

1978 No. 7

The Teachers' Superannuation (Guernsey) Regulations,
1978.

Made 1st May 1978

Laid before the States

Deemed to have come into Operation (*1st January, 1977.*)

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THE STATES EDUCATION COUNCIL, in exercise of the powers conferred upon it by section one and section three of the Superannuation (Teachers and Teachers' Families) (Guernsey) Law, 1974, hereby orders:-

PART I

GENERAL

Citation, commencement and extent

1.(1) These regulations may be cited as the Teachers' Superannuation (Guernsey) Regulations, 1978, and shall be deemed to have come into operation on the first day of January, nineteen hundred and seventy-seven.

(2) These regulations shall have effect in the Islands of Guernsey, Herm and Alderney.

Interpretation

2.(1) The Interpretation (Guernsey) Law, 1948, shall apply to the interpretation of these regulations as it applies to the interpretation of a Guernsey enactment.

(2) Any reference to an enactment is a reference to that enactment as amended, repealed, replaced, extended or applied by or under any other enactment; and "enactment" includes any provision having effect under or by an enactment.

(3) Any reference to a regulation, part or schedule not otherwise identified is a reference to a regulation or part of, or a schedule to, these regulations; and any reference to a section, paragraph or subparagraph not otherwise identified is a reference to a section of the part, a paragraph of the regulation or a subparagraph of the paragraph in which the reference occurs.

Definitions

3.(1) Unless the context otherwise requires -

"actuarial" in relation to any sum or value (however described) means the sum or value determined by an actuary appointed by the Council;

"agreed" means agreed between the Council and the teacher or other person concerned;

"approved" means approved by the Council;

"average salary" has the same meaning assigned to it by regulation 9;

"child", in references to the child of a person, means a child (including an illegitimate child or adopted child) of that person, or a child accepted by that person as a member of the family and wholly or mainly dependant on him, who has not attained the age of 17 or, having attained the age of 17, is receiving full-time education or attending a course of not less than two years' full-time training for a trade, profession or calling; but does not include a person who is married 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 Islands outside the Island;

- "the Council" means the States Education Council;
- "disqualifying income" means remuneration payable to a person attending a course of full-time training at a rate not less than such annual rate as may for the time being be determined by the Council for the purpose;
- "employer", in relation to a teacher employed by the States, means the States acting by and through the Council;
- "financial year" means the period of twelve months beginning on the first day of January;
- "full salary" means salary within the meaning of paragraph (7) without deduction;
- "the Income Tax Law" means the Income Tax (Guernsey) Law, 1975;
- "interchange provisions" means Part V and any previous provisions to the like effect, and includes interchange rules having effect in the Island under or by virtue of any such previous provisions or otherwise;
- "the Island" means the Island of Guernsey and includes the Islands of Alderney and Herm;
- "the Law of 1948" means the Teachers' (Superannuation) Law (Guernsey) 1948;
- "the Ordinance of 1967" means the Teachers' Superannuation (Family Benefits) Ordinance, 1967;
- "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 provision" means an enactment relating to the superannuation of teachers in force in the Island at any time before the commencement of these

regulations and includes an enactment relating to the superannuation of teachers in force in England and Wales before the first day of January, nineteen hundred and seventy-seven, to which reference was made in applying the provisions of the Law of 1948; "reckonable service", subject to regulation 8, has the meaning assigned to it by regulation 4;

"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;

"the States" means the States of Guernsey;

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

"teacher" includes a person who has ceased to be a teacher and 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 II;

"war service" has the meaning assigned to it by regulation 7.

(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 -

"the 1966 regulations" means the Teachers' Superannuation (Family Benefits) Regulations 1966 made under the Act of 1965;

"the 1967 regulations" means the Teachers' Superannuation

Regulations 1967 made under the Act of 1965; and
"the 1970 regulations" means the Teachers' Superannuation
(Family Benefits) Regulations 1970 made under the
Act of 1967.

(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 III or, where the context so requires, previous provisions to the like effect; and "benefit", when used without qualification, is a reference to any or every such annual allowance, additional allowance, gratuity or pension as the context requires.

(4) 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 he was not employed in reckonable service.

(5) 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.

(6) A person is referred to in these regulations as being incapacitated during any period in which -

(a) in the case of a teacher, he is in the opinion of the Council incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service; and

(b) in the case of any other person, he is in the opinion of the Council incapable by reason of infirmity of mind or body of earning his livelihood and he is not maintained out of money provided by the States of Guernsey or States of Alderney, and references to incapacity are to be construed accordingly.

(7) (a) The salary of a teacher in any year shall be taken to be the sums payable to him in respect of his

employment in reckonable service in that year, including the annual value (but not exceeding one-sixth 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;
 - (iii) by way of bonus or allowance in respect of increased cost of living for the period from the beginning of September 1939 until the end of March 1944;
 - (iv) by way of allowance for the period from the beginning of April 1977 until the end of March 1978 in pursuance of the Resolution of the States of the 25th January, 1978.
- (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 Council that it was not expedient to pay the value of the lodging by way of salary.

Reckonable service

- 4.(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 II or previous provisions to the like effect;
 - (c) service credited to the teacher by virtue of interchange provisions;
 - (d) service which was contributory under the Law of 1948 by reference to the Teachers' Superannuation (War Service) Act 1939.

(2) A teacher is referred to in these regulations as employed in reckonable service at any time when he is -

- (a) in full-time employment in a capacity mentioned in Schedule 1;
- (b) in part-time employment in a capacity mentioned in regulation 5 which is treated as full-time employment by virtue of that regulation;
- (c) in full-time employment in an accepted school in accordance with regulations 6;

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

(3) A teacher shall be treated as being in full-time employment for the purposes of paragraphs (1) and (2)(a) during any period in which -

- (a) he is on ordinary leave (including leave pending the termination of his contract of service) on full pay;
- (b) he is on sick leave (recorded as such by his employer) unless either -
 - (i) he has been continuously so absent for more than twelve months, or, in the case of absence on account of pulmonary tuberculosis, for more than eighteen months; or
 - (ii) he is not entitled to at least half pay, disregarding any reduction or refund provided for by the terms of his employment;
- (c) he is on special leave on full pay -
 - (i) to attend a course of instruction;
 - (ii) to serve as a teacher outside the British Islands under arrangements approved for the interchange of teachers;
 - (iii) for any other approved reason connected with his service as a teacher; or

(iv) for any reason (other than sickness) not connected with his service as a teacher for any period not exceeding 30 working days in any financial year;

(d) he is suspended from duty on full pay.

(4) A teacher whose contract of service provides for his salary to be paid termly in three equal amount, whether in instalments or otherwise, shall be treated for the purposes of this regulation as being employed in respect of any period for which he is so paid for four calendar months beginning on 1st January, 1st May or 1st September as the case may be.

Part-time service

5.(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 these regulations so elected) by notice in writing to the Council - .

- (a) any capacity specified in Schedule 1;
- (b) teacher employed in an accepted school in employment which would be reckonable service if it were full-time;
- (c) teacher employed by the States to provide primary or secondary education otherwise than at school.

(2) An election for the purposes of this regulation shall be irrevocable and shall have effect from the first day of the month following that in which the Council notifies the teacher of its acceptance of such earlier date as may be approved.

(3) For the purposes of regulation 50 part-time employment to which this regulation applies shall be treated as if it were full-time employment; and for all other purposes of these regulations 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 him (or, in a

case falling within regulation 29(1), the salary which in the opinion of the Council he could have expected to receive) during that year bears to the salary which would have been payable to him if he had been employed full-time.

(4) For the purposes of paragraph (3) -

- (a) no account shall be taken of any allowances 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 him 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 regulation 4(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 -

- (i) of a teacher to whom an annual allowance is payable under regulation 50(1)(a) or (b) or a previous provision to the like effect; or
- (ii) of a teacher to whom an annual allowance is for the time being payable under regulation

50(1)(c) or a previous provision to the like effect.

(6) Any question arising under this regulation as to the salary which would have been payable to the teacher if he had been employed full-time shall be determined by the Council and the decision of the Council shall be final.

Service in accepted schools

6.(1) Any full-time service in an accepted school of a teacher who is not a proprietor of the school is reckonable service -

- (a) in a school treated as accepted under or by virtue of a previous provision where his service was not reckonable, if he elects by notice in writing to the Council that his service in the school shall be reckonable, from the first day of the month next after that election or such later day as may be approved;
- (b) in a school accepted under these regulations -
 - (i) if immediately before its acceptance he was employed in the school, from the date of that acceptance unless within three months he elects by notice in writing to the Council that his service in the school shall not be reckonable;
 - (ii) in any other case, from the commencement of his service in the school.

(2) A school or establishment of further education recognised by the Council as efficient in which full-time employment as a teacher is not reckonable service by virtue of any other provision of these regulations is an accepted school for the purposes of these regulations if it is accepted by the Council as such a school under this regulation, or immediately before the commencement of these regulations it was an accepted school under or by virtue of a previous provision, from (respectively) -

- (a) the date determined under paragraph (3);

(b) the commencement of these regulations -
until the date specified under paragraph (4).

(3) The date from which a school accepted under these regulations is an accepted school is the 1st January, 1st May or 1st September preceding the receipt of the application or such other day at the beginning of a month after its receipt as may be agreed.

(4) An accepted school shall cease to be an accepted school on such day as is specified in a notice in writing sent by the Council to the governing body or proprietor of the school on or after any of the following events -

- (a) the receipt by the Council of an application by the governing body or proprietor that the school shall cease to be an accepted school;
- (b) the school ceasing to be recognised as efficient;
- (c) any default by the governing body or proprietor in the payment of contributions;
- (d) failure by the governing body or proprietor to comply within one month with any requirement of the Council to make any report or return, give any information or produce any document, under regulation 82;
- (e) failure by the governing body or proprietor to comply with any other provision of the regulations relating to the employment of teachers in reckonable service.

(5) "Proprietor" has the meaning assigned to it by section 1(1) of the Education (Guernsey) Law, 1970.

War Service

7.(1) "War service" means such service over the age of 18 as is mentioned in section 1 of the Superannuation Act 1946 at any time between the beginning of September 1939 and the end of March 1949 of a teacher to whom this regulation applies, but does not include any such service which was, or is treated as, contributory

service (by reference to the Acts of 1918 to 1956) 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) or retired pay.

(2) Subject to paragraph (3), this regulation 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 (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 or any scheme to the like effect established by the Scottish Education Department or the Ministry of Education, Northern Ireland; or

(ii) a course in respect of which grants were paid to him under the Ministry of Education (Further Education and Training) Grant Regulations 1946 or the Further Education and Training Scheme administered by the Scottish Education Department; or

(iii) a course which he had begun before July 1950; or

(b) if he had begun the final year of the course before November 1950, any such course as is mentioned in regulation 30(1) (four-year first degree and teacher training courses) of the Training of Teachers Grant Regulations 1948.

(3) This regulation does not apply to a teacher if the first period of his reckonable service referred to in paragraph (2) is

not treated as reckonable service for the purpose of calculating any benefit.

(4) In this regulation "reckonable service" includes service which was contributory service by virtue of a scheme made under section 21(1)(a) of the Teachers (Superannuation) Act 1925 and having effect in the Island.

(5) Any question arising under this regulation 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 Council and the decision of the Council shall be final.

Service not reckonable

8.(1) A period of employment is not reckonable service if -

- (a) it is in continuation of employment which was treated as not being reckonable service under or by virtue of any previous provisions; or
- (b) contributions are payable in respect of it under the States of Guernsey Civil Service (Pensions and Other Benefits) Rules, 1972 to 1975.

(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 Council is satisfied both that the employment will not exceed two years and that, when it is completed, he 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 Council received a transfer value under interchange provisions, he so elects by notice in writing to the Council within three months of his becoming so employed.

Average salary

9.(1) Average salary means -

(a) as regards a teacher who has been employed in reckonable service for one year or more -

(i) if he has been continuously employed in reckonable service throughout his terminal service, the highest amount of his full salary for any continuous period of twelve months in that period;

(ii) if he has not been so continuously employed, the highest amount of his full salary for any 365 successive days of reckonable service in the period;

(b) as regards a teacher who has been employed in reckonable service for less than one year, the average annual rate of his full salary during that service.

(2) For the purposes of this regulation, a teacher shall be treated as having received during any period in respect of which he has paid contributions under regulation 29 or under or by virtue of a previous provision to the like effect the salary by reference to which those contributions were calculated.

(3) For the purposes of this regulation, the salary of a teacher in the period beginning with 1st August 1975 and ending with the day on which section 1 of the Remuneration, Charges and Grants Act 1975 ceases to be in force shall be treated as including any sums which would have been payable to him in respect of his reckonable service in that period if payment of them had not been withheld, whether by virtue of an enactment or otherwise, by reason of the policy mentioned in that section.

(4) If the Council certifies that the salary of a teacher has been unreasonably increased in respect of any period which is in

the opinion of the Council relevant for the purposes of this regulation, his annual salary shall be calculated by reference to such a salary in respect of that period as the Council considers reasonable.

(5) In this regulation -

"full salary", in relation to a teacher who made an election under regulation 12(2), means the salary by reference to which the contributions payable in respect of him were calculated (or, if by reason of regulation 16 no such contributions are payable, the salary by reference to which apart from that regulation contributions would be payable);

"reckonable service" includes service of any kind specified in Schedule 4, unless the teacher otherwise elects by notice in writing to the Council before any allowances payable to him begin to accrue;

"terminal service" means -

(a) as regards any teacher who has been employed in reckonable service for three years or more, the three 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 three years or more but has been employed for one year or more, the period of that service;

and any question which arises under paragraph (3) as to the inclusion of any sum in the average salary of a teacher shall be determined by the Council and its decision shall be final.

Savings and transitory provisions.

10.(1) Except where express provision is made to the contrary,

nothing in these regulations shall affect the operation of any scheme relating to the superannuation of teachers and having effect in the Island under the Law of 1948 or Ordinance of 1967 or in relation to -

- (a) any benefit which began to accrue, or became payable, before the commencement of these regulations;
- (b) any liability to pay contributions in respect of any person in respect of whom any such benefit as is mentioned in subparagraph (a) was paid or payable;
- (c) any pension payable under the Ordinance of 1967 in respect of a teacher who ceased to be employed in reckonable service before the commencement of these regulations;
- (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 Law of 1948 as having reference to 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 him under regulation 78 before those allowances become payable.

(2) The provisions of the Ordinance of 1967 specified in the first column of Schedule 7 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 he continues not to be so employed.

PART II

CONTRIBUTIONS

Section A

General Provisions

Financing of benefits by contributions

11.(1) For the purpose of defraying the cost of benefits which shall be paid out of the States Superannuation Fund established for the purposes of the States of Guernsey Civil Service (Pensions and Other Benefits) Rules, 1972 to 1975 (hereinafter referred to as "the Fund"), contributions shall be paid into the Fund by teachers and employers of the teachers.

(2) The teacher's contributions shall be the aggregate of -

(i) 6 per cent of his salary for the time being; and

(ii) any contributions which he has elected or is required to pay under section B or C of this Part or any previous provision to the like effect; and

(3) The contributions to be paid by the States as employers of teachers and by other employers of teachers shall be payable at such rates as the States shall by Resolution from time to time determine.

Contributions in respect of teacher on reduced salary

12.(1) Subject to paragraph (3), the contributions payable in respect of a teacher whose salary is reduced during absence on sick (including maternity) leave shall be calculated by reference to the aggregate of his salary and the amount by which it is reduced by reason of the teacher's entitlement to sickness or maternity benefit under the enactments relating to those benefits.

(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 Council he so elects within six months of that reduction taking effect, be calculated by reference to the salary at which he was employed immediately before the reduction ("previous salary") until he ceases to be employed at a salary which is lower than his previous salary or he elects by notice in writing to the Council that the contributions shall cease to be calculated by reference to his previous salary.

(3) The contributions payable in pursuance of an election under paragraph (2) in respect of a teacher whose salary is reduced because of his sickness shall be calculated by reference to a proportionate part of the salary at which he was employed before the reduction there mentioned.

(4) Regulation 29 of the 1967 regulations as having effect by virtue of the Law of 1948 shall continue to apply to any teacher to whom it applied immediately before the commencement of these regulations in respect of any reduction in salary occurring before their commencement.

Payment of teacher's contributions

13.(1) The employer of a teacher employed in reckonable service shall deduct from every payment of salary to him -

- (a) the contributions payable by the teacher in respect of that payment; and
- (b) any contributions payable in respect of previous payments of salary which were not deducted from those payments.

(2) A teacher who has ceased to be employed by any employer shall pay to the Council any contributions payable in respect of salary paid by that employer which were not deducted from that salary, together with any interest payable under regulation 15(3); and any such payment shall be made within six weeks of the service on the teacher on behalf of the Council of a notice specifying the amount due to be paid.

(3) Any contributions not paid to the Council in accordance

with paragraph (1) or (2) shall, together with any interest payable under regulation 15(2) or (3), be deducted from any benefit payable in respect of the teacher.

(4) All contributions deducted by an employer, other than the States, in accordance with this regulation, shall be paid by the employer to the Council at such times as the Council shall determine.

(5) All contributions paid in accordance with this regulation, and any interest thereon, shall be paid by the Council into the Fund.

Payment of employer's contribution

14. The contributions payable by an employer, other than the States, shall be paid to the Council at such times as the Council shall determine; and all employers' contributions shall be paid by the Council into the Fund.

Interest on contribution

15.(1) Unless the Council in any particular case otherwise directs, compound interest at the rate of one per cent per month with monthly rests shall be payable by an employer (not being the States) for any month or incomplete part of a month on so much of any contribution payable by deduction from salary and so much of the employer's contribution as is not received by the Council within two weeks after the end of the month to which the contribution relates; and interest payable by virtue of this paragraph shall be paid or as the case may be remitted by the employer to the Council and shall be paid by the Council into the Fund.

(2) Except in a case to which regulation 13(2) applies, compound interest at the rate of 4 per cent per annum with yearly rests shall be paid from the day following the expiry of six months from the end of the period to which a contribution payable by a teacher direct to the Council relates on so much of that contribution as is not paid before that day.

(3) Compound interest at the rate of 4 per cent per annum with yearly rests shall be paid from the day following the expiry of six weeks after the service of a notice under regulation 13(2) on so much of the contribution specified in that notice as is not paid before that day.

Cessation of contributions after forty-five years of service

16. No contributions shall be payable in respect of any reckonable service beyond a total of forty-five years of service counting for the purposes of regulation 51(2).

Return of repaid contributions

17.(1) A teacher to whom contributions have been repaid under regulation 49 or under or by virtue of a previous provision to the like effect may, if he is subsequently employed in reckonable service, return those contributions to the Council at any time while he is so employed together with compound interest at the rate of $3\frac{1}{2}$ per cent per annum with yearly rests from the date of the repayment of the contributions until the date of their return to the Council.

(2) A teacher to whom contributions were repaid before June 1973 under a provision to which paragraph (1) does not apply may, if he becomes again employed in reckonable service, return those contributions to the Council at any time while he is so employed together with compound interest at the rate of $3\frac{1}{2}$ per cent per annum with yearly rests from the date of the repayment of the contributions until the date of their return to the Council: Provided that nothing in this paragraph shall apply in respect of contributions returned to the Council after May 1973 and subsequently repaid by the Council to the teacher.

(3) Paragraphs (1) and (2) 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

Council has not paid a transfer value in respect of him to the person responsible for the management of the superannuation scheme to which he is subject by virtue of that service.

(4) Paragraph (1) shall not apply to a teacher if he is by reason of his subsequent employment in reckonable service entitled to further benefits under regulation 58, unless he has not attained the age of 60 and payment to him of an annual allowance is for the time being suspended under regulation 75.

Method of return of contributions repaid under regulation 17(2)

18.(1) A teacher to whom regulation 17(2) applies shall if he so elects return to the Council the sum specified by that regulation in accordance with this regulation.

(2) The payments under this regulation shall be made in uniform instalments of such amounts and at such intervals as may be agreed while the teacher is employed in reckonable service and shall continue to be paid until the sum referred to in paragraph (1), together with the interest payable on it by virtue of paragraph (4), has been paid.

(3) The annual amount of any instalments paid under this regulation shall not exceed whichever is the less of -

(a) 9 per cent of the teacher's annual salary at the rate payable on the date the Council receives his election; and

(b) one-fifth of the sum specified by regulation 17(2) or such greater fraction of that sum as is represented by the reciprocal of the number of years by which his age on that date is less than 60,

reduced (in either case) by the amount by which any contributions payable by the teacher by way of deduction from salary under any provision of these regulations exceeds 6 per cent of his salary.

(4) Where a teacher elects to return any contributions repaid to him in accordance with the provisions of this regulation, there

shall be payable, in addition to the sum specified by regulation 17(2), compound interest on the amount of that sum for the time being outstanding calculated at $3\frac{1}{2}$ per cent per annum, with yearly rests from 31st March, from the payment of the first instalment under this regulation until the last payment of the sum specified by regulation 17(2); and any interest payable by virtue of this paragraph shall be paid in an instalment or instalments, of the amount and at the intervals agreed under paragraph (2), after the payment of the sum so specified has been completed.

(5) If a teacher who has commenced to pay instalments in accordance with this regulation becomes entitled to the award of allowances, or a death gratuity becomes payable in respect of him, before he has completed payment, then -

- (a) any allowances payable in respect of him shall be calculated on the basis that he had completed payment; and
- (b) the amount outstanding shall be deducted from the additional allowance or gratuity payable in respect of him.

(6) If, in a case not falling within paragraph (5), a teacher who has commenced to pay instalments in accordance with this regulation ceases to be employed in reckonable service before he has completed payment, he shall pay the amount outstanding in a single payment.

Attribution of contributions

19.(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 direct to the Council shall be attributed to the financial year in which the payment is made.

(2) Contributions paid under regulation 29 for any such period as is described in regulation 28(1)(a) which are paid

direct to the Council after the financial year in which that period falls but before 1st January in the following year shall be attributable to the financial year in which the period falls.

Section B

Added Years

Maximum purchase of added years

20.(1) A teacher may, and in respect of his war service shall, purchase added years in accordance with this section; but, subject to regulation 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 he first entered reckonable service before attaining the age of 50, thirty 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
54	Twice the number remaining before 55th birthday

(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 his contributions under this section 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 he could have purchased in accordance with this section the same proportion as his reckonable service bears to the reckonable service which he would have completed if

he had been continuously employed in such service from the day when those contributions first became payable until he attained the age of 60.

(3) A teacher whose employment in reckonable service before he purchases added years has not been continuous shall for the purposes of this section be treated as having become first employed in such service at the age determined by adding to his actual age at that time -

- (a) any period after he was first employed in reckonable service during which he was not employed in such service; and
- (b) any period which is treated as reckonable service under the Law of 1948 by reference to regulation 31 of the 1967 regulations or section 2 of the Act of 1937.

Modification of regulation 20 in certain cases

21.(1) This regulation modifies the provisions of regulation 20 (1) in its application to the purchase of past added years by a teacher who -

- (a) is credited with service which was treated as reckonable service by reference to regulation 75(1) or 78(2) of the 1967 regulations; or
- (b) on last becoming employed in reckonable service was entitled in respect of any former employment, trade, profession, vocation or office to superannuation benefits (including any immediate or deferred pension or lump sum and any gratuity or refund or contributions).

(2) The permitted maximum in respect of such a teacher as is described in paragraph (1) shall be such a number of years as will secure that the aggregate annual amount of the following sums does not exceed two-thirds of his average salary -

- (a) (except where the total value of the superannuation benefits does not exceed a lump sum of £2,000 or a

deferred annual pension of £52) the actuarial value, expressed as an annuity payable to him, of any such benefits as are referred to in that paragraph;

- (b) so much of the annual allowance payable to him as is attributable to his reckonable service before attaining the age of 60; and
- (c) the actuarial value, expressed as an annuity payable to him, of so much of the additional allowance payable to him as is attributable to such service.

(3) For the purposes of paragraph (2) it is to be assumed that the teacher will continue to be employed in reckonable service until he attains the age of 60 on the same salary scale as he is employed on the date when the permitted maximum in his case falls to be made.

Purchase of past added years

22.(1) A teacher who is or as the case may be was first employed in reckonable service before attaining the age of 55 may at any time while he is employed in such service elect to purchase any number of years before the date of purchase during which he has not been employed in reckonable service -

- (a) after attaining the age of 20; and
- (b) before attaining the age of 60 or, if on 1st April, 1974 he had attained the age of 60, 65.

(2) Paragraph (1) applies to a teacher who is or as the case may be was first employed in comparable British service before attaining the age of 55 as it applies to a teacher so employed in reckonable service if, on the day he elects to purchase past added years, that comparable British service is reckonable by virtue of regulation 78 or a previous provision to the like effect.

(3) A teacher may not by virtue of this regulation purchase any added years which he has purchased by virtue of regulation 28 or a previous provision to the like effect.

(4) A teacher to whom regulation 5(1) applies shall purchase past added years by Method 2 in accordance with regulation 25; and any other teacher shall purchase such years by Method 1, 2 or 3 in accordance with regulation 24, 25 or 26 or partly by Method 2 and partly by either Method 1 or Method 3.

Election to purchase past added years

23.(1) A first election for the purposes of regulation 22 shall be made by the teacher not later than his 55th birthday, unless either -

(a) having been employed in reckonable service before (but not after) the beginning of April 1974, he becomes again employed in such service after attaining the age of 55; or

(b) he first becomes employed in reckonable service after attaining the age of 55 having previously been employed in comparable British service in respect of which -

(i) he paid contributions under a provision to the like effect as this section; and

(ii) a transfer value was paid to the Council;

and in those cases the election shall be made not later than the expiry of six months after the day on which he first becomes again employed or as the case may be first becomes employed in such service.

(2) A subsequent election for the purposes of regulation 22 may be made by a teacher within six months of his becoming again employed in reckonable service in respect of any period after he has made an election under paragraph (1) or this paragraph during which he has not been employed in reckonable service.

(3) A first election under this regulation by a teacher employed in full-time service shall specify the method or combination of methods by which the contributions payable by the

teacher shall be paid; and, if he elects to pay contributions by Method 1, the rate at which he elects to pay those contributions.

(4) An election shall be made by notice in writing to the Council and shall be effective from the date of its receipt.

(5) An election may be varied in accordance with paragraph 4 of Schedule 2 but subject thereto shall be irrevocable.

Method 1 contributions

24.(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 his election until the actuarial cost (as determined by reference to table 1 of Schedule 2) of purchasing the added years which he elected to purchase has been met.

(2) If the teacher becomes employed in reckonable part-time service or, in circumstances to which regulation 44 does not apply ceases to pay contributions by Method 1 before the actuarial cost referred to in paragraph (1) has been met, then, subject in either case to regulation 20(2), either -

- (a) if he so elects by notice in writing to the Council within three months of his ceasing to pay those contributions, he shall pay to the Council the actuarial equivalent of the balance of contributions outstanding and shall be treated as having purchased the added years which he elected to purchase; or
- (b) if he does not so elect, he shall, subject to paragraph (3), be treated as having purchased only that number of added years as bears to the number which he elected to purchase the same proportion as the period during which he paid bears to the period during which those contributions contributions/would have been paid if he had continued to pay them until the actuarial cost had been met.

(3) If a teacher to whom paragraph (2) applies by virtue of his ceasing to be employed full-time in reckonable service again becomes employed in such service without making such an election as is mentioned in paragraph (2)(a), contributions shall be paid by him in accordance with paragraph (1) in respect of so many of the added years which he elected to purchase as he would apart from this paragraph be treated by virtue of paragraph (2)(b) as not having purchased.

(4) In the case of any teacher in respect of whom the period referred to in paragraph (1) ends after whichever is the later of his 60th birthday and the date upon which allowances first become payable to him under regulation 50(1)(a) or (b) -

(a) if the amount determined in accordance with table 2 of Schedule 2 does not exceed the terminal sum payable in respect of him, that amount shall be deducted from that sum; and

(b) if that amount exceeds that sum then no terminal sum shall be payable in respect of him and either -

(i) the teacher shall be treated as having purchased that number of added years which bears to the number he elected to purchase the same proportion as the aggregate of the number of years during which he paid contributions and the number during which he is deemed in accordance with this paragraph to have paid contributions bears to the total period during which those contributions would have been paid if he had continued to pay them until the actuarial cost of purchasing the added years had been met; or

(ii) if he so elects the teacher may pay the excess to the Council by a single payment;

provided that, unless he elects that it shall

apply to him, this paragraph shall not apply to a teacher to whom paragraph (2)(b) applies in any case where the period required to meet the actuarial cost referred to ends without his again becoming employed in reckonable service.

For the purposes of subparagraph (b)(i) a teacher to whom that subparagraph applies is deemed to have paid contributions during the number of years shown in the entry in column A of table 2 of Schedule 2 against the entry in column B specifying the highest factor which does not exceed the sum ascertained by dividing the terminal sum payable in respect of him by the annual amount of his contributions at the last rate payable.

(5) Paragraph (4) (except the proviso) shall apply with the necessary modifications in the case of any teacher in respect of whom a terminal sum becomes payable before his 60th birthday, the reference in subparagraph (b)(i) to the number of years during which he paid contributions being read as a reference to the number of years during which he would have paid contributions if he had remained in reckonable service until he attained the age of 60 and the reference to the number of years during which he is deemed to have paid contributions being read as a reference to the number which is the actuarial equivalent of the terminal sum that would apart from subparagraph (b) have been payable to him.

(6) Method 1 contributions shall be paid direct to the Council during any period in which the teacher is paying contributions in accordance with regulation 29.

Method 2 contributions

25. Method 2 contributions shall be paid by the payment direct to the Council 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.

Method 3 contributions

26.(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 regulation 25; 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 paid monthly in uniform instalments during any period in which the teacher either is employed in reckonable service or is paying contributions in accordance with regulation 29 -

- (a) in the case of a teacher who is not over 55, for such a period of not less than five nor more than ten years expiring not later than his 60th birthday as may be agreed; and
- (b) in the case of a teacher who is over 55, for a period of five years.

(3) The annual amount of Method 3 contributions shall not exceed whichever is the less of -

- (a) 9 per cent of the annual rate of the teacher's salary at the date of the acceptance of his election to pay them; and
- (b) such lower percentage as may be determined by deducting from 9 per cent 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 regulation 11.

(4) In a case where the teacher becomes incapacitated before attaining the age of 60 or dies without having completed the payment of his contributions -

- (a) if he has paid contributions for not less than one year, he shall be treated as having purchased the number of years which he elected to purchase;
- (b) if he has not paid contributions for one year, he shall be treated as not having purchased added years and the amount of contributions paid by him shall be repaid or, as the case may be, paid to his 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 him by virtue of regulation 50(1)(a) or (b); or
- (b) on his ceasing to be employed in full-time reckonable service in circumstances to which neither paragraph (4) nor subparagraph (a) apply,

then, subject in either case to regulation 20(2), either -

- (i) if he so elects by notice in writing to the Council within three months of the occurrence of the event specified in subparagraph (a) or, as the case may be, (b), the amount outstanding shall be paid by deduction from the terminal sum payable in respect of him or in such other manner as may be agreed; or
- (ii) if he does not so elect, he shall be treated as having purchased that number of added years which bears to the number which he elected to purchase the same proportion as the number of instalments which he has paid bears to the

the number of instalments which he would have paid if payments of contributions under this regulation had not been discontinued.

Pre-1973 contributors

27.(1) "Pre-1973 contributor" means a teacher who on the commencement of these regulations is paying contributions under the Law of 1948 by reference to regulation 32 of the 1967 regulations which he commenced to pay before 1973.

(2) A pre-1973 contributor who does not elect to purchase added years under regulation 22 within the time specified by regulation 23 shall continue to pay contributions in accordance with the Law of 1948 by reference to regulation 32 of the 1967 regulations and accordingly the Law of 1948 as having reference to regulation 15(3) of the 1967 regulations shall continue to apply to him.

(3) If a pre-1973 contributor who continues to pay contributions under the Law of 1948 by reference to regulation 32 of the 1967 regulations by virtue of paragraph (2) ceases to be employed in reckonable service before attaining the age of 60 without becoming qualified for allowances under regulation 50 or 54, he shall be treated as having purchased that number of added years which bears to the period of previous employment in respect of which he elected to pay such contributions under the Law of 1948 the same proportion as the period during which he paid additional contributions under the Law of 1948 by reference to regulation 32 of those regulations bears to the period between the date when he began to pay those contributions and his 60th birthday.

(4) A pre-1973 contributor who elects to purchase added years under regulation 22 shall, on commencing to pay contributions under these regulations cease to pay contributions under the Law of 1948 by reference to regulation 32 of the 1967 regulations and shall be treated as having purchased such a number of added years as is specified by paragraph (3).

Purchase of current added years

28.(1) A teacher whose employment in reckonable service is discontinued shall purchase so many as he may elect of any years before he attains the age of 60 during the period following that discontinuance -

(a) not exceeding six years during which he is employed -

(i) as a teacher in any school outside the British Islands in which, in the opinion of the Council, it is expedient to facilitate the employment of teachers from the Island,

(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 three years during which he is not so employed as is mentioned in subparagraph (a).

(2) A teacher who has become employed in reckonable service after allowances under regulation 50(1)(c) have become payable to him may not purchase any years under this regulation unless payment of an annual allowance payable to him has been suspended under regulation 75.

(3) If in the case of any teacher who has purchased added years under paragraph (1) -

(a) his employment in reckonable service is discontinued within one year of his becoming again employed in reckonable service; or

(b) on the expiry of those years he continues not to be employed in reckonable service,

he may purchase only so many (if any) added years during the further period in which he is not employed in reckonable service as, when added to the number previously purchased by him under this regulation, do not exceed the maximum prescribed by the

subparagraph of paragraph (1) which is applicable to that further period.

(4) Paragraph (1) shall not, unless the Council 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 he has paid contributions under the Law of 1948 by reference to regulations 31 of the 1967 regulations.

(5) An election for the purposes of this regulation shall be made by notice in writing to the Council -

(a) in a case falling within paragraph (1)(a),
within six months;

(b) in a case falling within paragraph (1)(b),
within three months,

of the relevant subparagraph becoming applicable to the teacher.

(6) Added years shall be purchased for the purposes of this regulation in accordance with regulation 29.

(7) Regulation 86 shall not apply in relation to this regulation.

Contributions for current added years

29.(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 he had continued to be employed in reckonable service at the salary which in the opinion of the Council he could have expected to receive if he had been so employed:

Provided that contributions payable under this regulation shall not exceed the amount of the contributions which would have been payable in respect of those years under the corresponding provision of the superannuation scheme for teachers in public employment in England and Wales for the time being in force.

(2) Contributions under this regulation 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 regulation as is equal to the contributions which would have been payable by him if he 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 Council otherwise directs, be treated as not having been paid and shall be repaid to the teacher.

Contributions in respect of war service

30.(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) $3\frac{3}{4}$ per cent 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 $3\frac{1}{2}$ per cent per annum with yearly rests from 1st July 1950 until what is in the case of that teacher the relevant date as provided by paragraph (2).

(2) The relevant date as regards any teacher is -

- (a) in the case of a teacher who was in receipt of allowances on that date, 1st September 1974;
- (b) in the case of a teacher in respect of whom after the end of August 1974 a transfer value falls to be paid by the Council under regulation 78, the date on which he becomes subject to the approved superannuation scheme in question;
- (c) 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.

(3) 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 to the Council in such manner

as may be agreed.

(4) Unless he makes an election under regulation 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 him 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.

Special contributions in respect of war service

31.(1) A teacher in whose case the whole of his reckonable service would in the event of his death count for benefits for the purposes of regulation 63 shall if he so elects pay in respect of his war service contributions (by way of further reduction of the additional allowance or gratuity payable in respect of him) in accordance with paragraph (2).

(2) Where a teacher makes an election for the purposes of this regulation the additional allowance or gratuity payable in respect of him shall be further reduced by the actuarial cost of the increase in the amount of any pension which is payable by virtue of this regulation.

(3) An election for the purposes of this regulation shall be made in writing and delivered to the Council so as to be received by them before the payment of the allowance or gratuity from which the reduction falls to be made.

(4) If the teacher dies without having made an election, the election may be made by his widow and paragraphs (2) and (3) shall apply with the necessary modifications accordingly.

Special provision relating to period December 1973 - March 1974

32.(1) Notwithstanding regulation 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 under the Law of 1948 by reference to regulation 6(1) of the Teachers' (Part-time) Superannuation Regulations 1967 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 he attains the age of 60 exceeds 40 years, the provisions for the payment of contributions contained in regulation 24, 25 or 26 (as the case may be) shall be modified accordingly.

Section C

Special Contributions

Effect of section C

33. 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 III as is attributable to reckonable service before April 1972.

Interpretation of section C

34. In this section -

"member" means a 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 section 26 of the Ordinance of 1967;

"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 per cent of the aggregate of deemed normal service and deemed additional service;

"deemed normal service" means two-thirds of any service before April 1972 in respect of which the full amount of normal contributions was held in the Teachers' Family Benefits (Guernsey) Fund established under the Ordinance of 1967 on 26th June 1973;

"deemed additional service" means the number of years determined in accordance with table 1 of 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;

"notional service" means the number of years which shall be determined as the actuarial value of the interest of the member concerned in the balance (so determined) of the Fund as at 31st March 1972.

Member's contributions

35.(1) A member who elected to pay additional contributions by Method I or II (within the meaning of the Ordinance of 1967) shall pay contributions in respect of so much (if any) as he elects of his reckonable service before April 1972, not exceeding five-sixths 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 Ordinance of 1967) may by notice in writing delivered to the Council within the time specified

for an election by regulation 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 five-sixths of the period by which that service exceeds the aggregate of his credited service and six-fifths of the period (if any) in respect of which he elects to pay contributions under paragraph (1).

(3) A member with service before April 1966 counting for benefit under the Ordinance of 1967 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.

Non-member's contributions

36. A 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 five years or more, five or more complete years of that service as he may elect.

Retired teacher's contributions

37. A 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 a previous provision 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 which he could have elected to pay under regulation 35(1) or (2) if he had again become employed in reckonable service before those allowances became payable to him.

Deceased teacher's contributions

38.(1) If a married man teacher to whom this section applies dies within six months of becoming employed in reckonable service without having made an election under the preceding provisions of this section, then unless his widow elects that regulation 65

shall not apply, the amount determined under paragraph (2) shall be deducted from so much of the terminal sum payable in respect of him as is applicable for her benefit, or paid to the Council in such manner as may be agreed.

(2) The amount mentioned in paragraph (1) is the amount by which the cost of defraying so much of the pension payable to the widow under regulation 65 as relates to the teacher's reckonable service before April 1972 exceeds the actuarial equivalent of the special additional contributions which would have been payable by him under this section if he had remained in reckonable service until he attained the age of 60.

(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 his widow, or paid to the Council in such manner as may be agreed, the actuarial equivalent of any pension payable to her under regulation 66.

(4) If, in the case of a teacher in respect of whom a deduction has been made from the terminal sum under paragraph (1) or (3), or a previous provision to the like effect, a retrospective increase (whether authorised before or after the commencement of these regulations) in the salary payable in respect of his reckonable service would result in a further sum being payable by way of lump sum benefit but the further deduction required by that paragraph would be greater than that sum, the teacher, or as the case may be the teacher's widow, may elect not to pay those contributions; and in that event no further deduction shall be made from the terminal sum.

(5) References to sums applicable for the benefit of a widow are references to sums which may be so applied in accordance with the teacher's will or, if he died intestate, in accordance with the law relating to intestacy.

Election to pay special contributions

39.(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 nine, 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 Council and shall be effective from the date of its receipt by them.

(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 1st January in the year following the calendar year in which that subsequent election is received by the Council.

Time for making elections under Section C

40.(1) A man teacher may make a first election within the six months next following the first to occur of any of the following events -

- (a) his marriage, if he is then employed in reckonable service;
- (b) his becoming again employed in reckonable service after his marriage while not so employed;
- (c) his 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;
- (d) the nomination by him of an adult dependant under

regulation 62.

(2) A woman teacher may make a first election within the six months next following the nomination by her of an adult dependant under regulation 62.

(3) Subject to paragraphs (1) and (2), 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 six months between the beginning of May 1974 and the commencement of these regulations; and

(b) a non-member who was not so employed for such a period after 26th June 1973 and before the commencement of these regulations,

within six months of the teacher again becoming employed in reckonable service.

Determination by Council

41.(1) The Council shall as soon as may be after the receipt of an election determine -

- (a) in accordance with 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 regulation 43 by reason of the fact that the teacher will attain the age of 60 before the end of the period determined under subparagraph (a).

(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; or
- (b) the amount of his 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
time; or

(c) a contribution is not paid.

(3) The Council shall as soon as may be after making a
determination cause a notice in writing to be served on the
teacher specifying as may be appropriate -

(a) the day on which, in accordance with regulation
42, the payment of contributions is to begin;

(b) the period for which contributions are required
to be paid;

(c) any liability of the teacher to a deduction from
the terminal sum payable in respect of him by
virtue of regulation 43.

Rate and duration of contributions

42.(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 he continues to be employed, or is treated as if
he were employed, in reckonable service (any period in respect
of which he pays contributions under regulation 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 on behalf of the Council under regulation 41 and
shall cease to be paid on whichever is the earlier of the day
on which he retires from reckonable service and the day specified
in that notice as the last day on which contributions are required
to be paid by him.

Deduction from terminal sum

43.(1) If a member who elected to pay contributions by Method
III (within the meaning of the Ordinance of 1967) and did not
revoke his election to pay such contributions either -

- (a) does not elect to pay contributions under regulation 35(2); or
- (b) elects to pay such contributions in respect of a period which is less than two-thirds 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 regulation 41 ends after whichever is the later of his 60th birthday and the date upon which allowances first become payable in respect of him under regulation 50(1)(a) or (b) there shall be deducted from the terminal sum payable in respect of him the amount determined in accordance with table 2 of Schedule 2 as outstanding for payment.

(3) There shall be deducted from any terminal sum payable in respect of a teacher before his 60th birthday the actuarial equivalent of the amount which would have been outstanding for payment on that birthday if he had continued to pay contributions under this section at the rate specified by him until he attained the age of 60; and if any such teacher becomes again employed in reckonable service he shall be treated as having paid those contributions.

(4) There shall be deducted from the terminal sum payable in respect of a teacher who was a former contributor under a similar scheme (within the meaning of the Ordinance of 1967), or paid to the Council 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 him under the provisions of a similar scheme (within the meaning of that Ordinance).

(5) If, in the case of a teacher in respect of whom a deduction has been made from the terminal sum under paragraph (2) or (3) or a previous provision to the like effect, a retrospective increase (whether authorised before or after the commencement of these regulations) in the salary payable in respect of his reckonable service would result in a further sum being payable by way of lump sum benefit but the further deduction required by that paragraph would be greater than that sum, the teacher, or as the case may be the teacher's widow, may elect not to pay those contributions; and in that event no

further deduction shall be made from the terminal sum.

Section D

Repayment of Contributions

Repayment on cessation of employment

44.(1) A teacher shall be entitled on the expiry of the period specified in subparagraph (d) to be repaid the balance of his contributions calculated as at the date of repayment in accordance with regulation 47, reduced by a sum equal to the tax chargeable on that repayment under the Income Tax Law, if before attaining the age of 70, he has ceased or ceases to be employed in reckonable service and the following conditions apply -

- (a) he is not entitled to any benefit;
- (b) in the case of a teacher whose reckonable service ends after March 1977 he is not qualified by service for any benefit;
- (c) since he ceased to be employed in reckonable service no transfer value has been paid, nor is payable, by the Council in respect of him under interchange provisions;
- (d) he continues not to be employed in reckonable service for at least three months or, in the case of a teacher who on ceasing to be employed ceases to be ordinarily resident within the area comprising the British Islands and the Republic of Ireland, such shorter period of not less than one month as the Council may accept; and
- (e) the period mentioned in subparagraph (d) is not a period of absence to which regulation 29 applies.

(2) Unless the Council otherwise directs in pursuance of paragraph (3), paragraph (1) shall not apply to a teacher whose salary in any year has exceeded £5,000; but any such teacher

shall, if he has attained the age of 60 and would apart from this paragraph be entitled to be repaid any sum under paragraph (1), be entitled to be paid an annuity equal to the actuarial equivalent of the balance of his contributions.

(3) The Council may direct that paragraph (1) shall apply to a teacher notwithstanding that his salary in any year has exceeded £5,000 in any case where the Council is satisfied that the teacher's salary exceeded that sum by virtue only of a general increase in the remuneration of teachers authorised after he ceased to be employed in reckonable service.

Repayment at 70

45.(1) A teacher who has at any time since the end of March 1926 been employed in reckonable service and on attaining the age of 70 is not (or as the case may be was not) qualified for any allowance or gratuity under these regulations or previous provisions shall be entitled to be repaid a sum equal to the balance of his contributions calculated in accordance with regulation 47 as at the date on which he attains (or as the case may be attained) the age of 70, reduced by a sum equal to the tax chargeable on that repayment under the Income Tax Law.

(2) Unless the Council otherwise directs in pursuance of paragraph (3), paragraph (1) shall not apply to a teacher whose salary in any year has exceeded £5,000; but any such teacher shall, if he would apart from this paragraph be entitled to be repaid any sum under paragraph (1), be entitled to be paid an annuity equal to the actuarial equivalent of the balance of his contributions.

(3) The Council may direct that paragraph (1) shall apply to a teacher notwithstanding that his salary in any year has exceeded £5,000 in any case where the Council is satisfied that the teacher's salary exceeded that sum by virtue only of a general increase in the remuneration of teachers authorised

after he ceased to be employed in reckonable service.

Repayment to personal representatives

46. The personal representatives of a teacher who has at any time since the end of March 1926 been employed in reckonable service shall be entitled to be paid a sum equal to the balance of his contributions (except contributions to which regulation 48 applies) calculated as at the date of his death together, where either -

- (a) the teacher was such a person as is mentioned in regulation 48(1), or
- (b) (i) the teacher was such a person as is mentioned in regulation 55(1) or (2); and
(ii) no pension (other than a children's pension) is payable in respect of him under Section B of Part III,

with the amount that would have been payable to him under regulation 48 if on the day of his death he had become entitled to be paid under that regulation (no reduction being made in respect of tax chargeable under the Income Tax Law).

Calculation of repayment under regulations 44 to 46

47.(1) For the purposes of regulations 44 to 46 the balance of a teacher's contributions as at any date at which it is to be calculated ("the date of calculation") shall be the amount by which the aggregate of the contributions paid by the teacher specified in paragraph (2) exceeds the aggregate of the payments to the teacher specified in paragraph (3).

(2) The contributions referred to are any contributions paid or treated as paid as teacher's contributions, together with compound interest at 3 per cent 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 to the date of calculation.

(3) The payments referred to are the aggregate of any sums (including any previous repayment of contributions) and any amount added to a death gratuity by virtue of paragraph (1) of regulation seventy-six of these regulations paid or payable to the teacher or his personal representatives under statutory provisions for the superannuation of teachers in the British Islands, together with compound interest at 3 per cent per annum with yearly rests from the date of payment to the date of calculation.

(4) The contributions specified in paragraph (2), and mentioned in paragraph (3) as repaid, include contributions paid or treated as paid as teacher's contributions in respect of comparable British service or similar service (within the meaning of the Ordinance of 1967) of any teacher in respect of whom the Council has received a payment in respect of that service under regulation 79 or a previous provision to the like effect.

(5) No account shall be taken of any contributions paid in respect of a period of service which is reckonable as service under the States of Guernsey Civil Service (Pensions and Other Benefits) Rules, 1972 to 1975.

(6) For the purposes of paragraph (3) there shall be disregarded any allocation of an annual allowance under regulation 71 or deduction from a lump sum benefit under these regulations, or any such allocation or deduction under previous provisions to the like effect.

Repayment of member's contributions

48.(1) A teacher who could have elected, but did not before ceasing to be employed in reckonable service elect, to pay contributions under regulation 35 or a previous provision to the like effect shall be entitled to be paid the sum applicable to his case in accordance with paragraph (2), reduced by a sum equal to the tax chargeable on the repayment under the Income Tax Law, if one of the following conditions is satisfied -

- (a) he is entitled to be repaid the balance of his contributions under regulation 44;
- (b) he is entitled to be repaid the balance of his contributions under regulation 45;
- (c) he is a teacher in respect of whom a transfer value is payable by the Council and he does not by notice in writing to the Council before that value is paid renounce his entitlement to be repaid; or
- (d) he becomes eligible for allowances and on his death no pension other than a pension under regulation 71 will be payable to his widow or an adult nominated beneficiary.

(2) The sum to be paid under paragraph (1) is -

- (a) in the case of a teacher in respect of whom had he died at any time between the beginning of April 1966 and the end of March 1972 no benefit would have been payable under the Ordinance of 1967, the aggregate of the normal and additional contributions paid by him under those regulations;

(b) in any other case, the aggregate of -

- (i) half the normal contributions paid by him in respect of any period ending before the date on which he ceased to have a wife to whom in the event of his death a pension would have been payable;

(ii) the normal contributions paid by him in respect of any other period; and

(iii) the additional contributions paid by him,

together, in any case, with compound interest calculated at 3 per cent per annum with yearly rests from the first day of the financial year next following the date of payment by the teacher to the date of repayment to him.

Repayment to pensioners after further service

49. A teacher -

- (a) to whom an annual allowance, additional allowance or short service gratuity was granted or paid under previous provisions or has become payable under these regulations;
- (b) who after any such allowance or gratuity was granted, paid or became payable to him and on or after the commencement of these regulations, is employed in reckonable service; and
- (c) who is not qualified by reason of his service since any such allowance or gratuity was granted, paid or became payable to him for a subsequent annual allowance -

shall be entitled on ceasing to be employed in reckonable service to be repaid by the Council a sum equal to the contributions paid by him in respect of the service mentioned in paragraph (c), reduced by a sum equal to the tax chargeable on the repayment under the Income Tax Law.

PART III

BENEFITS

Section A

Allowances and Gratuities

Entitlement to allowances

50.(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 service as a teacher of a kind specified in Schedule 1 under a contract of service providing for

regular service of less than full-time, and has been employed in such service, whether before or after either of those dates, for at least five years; or

(ii) has been employed in reckonable service after 31st March 1972 for at least five years;

or

(b) was employed in reckonable service before 14th January 1973, has attained the age of 60 and has been employed for at least ten years in reckonable service or partly in reckonable service and partly in service of a description specified in Schedule 4; or

(c) has become incapacitated before attaining the age of 60 and either -

(i) has been employed in such service, and for such a period, as is specified in either subparagraph (a)(i) or subparagraph (a)(ii); or

(ii) has been employed in reckonable service after 31st March 1972 and has, whether before or after that date, been employed in such service, and for such a period, as is specified in subparagraph (b).

(2) A teacher shall be treated as having been employed in reckonable service for the purposes of this regulation during any period which is treated as reckonable service by virtue of the payment of contributions under regulation 29 or any previous provision to the like effect.

(3) For all purposes of this regulation paragraph (1)(a) shall be read without the words "for at least five years" (in both places where they occur) in their application to a teacher in respect of whom either -

- (a) after his accrued entitlement to benefits had been transferred by payment of a transfer value to the superannuation scheme of the Commission of the European Community, the Council has received a transfer value from the person responsible for the management of that scheme; or
- (b) the Council has received a transfer value from the person responsible for the management of any other superannuation scheme under which the teacher had, immediately before that transfer value was paid, been credited with service qualifying for benefits which, taken with his reckonable service, amounts to at least five years.

(4) Unless he elects that this paragraph shall not apply to him 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 him, becomes employed in comparable British service.

Amount of annual allowance

51.(1) The annual allowance payable to a teacher shall be calculated by multiplying $\frac{1}{80}$ th of his average salary by the number of years of his reckonable service which may be taken into account in accordance with this regulation.

(2) In calculating the annual allowance payable to a teacher no account shall be taken of -

- (a) any reckonable service in excess of forty-five years;
or
- (b) reckonable service in excess of forty years before he attained the age of 60.

(3) If as a result of events occurring while he was last employed in reckonable service a teacher becomes entitled to an annual allowance by virtue of regulation 50(1)(c), his reckonable service shall be treated as being -

- (a) (if he completed less than ten years reckonable service) whichever is the less of twice the number of years of such service and the number of years he would have completed in such service if he had remained in it until he attained the age of 65;
- (b) (if he completed ten years or more reckonable service) whichever is the greater of -
 - (i) the number of years not exceeding forty which he would have completed in such service if he had been employed for an additional six years and 243 days or had remained in such service until he attained the age of 60, whichever is the less; and
 - (ii) the number of years not exceeding twenty which he would have completed if he had remained in reckonable service until he attained the age of 65.

For the purposes of this paragraph 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 regulation 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 regulation 22 or a previous provision to the like effect.

(4) Paragraph (3) shall apply to a teacher only if the application for the allowances required by regulation 68 is made within six months after he was last employed in reckonable service or, where the Council is satisfied that the teacher could not reasonably have been expected to make the application within six months, such longer period as may be approved.

(5) In the application of this regulation to a teacher who

becomes entitled to an annual allowance by virtue only of regulation 50(1)(b), then, unless either:-

- (a) he attained or as the case may be attains the age of 60 after 31st March, 1972; or
- (b) he attained the age of 60 before 1st April, 1972 and was or as the case may be is employed in reckonable service on or after that date,

the reference in paragraph (1) to his average salary shall be construed as a reference to the average annual rate of his salary during his terminal service (within the meaning of regulation 9(5) with the omission of the words "but has been employed for one year or more").

(6) Any allowance payable to a teacher whose service amounts to less than twenty years shall be increased by $\frac{1}{350}$ th of his average salary in respect of each added year purchased by him under regulation 22 which is in excess of the number applicable to him by virtue of regulation 53(5).

Duration of annual allowance

52.(1) An annual allowance payable to a teacher by virtue of regulation 50(1)(a) or (b) shall begin to accrue on whichever is the later of the day on which he attains the age of 60 and the day following that on which he ceases to be employed in reckonable service (including service which is reckonable by reason only of regulation 9(5) or service which would be reckonable service if he were not over 70.

(2) An annual allowance payable to a teacher by virtue of regulation 50(1)(c) shall begin to accrue on whichever is the latest of -

- (a) the day following that on which he ceases to be employed in reckonable service;
- (b) the day six months before the date of the last report of a duly qualified medical practitioner

of which the Council took account in forming the opinion that the teacher had become incapacitated; and

(c) the day upon which the teacher became incapacitated.

(3) Subject to regulations 72 and 75, an annual allowance shall continue until the death of the teacher.

Amount of additional allowance

53.(1) The additional allowance payable to a teacher shall be the aggregate of -

(a) the amount ascertained by multiplying $1/30$ th of his average salary by the number of years of his reckonable service before the beginning of October, 1956; and

(b) the amount ascertained by multiplying $3/80$ ths of his average salary by the aggregate of the number of years of his reckonable service after the beginning of October 1956 and any number of past added years which he purchased under Section B of Part II 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 forty-five years; or

(b) reckonable service in excess of forty 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 his reckonable service; and

(b) paragraph (2)(b) shall not apply, but the amount of the allowance attributable to service before he attained the age of 60 shall not exceed one and a half times his average salary.

(4) If, as a result of events occurring while he was employed in reckonable service, a teacher becomes entitled to an additional allowance by virtue of regulation 50(1)(c) his reckonable service shall be treated as being -

(a) (if he completed less than ten years reckonable service) whichever is the less of twice the number of years of such service and the number of years he would have completed in such service if he had remained in it until he attained the age of 65;

(b) (if he completed ten years or more reckonable service) whichever is the greater of -

(i) the number of years not exceeding forty which he would have completed in such service if he had been employed for an additional six years and 243 days or had remained in such service until he attained the age of 60, whichever is the less; and

(ii) the number of years not exceeding twenty which he would have completed if he had remained in reckonable service until he attained the age of 65.

For the purposes of this paragraph 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 regulation 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 regulation 22 or a previous provision to the like effect.

(5) In calculating the reckonable service of a teacher whose employment in such service amounts to less than twenty

years, there shall be disregarded any added years purchased by him 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

For the purposes of this paragraph a teacher who becomes incapacitated before attaining the age of 60 shall be treated as having continued in reckonable service until the date on which he attains that age.

(6) Paragraph (4) shall not apply to a teacher unless the application for the allowances required by regulation 68 is made within six months after he was last employed in reckonable service or, where the Council is satisfied that the teacher could not reasonably have been expected to make the application within six months, such longer period as may be approved.

(7) In the application of this regulation to a teacher who becomes entitled to an annual allowance by virtue only of regulation 50(1)(b), then, unless either -

- (a) he attained or as the case may be attains the age of 60 after 31st March, 1972; or
- (b) he attained the age of 60 before 1st April, 1972 and was or as the case may be is employed in reckonable service on or after that date,

the reference in paragraph (1) to his average salary shall be

construed as a reference to the average annual rate of his salary during his terminal service (within the meaning of regulation 9(5) with the omission of the words "but has been employed for one year or more").

(8) An additional allowance shall become payable to a teacher on the day on which an annual allowance payable to him under regulation 52 begins to accrue.

Short service gratuities

54.(1) A short service gratuity shall be paid to a teacher who -

- (a) is not entitled to any allowance by virtue of regulation 50; and
- (b) before attaining the age of 70 has become incapacitated; and
- (c) has been employed in reckonable service for not less than one year; and
- (d) has been so employed within the six months immediately preceding an application for a gratuity under this regulation.

(2) The amount of a short service gratuity shall be calculated by multiplying one-twelfth of the teacher's average salary by the number of years of his reckonable service.

(3) A short service gratuity shall become payable on the day following that on which the teacher ceases to be employed in reckonable service.

Death gratuities

55.(1) There shall be paid to the personal representatives of a teacher who dies while employed in reckonable service or 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 his average salary exceeds

any additional allowance or short service gratuity paid to him; and

- (b) the additional allowance which would have been payable to him under regulation 53 if on the date of his death he had become incapacitated.

(2) There shall be paid to the personal representatives of a teacher who -

- (a) ceased or ceases to be employed in reckonable service after March 1972; and
- (b) was immediately before his death credited with not less than five years reckonable service; and
- (c) is not a teacher in respect of whom a gratuity is payable under paragraph (1),

a gratuity of an amount equal to the additional allowance that would have been payable to him by virtue of paragraphs (1) to (3) of regulation 53 if he had been entitled to an allowance in accordance with those provisions.

(3) No gratuity shall be payable under this regulation in respect of a teacher to whose personal representatives a sum equal to the balance of his contributions is payable under regulation 46 or to whom allowances were paid by virtue of regulation 50(1)(c) after he last ceased to be employed in reckonable service.

Allowance in respect of death during service after age 70

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

Supplementary death gratuities

57.(1) If, on the death of a teacher to whom allowances have become payable in respect of reckonable service amounting to ten years or more, the aggregate amount of the sums paid in respect of him by way of annual allowance and additional allowance is less than his average salary (no account being taken in a case to which regulation 58(2) applies of the salary referred to there as the average salary determined at the end of his further service), there shall be paid to his 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 ten years, the amount of the annual allowance paid to him is less than five times the annual rate of that allowance, there shall be paid to his personal representatives a supplementary death gratuity of an amount equal to the deficiency.

(3) Notwithstanding paragraphs (1) and (2) a supplementary death gratuity shall not be paid in respect of a teacher who -

- (a) was last employed in service of a kind specified in Schedule 4 which has been taken into account for the purposes of regulation 50(1)(b); or
- (b) was paid allowances calculated on the basis that his reckonable service included service which was reckonable only by virtue of regulation 9(5).

(4) In construing references in this regulation to an allowance there shall be disregarded any allocation of an annual allowance under regulation 71 or deduction from a lump sum benefit under regulation 38 or 43, or any such allocation or deduction under previous provisions to the like effect.

Benefits after re-employment

58.(1) If a teacher to whom allowances have become payable

by virtue of regulation 50(1)(a) or (b) or a previous provision to the like effect is again employed in reckonable service for not less than 365 days ("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 his reckonable service calculated in accordance with this Part; and
- (b) an additional allowance in respect of the service so calculated, reduced by the amount of any additional allowance or short service gratuity previously payable (any deduction under regulation 38 or 43 or a previous provision to the like effect being disregarded).

(2) Where the average salary of the teacher as determined at the end of his further service is less than his 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 his further service calculated in accordance with regulation 51; and
- (b) an additional allowance in respect of his further service calculated in accordance with regulation 53.

(3) If to whom allowance become payable by virtue of regulation 50(1)(c) or a previous provision to the like effect is again employed in reckonable service for not less than 365 days, there shall be payable on the discontinuance of that further service -

(a) an annual allowance calculated -

(i) in respect of his reckonable service before he attained the age of 60, in accordance with regulation 51(3) (his further service being deemed for this purpose to have begun on the day on which the previous allowance accrued); and

(ii) in respect of his reckonable service after he attained the age of 60, in accordance with regulation 51(1);

(b) an additional allowance calculated in accordance with regulations 53(4) and 53(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 he attains the age of 60 only if it is discontinued on his incapacity.

(b) In the application of paragraph (3) to any teacher in respect of whom the previous allowances payable fell to be calculated under regulations 51(3)(b)(ii) and 53(4)(b)(ii), the references to the age of 60 shall be read as references to the age of 65.

(5) If a teacher to whom allowances have become payable by virtue of this regulation becomes again employed in reckonable service before any payment has been made in respect of those allowances, he shall if he so states in writing to the Council be paid the allowances when next before he next ceases to be employed in reckonable service.

Section B

Family Pensions

Interpretation of section B

59. For the purposes of this Part -

- (a) "nominated beneficiary" means a person nominated under regulation 62(1) 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 regulation, he would be treated as ceasing to be a child shall be treated as being a child for so long as that incapacity persists;
- (c) the references to a teacher's widow do not include references to a woman who married him after the day on which he was last employed in reckonable service.

Short term pensions

60.(1) A short term pension shall be paid in respect of every teacher who dies while employed in reckonable service or within one year of ceasing by reason of ill-health to be so employed -

- (a) to the widow of a man teacher;
- (b) to the widower of a woman teacher if he was nominated by her under regulation 62(1) or a previous provision to the like effect;
- (c) to or for the benefit of any child or jointly to or for the benefit of any children of a teacher who was not married at the date of his or her death -

at an annual rate equal to the annual rate of his salary on the last day on which the teacher was employed in reckonable service.

(2) A short term pension shall be paid to the widow of any retired man teacher, and to the widower of any retired woman teacher, to whom on the death of the retired teacher a pension is payable under any provision (except an allocation provision)

of these regulations at an annual rate equal to the annual allowance paid to the retired teacher immediately before his or her death.

(3) A pension payable under this regulation shall begin to accrue on the day after the death of the teacher and shall be paid -

(a) under paragraphs (1)(a) and (b) and (2) -

(i) in any case where the teacher had less than five years service counting for benefit, for four and a half months if the teacher left one child, and for six months if he left more than one child; and

(ii) in any other case, for three months.

(b) under paragraph (1)(c) -

(i) if he leaves one child, for two months to or for the benefit of that child;

(ii) if he leaves more than one child, for four months to or for the joint benefit of those children.

(4) A pension shall not be payable under paragraph (1) to a widow or widower to whom a pension is payable under paragraph (2).

Entitlement to long term pension

61.(1) Subject to regulation 64(2), a pension shall be paid upon the death of any teacher who was employed in reckonable service on or after 1st April, 1972 and whose service to which this regulation applies amounts to at least five years -

(a) if the teacher is survived by a widow or by a widower who is the nominated beneficiary of the teacher, to that widow or widower in accordance with regulation 63;

(b) if the teacher is survived by a child, and is not survived by a widower who is the nominated

beneficiary of the teacher, to or for the benefit of that child in accordance with regulation 64;

- (c) if the teacher is not survived by a widow or widower or a child but is survived by a nominated beneficiary, to the nominated beneficiary in accordance with regulation 63.

(2) This regulation applies to -

- (a) any reckonable service since the beginning of April, 1972;
- (b) any such service before April 1972 in respect of which the teacher elected to pay contributions under any previous provision relating to family benefits.

Nomination of beneficiaries

62.(1) A teacher to whom this regulation applies may at any time when -

- (a) he is employed in reckonable service; and
- (b) there is not in force a nomination made by him for the purposes of this Part or of previous provisions relating to family benefits,

nominate to receive a pension under these regulations a person who at the time of the nomination is wholly or mainly dependent on him and is -

- (i) the teacher's parent; or
- (ii) an unmarried descendant of either of the teacher's parents; or
- (iii) the teacher's widowed stepmother or stepfather; or
- (iv) any unmarried descendant of the deceased wife of a man teacher; or
- (v) the husband of a woman teacher.

(2) This regulation applies to a man teacher who is unmarried and to any woman teacher.

(3) The nomination of a beneficiary under this regulation shall become void -

- (a) on the receipt by the Council of a written notice of revocation by the teacher;
- (b) on the death or marriage of the nominated beneficiary;
- (c) if the teacher is a man, on his marriage;
- (d) if the beneficiary is a child, on his ceasing to be a child.

Amount of pension for widow or adult beneficiary

63.(1) The annual amount of a pension payable to a widow or an adult nominated beneficiary shall be calculated by multiplying 1/60th of the teacher's average salary by the number of years of his reckonable service counting for benefit for the purposes of this regulation.

(2) The reckonable service of a teacher counting for benefit for the purposes of this regulation is the aggregate of his 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) his 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 he could have elected to pay additional contributions under the Ordinance of 1967,

any added years which the teacher has since the beginning of April 1972 elected to purchase under regulation 23 or a previous provision to the like effect being treated for the purposes of subparagraphs (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 in respect

of which he elected to pay contributions under regulation 39 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 he paid contributions or elected to pay (and did not revoke his election to pay) additional contributions under the Ordinance of 1967 -

(i) augmented by so much of any other service as is specified in an election by him to pay contributions under regulation 39 or a previous provision to the like effect; or

(ii) (where no other service is specified in such an election) reduced by six-fifths of so much (if any) of his service before April 1972 in respect of which he 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 him by virtue of regulation 43;

(d) any war service in respect of which the teacher paid contributions under regulation 31 or a previous provision to the like effect;

(e) so much of his credited service (within the meaning of regulation 34) as exceeds the service specified by subparagraph (b);

(f) if the teacher died while employed in reckonable service or while in receipt of an annual allowance to which he became entitled by virtue of regulation 50(1)(c), such number of years as bears to any period which (disregarding any past added years which he elected to purchase) was or could have been added to his reckonable service by virtue of

regulation 51 the same proportion as the aggregate number of years of his reckonable service since the beginning of April 1972 and any such service under subparagraphs (a), (b) and (c) bears to his total reckonable service;

(g) any added years which the teacher has since the beginning of April 1972 elected to purchase under regulation 23 or a previous provision to the like effect;

(h) any previous service (within the meaning of the Ordinance of 1967) in respect of which he paid contributions by Method I or II (within the meaning of that Ordinance) after the end of March 1972 if those contributions have not been repaid to him.

(4) Where 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 any case where an election has been made by the teacher or the teacher's widow under regulation 38(4) or 43(5), the retrospective increase in the teacher's salary referred to in that regulation shall be ignored in calculating his average salary for the purposes of paragraph (1).

Amount of child's pension

64.(1) If the teacher is survived by a widow or an adult nominated beneficiary the annual amount of a pension payable to or for the benefit of a child shall, for so long as that widow or beneficiary survives, be calculated -

(a) for so long as there are two or more children, by multiplying $1/160$ th of the teacher's average

salary by the number of years of his service counting for benefit for the purposes of regulation 63;

- (b) for so long as there is not more than one child, by multiplying $1/320$ th of the teacher's average salary by the number of those years;

and on the death of the widow or beneficiary the amount of the pension shall be calculated in accordance with paragraph (2).

(2) If the teacher is not survived by a widow or an adult nominated beneficiary, and in the case of a woman teacher she was unmarried at the time of her death, then -

- (a) regulation 61 shall have effect with the substitution for the reference to service to which that regulation 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 $1/160$ th and $1/320$ th of the teacher's average salary and the number of years of his service counting for benefit of (respectively) references to $1/120$ th and $1/240$ th of his average salary and the number of years of his reckonable service to which this subparagraph applies.

(3) Only one pension shall be payable at any one time in respect of the children of any teacher; and where 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 he died while employed in reckonable service or while in receipt of an annual allowance to which he became entitled by virtue of regulation 50(1)(c), with such number of years (disregarding any past added years which he elected to purchase) as could have been added to his reckonable

service by virtue of regulation 51(3).

(5) Where the reckonable service of a teacher by reference to which any pension payable under this regulation is calculated exceeds the period specified by regulation 63(2), the numerator or any fraction specified in this regulation shall be the number in years of the aggregate of the reckonable service of the teacher and the amount of the excess.

Special pension for widow

65. Unless she elects that this regulation shall not apply to her, there shall be paid to the widow of -

- (a) a married man teacher to whom regulation 38 applies who dies within six months of becoming employed in reckonable service without having made an election under section C of Part II; or
- (b) a non-member (within the meaning of section C of Part II) who dies while employed in reckonable service within six months of his becoming so employed and without having made an election under that section or a previous provision to the like effect,

a pension, as she may elect, of either -

- (i) one-half of the annual allowance that would have been payable to the teacher if on the day of his death such an allowance had been payable to him under regulation 50(1)(c); or
- (ii) such lesser amount (but not less than 5/160ths of the teacher's average salary) as she may elect within such time as is specified in a notice served on her on behalf of the Council specifying the contribution payable in respect of that

pension under regulation 38.

Special provision for widows of certain non-members

66.(1) A pension shall if she so elects by notice in writing to the Council within three months of the teacher's death be paid to the widow 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 regulation 55(2).

(2) A pension under this regulation shall be calculated by multiplying $1/160$ th of the teacher's average salary by the number of years by reference to which the death gratuity falls to be calculated.

Duration of pensions

67.(1) A pension payable to the widow or widower, or to an adult beneficiary, of a teacher 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.

(2) If the annual rate of the long-term pension payable to a widow or widower exceeds the annual rate of the short-term pension, the long-term pension shall be paid in substitution for the short-term pension.

(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) A pension payable to an adult shall cease to be paid, unless the Council otherwise directs, upon that person marrying or commencing to cohabit with a person to whom he or she is not married; but any pension which has ceased to be payable under this paragraph by reason of marriage or such

cohabitation may be paid upon the person again becoming a widow or widower or as the case may be ceasing to cohabit.

(5) A pension payable to or for the benefit of a child shall cease when he ceases to be a child.

(6) Subject to paragraphs (4) and (5), a pension under this regulation shall be paid until the death of the person to or for whose benefit it is payable.

Section C

Provisions Supplementary to Part III

Payment of, and application for, benefits

68. All benefits shall be paid by the Council; but no allowance or gratuity shall be paid except on application made in writing to the Council together with such particulars as the Council may require.

Counting reckonable service for benefit

- 69.(1) In calculating any benefit payable under this Part -
- (a) war service shall count as half;
 - (b) any period of reckonable service in respect of which a proportion only of the contributions due has been paid shall count as that proportion of the period; and
 - (c) there shall be disregarded any period of reckonable service in respect of which -
 - (i) contributions have not been paid by the teacher and the Council does not direct that this paragraph shall not apply; or
 - (ii) contributions paid by the teacher have been repaid in pursuance of section D of Part II, or of a previous provision to the like effect as that section and not returned to the Council in pursuance of

regulation 17 or a previous provision to the like effect; or

- (iii) an annuity has been paid to the teacher under regulation 44(2) or 45(2) or a previous provision to the like effect.

(2) (a) Any year of service before 1st April 1962 which immediately before these regulations was treated as reckonable service under the Law of 1948 by reference to regulation 75(1) or 78(2) of the 1967 regulations shall count as one year and a fifth for the purposes of regulation 51.

(b) In its application to any service treated as is mentioned in subparagraph (a) -

- (i) regulation 53(1) shall have effect with the substitution of references to April 1963 for the references to October 1956;
- (ii) any reference in the regulations to average salary shall be construed as a reference to the annual average of the full salary of the teacher throughout his employment in such service.

Modifications for teachers on reduced salary

70.(1) The annual allowance payable to a teacher of a description specified in column A of the table below whose average salary falls by virtue of an election made under regulation 12(2) to be calculated by reference to his full salary within the meaning of regulation 9(5) shall not exceed the fraction prescribed in column B of that table of whichever is the greater of the two sums specified in paragraph (2).

TABLE

A	B
Description of Teacher	Fraction of specified sum
(a) First entered reckonable service before age 50 and has service falling within regulation 4(1)(a) or (c) of at least 10 years	One-half

- | | |
|--|----------------|
| (b) First entered reckonable service at age 50 | Two-fifths |
| (c) First entered reckonable service at age 51 | Three-tenths |
| (d) First entered reckonable service at age 52 | One-fifth |
| (e) First entered reckonable service at age 53 | One-tenth |
| (f) First entered reckonable service at age 54 | One-fourteenth |

NOTE: This paragraph does not apply to a teacher if the aggregate of his reckonable service before the date on which his average salary falls to be calculated and the period between that date and his 60th birthday amounts to less than five years.

- (2) The two sums mentioned in paragraph (1) are -
- (a) the highest salary of the teacher for any one of the last five years of reckonable service;
 - (b) the annual average of the teacher's total remuneration for any period of three consecutive years during which he was employed in reckonable service ending not more than ten years before the date when he ceased to be so employed.

(3) The additional allowance payable to a teacher to whom paragraph (1) applies shall not exceed three times the amount of the annual allowance payable to him.

Allocation of annual allowance

71.(1) A teacher may in accordance with Schedule 5 by declaration or declarations allocate not more than one-third of the annual allowance payable to him to the payment, as he may elect, of either -

- (a) a pension commencing on his death to his widow or a person dependent on him for the life of that widow or dependant; or
- (b) an annuity to him and his wife for their joint

lives and, on his death, a pension for life to his widow.

(2) In paragraph (1) the reference to a teacher's wife is a reference to his wife at the time of the declaration and "widow" shall be construed accordingly; and in its application to a woman teacher the paragraph shall have effect with the substitution for the references to the teacher's wife and widow of references to the teacher's husband and widower.

(3) No declaration shall take effect before a teacher has attained the age of 60 and completed so much service as is specified in regulation 50(1)(a) or (b); but notice of intention to make a declaration may be given at any time within, and shall not be given before, the four months preceding whichever is the later of the 60th birthday of the teacher and the completion of that service.

(4) Subject to the provisions of Schedule 5 relating to the revocation and avoidance of declarations, a declaration shall take effect on its delivery to the Council and thereupon -

(a) as from the date upon which the annual allowance begins to accrue -

(i) the amount of the allowance calculated under regulation 51 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 Council in accordance with tables from time to time prepared for the purposes of this regulation by an actuary appointed by the Council;

(b) on the subsequent death of the teacher, a pension shall be payable in accordance with his declaration at the rate so determined.

(5) Where a teacher whose declaration is made otherwise than in pursuance of a notice of his intention to retire within four months of the service of that notice dies while employed in reckonable service after his declaration takes effect, he shall, for the purposes of paragraph (4), be deemed to have died immediately after the annual allowance that would have been payable to him began to accrue.

(6) Where an annual allowance has begun to accrue after the teacher has notified the Council of his intention to make an allocation but before the declaration referred to in paragraph (1) has been delivered to the Council, the allowance may be paid at a rate not exceeding two-thirds of the rate calculated under regulation 51 until the delivery of that declaration; and any overpayment or underpayment of the allowance shall be deducted from or as the case may be added to subsequent payments of the allowance.

Abatement of annual allowance on re-employment

72.(1) An annual allowance shall be abated in accordance with this regulation if the teacher becomes or, subject to paragraph (4), became before the commencement of these regulations employed 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 his re-employment salary is not less than his previous salary, be suspended; and
- (b) for any period when his re-employment salary is less than his previous salary, be reduced by the amount by which the aggregate of the allowance and his re-employment salary exceeds his

previous salary.

(3) In this regulation -

"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 three years before the allowance became payable to him -

- (i) increased in the proportion in which a pension beginning on the day following that on which that salary ceased to be payable would have been increased under paragraph (1) of regulation 76; and
- (ii) reduced by the amount of any allocation made under regulation 71 or a previous provision to the like effect if he becomes employed in employment to which paragraph (1) applies at the time of the commencement of the re-employment salary in relation to which the comparison falls to be made; and

"re-employment salary" means the annual rate of the salary paid to the teacher on his first appointment to the post in respect of which it falls to be calculated;

"year" means a period of 365 days;

and the references in the last foregoing paragraph to an allowance shall be construed as references to an allowance as increased by virtue of paragraph (1) of regulation seventy-six of these regulations .

(4) An annual allowance which on the commencement of these regulations is abated under the Law of 1948 by reference to 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 regulation, continue to be abated in accordance with that regulation and the preceding provisions of this regulation shall accordingly not apply to him.

Abatement of annual allowance on account of sick pay

73. 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

sick leave in excess of the period specified by regulation 4(3)(b)(i) exceeds his previous salary (within the meaning of regulation 72).

Avoidance of duplicate pensions

74.(1) No allowance shall be payable in respect of any period of service which has become reckonable as service under the States of Guernsey Civil Service (Pensions and other Benefits) Rules, 1972.

(2) For the purposes of this regulation any years of service for purposes of calculating a pension shall be deemed to be service, and any sum payable, whether as a continuing allowance or as a lump sum, by way of pension, superannuation allowance, compensation for loss or abolition of office or otherwise in respect of retirement, shall be deemed to be pension.

(3) An allowance shall not be so reduced under this regulation as to make its actuarial value in respect of the period in question less than the actuarial value of the contributions paid by the teacher in respect of that period, and for the purposes of this paragraph the amount of those contributions shall be taken to include -

- (a) all contributions paid under regulation 29 or any previous provision to the like effect; and
- (b) compound interest on those contributions calculated at the rate of 3 per cent per annum with yearly rests from the first day of the financial year following that to which they are attributable to the date on which the allowance begins to accrue.

Suspension and resumption of infirmity allowances

75.(1) If the Council is satisfied that a teacher under 60 in respect of whom an annual allowance is payable by virtue

of regulation 50(1)(c) or a previous provision to the like effect has ceased to be incapacitated payment of that allowance may be suspended from such day after he so ceases as may be approved.

(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 he is not then employed in reckonable service (or, if he is then so employed, on the day following that on which he ceases to be so employed) or, if the Council is satisfied that the teacher has again become incapacitated, the date on which application for the resumption of payment is received by the Council, whichever first occurs.

(3) Payment of an annual allowance shall not be resumed -

- (a) in the case of a teacher under 60, if he has been employed in reckonable service since the allowance first became payable to him unless he has also been so employed within the period of six months immediately preceding the date of the application for the resumption of payment mentioned in paragraph (2);
- (b) in the case of any teacher, if since the allowance was suspended the Council has paid a transfer value in respect of him under interchange provisions;
- (c) in the case of any teacher, if an allowance has become payable to him by virtue of regulation 58(3).

(4) If in a case where payment of an annual allowance is resumed by reason of the Council being satisfied that the teacher has again become incapacitated the Council 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.

(5) For the purposes of these regulations 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 regulation 50(1)(a).

Increases in rates of benefits, etc.

76.(1) The annual rate or amount of any benefit under this Part and of any benefit payable by the Council by agreement with the Secretary of State which was formerly payable by the Secretary of State in pursuance of the provisions of the Law 1948 shall be increased by the Council so as to maintain parity as between the the annual rate or amount of such benefit and the annual rate or amount of the corresponding benefit payable under the superannuation scheme for teachers in public employment in England and Wales for the time being in force.

(2) The Council may defer or as the case may be suspend for so long or reduce by so much as it may determine the payment of any benefit payable apart from this regulation in respect of a teacher who is convicted of any offence committed before the benefit becomes payable which in the opinion of the Council has been gravely injurious to the public interest or be liable to lead to serious loss of confidence in the public sector.

PART IV

INTERCHANGES, ETC.

Approved superannuation schemes

77. "Approved superannuation scheme" means a scheme wholly approved by the States Income Tax Authority under section 155 of the Income Tax Law or approved by the Council for the purposes of this Part in the case of any teacher; and references to an approved superannuation scheme in regulations 78 and 79 are references to a scheme approved by the States Income Tax Authority on the day when the teacher first becomes, or was last, subject to the scheme respectively.

Payment of transfer values

78(1) On an application being made in writing by the person responsible for the management of an approved superannuation scheme within the period specified by paragraph (2) the

Council may pay to that person a transfer value (calculated in accordance with Part I of Schedule 6) in respect of a former teacher who, after being employed in reckonable service, becomes subject to that scheme.

(2) The period specified for the purposes of paragraph (1) is six months from the day when the former teacher became subject to the approved superannuation scheme or such longer period as may in the case of any teacher be approved.

(3) Where the payment of any such transfer value is made the reckonable service of the teacher to whom it relates shall cease to be treated as such for all purposes of these regulations.

Receipt of transfer values

79.(1) The Council may receive a transfer value from the person responsible for the management of an approved superannuation scheme in respect of a teacher who, after being subject to that scheme, elects within six months of his becoming employed in reckonable service that such a transfer value shall be paid in respect of him.

(2) A teacher in respect of whom a transfer value is received by virtue of paragraph (1) shall be credited with reckonable service in accordance with Part 2 of Schedule 6.

Modifications relating to schemes outside the Island

80. In their application to schemes for persons employed outside the Island regulations 78 and 79 shall be construed as if the references to persons subject to those schemes were references to persons in comparable British service and in their application to any such person -

- (a) regulation 78 shall have effect with the insertion after "becomes" of "or has at any time become"; and

- (b) regulation 79 shall have effect with the substitution for the words "within six months of his becoming employed in reckonable service" of the words "or has at any time elected".

Exceptions

81.(1) No transfer value shall be paid or as the case may be received under these regulations on account of any interchange in respect of which such a value has been respectively paid or received under previous interchange provisions.

(2) Subject to paragraph (4), no transfer value shall be paid under regulation 78 in respect of a teacher who, when the application relating to him was received by the Council, was entitled to be paid an annual allowance by virtue of regulation 50(1)(a) or (b).

(3) Subject to paragraph (4), no transfer value shall be received under these regulations in respect of a person to whom regulation 72(1)(a) applies or a person who has become entitled to a superannuation allowance under a provision in a statutory scheme corresponding to regulation 50(1)(a) or (b).

(4) Paragraph (2) shall not apply to a teacher who, on ceasing to be employed in reckonable service, becomes employed in comparable British service; and paragraph (3) shall not apply to a teacher who, on ceasing to be employed in comparable British service, becomes employed in reckonable service.

PART V

SUPPLEMENTARY PROVISIONS

Records and information

82.(1) The Council shall record for each such person for each financial year -

- (a) the rate of salary;

- (b) the amount of salary paid, distinguishing payments which are subject to contributions from other payments;
- (c) the value of any lodging, and of any services provided free in connection with that lodging, treated as forming part of the salary of the teacher by virtue of regulation 3(7)(a);
- (d) the contributions deducted;
- (e) the period of employment in reckonable service; and
- (f) the dates of absence on sick leave and special leave, with reasons for the latter leave, and the proportion of pay during such absence.

(2) Every employer, not being the States of Guernsey, shall make to the Council such reports and returns, and give to the Council such information relating to such persons, as the Council may require for the purposes of its functions under these regulations.

(3) Every person to whom by reason of his employment these regulations apply or, as the case may be, the personal representatives of every person to whom by that reason they applied, and every person by whom any benefit or payment is claimed under regulation 83(1), shall give such information and produce such documents to the Council as the Council may require for the purposes of its functions under these regulations.

Payment of benefits

83.(1) Every claim to a benefit payable or other payment due under these regulations shall be supported by a declaration as to such matters, made in such form and verified in such manner, as the Council may require.

(2) Every allowance, pension, annuity and other sum payable under these regulations 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 three months.

(3) No apportionment of any such sum as is mentioned in paragraph (2) shall take place.

(4) Where 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 one-twelfth 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 one-twelfth 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 which a benefit is payable is a minor, or is in the opinion of the Council incapable by reason of infirmity of mind or body of managing his affairs, the Council may pay the benefit to any person having the care of that person or apply it in such manner as it thinks fit for the benefit of that person or his dependants.

Payments in respect of deceased persons

84. On the death of a person to whom or to whose estate any sum not exceeding £1,500 is due under these regulations the Council may, without probate or other proof of the title of the personal representatives 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 it to be beneficially entitled to the personal estate of the deceased.

Benefits not assignable

85.(1) Every assignment of or charge on, and every agreement to assign or charge, any benefit payable under these regulations shall be void.

(2) On the insolvency 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 regulation -

- (a) "benefit" includes any right to be repaid contributions under section D of Part II;
- (b) "assignment" does not include allocation under regulation 71 or any disposition made in pursuance of an agreement with the Council relating to the recovery of overpayment of benefit.

Extension of time

86. Subject to regulation 28(7) the Council may in any particular case extend the time within which anything is required or authorised to be done under these regulations.

Delegation of functions of Council

87. The functions conferred by the Council by these regulations may be exercised on behalf of the Council by any person authorised by the Council in that behalf.

SCHEDULE 1

Regulation 4(2)(a)

EMPLOYMENT WHICH IS RECKONABLE SERVICE

PART I

SERVICE RECKONABLE AS SUCH

1. Teacher in a school maintained by the States.
2. Teacher in a school in respect of which grants are made by the States.
3. Teacher in an establishment of further education maintained by the States.
4. Teacher not within the foregoing paragraphs of this Schedule who is employed by the States if, with the agreement of the Council, he elects that his service shall be reckonable service.

SCHEDULE 2

Regulation 24

ADDED YEARS

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 five years or (in the case of a teacher who is aged 55 or over when he begins to pay contributions) before the teacher attains the age of 60.

3. In the case of a teacher who is paying additional contributions otherwise than under regulation 24 the maximum rate of contributions under these regulations shall be determined by deducting from 9 per cent the percentage of those additional contributions.

4. An election under these regulations may be varied by a subsequent election to pay contributions at a higher rate in accordance with the provisions of this Schedule taking effect -

- (a) in the case of contributions payable by virtue of regulation 24(4), on the teacher again becoming employed in reckonable service; and
- (b) in any other case, from 1st January in the year following the year in which the varying election is received by the Council.

NOTE: In this Schedule "additional contributions" means contributions under sections B and C of Part II.

METHOD 1 CONTRIBUTIONS AND DEDUCTIONS

TABLE I
CONTRIBUTIONS

A Age on the date from which the teacher's election is effective (regulation 23(4))	B Period in years for which contributions are required to be paid in respect of each added year (regulation 22)								
	Rate of contributions elected (regulation 23)								
	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 regulation 22 is not an exact number of years.

TABLE 2 Regulations 24(4) and 43(2)

DEDUCTIONS

As regards any teacher the deduction to be made is the annual amount of his contributions at the last rate payable multiplied by the factor shown in column B against the entry in column A which specifies the number of further years during which contributions would have been payable, reduced where necessary in accordance with the provisions of regulation 20(2).

A	B
Number of further years during which contributions would have been payable	Factor
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

NOTE: The necessary interpolations are to be made where the further period for which contributions would have been payable is not an exact number of years.

TABLE 3 Regulation 25

METHOD 2 CONTRIBUTIONS

The factor for the purposes of regulation 25 is the percentage of the full salary of the teacher at the rate payable to him on the date on which the Council receives his election which appears in the table below against the entry relating to his age on that date.

Age	Percentage
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

Age	Percentage
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
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, three years) immediately preceding the receipt by the Council 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 his previous post in that service, his full salary for the purposes of regulation 25 shall be the amount of the salary which, in the opinion of the Council, would have been payable to him if he had continued to be employed on terms and conditions comparable to those on which he was employed immediately before his salary was reduced or, as the case may be, his post was changed.

2. In the case of any 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 regulation 25 is the percentage of such salary not exceeding his average salary as the Council may determine after consulting an actuary appointed by the Council.

SCHEDULE 3

Regulation 34

SPECIAL CONTRIBUTIONS

TABLE 1

DEEMED ADDITIONAL SERVICE

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 his additional contributions held in the Fund at 31st March 1972; and
- c is the amount (in pounds) of his annual salary at that date.

A	B	A	B
Age of teacher at last birthday before 1st April 1972	Factor	Age of teacher at last birthday before 1st April 1972	Factor
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

Regulation 41.

DETERMINATION OF SPECIAL CONTRIBUTIONS

A Age on the date from which additional contributions begin to be paid	B Period in years for which contributions are required to be paid in respect of each year of service (regulation 39(1)(a))								
	Rate of contributions elected (regulation 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

NOTES:

1. A teacher who before the day specified in relation to him under regulation 41(3)(a) paid in accordance with the Ordinance of 1967 additional contributions so payable after 31st March 1972 shall be taken to have paid contributions in accordance with regulation 39 at the rate specified by him in accordance with regulation 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 his 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.
2. The necessary interpolations are to be made where the period elected under regulation 39(1)(a) is not an exact number of years.

SCHEDULE 4

Regulation 50(1)(b)

NON-RECKONABLE SERVICE COUNTING TOWARDS ENTITLEMENT TO ALLOWANCES

1. Employment in respect of which contributions are payable under the States of Guernsey Civil Service (Pensions and Other Benefits) Rules, 1972 to 1975.
2. Employment by the States in respect of which contributions

are payable under the Federated Superannuation Scheme for Nurses and Hospital Officers.

3. Employment after reckonable service in employment to which interchange provisions for the time being apply.

4. Employment of such other kind, not being comparable British service, as would be taken into account under the provisions of the Superannuation Act 1972 relating to the superannuation of teachers or under the provisions of any enactment relating to the superannuation of teachers and for the time being in force in Northern Ireland, the Isle of Man or the Island of Jersey for the purpose of determining the entitlement of a teacher to benefits under any of those provisions.

SCHEDULE 5

Regulation 71

ALLOCATION DECLARATIONS

1. A declaration for the purposes of regulation 71 shall allocate an amount, expressed as a whole number of pounds, not exceeding -

- (a) one-third of the gross amount of the annual allowance; or
- (b) the amount which would render the balance of the gross allowance less than the amount of the pension payable under regulation 71(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, within three months (or, in the case of a teacher resident outside the Island, four months) of the delivery of a form of declaration to him under paragraph 5(2), after the teacher has -

- (a) within the time specified in the table below, given the Council notice of his intention to make the allocation;
- (b) satisfied the Council as to his health; and
- (c) provided the Council with such information (verified in such manner) as the Council 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 for examination by a medical practitioner nominated by the Council; and the teacher may, if as a result of such examination he does not satisfy the Council as to his health, submit himself 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 Council 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 Council of his intention to make a declaration the Council shall by notice in writing inform him of -

- (a) the amount or as the case may be estimated amount of any allowance payable in respect of him;
- (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 Council as is mentioned in paragraph 3(b) and (c), the Council shall deliver to him a form of declaration.

(3) As soon as may be after the teacher has delivered

his declaration the Council shall by notice in writing inform him of any annuity or pension payable under regulation 71.

6.(1) Subject to paragraph (2), a declaration may be varied or revoked by a further declaration made before the day specified in the table.

(2) A retiring teacher (within the meaning of note 2 to the table) who -

(a) has allocated the maximum amount permissible by reference to the amount of the allowance specified in the notice served on him under paragraph 5(1)(a); and

(b) has within six months of the commencement of payment of that allowance been notified by the Council of an increase in its amount,

may, subject to paragraph 1, increase the amount allocated by a further declaration delivered to the Council within fourteen days of the receipt of that notification.

(3) 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

Paragraph	Subject matter	Retiring teacher	Continuing teacher
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 four months before whichever is the later of his 60th birthday and the completion of so much service as is specified in regulation 50(1)(a) or (b)
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 Council.	Whichever is the later of the day on which the declaration takes effect and the day on which it is delivered to the Council.

- NOTES: 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 his intention to retire within four months of the service of the notice; and the reference to a continuing teacher is to a teacher who is not a retiring teacher.

SCHEDULE 6

Regulations 78(1) and 79(2)

TRANSFER VALUES

PART 1

Transfer values

1. The transfer value payable in respect of any teacher shall be -
- (a) the aggregate of the sums calculated in accordance with paragraph 2 in respect of accrued gross pension, lump sum and widow's pension, together with -
 - (b) compound interest at 6 per cent with yearly rests in respect of each complete year beginning with the day upon which the teacher ceases to be employed in reckonable service and ending with the day on which the transfer value is paid.
- 2.(1) The sums in respect of gross pension and lump sum shall be calculated by multiplying the accrued entitlement (within the meaning of paragraph 3) of the teacher to that benefit by the appropriate factor.
- (2) The sum in respect of widow's pension shall be calculated by multiplying the accrued entitlement of the teacher to that pension by four.

3. The accrued entitlement of a teacher to a benefit is the amount expressed in pounds calculated by multiplying his average salary immediately before the date when he ceased to be employed in reckonable service by the fraction of which the numerator and denominator are shown in column 2 and 3 respectively of the table below in the entry relating to that benefit.

TABLE

1	2	3
Benefit	Numerator	Denominator
1. Gross pension	Years of service	80
2. Lump sum	(a) Years of service before October 1956	30
	(b) Three times years of service after September 1956	80
3. Widow's pension	Years of service counting under regulation 63	160

- NOTES: 1. "The appropriate factor" means the factor appearing in the appropriate column of the appropriate part of the table in the Appendix against the entry relating to the age of the teacher at the date when he ceased to be employed in reckonable service.
2. "Service" means reckonable service and as regards any teacher includes the number of added years calculated in accordance with regulations 24(2)(b), 26(5)(b)(ii) and 27(3), but does not include any period in respect of which any contributions under these regulations or previous provisions payable while the teacher was employed in reckonable service have not been paid by him when he ceases to be so employed.
3. War service counts as half.

PART 2

Reckonable service

4. The reckonable service of a teacher in respect of whom the Council receives a transfer value relating to his comparable British service shall be the service certified by the

person responsible for the management of the approved superannuation scheme to which he was subject as the service which stood to his credit under that scheme when it ceased to apply to him.

5. A teacher who was previously subject to any other superannuation scheme shall be credited with reckonable service equal to the reckonable service which would enable the Council to pay, in respect of a former teacher of his age, a transfer value of the amount which the Council received in respect of the teacher.

6. For the purposes of paragraph 5 -

(a) the calculation of the reckonable service to be credited to him is to be made by reference to his age, and to the full salary at the rate payable to him, on the day on which he became employed in reckonable service or, if the transfer value in respect of him is received by the Council more than one year after he becomes employed in reckonable service, the day on which that transfer value is received;

(b) any sum representing interest which is included in the transfer value is to be taken into account.

7. If in the case of any teacher the reckonable service credited to him by virtue of paragraph 5 is less than his pensionable service under the scheme to which he was formerly subject, that pensionable service (and not the service so credited to him) shall be treated as reckonable service for the purposes of any provision relating to qualification for benefit.

APPENDIX

PART A—MEN

Age for paragraph 2(1), or 6, as the case may be	Gross pension £	Lump sum £
Less than 20	5.00	.60
20	5.05	.60
21	5.10	.61
22	5.15	.61
23	5.20	.61
24	5.25	.62
25	5.30	.62
26	5.35	.63
27	5.40	.63
28	5.45	.63
29	5.50	.64
30	5.55	.64
31	5.60	.65
32	5.65	.66
33	5.70	.66
34	5.75	.67
35	5.80	.67
36	5.85	.68
37	5.90	.68
38	5.95	.68
39	6.00	.69
40	6.05	.69
41	6.10	.70
42	6.15	.70
43	6.20	.71
44	6.25	.72
45	6.30	.72
46	6.40	.73
47	6.50	.74
48	6.60	.74
49	6.70	.75
50	6.80	.75
51	6.90	.76
52	7.10	.76
53	7.30	.77
54	7.50	.78
55	7.70	.79
56	8.00	.80
57	8.30	.81
58	8.60	.82
59	9.00	.84
60	9.50	.86
61	9.50	.88
62	9.50	.91
63	9.50	.94
64	9.50	.98
65	9.50	1.00

APPENDIX

PART B—WOMEN

Age for paragraph 2(1) or 6, as the case may be	Gross pension £	Lump sum £
Less than 20	7·00	·60
20	7·05	·60
21	7·10	·61
22	7·15	·61
23	7·20	·61
24	7·25	·62
25	7·35	·62
26	7·40	·63
27	7·45	·63
28	7·50	·63
29	7·55	·64
30	7·65	·64
31	7·70	·65
32	7·80	·66
33	7·90	·66
34	7·95	·67
35	8·05	·67
36	8·15	·68
37	8·25	·68
38	8·35	·68
39	8·45	·69
40	8·55	·69
41	8·65	·70
42	8·75	·70
43	8·85	·71
44	8·95	·72
45	9·05	·73
46	9·15	·74
47	9·25	·75
48	9·35	·76
49	9·45	·77
50	9·55	·78
51	9·65	·79
52	9·80	·80
53	9·95	·81
54	10·10	·82
55	10·30	·83
56	10·50	·84
57	10·75	·85
58	11·05	·87
59	11·40	·89
60	11·75	·91
61	11·75	·93
62	11·75	·95
63	11·75	·97
64	11·75	·99
65	11·75	1·00

SCHEDULE 7

Regulation 10(2)

TRANSITORY PROVISIONS RELATING TO FAMILY BENEFITS

Provision of Ordinance of 1967

Modification

Section 31

Subsection (1)(b) shall be omitted

Section 37

Paragraph (b) shall be omitted.

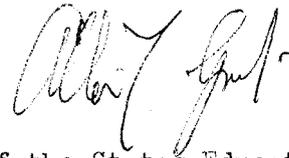
Section 39

Subsection (2)(b) shall be omitted.

Sections 44-54

The provisions of these sections shall apply only in relation to nominations made under regulation 55 before, and still effective at, the beginning of April 1972.

Dated this day of , nineteen hundred
and seventy-seven.



President of the States Education Council,
for and on behalf of the Authority.

EXPLANATORY NOTE

(This Note is not part of the Regulations)

These regulations are made under the Superannuation (Teachers and Teachers' Families) (Guernsey) Law, 1974, and make provision with respect to the pensions, allowances and gratuities which, subject to the fulfilment of such requirements and conditions as are prescribed therein, are to be or may be, paid by the States Education Council to or in respect of teachers.