the Management Board.
- (7) Where, at the coming into force of the amending Order, any legal proceeding was pending –
 - (a) to which the Minister is a party by virtue of the Law or the principal Order; and
 - (b) that has reference to any of the functions, rights, or liabilities transferred by the amending Order,

the Management Board shall be substituted in the proceeding for the Minister and the proceeding shall not abate by reason of the substitution.

90 Citation

This Order may be cited as the Teachers' Superannuation (Existing Members) (Jersey) Order 1986.¹⁴⁴

SCHEDULE 1¹⁴⁵

(Article 22)

PURCHASE OF PAST ADDED YEARS – CURRENT PROVISIONS**PART 1****METHOD A****1**

- (1) In this Part, the “principal election” means an election under Article 22 and, in relation to such an election –
- “past period” means the period specified in pursuance of paragraph (4)(a) of that Article, and
- “period of contribution” means the period specified in pursuance of paragraph (6)(a) of that Article.
- (2) For the purposes of this Part a teacher shall be treated as if the teacher were employed in full-time reckonable service during any period in respect of which the teacher is paying contributions for current added years under Article 29 and, in relation to such a period, the teacher’s salary shall be taken to be the teacher’s salary for the purposes of that Article.

2

- (1) The period of contribution shall be a period of whole years not less than 5 in number during which the teacher concerned is employed in full-time reckonable service beginning with the first day of the month next following the date on which the teacher’s election became irrevocable in pursuance of Article 22(10) and ending before the teacher attains the age of 70 years.
- (2) The period of contribution and the past period shall be such that the rate at which the appropriate contributions are payable (determined in accordance with paragraph 3) when aggregated with the rate at which the teacher pays other contributions (within the meaning of Article 10(1)) does not exceed 15% of the teacher’s salary for the time being.

3

- (1) During the period of contribution (unless the teacher has a break in service and paragraph 6(1) applies) the appropriate contributions payable by the teacher shall be a percentage of the teacher’s salary for the time being determined, as hereinafter provided, by reference to –

- (a) the teacher's age in completed years on the date on which notice of the principal election was given;
 - (b) the period of contribution expressed in years; and
 - (c) the past period expressed in years and a fraction of a year.
- (2) The said percentage shall be the product of the past period and the percentage specified opposite the teacher's age in the column appropriate to the period of contribution in Table 1 below.

4

On the teacher duly completing payment of the appropriate contributions in respect of the period of contribution the teacher shall be entitled to count the whole of the past period as reckonable service.

5

- (1) At any time during the period of contribution a teacher may, by notice in writing given to the Management Board, shorten the period for which the teacher has elected to pay contributions so, however, that the shortened period shall satisfy the requirements of paragraph 2.
- (2) Subject to the Management Board confirming in writing that the notice satisfies the said requirements, it shall be irrevocable and shall take effect as from the next following anniversary of the date on which (in accordance with paragraph 2(1)) the original contribution period began; and as from the date on which the notice takes effect (the "relevant date") the provisions of this Part shall have effect as hereinafter provided.
- (3) The teacher shall be entitled to count as reckonable service that proportion of the past period which the part of the original period of contribution which the teacher had completed immediately before the relevant date bears to that period of contribution.
- (4) On and after the relevant date the appropriate contributions payable by the teacher shall be determined as provided in paragraph 3 but as if any reference therein –
 - (a) to the date on which notice of the principal election was given were a reference to the date on which notice was given under this paragraph;
 - (b) the period of contribution were a reference to so much of the shortened period as falls on and after the relevant date; and
 - (c) the past period were a reference to so much thereof as the teacher is not entitled to count as reckonable service under sub-paragraph (3).
- (5) Paragraph 4 shall have effect as if it provided that on the teacher completing payment of the appropriate contributions in respect of the shortened period the teacher should be entitled to count as reckonable service so much of the past period as the teacher is not entitled so to count under sub-paragraph (3).
- (6) Paragraph 6 shall have effect as if any reference therein –
 - (a) to the past period were a reference to so much thereof as the teacher is not entitled to count as reckonable service under sub-paragraph (3);
 - (b) to the period during which contributions have been or would be paid, or

to the period of contributions were a reference to so much thereof as falls or would fall on or after the relevant date.

6

- (1) If the teacher –
 - (a) ceases to be employed in full-time reckonable service before completing the teacher's period of contribution; and
 - (b) does not again become so employed within a month of so ceasing and before allowances have become payable to the teacher,the teacher's principal election shall cease to have effect except as provided in the following sub-paragraphs but those sub-paragraphs shall have effect if, and only if, the teacher does not receive a return of contributions under Article 44.
- (2) Without prejudice to the teacher additionally becoming entitled to count reckonable service by virtue of an election under sub-paragraphs (3) or (5) –
 - (a) except where clause (b) applies, the teacher shall be entitled to count as reckonable service that proportion of the past period which the part of the period of contribution which the teacher has completed bears to the whole of that period;
 - (b) where the teacher ceased to be employed as mentioned in sub-paragraph (1)(a) on becoming incapacitated before attaining the age of 60 years, the teacher shall be entitled to count as reckonable service –
 - (i) if the period of contribution would not have expired until after the teacher's attaining that age, that proportion of the past period which the period during which the teacher would have paid contributions, if the teacher had continued to be so employed and to pay them until the teacher had attained the age, bears to the period of contribution,
 - (ii) if the period of contribution would have expired on or before the teacher's attaining that age, the whole of that past period.
- (3) If the teacher so elects within the period mentioned in sub-paragraph (4) the teacher shall, subject to Article 20(2) –
 - (a) be entitled to count as reckonable service, subject to the teacher's making the payment hereinafter mentioned, so much of the past period as the teacher is not entitled to count under sub-paragraph (2) and, accordingly, shall be entitled to count the whole of the period;
 - (b) within the period mentioned in sub-paragraph (4) pay into the Fund –
 - (i) unless sub-clause (ii) applies, if on the date the teacher ceased to be so employed the teacher had not attained the age of 60 years, a lump sum which was the actuarial equivalent on that date of the balance of contributions which would have been payable in pursuance of the teacher's principal election during the remainder of the contribution period had the teacher continued to be so employed,
 - (ii) if on the date the teacher ceased to be so employed, the teacher had not attained the age of 60 years but had become incapacitated and the period of contribution would not have expired until after the teacher's attaining that age, a lump sum which was the actuarial equivalent on

that date of the balance of contributions which would have remained payable as aforesaid on the teacher's attaining the age of 60 years if the teacher had not ceased to be so employed and had paid contributions until attaining that age,

- (iii) if on the date the teacher ceased to be so employed, the teacher had attained the age of 60 years, a lump sum equal to the product of the amount of the teacher's contributions for a year at the rate at which they were last payable in pursuance of the teacher's principal election and the number specified in the second column of Table 2 below opposite the period specified in the first column thereof which corresponds to that part of the teacher's contribution period which the teacher had not completed before ceasing to be so employed so, however, that if the uncompleted part is not a whole number of years the number arrived at by interpolation shall be taken to be that specified in the Table.

- (4) The period referred to in sub-paragraph (3) is –

- (a) in the case of a teacher to whom allowances were payable on the teacher's ceasing to be employed as mentioned in sub-paragraph (1)(a), the period beginning with the date of the teacher's application for allowances and ending immediately before that on which the teacher is paid an additional allowance;
- (b) in the case of any other teacher, the period of 3 months immediately following the teacher ceasing to be so employed.

- (5) If an additional allowance is payable in the teacher's case which is less than the lump sum mentioned in sub-clause (i) or, as the case may be, sub-paragraph (3)(b)(ii) or (iii) and the teacher does not exercise the teacher's right of election under sub-paragraph (3) then, if within the period first mentioned in sub-paragraph (4) the teacher so elects, the teacher shall, subject to Article 20(2) –

- (a) be entitled to count as reckonable service, subject to the teacher making the payment hereinafter mentioned, the part of so much of the past period as the teacher is not entitled to count under sub-paragraph (2), reckoned in years and a fraction of a year, which is arrived at by the following formula, namely –

$$A \div \left(\frac{B}{C} - \frac{3D}{80} \right)$$

where –

- (i) A is the amount of the teacher's additional allowance calculated without regard to reckonable service counting under this sub-paragraph,
- (ii) B is the lump sum mentioned in sub-clause (i) or, as the case may be, sub-paragraph (3)(b)(ii) or (iii),
- (iii) C is so much of the past period as the teacher is not entitled to count under sub-paragraph (2), and
- (iv) D is the teacher's average salary,

reckoned in pounds and a fraction of a pound or, as the case may be, years and a fraction of a year, and the period so counting shall be additional to that counting under sub-paragraph (2);

- (b) pay into the Fund a lump sum equal to the teacher's additional allowance.
- (6) When an additional allowance is payable in a teacher's case, that sum may be applied, in whole or in part, in or towards satisfying any payment due in pursuance of an election under sub-paragraph (3) or (5).
- (7) When a teacher ceases to be employed as mentioned in sub-paragraph (1)(a) by reason of the teacher dying while so employed, or when a teacher dies within 3 months of ceasing to be employed without having exercised the teacher's right of election under sub-paragraph (3) or (5), as from the teacher's death sub-paragraphs (2) to (6) shall apply in the teacher's case as if –
 - (a) the teacher had ceased to be employed as mentioned in sub-paragraph (1)(a) on becoming incapacitated;
 - (b) the rights of election conferred by sub-paragraphs (3) and (5) were –
 - (i) conferred on any person entitled to a long-term pension under Article 62 (the "pensioner") or a person acting on the person's behalf if the person is a child, and
 - (ii) exercisable within 3 months of the teacher's death;
 - (c) any sum payable in pursuance of an election under sub-paragraph (3) or (5), as so applied, were payable by the pensioner within the said period of 3 months, and
 - (d) any reference to an additional allowance were a reference to a terminal sum but sub-paragraph (6) provided that a terminal sum could only be applied as there mentioned with the consent of the person to whom it was payable.
- (8) Any election for the purposes of this paragraph shall be by notice in writing given to the Management Board.

TABLE 1

Period of contribution in years	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Teacher's age	Percentage contribution in respect of each year purchased															
20	5.97	4.84	4.04	3.44	2.97	2.60	2.32	2.10	1.90	1.73	1.59	1.47	1.37	1.28	1.20	1.13
21	5.69	4.63	3.87	3.31	2.86	2.51	2.25	2.03	1.84	1.69	1.55	1.44	1.34	1.25	1.17	1.10
22	5.41	4.41	3.70	3.17	2.75	2.42	2.17	1.96	1.79	1.64	1.51	1.40	1.31	1.22	1.15	1.08
23	5.13	4.20	3.53	3.03	2.64	2.33	2.10	1.90	1.73	1.59	1.47	1.36	1.28	1.20	1.12	1.06
24	4.85	3.98	3.36	2.90	2.53	2.24	2.02	1.83	1.68	1.54	1.42	1.33	1.24	1.17	1.10	1.04
25	4.57	3.77	3.19	2.76	2.42	2.16	1.95	1.77	1.62	1.49	1.38	1.29	1.21	1.14	1.08	1.02
26	4.47	3.68	3.13	2.71	2.38	2.12	1.91	1.74	1.60	1.48	1.37	1.28	1.20	1.13	1.07	1.01
27	4.36	3.60	3.06	2.65	2.34	2.08	1.88	1.72	1.58	1.46	1.35	1.26	1.19	1.12	1.06	1.00
28	4.26	3.52	2.99	2.60	2.29	2.05	1.85	1.69	1.55	1.44	1.34	1.25	1.18	1.11	1.05	1.00
29	4.15	3.44	2.93	2.55	2.25	2.01	1.82	1.67	1.53	1.42	1.32	1.24	1.16	1.10	1.04	.99
30	4.05	3.36	2.86	2.49	2.20	1.97	1.79	1.64	1.51	1.40	1.30	1.22	1.15	1.09	1.03	.98
31	4.01	3.33	2.84	2.47	2.19	1.96	1.78	1.63	1.51	1.40	1.30	1.22	1.15	1.09	1.03	.98
32	3.97	3.29	2.82	2.46	2.18	1.95	1.77	1.63	1.50	1.39	1.30	1.22	1.15	1.09	1.03	.98
33	3.92	3.26	2.79	2.44	2.16	1.94	1.77	1.62	1.50	1.39	1.30	1.22	1.15	1.09	1.03	.98
34	3.88	3.23	2.77	2.42	2.15	1.93	1.76	1.61	1.49	1.39	1.30	1.22	1.15	1.09	1.03	.99
35	3.84	3.20	2.74	2.40	2.13	1.92	1.75	1.61	1.49	1.38	1.29	1.22	1.15	1.09	1.03	.99
36	3.84	3.20	2.75	2.40	2.14	1.93	1.75	1.61	1.49	1.39	1.30	1.22	1.16	1.10	1.04	.99
37	3.84	3.20	2.75	2.41	2.14	1.93	1.76	1.62	1.50	1.39	1.30	1.23	1.16	1.10	1.05	1.00
38	3.83	3.20	2.75	2.41	2.14	1.93	1.76	1.62	1.50	1.40	1.31	1.23	1.17	1.11	1.06	1.01
39	3.83	3.20	2.75	2.41	2.15	1.94	1.77	1.63	1.51	1.41	1.32	1.24	1.17	1.12	1.06	1.01
40	3.83	3.20	2.75	2.41	2.15	1.94	1.77	1.63	1.51	1.41	1.32	1.25	1.18	1.12	1.07	1.02
41	3.85	3.22	2.77	2.43	2.17	1.96	1.79	1.65	1.53	1.42	1.34	1.26	1.19	1.13	1.08	1.03
42	3.86	3.23	2.78	2.44	2.18	1.97	1.80	1.66	1.54	1.44	1.35	1.27	1.20	1.14	1.09	1.04
43	3.88	3.25	2.80	2.46	2.19	1.98	1.81	1.67	1.55	1.45	1.36	1.28	1.21	1.15	1.09	1.04
44	3.90	3.26	2.81	2.47	2.21	1.99	1.83	1.68	1.56	1.46	1.37	1.29	1.22	1.16	1.10	1.05
45	3.92	3.28	2.83	2.49	2.22	2.01	1.84	1.70	1.58	1.47	1.39	1.30	1.23	1.17	1.11	1.06
46	3.95	3.31	2.85	2.51	2.24	2.03	1.86	1.71	1.59	1.49	1.40	1.31	1.24	1.18	1.12	1.07
47	3.98	3.34	2.88	2.53	2.27	2.05	1.88	1.73	1.61	1.50	1.41	1.32	1.25	1.19	1.13	1.08
48	4.01	3.36	2.90	2.56	2.29	2.07	1.90	1.75	1.62	1.51	1.42	1.34	1.26	1.20	1.14	1.09
49	4.04	3.39	2.93	2.58	2.31	2.10	1.91	1.76	1.63	1.52	1.43	1.35	1.27	1.21	1.15	1.10
50	4.07	3.42	2.96	2.61	2.34	2.12	1.93	1.78	1.65	1.54	1.44	1.36	1.28	1.22	1.16	
51	4.12	3.46	2.99	2.63	2.36	2.14	1.95	1.80	1.66	1.55	1.45	1.37	1.30	1.23		
52	4.17	3.50	3.02	2.66	2.38	2.16	1.97	1.81	1.68	1.57	1.47	1.39	1.31			
53	4.22	3.54	3.05	2.69	2.40	2.17	1.99	1.83	1.70	1.59	1.49	1.40				
54	4.27	3.58	3.08	2.71	2.42	2.19	2.00	1.85	1.71	1.60	1.50					
55	4.32	3.62	3.12	2.74	2.44	2.21	2.02	1.86	1.73	1.62						
56	4.47	3.75	3.23	2.84	2.53	2.29	2.10	1.94	1.80							
57	4.62	3.87	3.34	2.94	2.63	2.38	2.17	2.01								
58	4.77	4.00	3.45	3.04	2.72	2.46	2.25									
59	4.91	4.12	3.56	3.14	2.81	2.54										
60	5.06	4.25	3.67	3.24	2.90											
61	4.96	4.16	3.59	3.17												
62	4.85	4.07	3.51													
63	4.74	3.98														
64	4.63															

TABLE 1 (CONTINUED)

Period of contribution in years Teacher's age	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
	Percentage contribution in respect of each year purchased.														
20	1.06	1.01	.96	.91	.87	.83	.80	.77	.74	.71	.69	.67	.65	.63	.61
21	1.05	.99	.94	.90	.86	.82	.79	.76	.73	.71	.68	.66	.64	.62	.60
22	1.03	.97	.93	.89	.85	.81	.78	.75	.72	.70	.68	.66	.64	.62	.60
23	1.01	.96	.91	.87	.83	.80	.77	.74	.72	.69	.67	.65	.63	.61	.60
24	.99	.94	.90	.86	.82	.79	.76	.73	.71	.69	.66	.65	.63	.61	.59
25	.97	.92	.88	.84	.81	.78	.75	.73	.70	.68	.66	.64	.62	.61	.59
26	.96	.92	.88	.84	.81	.78	.75	.72	.70	.68	.66	.64	.62	.61	.59
27	.96	.91	.87	.84	.80	.77	.75	.72	.70	.68	.66	.64	.62	.60	.59
28	.95	.91	.87	.83	.80	.77	.75	.72	.70	.68	.66	.64	.62	.60	.59
29	.94	.90	.86	.83	.80	.77	.74	.72	.70	.68	.66	.64	.62	.60	.59
30	.94	.90	.86	.83	.79	.77	.74	.72	.70	.68	.66	.64	.62	.60	.59
31	.94	.90	.86	.83	.80	.77	.74	.72	.70	.68	.66	.64	.62	.60	.59
32	.94	.90	.86	.83	.80	.77	.75	.72	.70	.68	.66	.64	.62	.61	.59
33	.94	.90	.87	.83	.80	.78	.75	.72	.70	.68	.66	.64	.63	.61	.59
34	.94	.90	.87	.84	.81	.78	.75	.73	.70	.68	.66	.65	.63	.61	.60
35	.94	.91	.87	.84	.81	.78	.75	.73	.71	.68	.67	.65	.63	.61	
36	.95	.91	.88	.84	.81	.79	.76	.73	.71	.69	.67	.65	.63		
37	.96	.92	.88	.85	.82	.79	.76	.74	.72	.69	.67	.66			
38	.96	.92	.89	.85	.82	.79	.77	.74	.72	.70	.68				
39	.97	.93	.89	.86	.83	.80	.77	.75	.72	.70					
40	.98	.94	.90	.86	.83	.80	.78	.75	.73						
41	.98	.94	.90	.87	.84	.81	.78	.76							
42	.99	.95	.91	.88	.85	.82	.79								
43	1.00	.96	.92	.88	.85	.82									
44	1.00	.96	.93	.89	.86										
45	1.01	.97	.93	.90											
46	1.02	.98	.94												
47	1.03	.99													
48	1.04														

TABLE 1 (CONTINUED)

Period of contribution in years	36	37	38	39	40	41	42	43	44	45	46	47	48	49
Teacher's age	Percentage contribution in respect of each year purchased													
20	.59	.58	.56	.55	.54	.52	.51	.50	.49	.48	.47	.46	.45	.44
21	.59	.57	.56	.55	.53	.52	.51	.50	.49	.48	.47	.46	.45	
22	.59	.57	.56	.54	.53	.52	.51	.50	.49	.47	.47	.46		
23	.58	.57	.55	.54	.53	.52	.50	.49	.48	.47	.46			
24	.58	.56	.55	.54	.52	.51	.50	.49	.48	.47				
25	.57	.56	.55	.53	.52	.51	.50	.49	.48					
26	.57	.56	.55	.53	.52	.51	.50	.49						
27	.57	.56	.55	.53	.52	.51	.50							
28	.57	.56	.55	.53	.52	.51								
29	.57	.56	.55	.53	.52									
30	.57	.56	.55	.53										
31	.57	.56	.55											
32	.58	.56												
33	.58													

TABLE 2

<i>Period in years</i>	<i>Relevant number</i>
1	0.993
2	1.970
3	2.934
4	3.883
5	4.818
6	5.740
7	6.648
8	7.542
9	8.423
10	9.291

PART 2**METHOD B****1**

The appropriate contribution shall be a lump sum –

- (a) determined, as hereinafter provided, by reference to –
 - (i) the teacher's age in completed years on the date on which the notice of election was given,
 - (ii) subject to paragraphs 2, 4 and 5, the annual value of the teacher's full salary at the rate at which the teacher was paid at that date ("annual salary"), and
 - (iii) the past period to which the election relates expressed in years and a fraction of a year;
- (b) paid into the Fund not later than a month after the date on which the notice of election became irrevocable in pursuance of Article 22(10).

2

The said lump sum shall be the product of the past period and the percentage of the teacher's salary specified opposite the teacher's age in the following Table 3.

3

- (1) Subject to Article 72(7)(c), this paragraph shall apply in the case of a teacher whose salary has been reduced (in consequence of a change of post or otherwise) within –
 - (a) the year immediately preceding the date on which the notice of election was given, or
 - (b) if on that date the teacher had attained the age of 57 years, the 3 years immediately preceding that date.
- (2) In such case the lump sum shall be determined, subject to paragraphs 4 and 5, by reference to the annual value of the full salary which it appears to the Management Board would have been payable to the teacher on the date on which the notice of election was given if he or she had continued to be employed on the like terms and conditions as those on which the teacher was employed immediately before his or her salary was reduced and in the post in which the teacher was then employed.

4

- (1) This paragraph shall apply to the exclusion of paragraph 3 in the case of a teacher who gives the teacher's notice of election on or after applying for allowances.
- (2) In such case the lump sum shall be determined by reference to the average salary by reference to which the allowances fall to be calculated.

5

- (1) This paragraph shall apply in the case of a teacher who, on the date on which the notice of election was given, was in part-time employment which, by virtue of Article 3, was treated as employment in reckonable service for the purposes of Article 51.
- (2) In such case the references in paragraph 1(a)(ii) and paragraph 3(2) to the teacher's full salary shall be construed as references to the full salary which would have been payable if the teacher had been employed full-time.

6

On the teacher duly paying the appropriate contribution the teacher shall be entitled to count the whole of the past period as reckonable service.

TABLE 3

<i>Teacher's Age</i>	<i>Percentage of salary</i>
under 23	29.53
23	28.50
24	27.47
25	26.45
26	25.43
27	24.54
28	23.77
29	23.12
30	22.57
31	22.10
32	21.67
33	21.27
34	20.92
35	20.62
36	20.37
37	20.19
38	20.05
39	19.97
40	19.91
41	19.86
42	19.84
43	19.86
44	19.89
45	19.92
46	19.96
47	20.02
48	20.11
49	20.22
50	20.36
51	20.52
52	20.69
53	20.86
54	21.04
55	21.22

<i>Teacher's Age</i>	<i>Percentage of salary</i>
56	21.52
57	22.02
58	22.72
59	23.52
60	24.39
61	23.88
62	23.37
63	22.86
64	22.34
65	21.81
66	21.29
67	20.76
68	20.24
69	19.71

PART 3**METHOD C****1**

- (1) In this Part, the “principal election” means an election under Article 22 and, in relation to such an election –
- “past period” means the period specified in pursuance of paragraph (4)(a) of that Article, and
- “period of contribution” means the period specified in pursuance of paragraph (7) of that Article.
- (2) For the purposes of this Part a teacher shall be treated as if the teacher were employed in full-time reckonable service during any period in respect of which the teacher is paying contributions for current added years under Article 29 and, in relation to such a period, the teacher’s salary shall be taken to be the teacher’s salary for the purposes of that Article.

2

- (1) The period of contribution shall be a period during which the teacher is employed in full-time reckonable service beginning with 1st October next following the teacher’s giving notice of the teacher’s election being –
- (a) in the case of a teacher who has not attained the age of 55 years on 1st October next following the teacher’s giving notice of election, a period which –
- (i) satisfies the requirements of sub-paragraph (2),
- (ii) comprises not less than 5 nor more than 10 years, and
- (iii) will end on or before the teacher’s attaining the age of 60 years (assuming that there is no break in the teacher’s employment in reckonable service);
- (b) in the case of a teacher who has attained the age of 55 years on the said 1st October, a period of 5 years.
- (2) The period of contribution and the past period shall be such that the annual rate at which the appropriate contributions are payable (determined in accordance with paragraph 3), expressed as a percentage of the annual value of the teacher’s salary at the rate at which the teacher is paid at 1st October next following the teacher’s giving notice of the teacher’s election, when aggregated with the rate at which the teacher at that date pays other contributions (within the meaning of Article 9(1)) does not exceed 15% of the teacher’s salary.

3

Subject to paragraph 6 or 7, the total appropriate contributions payable by the teacher, determined as provided in paragraph 4 or 5, shall be payable by the teacher by uniform monthly instalments.

4

- (1) In the case of a teacher who has not attained the age of 55 years on 1st October next following the teacher's giving notice of the teacher's election, the amount of the monthly instalments shall be determined, as hereinafter provided, by reference to –
 - (a) the period of contribution expressed in years and a fraction of year;
 - (b) the lump sum which would have been payable had the teacher elected on that 1st October to pay contributions by method B (the "method B sum"), and
 - (c) the relevant rate of interest, that is to say, the rate corresponding to the average gross redemption yield on British government stocks referred to in sub-paragraph (3).
- (2) In such case, the amount of the monthly instalments shall be the product of the method B sum and the factor specified opposite the range of rates within which the relevant rate of interest falls in the column of the following Table 4 appropriate to the period of contribution so, however that if that period is not a whole number of years the factor arrived at by interpolation shall be taken to be that so specified in the Table.
- (3) The average gross redemption yield mentioned in sub-paragraph (1)(c) is that –
 - (a) computed jointly by the Financial Times, the Institute of Actuaries and the Faculty of Actuaries and designated by them as that appropriate to British government high coupon 5-year stocks (which yield is normally published in the Financial Times), and
 - (b) appropriate to 1st August last preceding the date on which the election becomes irrevocable in pursuance of Article 22(10) or, if the London Stock Exchange was not then open, the last preceding day on which it was open.

5

In the case of a teacher who has attained the age of 55 years on 1st October next following the teacher's giving notice of the teacher's election, the total appropriate contribution shall be the amount which, having regard to its payment in 60 uniform monthly instalments, is the actuarial equivalent at that date of the lump sum which would have been payable had the teacher elected on that date to pay contributions by method B.

6

On the teacher duly completing payment of the total appropriate contribution the teacher shall be entitled to count the whole of the past period as reckonable service.

7

- (1) Except in a case to which paragraph 8 applies, if the teacher –

- (a) ceases to be employed in full-time reckonable service before completing the teacher's period of contribution, and
 - (b) does not again become so employed within one month of so ceasing, and before allowances have become payable to the teacher,

the teacher's principal election shall cease to have effect except as provided in the following sub-paragraphs which shall have effect if, but only if, the teacher does not receive a repayment of contributions under Article 44.
- (2) Without prejudice to the teacher additionally being entitled to count reckonable service by virtue of an election under sub-paragraph (3), the teacher shall be entitled to count as reckonable service that proportion of the past period which the part of that period of contribution which the teacher has completed bears to the whole of that period.
- (3) If, within 3 months of ceasing to be employed as mentioned in sub-paragraph (1)(a), the teacher so elects the teacher shall –
 - (a) be entitled to count as reckonable service, subject to the teacher's making the payment hereinafter mentioned, so much of the past period as the teacher is not entitled to count under sub-paragraph (2) and, accordingly, shall be entitled to count the whole of that period;
 - (b) pays into the Fund a lump sum which is the actuarial equivalent of the balance of contributions which would have been payable in pursuance of the teacher's principal election during the remainder of the contribution period had the teacher continued to be so employed.
- (4) If an additional allowance is payable in a teacher's case, that sum may be applied, in whole or in part, in or towards satisfying any payment due in pursuance of an election under sub-paragraph (3).

8

- (1) This paragraph shall apply if the teacher ceases to be employed in full-time reckonable service before completing the teacher's period of contribution –
 - (a) if the teacher so ceases on becoming incapacitated before attaining the age of 60 years;
 - (b) by reason of the teacher dying while so employed, or
 - (c) if the teacher dies within 3 months of so ceasing without having elected as mentioned in paragraph 7(3).
- (2) When the teacher has paid the appropriate contributions for at least a year of the period of contribution, the whole of the past period shall count as reckonable service in the teacher case.
- (3) When the teacher has paid the appropriate contributions for less than a year of the period of contribution –
 - (a) the teacher's election shall cease to have effect, and
 - (b) the contributions paid in pursuance thereof shall be refunded to the teacher or, as the case may be, to the teacher's legal personal representatives.

TABLE 4

Range within which relevant rate of interest falls	Contribution period in years					
	5	6	7	8	9	10
%						
5.00–5.49	.0192	.0164	.0144	.0130	.0118	.0109
5.50–5.99	.0194	.0166	.0147	.0132	.0121	.0112
6.00–6.49	.0196	.0168	.0149	.0135	.0123	.0114
6.50–6.99	.0198	.0171	.0151	.0137	.0126	.0117
7.00–7.49	.0201	.0173	.0154	.0139	.0128	.0119
7.50–7.99	.0203	.0176	.0156	.0142	.0131	.0122
8.00–8.49	.0205	.0178	.0159	.0144	.0133	.0125
8.50–8.99	.0208	.0180	.0161	.0147	.0136	.0127
9.00–9.49	.0210	.0183	.0164	.0149	.0139	.0130
9.50–9.99	.0212	.0185	.0166	.0152	.0141	.0133
10.00–10.49	.0215	.0188	.0169	.0155	.0144	.0135
10.50–10.99	.0217	.0190	.0171	.0157	.0147	.0138
11.00–11.49	.0220	.0193	.0174	.0160	.0149	.0141
11.50–11.99	.0222	.0195	.0176	.0162	.0162	.0144
12.00–12.49	.0224	.0198	.0179	.0165	.0155	.0146
12.50–12.99	.0227	.0200	.0181	.0168	.0158	.0149
13.00–13.49	.0229	.0203	.0184	.0170	.0160	.0152
13.50–13.99	.0232	.0206	.0187	.0173	.0163	.0155
14.00–14.49	.0234	.0208	.0189	.0176	.0166	.0158
14.50–14.99	.0237	.0210	.0192	.0179	.0169	.0161
15.00–15.49	.0239	.0213	.0195	.0181	.0172	.0164
15.50–15.99	.0242	.0215	.0197	.0184	.0174	.0167
16.00–16.49	.0244	.0218	.0200	.0187	.0177	.0170
16.50–16.99	.0247	.0221	.0202	.0190	.0180	.0173
17.00–17.49	.0249	.0223	.0205	.0193	.0183	.0176
17.50–17.99	.0252	.0226	.0208	.0195	.0186	.0179
18.00–18.49	.0254	.0228	.0211	.0198	.0189	.0182
18.50–18.99	.0257	.0231	.0214	.0201	.0192	.0185
19.00–19.49	.0259	.0234	.0216	.0204	.0195	.0188
19.50–19.99	.0262	.0236	.0219	.0207	.0198	.0191

PART 4**METHOD D**

1. The appropriate contribution shall be a lump sum being –
 - (a) in the case of a teacher who ceases to be employed in full-time reckonable service before attaining the age of 60 years, the sum which is the actuarial equivalent of the uplift in the benefits which may become payable to or in respect of the teacher in consequence of the teacher's counting as reckonable service the past period to which the election relates;
 - (b) in the case of a teacher who ceases to be so employed on or after attaining the age of 60 years, a sum determined, as hereinafter provided, by reference to –
 - (i) the teacher's age in completed years on ceasing to be so employed,
 - (ii) the average salary by reference to which the teacher's allowances fall to be calculated, and
 - (iii) the past period to which the election relates expressed in years and a fraction of a year.
2. The sum referred to in paragraph 1(b) shall be the product of the past period and the percentage of the teacher's average salary specified opposite the teacher's age in Table 3 in Part 2 of this Schedule.
3. Any sum payable by a teacher under paragraph 1 may be deducted from any additional allowance payable to the teacher.
4. On the appropriate contribution being duly paid the teacher shall be entitled to count the whole of the past period as reckonable service.

SCHEDULE 2¹⁴⁶

(Article 26)

PURCHASED OF PAST ADDED YEARS – PRESERVED PROVISIONS**METHOD 1 ELECTIONS**

1. The rate at which Method 1 contributions shall be payable shall be expressed as a percentage, being a whole number not exceeding 9, of the rate of the salary in respect of which the contributions fall to be paid.
2. The rate shall be such that the actuarial cost of purchasing added years will not be met within less than 5 years or (in the case of a teacher who is aged 55 years or over when the teacher begins to pay contributions) before the teacher attains the age of 60 years.
3. In the case of a teacher who is paying additional contributions under Sections B and C of Part 2, otherwise than under Article 25, the maximum rate of contributions under this Order shall be determined by deducting from 9% the percentage rate of those additional contributions.
4. An election made as mentioned in Article 24 may be varied by a subsequent election to pay contributions at a higher rate (subject however to the preceding paragraphs) and such a subsequent election shall have effect –
 - (a) as from the next following anniversary of the date from which (in accordance with Article 25(1) contributions at the original rate were payable; or
 - (b) if the teacher had previously and before 30th August, 1982 elected to pay contributions at a rate higher than the original rate, as from the next following anniversary of the date from which (in accordance with the enactment in pursuance of which the teacher made the teacher's subsequent election) contributions at that higher rate were payable.

METHOD 1 CONTRIBUTIONS AND DEDUCTIONS**TABLE 1****Contributions**

<i>A</i>	<i>B</i>								
Age on the date from which the teacher's election is effective	Period in years for which contributions are required to be paid in respect of each added year (Article 24)								
(Regulation 25(4) of 1976 Regulations)	Rate of contributions elected (Article 25)								
	1%	2%	3%	4%	5%	6%	7%	8%	9%
29 and under	17.00	8.50	5.67	4.25	3.40	2.83	2.42	2.12	1.89
30	17.05	8.52	5.68	4.26	3.41	2.84	2.43	2.13	1.89
31	17.10	8.55	5.70	4.28	3.42	2.85	2.44	2.14	1.90
32	17.15	8.58	5.72	4.29	3.43	2.86	2.45	2.14	1.91
33	17.20	8.60	5.73	4.30	3.44	2.87	2.46	2.15	1.91
34	17.25	8.62	5.75	4.31	3.45	2.88	2.47	2.16	1.92
35	17.30	8.65	5.77	4.32	3.46	2.88	2.48	2.16	1.92
36	17.35	8.68	5.78	4.34	3.47	2.89	2.49	2.17	1.93
37	17.45	8.72	5.82	4.36	3.49	2.91	2.50	2.18	1.94
38	17.55	8.78	5.85	4.39	3.51	2.93	2.51	2.19	1.95
39	17.70	8.85	5.90	4.42	3.54	2.95	2.53	2.21	1.97
40	17.85	8.92	5.95	4.46	3.57	2.97	2.55	2.23	1.98
41	18.00	9.00	6.00	4.50	3.60	3.00	2.57	2.25	2.00
42	18.15	9.07	6.05	4.54	3.63	3.02	2.59	2.27	2.02
43	18.30	9.15	6.10	4.57	3.66	3.05	2.61	2.29	2.03
44	18.45	9.22	6.15	4.61	3.69	3.07	2.64	2.31	2.05
45	18.60	9.30	6.20	4.65	3.72	3.10	2.66	2.33	2.07
46	18.75	9.37	6.25	4.69	3.75	3.12	2.68	2.34	2.08
47	18.90	9.45	6.30	4.73	3.78	3.15	2.70	2.36	2.10
48	19.10	9.55	6.37	4.77	3.82	3.18	2.73	2.39	2.12
49	19.30	9.65	6.43	4.82	3.86	3.22	2.76	2.41	2.14
50	19.50	9.75	6.50	4.87	3.90	3.25	2.79	2.44	2.17
51	19.70	9.85	6.57	4.92	3.94	3.28	2.81	2.46	2.19
52	19.90	9.95	6.63	4.97	3.98	3.32	2.84	2.49	2.21
53	20.10	10.05	6.70	5.02	4.02	3.35	2.87	2.51	2.23
54	20.30	10.15	6.77	5.07	4.06	3.38	2.90	2.54	2.26
55	20.50	10.25	6.83	5.12	4.10	3.42	2.93	2.56	2.28
56	20.65	10.33	6.88	5.16	4.13	3.44	2.95	2.58	2.29
57	20.75	10.38	6.92	5.19	4.15	3.46	2.97	2.59	2.31
58	20.85	10.43	6.95	5.21	4.17	3.48	2.98	2.61	2.32
59	20.95	10.48	6.98	5.24	4.19	3.49	2.99	2.62	2.33
60	20.95	10.48	6.98	5.24	4.19	3.49	2.99	2.62	2.33
61	20.90	10.45	6.97	5.22	4.18	3.48	2.98	2.61	2.32
62	20.80	10.40	6.93	5.20	4.16	3.47	2.97	2.60	2.31
63	20.70	10.35	6.90	5.17	4.14	3.45	2.96	2.59	2.30
64	20.55	10.28	6.85	5.14	4.11	3.42	2.94	2.57	2.28
65	20.35	10.18	6.78	5.09	4.07	3.39	2.91	2.54	2.26
66	20.10	10.05	6.70	5.02	4.02	3.35	2.87	2.51	2.23
67	19.18	9.90	6.60	4.95	3.96	3.30	2.83	2.47	2.20
68	19.45	9.72	6.48	4.86	3.89	3.24	2.78	2.43	2.16
69	19.00	9.50	6.33	4.75	3.80	3.17	2.71	2.38	2.11

Note: the necessary interpolations are to be made where the period elected under Article 23 is not an exact number of years.

TABLE 2

(Articles 25(2) and 43(3))

DEDUCTIONS

<i>Period in years</i>	<i>Relevant number</i>
1	.990
2	1.961
3	2.913
4	3.846
5	4.760
6	5.657
7	6.536
8	7.398
9	8.244
10	9.072
11	9.884
12	10.681
13	11.461
14	12.227
15	12.977
16	13.713
17	14.434
18	15.141
19	15.835
20	16.514

TABLE 3

(Article 24)

The factor for the purposes of Article 26 is the percentage of the full salary of the teacher at the rate payable to the teacher on the date on which the Minister receives the teacher's election which appears in the Table below against the entry relating to the teacher's age on that date.

METHOD 2 CONTRIBUTIONS

<i>Age</i>	<i>Percentage</i>
under 23	11.15
23	11.25
24	11.35
25	11.45
26	11.50
27	11.55
28	11.65
29	11.75
30	11.85
31	11.95
32	12.05
33	12.15
34	12.25
35	12.35
36	12.45
37	12.55
38	12.65
39	12.75
40	12.85
41	12.95
42	13.05
43	13.15
44	13.25
45	13.40
46	13.55
47	13.70
48	13.85
49	14.00
50	14.15
51	14.30
52	14.45
53	14.65
54	14.90
55	15.15
56	15.45
57	15.80
58	16.20
59	16.70
60	17.30

<i>Age</i>	<i>Percentage</i>
61	17.40
62	17.50
63	17.55
64 and over	17.60

- NOTES:
1. If the teacher has, within one year (or, in the case of a teacher who has attained the age of 57, 3 years) immediately preceding the receipt by the Management Board of an election to pay contributions, suffered a reduction in salary or taken up a new post in reckonable service at a lower rate of salary than the rate of the teacher's previous post in that service, the teacher's full salary for the purposes of Article 26 shall be the amount of the salary which, in the opinion of the Management Board would have been payable if the teacher had continued to be employed on terms and conditions comparable to those on which the teacher was employed immediately before the teacher's salary was reduced or, as the case may be, the teacher's post was changed.
 2. In the case of a teacher whose election is received during the period by reference to which his average salary falls to be determined, the factor for the purposes of Article 26 is the percentage of such a salary not exceeding his average salary as the Minister may, after consulting the Actuary, determine.

SCHEDULE 3**SPECIAL CONTRIBUTIONS**

TABLE 1

DEEMED ADDITIONAL SERVICE

(Article 34)

The deemed additional service of any teacher shall be determined in accordance with the formula $\frac{ab}{c}$ where –

- a is the factor shown in the appropriate entry of column B of the table below;
- b is the amount (in pounds) of the teacher's additional contributions held in the Fund at 31st March, 1972; and
- c is the amount (in pounds) of the teacher's annual salary at that date.

<i>A</i>	<i>B</i>	<i>A</i>	<i>B</i>
<i>Age of teacher at last birthday before 1st April 1972</i>	<i>Factor</i>	<i>Age of teacher at last birthday before 1st April 1972</i>	<i>Factor</i>
18	23.8	43	55.3
19	26.5	44	55.1
20	29.1	45	54.9
21	31.6	46	54.8
22	34.0	47	54.7
23	36.2	48	54.6
24	38.3	49	54.5
25	40.3	50	54.5
26	42.2	51	54.4
27	44.0	52	54.4
28	45.7	53	54.3
29	47.3	54	54.3
30	48.8	55	54.2
31	50.2	56	54.2
32	51.5	57	54.1
33	52.7	58	54.1
34	53.8	59	54.0
35	54.7	60 and over	54.0
36	55.3		
37	55.6		
38	55.8		
39	55.9		
40	55.9		
41	55.8		
42	55.6		

TABLE 2

(Article 41)

DETERMINATION OF SPECIAL CONTRIBUTIONS

A	B								
Age on the date from which additional contributions begin to be paid	Period in years for which contributions are required to be paid in respect of each year of service (Article 39(1)(a))								
	Rate of contributions elected (Article 39(1)(b))								
	1%	2%	3%	4%	5%	6%	7%	8%	9%
27 and under	2.90	1.45	.97	.73	.58	.48	.41	.36	.32
28–37	2.95	1.48	.98	.74	.59	.49	.42	.37	.33
38–42	3.00	1.50	1.00	.75	.60	.50	.43	.375	.335
43–47	3.05	1.52	1.02	.76	.61	.51	.435	.38	.34
48 and over	3.10	1.55	1.03	.77	.62	.52	.44	.39	.345
<p>NOTES: 1. A teacher who, before the date specified in relation to the teacher under Article 41(3)(a), paid, in accordance with the 1966 Regulations or the 1970 Regulations, additional contributions so payable after 31st March 1972, shall be taken to have paid contributions in accordance with Article 42 at the rate specified by the teacher in accordance with Article 39(1)(b) for the number of years equal to the fraction of which the denominator is that rate and the numerator is the amount of those contributions expressed as a percentage of the teacher's annual salary on the day specified; and as regards any such teacher, that number shall accordingly be deducted from the period determined in accordance with the Table above.</p> <p>2. The necessary interpolations are to be made where the period elected under Article 39(1)(a) is not an exact number.¹⁴⁷</p>									

SCHEDULE 4¹⁴⁸

(Article 73)

ALLOCATION DECLARATIONS**1**

A declaration for the purposes of Article 73 shall allocate an amount, expressed as a whole number of pounds, not exceeding any of –

- (a) 1/3 of the gross amount of the annual allowance (that is to say, the amount of the allowance before any deductions are made from it);
- (b) the amount which would render the balance of the gross allowance less than the amount of the pension payable under Article 73(1).

2

The validity of a declaration shall not be affected by reason of the fact that, in consequence of any decrease in the amount of the allowance after the declaration has taken effect, the amount allocated exceeds any amount specified in paragraph 1; but subject thereto, the amount allocated shall not exceed those amounts.

3

A declaration shall be made in the approved form and given to the Management Board within the period specified by the Table below, after the teacher has –

- (a) within the time specified in the Table below, given the Management Board notice of the teacher's intention to make the allocation;
- (b) satisfied the Management Board as to the teacher's health; and
- (c) provided the Management Board with such information (verified in such manner) as the Management Board may require relating to the person for whose benefit the allocation is to be made.

4

- (1) For the purposes of paragraph 3(b) the teacher shall submit himself or herself for examination by a medical practitioner nominated by the Management Board; and the teacher may, if as a result of such an examination the teacher does not satisfy the Management Board as to the teacher's health, submit himself or herself for examination by another medical practitioner so nominated.
- (2) Any fees or other expenses incurred by a teacher in connection with a medical examination or otherwise in satisfying the Management Board as is mentioned in paragraph 3 shall be paid by the teacher.

5

- (1) As soon as may be after the teacher has notified the Management Board of the teacher's intention to make a declaration, the Management Board shall by notice in writing inform the teacher of –
 - (a) the amount or, as the case may be, estimated amount of any allowance payable in respect of the teacher;
 - (b) the name and address of the medical practitioner nominated for the purposes of paragraph 4(1); and
 - (c) the time specified by the Table below for the making of the declaration.
- (2) As soon as may be after the teacher has satisfied the Management Board as is mentioned in paragraph 3(b) and (c), the Management Board shall deliver to the teacher a form of declaration.
- (3) As soon as may be after the teacher has delivered the teacher's declaration the Management Board shall by notice in writing inform the teacher of any annuity or pension payable under Article 73.

6

- (1) A declaration may be varied or revoked by a further declaration made before the day specified in the Table below.
- (2) A declaration shall become void on the death before the day specified in the Table of either the teacher or the person for whose benefit the allocation was made.

TABLE

<i>Paragraph</i>	<i>Subject matter</i>	<i>Retiring teacher</i>	<i>Continuing or retired teacher</i>
3	Declaration of allocation.	Within 3 months (or, in the case of a teacher resident outside Jersey, 4 months) of the teacher's being notified by the Management Board as mentioned in paragraph 5(1).	As for a retiring teacher.

<i>Paragraph</i>	<i>Subject matter</i>	<i>Retiring teacher</i>	<i>Continuing or retired teacher</i>
3(a)	Notice of intention to allocate.	Not later than application for payment of allowance or such later date as may be approved.	Not earlier than 4 months before whichever is the later of the teacher's 60th birthday and the completion of so much service as is specified in Article 51(1).
6(1)	Revocation or variation of declaration.	Commencement of payment of allowance.	The day on which the declaration takes effect.
6(3)	Avoidance of declaration	Whichever is the later of the day before the commencement of payment of the allowance and the expiration of the day on which the declaration is delivered to the Management Board.	Whichever is the later of the day on which the declaration takes effect and the day on which it is delivered to the Management Board.
<p>NOTES:</p> <ol style="list-style-type: none"> 1. A declaration or other document which is sent by registered post or recorded delivery service shall be deemed to have been delivered at the time at which it would have been delivered in the ordinary course of post. 2. The reference in the Table to a retiring teacher is to a teacher whose declaration is made in pursuance of notice of the teacher's intention to retire within 4 months of the service of the notice; and the reference to a continuing or retired teacher is to a teacher who is not a retiring teacher. 			

SCHEDULE 5¹⁴⁹**SCHEDULE 6**

(Article 89(2))

TRANSITORY PROVISIONS RELATING TO FAMILY BENEFITS

<i>Provision of 1970 Regulations</i>	<i>Modification</i>
36	Paragraph (1)(d) shall be omitted.
46	Paragraph (1)(c) shall be omitted.
47(2)	—
47(4),(5) and (6)	The reference in paragraph (4)(c) to class B external service is to be construed as a reference to service specified in paragraphs 1, 2 and 3 of Schedule 4 and sub-paragraph (d) shall be omitted.
48	—
52	Paragraph (b) shall be omitted.
53	The references to Regulation 55 as amended shall be omitted.
54	Paragraph (2)(b) shall be omitted.

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement
Teachers' Superannuation (General Provisions) (Jersey) Order 1986	R&O.7546	1 September 1986
Teachers' Superannuation (General Provisions) (Amendment) (Jersey) Order 1996	R&O.9032	1 January 1997
Teachers' Superannuation (General Provisions) (Amendment No. 2) (Jersey) Order 2005	R&O.35/2005	deemed to have come into force on 6 April 1988
States of Jersey (Amendments and Construction Provisions No. 12) (Jersey) Regulations 2005	R&O.133/2005	9 December 2005
Teachers' Superannuation (General Provisions) (Amendment No.3) (Jersey) Order 2007	R&O.52/2007	29 March 2007
Civil Partnership (Consequential Amendments) (Jersey) Regulations 2012	R&O.47/2012	2 April 2012
Teachers' Superannuation (Existing Members) (Amendment No.4) (Jersey) Order 2013	R&O.6/2013	1 March 2013
Teachers' Superannuation (Commutation of Small Pensions - Amendments) (Jersey) Order 2013	R&O.124/2013	13 September 2013
Teachers' Superannuation (Miscellaneous Amendments) (Jersey) Order 2016	R&O.130/2016	23 December 2016
Teachers' Superannuation (Refund of Contributions, Deferred Pensions and Transfer Value Payments) (Miscellaneous Amendments) (Jersey) Order 2018	R&O.10/2018	2 February 2018
Marriage and Civil Status (Amendment No. 4) (Jersey) Law 2018	L.19/2018	1 July 2018 (R&O.68/2018)

Table of Renumbered Provisions

Original	Current
PART I	PART 1
1(10),(11)	spent, omitted from this revised edition

Original	Current
PART II	PART 2
PART III	PART 3
64(3)(j)	64(3)(i)
74(3)(i)	74(3)(a)
(ii)	(b)
PART IV	PART 4
PART V (Article 83)	repealed by R&O.9032
PART VI	PART 5
84	83
85	84
86	85
87	86
88	87
89	88
90	89
91	90
FIRST SCHEDULE	SCHEDULE 1
SECOND SCHEDULE	SCHEDULE 2
THIRD SCHEDULE	SCHEDULE 3
FOURTH SCHEDULE	SCHEDULE 4
FIFTH SCHEDULE	SCHEDULE 5
Part I	Part 1
Part II	Part 2
SIXTH SCHEDULE	SCHEDULE 6

Table of Endnote References

- ¹ *This Order has been amended by the States of Jersey (Amendments and Construction Provisions No. 12) (Jersey) Regulations 2005. The amendments replace all references to a Committee of the States of Jersey with a reference to a Minister of the States of Jersey, and remove and add defined terms appropriately, consequentially upon the move from a committee system of government to a ministerial system of government*
Title substituted by R&O.52/2007
- ² *Article 1(1)* *amended by R&O.35/2005, R&O.52/2007, R&O.47/2012, R&O.124/2013*
- ³ *Article 1(8)* *substituted by R&O.6/2013*
- ⁴ *Article 1(9)* *amended by R&O.52/2007*
- ⁵ *Article 2A* *inserted by R&O.52/2007*
- ⁶ *Article 3(1)* *amended by R&O.52/2007*
- ⁷ *Article 3(2)* *amended by R&O.52/2007*
- ⁸ *Article 3(3)* *amended by R&O.52/2007*
- ⁹ *Article 3(6)* *amended by R&O.52/2007*
- ¹⁰ *Article 4(1)* *deleted by R&O.52/2007*
- ¹¹ *Article 4(2)* *deleted by R&O.52/2007*
- ¹² *Article 4(3)* *deleted by R&O.52/2007*
- ¹³ *Article 4(5)* *amended by R&O.52/2007*

¹⁴ Article 5(5)	<i>amended by R&O.52/2007</i>
¹⁵ Article 6(2)	<i>amended by R&O.52/2007</i>
¹⁶ Article 7(3)	<i>amended by R&O.52/2007</i>
¹⁷ Article 7(4)	<i>amended by R&O.35/2005</i>
¹⁸ Article 8(1)	<i>substituted by R&O.35/2005, amended by R&O.47/2012</i>
¹⁹ Article 8(2)	<i>amended by R&O.35/2005, R&O.47/2012</i>
²⁰ Article 9(2)	<i>amended by R&O.52/2007</i>
²¹ Article 9(3)	<i>inserted by R&O.52/2007</i>
²² Article 9(4)	<i>inserted by R&O.52/2007</i>
²³ Article 10(2)	<i>amended by R&O.52/2007</i>
²⁴ Article 11(2)	<i>amended by R&O.52/2007</i>
²⁵ Article 13	<i>amended by R&O.52/2007</i>
²⁶ Article 18(1)	<i>amended by R&O.52/2007</i>
²⁷ Article 18(2)	<i>amended by R&O.35/2005, R&O.52/2007</i>
²⁸ Article 19(2)	<i>amended by R&O.35/2005</i>
²⁹ Article 19A	<i>inserted by R&O.130/2016</i>
³⁰ Article 22(4)	<i>amended by R&O.52/2007</i>
³¹ Article 22(10)	<i>amended by R&O.52/2007</i>
³² Article 22(12)	<i>amended by R&O.52/2007</i>
³³ Article 23	<i>heading substituted by R&O.35/2005</i>
³⁴ Article 23(2)	<i>amended by R&O.52/2007</i>
³⁵ Article 23(3)	<i>amended by R&O.52/2007</i>
³⁶ Article 27(5)	<i>amended by R&O.52/2007</i>
³⁷ Article 28(4)	<i>amended by R&O.52/2007</i>
³⁸ Article 28(6)	<i>amended by R&O.52/2007</i>
³⁹ Article 29(4)	<i>amended by R&O.52/2007</i>
⁴⁰ Article 30(1)	<i>amended by R&O.52/2007</i>
⁴¹ Article 31(3)	<i>amended by R&O.52/2007</i>
⁴² Article 31(4)	<i>amended by R&O.35/2005, R&O.47/2012</i>
⁴³ Cross heading	<i>inserted by R&O.130/2016</i>
⁴⁴ Article 32A	<i>inserted by R&O.130/2016</i>
⁴⁵ Part 2	<i>Section C substituted by R&O.35/2005</i>
⁴⁶ Article 33	<i>amended by R&O.47/2012</i>
⁴⁷ Article 35(2)	<i>amended by R&O.52/2007</i>
⁴⁸ Article 36(3)	<i>amended by R&O.47/2012</i>
⁴⁹ Article 37(2)	<i>amended by R&O.47/2012</i>
⁵⁰ Article 38(1)	<i>amended by R&O.47/2012</i>
⁵¹ Article 38(2)	<i>amended by R&O.47/2012</i>
⁵² Article 38(3)	<i>amended by R&O.47/2012</i>
⁵³ Article 38(4)	<i>amended by R&O.47/2012</i>
⁵⁴ Article 38(5)	<i>amended by R&O.47/2012</i>
⁵⁵ Article 39(2)	<i>amended by R&O.52/2007</i>
⁵⁶ Article 39(3)	<i>amended by R&O.52/2007</i>
⁵⁷ Article 40(1)	<i>amended by R&O.47/2012</i>
⁵⁸ Article 41	<i>heading amended by R&O.52/2007</i>
⁵⁹ Article 41(1)	<i>amended by R&O.52/2007</i>
⁶⁰ Article 41(3)	<i>amended by R&O.52/2007</i>
⁶¹ Article 42(2)	<i>amended by R&O.52/2007</i>
⁶² Article 43(6)	<i>amended by R&O.47/2012</i>
⁶³ Cross heading	<i>substituted by R&O.10/2018</i>
⁶⁴ Article 44	<i>substituted by R&O.130/2016</i>

⁶⁵ Article 44(1)	<i>substituted by R&O.10/2018</i>
⁶⁶ Article 44A	<i>inserted by R&O.10/2018</i>
⁶⁷ Article 44B	<i>inserted by R&O.10/2018</i>
⁶⁸ Article 45	<i>revoked by R&O.130/2016</i>
⁶⁹ Article 46	<i>revoked by R&O.130/2016</i>
⁷⁰ Article 47	<i>revoked by R&O.130/2016</i>
⁷¹ Article 48	<i>revoked by R&O.130/2016</i>
⁷² Article 49	<i>revoked by R&O.130/2016</i>
⁷³ Article 50	<i>amended by R&O.52/2007</i>
⁷⁴ Article 51(1)	<i>amended by R&O.35/2005, R&O.52/2007, R&O.6/2013</i>
⁷⁵ Article 51(3)	<i>substituted by R&O.6/2013</i>
⁷⁶ Article 51(5)	<i>repealed by R&O.6/2013</i>
⁷⁷ Article 51(6)	<i>repealed by R&O.6/2013</i>
⁷⁸ Article 51(7)	<i>repealed by R&O.6/2013</i>
⁷⁹ Article 52(5)	<i>amended by R&O.52/2007</i>
⁸⁰ Article 53(2)	<i>substituted by R&O.6/2013</i>
⁸¹ Article 54(8)	<i>amended by R&O.52/2007</i>
⁸² Article 56	<i>substituted by R&O.6/2013</i>
⁸³ Article 59A	<i>substituted by R&O.130/2016</i>
⁸⁴ Article 59B	<i>substituted by R&O.130/2016</i>
⁸⁵ Part 3	<i>Section B substituted by R&O.35/2005</i>
⁸⁶ Article 60	<i>amended by R&O.47/2012</i>
⁸⁷ Article 61(2)	<i>amended by R&O.47/2012</i>
⁸⁸ Article 61(5)	<i>amended by R&O.47/2012</i>
⁸⁹ Article 61(7)	<i>amended by R&O.52/2007, R&O.47/2012</i>
⁹⁰ Article 61(8)	<i>amended by R&O.47/2012</i>
⁹¹ Article 62(1)	<i>amended by R&O.47/2012</i>
⁹² Article 62(2)	<i>amended by R&O.52/2007</i>
⁹³ Article 63	<i>Article 24 of the Teachers' Superannuation (Amendment No. 2) (Jersey) Order 2005 read as follows:</i>

24 Saving

If, immediately before this Order was made, there was in force a nomination made by a married female teacher for the purposes of Article 63 of the principal Order, or of previous provisions relating to family benefits –

- (a) in favour of a person other than the teacher's husband; and*
 - (b) the teacher died before this Order was made,*
- the principal Order shall apply in respect of that teacher's pension as if this Order had not been made*

⁹⁴ Article 63(1)	<i>substituted by R&O.47/2012</i>
⁹⁵ Article 63(2)	<i>amended by R&O.52/2007, R&O.47/2012</i>
⁹⁶ Article 64	<i>heading amended by R&O.47/2012</i>
⁹⁷ Article 64(1)	<i>amended by R&O.47/2012</i>
⁹⁸ Article 64(5)	<i>substituted by R&O.47/2012</i>
⁹⁹ Article 64(6)	<i>substituted by R&O.47/2012</i>
¹⁰⁰ Article 65(1)	<i>amended by R&O.47/2012</i>
¹⁰¹ Article 65(2)	<i>amended by R&O.47/2012</i>
¹⁰² Article 65(6)	<i>substituted by R&O.47/2012</i>
¹⁰³ Article 65(7)	<i>amended by R&O.47/2012</i>

¹⁰⁴ Article 65(8)	<i>amended by R&O.47/2012</i>
¹⁰⁵ Article 66	<i>heading amended by R&O.47/2012</i>
¹⁰⁶ Article 66	<i>amended by R&O.52/2007, R&O.47/2012</i>
¹⁰⁷ Article 67	<i>heading amended by R&O.47/2012</i>
¹⁰⁸ Article 67(1)	<i>amended by R&O.52/2007, R&O.47/2012</i>
¹⁰⁹ Article 68(1)	<i>amended by R&O.47/2012</i>
¹¹⁰ Article 68(2)	<i>amended by R&O.47/2012</i>
¹¹¹ Article 68(4)	<i>amended by R&O.52/2007, R&O.47/2012</i>
¹¹² Article 68(5)	<i>amended by R&O.52/2007, R&O.47/2012, L.19/2018</i>
¹¹³ Article 68(5A)	<i>inserted by R&O.47/2012</i>
¹¹⁴ Article 68(6)	<i>substituted by R&O.47/2012</i>
¹¹⁵ Article 69	<i>amended by R&O.52/2007</i>
¹¹⁶ Article 70(2)	<i>amended by R&O.52/2007</i>
¹¹⁷ Article 70(3)	<i>amended by R&O.35/2005</i>
¹¹⁸ Article 71(4)(b)	<i>substituted by R&O.52/2007</i>
¹¹⁹ Article 72(1)	<i>amended by R&O.52/2007</i>
¹²⁰ Article 72(8)	<i>amended by R&O.35/2005</i>
¹²¹ Article 73(1)	<i>substituted by R&O.35/2005, amended by R&O.47/2012</i>
¹²² Article 73(2)	<i>substituted by R&O.35/2005, amended by R&O.47/2012</i>
¹²³ Article 73(4)	<i>amended by R&O.52/2007</i>
¹²⁴ Article 73(6)	<i>amended by R&O.52/2007</i>
¹²⁵ Article 73(7)	<i>amended by R&O.52/2007</i>
¹²⁶ Article 75	<i>substituted by R&O.35/2005</i>
¹²⁷ Article 76(1)	<i>amended by R&O.52/2007</i>
¹²⁸ Article 76(2)	<i>amended by R&O.52/2007</i>
¹²⁹ Article 76(2A)	<i>inserted by R&O.6/2013</i>
¹³⁰ Article 76(4)	<i>amended by R&O.52/2007</i>
¹³¹ Article 77	<i>amended by R&O.52/2007</i>
¹³² Article 78(1)	<i>amended by R&O.35/2005</i>
¹³³ Part 4	<i>deleted by R&O.52/2007</i>
¹³⁴ Article 83(1)	<i>amended by R&O.52/2007</i>
¹³⁵ Article 83(2)	<i>amended by R&O.52/2007</i>
¹³⁶ Article 84(1)	<i>amended by R&O.52/2007</i>
¹³⁷ Article 84(5)	<i>amended by R&O.52/2007</i>
¹³⁸ Article 85	<i>amended by R&O.52/2007</i>
¹³⁹ Article 86(3)	<i>amended by R&O.52/2007</i>
¹⁴⁰ Article 87	<i>amended by R&O.52/2007</i>
¹⁴¹ Article 88	<i>amended by R&O.52/2007</i>
¹⁴² Article 89(1)	<i>amended by R&O.52/2007</i>
¹⁴³ Article 89A	<i>formerly Article 60 of R&O.52/2007</i>
¹⁴⁴ Article 90	<i>substituted by R&O.52/2007</i>
¹⁴⁵ Schedule 1	<i>amended by R&O.52/2007</i>
¹⁴⁶ Schedule 2	<i>amended by R&O.52/2007</i>
¹⁴⁷ Schedule 3	<i>Table 2, Notes substituted by R&O.35/2005</i>
¹⁴⁸ Schedule 4	<i>amended by R&O.52/2007</i>
¹⁴⁹ Schedule 5	<i>deleted by R&O.52/2007</i>
