Department for Education

Consultation on the teachers' pension scheme (TPS): further regulations to complete reform

Government consultation response

October 2014

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Introduction

Public service pension reforms and the TPS

1. Following the recommendations of the Independent Public Service Pensions Commission, chaired by Lord Hutton of Furness, public service pensions are being reformed to make them more sustainable and affordable in the long term, and fairer to both members and the taxpayer.

2. On 9 March 2012, the Department for Education (the Department) published a Proposed Final Agreement (PFA) which set out the design for a reformed TPS. The key provisions of the reformed scheme include: a pension based on career average earnings; an accrual (build up) rate of 1/57th; and a Normal Pension Age (NPA) equal to State Pension Age (SPA), but with options to enable scheme members to retire earlier or later than their NPA.

3. After detailed discussions with representative groups and two public consultations with stakeholders (launched on 7 May and 13 September 2013) the Department has finalised the regulations – The Teachers' Pension Scheme Regulations 2014 – covering the main provisions of the reformed TPS. These were laid before Parliament in March 2014 and provide the framework for the career average arrangements in the TPS as well as for the transition to those arrangements.

4. Full details of the PFA and consultations are available at https://www.gov.uk/government/collections/teachers-pension-scheme and the TPS Regulations 2014 can be found at http://www.legislation.gov.uk/uksi/2014/512/contents/made

5. The reforms to the TPS will ensure that the scheme remains one of the very best available – with guaranteed levels of benefits and inflation proofing. It will provide members with a high-quality and sustainable pension that reflects their valued service to education, and will help employers to attract and retain excellent teachers.

Why the Department consulted on further changes to the TPS arrangements

6. As set out in the earlier consultations, further legislation is needed to complete the full arrangements for the reformed TPS, because:

- some areas of policy outside the main structure of the TPS regulations were being developed separately (e.g. scheme valuation policy);
- the reforms meant that there were some consequential amendments that needed to be made to the existing arrangements in the Teachers' Pension Regulations 2010; and
- the Department had identified a number of miscellaneous amendments that needed to be made to the overall TPS arrangements to improve/clarify how they work.

7. The Department set out in the consultation on the further changes, and in the draft regulations provided as part of it, how it proposes to address these issues. The proposals involve:

- additions to the Teachers' Pension Scheme Regulations 2014; and
- amendments to the Teachers' Pensions Regulations 2010.

8. The proposals and regulations complete the legislative provisions needed to ensure the TPS continues to operate effectively from 1 April 2015, in particular to enable the existing final salary arrangements and the reform arrangements to work together appropriately in line with the PFA. However, please note the section on next steps about plans to update the associated arrangements for premature retirement and additional voluntary contributions.

9. The amending regulations consulted on are being made under the Public Service Pensions Act 2013 and the Superannuation Act 1972.

Consultation process

10. The consultation ran from 28 April 2014 to 18 July 2014. The consultation document and draft regulations were available on the Gov.UK website and responses could be sent to the Department for Education by email or by post.

11. On publication, details of the consultation were sent to all key stakeholder groups and representative bodies, including the teacher unions and employer associations. The Department also ensured that the consultation document was publicised prominently on the scheme administrator's (Teachers' Pensions') website, and that members' and employers could easily link to it from there. In addition, the Department has proactively engaged and met with unions and employers to discuss the proposals, before, during and after the consultation process.

Summary of responses received and the government's response

12. In total 18 written responses were received. These included responses from teacher unions, colleges, local authorities, and employer representatives.

Type of Respondent	Responses	
Trade Union	8	44%
College	1	6%
Local Authorities	4	22%
Employer Representative	4	22%
Anonymous	1	6%
Total:	**18**	**100%**

13. The Department has considered each response and a summary of the main points raised under each section and question of the consultation, along with the Department's final position, is set out below.

14. A significant number of respondents raised issues about whether the public sector schemes should be reformed. Those included claims that there is no need to change the existing structure for the TPS; the scheme as currently designed is affordable and fair; that the new valuation arrangements are inappropriate; and that moving the normal pension age for teachers to the state pension age is not appropriate given the physical and mental demands of teaching.

15. Whilst the Department acknowledges those comments, it does not propose to respond to them in detail here. The Department considers that the case for reform was clearly set out by Lord Hutton, and that both the arrangements for scheme valuations and the overall design for the reformed TPS have already been determined, following long and detailed negotiations and consultations with stakeholders. Furthermore, this consultation was about the further detail of how reforms would be implemented, and ultimately the reformed TPS:

- will offer pensions that continue to be amongst the best available;
- is fair to both members and the taxpayer;
- is sustainable; and
- is being introduced in a way that protects existing members of the TPS effectively and appropriately, offering full protection for pensions already built up and for those nearest retirement.

Consultation Questions and Responses

16. The Department asked for stakeholders' views on the further proposals and draft regulations that are needed to complete arrangements for the reformed TPS. It asked 7 specific questions about those proposals and the draft regulations, and those are covered below.

Question 1: Do you consider the Department has suitably covered what is required by the valuation directions?

17. Those respondents who commented on the extent to which the regulations provide what is needed to comply with HM Treasury's valuation directions agreed that they do. However, the majority of comments focussed on the appropriateness of the valuation arrangements and the impact of the results of the TPS valuation.

18. The teacher unions pointed to there being too much central direction by HM Treasury, meaning that there was not enough scope for schemes to set assumptions specific to their workforces. They also questioned the appropriateness of the updated discount rate and whether the process was about raising more money from teachers and employers rather than making the scheme sustainable.

19. Individual employers and employer representatives noted the impact of the increase in contribution rate on employer budgets. Whilst they appreciated the delay in implementation until 1 September 2015, they are concerned about the negative effect that the increase will have on educational establishment spending, especially when taken alongside the increase in national insurance contributions from April 2016 which will result from changes to state pension arrangements.

Government's response on Question 1

20. The Department notes the comments made but would point out that valuation arrangements and the discount rate had already been the subject of separate consultations undertaken by HM Treasury. It would further note that Lord Hutton clearly set out the case for change here, in particular to the discount rate, in order to ensure arrangements provide a more accurate reflection of full costs. The Department does understand the impact on both employers and members from the changes in contribution rates involved but maintains that these are necessary parts of the overall changes needed to make the TPS sustainable.

21. The Department concludes that the draft regulations on valuation arrangements do cover what is needed appropriately and will proceed to finalise them on that basis.

Question 2: Is there anything else the Department should cover in setting the process for dealing with breaches in the employer cost cap?

22. There was strong agreement from all respondents who commented that the scheme advisory board is the right body to be at the centre of the process for dealing with breaches in the cost cap. There were comments from a number of teacher unions that the process should provide for consultation on all reasonable options that are identified and not just that on which there is agreement, on the grounds there may be legitimate reasons for disagreeing on some options. One such respondent further argued that the scheme advisory board should have a wider role, and should not be restricted to simply providing advice.

23. Most respondents agree with the proposed timetable for considering issues and implementing solutions but some noted that it would be important to maintain progress once an issue arose. It was also noted that ongoing monitoring and communication is important in seeking to avoid any breach in the first place if possible.

Government's response on Question 2

24. The Department notes and is pleased that there is consensus that the scheme advisory board should play a central role in considering how to address any breach of the cost cap. The Department considers that the proposed process does provide a robust mechanism for identifying the best option/solution to any breach. It also considers that the arrangements do not preclude the consideration of (including wider consultation on) other options put forward where agreement on a recommended solution is not reached by the board. The Department does not, however, want to commit to a specific approach to consultation at this stage.

25. The Department notes the comments on whether the scheme advisory board's role is too restrictive, but would point out that there has been significant consideration of this matter previously. Ultimately the Secretary of State is responsible for scheme policy and within that any recommendation on the steps to be taken has to be subject to her/his agreement – in line with the provisions of the Public Service Pensions Act 2013. The Department would also note that the board will add to and not diminish the arrangements for managing the TPS and communicating with stakeholders, and those arrangements as a whole will ensure the arrangements for managing and communicating on scheme finances will remain effective.

26. The Department concludes that the proposed process and roles in the event of a breach of the cost cap are appropriate and effective. It thus proposes to finalise the regulations on that basis. However, it recognises the need to build on what was included in the draft regulations so as to make the respective roles of the Secretary of State and the Scheme Advisory Board clearer, and will amend the final regulations accordingly.

Question 3: Do you have any comments on the proposed approach to provide that the administration costs of the scheme are borne by employers from September 2015?

27. Most respondents accepted or supported the case for employers meeting these costs. Those who did not signal their support instead indicated that they reserved judgement until more details on the precise make-up of the costs involved are given.

28. Some concerns were raised about the mechanisms for controlling future changes in costs and whether the move would impact on the relationship between the scheme administrator and employers. A few respondents also noted that the move would add, albeit marginally, to the increase in contributions costs faced by employers. At least one respondent suggested that the savings to the Department's budget should be passed on to schools' budgets.

Government's response on question 3

29. The Department appreciates and notes the comments made. The Department can confirm that the administration charge will only cover the relevant costs of administering the scheme from 1 April 2015 onwards – though, in line with the agreement to delay the collection of increased employer contributions following the result of the latest scheme valuation, the charge will not begin to be collected until September 2015.

30. The costs involved are not, however, limited to the costs associated with the administration contract with the scheme administrator, Teachers' Pensions, but also include costs for: legal, medical, actuarial and audit advice; Department staff involved with running the Scheme; and any costs associated with the Pension Board and Scheme Advisory Board. All-in-all that is why the administration charge is expected to amount to a 0.08% addition to the employer contribution rate.

31. The costs involved will be fully accounted for and kept under regular review, with the TPS Pensions Board expected to take a central part in overall monitoring and control. If experience shows there has been any over or under collection there will be a suitable adjustment made to the administration charge going forward, and it is expected that a substantive review (especially of projected future costs) will take place alongside every valuation cycle. Ultimately, this process will only collect what is needed to run the scheme effectively for members and employers – and they will have a new direct role in shaping what that entails through the TPS Pensions Board in particular.

32. The Department notes the comments regarding employer costs but feels that the marginal increase involved is more than offset by the improved accountability and flexibility that is delivered. Within that, the arrangements will enable employers to play a central part in shaping administration arrangements and thereby ensure they continue to get the support they need to carry out their responsibilities effectively and to use the scheme arrangements to the full to support management of their teaching workforce.

33. The impact on the Department's budget of transferring these administration costs will be considered as part of the next Spending Review settlement, as will pressures on schools' budgets.

34. The Department concludes that the administration charge should be implemented from 1 April 2014, but with collection of the charge being delayed until September 2014, and that the draft regulations suitably provide for that to be done. It notes the desire for more clarity on costs/funding and will ensure that this is provided.

Question 4: Do you have any comments on the proposed contribution tiers and arrangements for member contributions from 1 April 2015?

35. Almost all (16 out of 18) respondents commented here. Respondents generally agreed that the proposed change to basing contribution tiers on actual earnings was fair. It was noted that the move would help address affordability issues for the lower paid and is likely, therefore, to help avoid an increase in the number of members opting-out. It was also noted, however, that full-time members may find the move unfair as there could be a knock-on effect in the contribution rates that they are required to pay.

36. There was also general support for uprating the tiers annually in line with the Consumer Prices Index. However, respondents had differing opinions on the proposed structure of the contributions. Some supported the structure, particularly the reduction in the difference between the upper and lower tiers, and the increase in the cut-off salary for the lowest tier. Others did not support the structure and in particular the following issues and suggestions were raised:-

- A single rate would be fairer and simpler to administer.
- There is no actuarial basis for tiered contributions in a CARE scheme.
- Gradual reduction of tiers could cause presentational issues.
- A single rate could be set for supply teachers to prevent month-to-month fluctuations between bands.
- Those in multiple employments should be allocated a contribution rate using the total of all employments.
- Structure should be reviewed at each valuation, with a view to working towards a single rate.
- Preference for two-tier structure.
- Preference for retaining eight tiers.
- Concerns about the effect of tax relief making the tiers inequitable.
- Concerns about the impact on recruitment and retention of school leaders.
- Concerns about the impact on those earning less than £15,000.
- General opposition to the average scheme member contribution of 9.6%.

Government's response on question 4

37. The Department welcomes and acknowledges the comments received. This is a complex area where there are a wide range of issues and impacts to consider, and which was the subject of much discussion with representative groups in advance of the consultation proposals.

38. As part of the development of the proposed contribution structure, the Department has considered most if not all of the issues raised by respondents. The Department

considered, for example, the case for a single contribution rate and concluded that the commitment to protect the lowest paid, alongside the fact that a large number of active members will continue to have significant elements of final salary service in the scheme, justifies the retention of tiered contributions over the next four year valuation period.

39. The Department gave significant consideration to the make-up of the contribution tiers for the next four years. It considered, for example, the impact on those earning less than £15,000 and has ensured that under this structure these individuals will continue to pay contributions significantly below the 9.6% average. It also considered the potential impact of tiered contributions on the recruitment and retention of school leaders whilst developing this structure and this was one of the factors in reducing the percentage difference between the highest and lowest tiers.

40. The Department recognises that there is an argument for a further reduction in the number of and variation between tiers, on the grounds that career average arrangements tend to benefit all members proportionately, and do not unfairly benefit high earners. The Department also notes, however, that the higher paid will benefit more from their accrued final salary service than the lower paid, and that this will tend to continue, irrespective of whether they are protected members or not, because of the further protection available to all members through the final salary link. Furthermore, in the shorter term at least, those in the higher paid tiers are likely to have proportionately more final salary service given usual career progression patterns.

41. On the other issues raised by respondents, the Department recognises that contribution rates may vary for supply teachers but ultimately considers that it would be unfair to treat them differently when it comes to determining contributions payable. Each employment should be treated independently and the contribution tier relating to the actual earnings in each employment should be applied. The Department appreciates that there might be communication and administrative issues relating to part-time supply teachers whose earnings vary from month-to-month or teachers working in multiple or concurrent employments with different earnings. Nevertheless, over the course of a financial year, the average contributions payable by supply teachers will be fair. The Department can also confirm that it has considered the impact of taxation on overall earnings and contributions when developing this proposed structure.

42. All-in-all the Department considers that the proposed structure and arrangements gives the best balance available at this stage when set against the key issues involved i.e. the need to protect the low paid; the change in dynamic resulting from the move to career average arrangements; the remaining advantage from final salary service already accrued; etc.

43. As the argument for and against contribution tiers will continue to evolve over the coming valuation cycles, the Department proposes to return to this issue when the next TPS valuation is taking place, and implement any changes determined alongside the

outcome of that valuation. Whilst there is a presumption that the case for a reduction in the number of tiers and the differential between them will strengthen, a full review will be undertaken and that will take account of the same factors considered this time.

44. On a final point, the Department notes the comments that no justification has been put forward to support the increase in member contributions to the 9.6% average. Whilst that has been the subject of previous discussions/consultation the Department would again refute such claims and point to the justification provided by Lord Hutton alongside the outcome of the recent TPS valuation. The increase is needed to make the scheme more sustainable and fairer, and within that to reflect that it is members who have, on average, benefitted from improvements in longevity.

45. In conclusion, the Department remains of the view that the proposed contribution structure and arrangements are appropriate and achieve the policy objective at this time. The draft regulations will form the final regulations, therefore, but further reviews of the arrangements will be carried out in line with the timetable for future valuations.

Question 5: Do you have any comment on the new transfer arrangements or the proposal to provide a transition period to give affected members more time to elect to transfer their previous service on Comparable United Kingdom (CUKS) or Comparable British service (CBS) arrangements?

46. Respondents generally welcome the continuation of the transfer club arrangements. Most, however, pointed to the need for more guidance on the precise way in which the club arrangements will work in the future, particularly for transfers between the TPS and the Local Government Pension Scheme, and others raised concerns about the cost of such transfers to the TPS.

47. Almost all respondents welcomed the proposed time limits for club transfers but one raised concerns about such transfers not being possible where a member has had a break in pensionable public service of more than five years. In addition, those who responded welcomed the proposed extended time limit (to 31 March 2016) for members to make a transfer on CUKS or CBS terms. The teacher unions, however, recommended that this should be extended to two years (i.e. 31 March 2017).

Government's response on question 5

48. The Department welcomes the comments received. It considers that the club transfer arrangements are a key part of enabling employers of teachers, and across the public service, to manage their workforces effectively, and are vital in helping to ensure pension issues do not get in the way when individuals wish to move across the public service. The Department acknowledges the concerns about costs and whilst it would argue that benefits outweigh those it will nevertheless continue to monitor and act on this issue. Within that, the Department's officials have worked closely with those from HM Treasury and the other public service schemes to, for example, ensure that the transfer value basis reflects a sharing of the costs between transferring and receiving schemes where a member transfers Career Average benefits with a higher in-service indexation rate. They will also continue to work with the scheme actuary to ensure the actuarial arrangements are fair.

49. The Department has, during discussions and consultation, striven to set out the new arrangements as fully and clearly as possible. It fully acknowledges, however, the need to ensure that all employers and members have comprehensive guidance on the detail of the revised club transfer arrangements. The Department is working closely with the scheme administrator to ensure that this is provided, so that all parties understand what is involved and can make informed choices of what is best for them. The Department is also working with HM Treasury and the other schemes to ensure that full details of the overall arrangements and the arrangements for each scheme are made available effectively.

50. The time limits for making a club transfer line up with the arrangements that the Government has put in place for protecting the current pension status of members close to normal pension age. Those allow a member of the TPS with full protection, for example, to retain that or similar protection if they have a break in service and then either return to the TPS or transfer to another public service pension scheme (depending on the new scheme's arrangements) without a break of more than five years. It would clearly be inappropriate to have a longer time period for those who transfer to another scheme rather than return to their original scheme. Hence, to effect a club transfer, the break in service between club schemes must not exceed five years.

51. The Department acknowledges calls to extend further the time limit for making a transfer under current CUKS or CBS terms. On reflection it is persuaded that the extra time will help to ensure that affected members are given sufficient opportunity to be aware of and to take up this option. Consequently, any member leaving a CUKS or CBS arrangement and then joining the TPS on or before 31 March 2015 will have until 31 March 2017 to elect for a CUKS or CBS transfer. In addition, the Department will, as suggested by respondents, make sure that comprehensive and effective communications are provided on this issue in order to seek to ensure that the revised deadline is understood and acted upon.

52. Overall, the Department is of the view that the draft regulations provide what is needed in respect of club, CUKS and CBS transfers, save for the revised deadline in respect of the latter. The Department will, therefore, finalise the regulations taking account of the revised time limit for making a transfer on a CUKS or CBS basis, so that elections to transfer can be accepted up to two years (i.e. up to 31 March 2017) in respect of members who have joined the TPS up to 31 March 2015.

Question 6: Do you have any comments on the proposed amendments set out in parts 5 and 6 (of the consultation document)?

53. This question covered a number of detailed technical amendments set out in the consultation document and draft regulations. Almost all those who responded signalled that they welcomed the extension of time limits for making 'in-service' applications for ill-health retirement, and the removal of restrictions on family benefit service and club transfers after normal pension age.

54. The unions also indicated that they welcome the absence of abatement provisions in the career average arrangements but are very disappointed that such arrangements are being retained in respect of final salary pension – and that career average pension will be taken account of in determining whether abatement applies to final salary pension.

55. One respondent noted that arrangements for premature retirement compensation need to be updated.

Government's response on question 6

56. The Department is pleased with the response on the proposed amendments to ill-health retirement, family benefits and transfers. Throughout the reform process the Department has always looked to work with stakeholders to ensure that changes not only deliver the reform arrangements but also improve the way the TPS works to support teachers and employers.

57. The comments on abatement provisions are noted. These arrangements were not part of this latest consultation and they have been the subject of previous consideration by HM Treasury within the reform process. The abatement provisions are a long-standing part of the existing TPS final salary arrangements and continue to be regarded as an essential part of managing the ongoing costs of those arrangements. HM Treasury were aware of the concerns raised by respondents when reaching that conclusion and the Department does not, therefore, propose to seek to amend the draft regulations.

58. None of the comments raised under this question give rise to the need to change the draft regulations and, therefore, the Department will use them as the basis for the final regulations. The Department, however, notes the comments on the premature retirement arrangements and can confirm it does propose to update these by 1 April 2015, so as to ensure they continue to operate effectively. Please see the later section on next steps for more detail.

Question 7: Do you have any other comments on the proposals set out in the consultation document?

59. One employer took the opportunity here to further highlight the impact of increased pension contributions on colleges' budgets and in turn the potential impact on education provision.

60. All the unions that responded highlighted their strong concerns over the TPS membership arrangements. They are concerned that these fail to deal with certain groups of teachers working for employers not covered by the regulations. The unions consider that everyone who works as a teacher should be allowed access to the TPS irrespective of who employs them.

Government's response on question 7

61. The Department acknowledges the comment on the impact of increased contribution costs and has responded to that earlier in this document.

62. The concerns raised on membership are also acknowledged. The Department has made changes to the scheme membership arrangements, including some during the reform process, to reflect changes in the way education is provided. It is true, however, that there are still circumstances which prevent certain groups of teachers participating in the TPS, most notably supply teachers employed by private sector agencies and other teachers employed by private sector bodies outside of a Fair Deal agreement. The issues involved are complex and are not ones that stem from, or specifically relate to, scheme reform. The Department will consider the comments raised, and issues involved, further and respond to them separately to this consultation.

Government's overall response

63. The Department appreciates the work that respondents have put into considering and commenting on the issues involved. The Department has looked closely at all of the comments raised. In line with the above responses the Department considers that the draft regulations should now form the basis of the final regulations save for the amendments noted, in particular the time limit for making a transfer on CUKS and CBS terms which will be extended by one year as indicated above. The Department does acknowledge the need to ensure, for example, that the regulations are backed up with good clear guidance for members and employers. The Department will work with the scheme administrator to ensure that is provided and on the other actions covered in this response.

64. As set out above, the Department acknowledges that a significant number of the respondents, in particular many of the unions, do not agree the case for reform. The Department, nevertheless, maintains that the case for change is proven in line with paragraph 15 above. Furthermore, it considers that the changes introduced suitably balance the need to make the TPS more sustainable and fairer to both members and taxpayers. At the same time the arrangements ensure that accrued rights are protected and those near retirement, who have little time to change their pension saving or planning, are not unfairly disadvantaged. In addition, the Department maintains that it has properly undertaken its obligations under the public sector equalities duty in developing these further changes.

65. In conclusion, the changes covered in this consultation will ensure the final salary and career average arrangements work effectively together, and ultimately that members will still have the scope to build up good pensions, that are amongst the best available.

Next steps

66. The draft regulations will now form the basis of the final regulations. The aim is to complete work on these and lay them in Parliament in early October. That will, in turn, enable sufficient time for suitable communication and provision of guidance on all the changes involved, before they come into effect in April 2015.

67. Whilst these amending regulations complete the reform picture for the main TPS, further amendments are needed to the associated Premature Retirement and Additional Voluntary Contribution arrangements in order to ensure they continue to work effectively when the reform arrangements are introduced. The changes will involve updating the regulations to take account of the 2014 arrangement, with no significant change in policy involved. In the case of the Additional Voluntary Contributions regulations, however, the Department does now intend to take account of the changes announced within Budget 2014 and provide members of the scheme with more flexibility on how they can access the funds derived from Additional Voluntary Contributions – in particular by ending the requirement to take an annuity and allow more flexibility on lump sum drawdown.

68. The Department intends to lay amendments to the Premature Retirement and Additional Voluntary Contribution regulations in time for them to come into effect on 1 April and will provide more details on proposals later in the year.

Annex A: List of organisations that responded to the consultation

The following is a list of people and organisations who responded to the consultation.

- Association of Colleges (AoC)
- Association of School and College Leaders (ASCL)
- Association of Teachers and Lecturers (ATL)
- Croydon Council
- Durham Local Authority
- Hertfordshire County Council
- Independent Schools' Bursars Association (ISBA)
- Local Government Association (LGA)
- Longley Park 6th form college
- Merthyr Tydfil County Borough Council
- National Association of Head Teachers (NAHT)
- National Association of Schoolmasters Union of Women Teachers (NASUWT)
- National Union of Teachers (NUT)
- Teachers' Superannuation Working Party – Teachers' side
- Universities and Colleges Employers Association (UCEA)
- University and College Union (UCU)
- Voice

A College responded anonymously

Department for Education

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