
SCOTTISH STATUTORY INSTRUMENTS

2008 No. 224

**The National Health Service Pension
Scheme (Scotland) Regulations 2008**

PART 2

BENEFITS FOR OFFICERS

CHAPTER 2.C

CONTRIBUTIONS

Basic contributions by members

Contributions by members

2.C.1.—(1) Each active member must make contributions to the scheme in respect of the member's pensionable pay in accordance with regulation 2.C.2—

- (a) until the member completes 45 years' pensionable service; or
- (b) where the notice required by regulation 2.A.2(3) (meaning of "pensionable service") has been properly received, until the member ceases officer service.

(2) The member's employing authority in respect of the employment must deduct the member's contributions from the member's earnings for the period and pay them to the Scottish Ministers not later than the 19th day of the month following the month in which the earnings were paid.

(3) A non GP provider must pay C1 contributions to the contracting Health Board or someone appointed on the Board's behalf.

(4) If a non GP provider is engaged under a contract of service or for services by an employing authority or is a partner or shareholder in any employing authority that is not an OOH provider, that authority must—

- (a) deduct C1 contributions from any pensionable pay it pays that person; and
- (b) if it is not also the contracting Health Board, pay those contributions to that Health Board, or someone appointed on its behalf.

(5) Subject to paragraph (6), if a non GP provider is—

- (a) an employing authority which is a GMS provider, a section 17C agreement practice or an HBPMS contractor; or
- (b) a shareholder or partner in such an employing authority,

that employing authority must pay C5 contributions to the contracting Health Board or person appointed on its behalf.

(6) If a non GP provider is a shareholder or partner in more than one employing authority referred to in paragraph (5), each employing authority must pay C5 contributions on any pensionable pay it

pays to the non GP provider or, as the case may be, on the non GP provider's share of the partnership profits, to the contracting Health Board or person appointed on its behalf.

(7) If paragraph (4) applies (but paragraph (5) does not) and the employing authority referred to in that paragraph—

- (a) is not the contracting Health Board, that authority must pay C5 contributions to the contracting Health Board or person appointed on its behalf; or
- (b) is the contracting Health Board, that Health Board or someone appointed on its behalf must pay C5 contributions to the Scottish Ministers in respect of any pensionable pay it pays to the non GP provider.

(8) Contributions which are required to be paid to the contracting Health Board or someone appointed on its behalf, in accordance with this regulation must be paid to that Health Board or someone appointed on its behalf not later than the 7th day of the month following the month in which the earnings were paid.

(9) It is a function of the contracting Health Board or someone appointed on its behalf to pay the contributions—

- (a) paid to it by a non GP provider;
- (b) paid to it by another employing authority; and
- (c) it is liable to pay by virtue of paragraph (7)(b),

in accordance with the provisions of this regulation, to the Scottish Ministers not later than the 19th day of the month following the month in which the earnings were paid.

(10) Without prejudice to any other method of recovery, if in respect of C1 contribution—

- (a) a non GP provider has failed to pay contributions; or
- (b) an employing authority has failed to deduct such contributions, in accordance with this paragraph, the Scottish Ministers may recover any sum that remains due in respect of those contributions by deduction from any payment by way of benefits to, or in respect of, the member entitled to them if—
 - (i) the member agrees to such a deduction; and
 - (ii) the deduction is to the member's advantage.

(11) For the purposes of this regulation—

- (a) "C1 contributions" means contributions payable under regulation 2.C.1 by a non GP provider under the scheme; and
- (b) "C5 contributions" means contributions payable under regulation 2.C.5 by an employing authority in respect of a non GP provider.

(12) If any employing authority fails to deduct contributions payable by a member in respect of an employment from the member's earnings and the member agrees, the Scottish Ministers may recover any sum that remains due in respect of those contributions by deduction from any payment by way of benefits to, or in respect of, the member.

(13) Paragraph (12) does not affect any other right of recovery the Scottish Ministers may have.

(14) A member who is absent from service in circumstances falling within regulation 2.A.4(1) to (3) (pensionable service: breaks in service) may make contributions to the scheme in respect of the member's pensionable pay in accordance with those regulations and regulation 2.C.2.

Members' contribution rate

2.C.2.—(1) Contributions under regulation 2.C.1(1) must be paid at the member's contribution rate for the period in question.

(2) Subject to paragraph (3), a member's contribution rate for that period is the percentage specified in Column 2 of the following table in respect of the corresponding pensionable pay range specified in Column 1 into which the member's pensionable earnings fall.

<i>Column 1</i> <i>Amount of pensionable pay</i>	<i>Column 2</i> <i>Contribution rate</i>
Up to £19,682	5%
£19,683 to £65,002	6.5%
£65,003 to £102,499	7.5%
£102,500 to any higher amount	8.5%

(3) The Scottish Ministers may make a determination substituting any or all of the pensionable pay amounts or contribution rates specified in the table in paragraph (2) with effect from a date specified in the determination.

- (4) Before making a determination under paragraph (3), the Scottish Ministers must consider—
- the advice of the scheme actuary; and
 - in accordance with regulation 1.B.2 (cost sharing), advice from such employee and employer representatives as the Scottish Ministers consider appropriate.

Employees

2.C.3.—(1) If, at any time during the 2008–2009 scheme year and having no earlier officer service or practitioner service, a member commences pensionable employment under this Part—

- (a) that member's pensionable pay is calculated according to the formula—

$$EPP \times \frac{365}{NDPE}$$

where—

EPP is the amount of pensionable pay that the member's employing authority estimates will be payable to the member in respect of that employment during the 2008–2009 scheme year if that member is in employment on a whole time basis; and
NDPE is the number of days of pensionable employment from the date employment commences to the end of the 2008–2009 scheme year; and

- (b) contributions payable for the 2008–2009 scheme year are those specified in column 2 of the table in regulation 2.C.2 (2) in respect of the amount of pensionable pay referred to in column 1 of that table corresponding to the member's estimated pensionable pay for the 2008–2009 scheme year calculated in accordance with this paragraph.

(2) If a member holds 2 or more pensionable employments under this Part at the same time, each of those employments shall be treated separately for the purposes of calculating and paying contributions.

- (3) If a member who is in employment under this Part (“the earlier employment”)—
- commences a further employment (“the later employment”) at any time during the 2008–2009 scheme year; and
 - that later employment is held concurrently with the earlier employment,

the member must pay contributions in respect of the later employment at the rate specified in column 2 of the table in regulation 2.C.2(2) in respect of the amount of pensionable pay referred to in column

1 of that table corresponding to the member's estimated pensionable pay for the 2008–2009 scheme year calculated in accordance with paragraph (1).

(4) If a member–

- (a) at any time during the 2008–2009 scheme year, ceases pensionable employment (“the earlier employment”) that is not held concurrently with another pensionable employment; and
- (b) after so ceasing, the member next commences a further employment (“the later employment”) that is not held concurrently with another employment,

the member must continue to pay contributions in respect of the later employment at the same rate as that which applied to the earlier employment.

(5) If–

- (a) a member at any time during the 2008–2009 scheme year, ceases to be in 2 or more employments that were at one time held concurrently with each other (“the earlier employments”);
- (b) those earlier employments did not all cease on the same day; and
- (c) that member next commences a further employment (“the later employment”),

the member must continue to pay contributions in respect of the later employment at the same rate as that which applied to whichever of the earlier employments was the last to cease.

(6) If–

- (a) a member at any time during the 2008–2009 scheme year, ceases to be in 2 or more employments that were at one time held concurrently with each other (“the earlier employments”);
- (b) the last 2 or more of those earlier employments ceased on the same day; and
- (c) that member next commences a further employment (“the later employment”),

the member must pay contributions in respect of the later employment at the rate specified in column 2 of the table in regulation 2.C.2(2) in respect of the amount of pensionable earnings referred to in column 1 of that table corresponding to the member's pensionable pay for the 2008–2009 scheme year calculated in accordance with paragraph (1).

(7) If a member–

- (a) commences pensionable employment under this Part at any time during the 2008–2009 scheme year (“the later employment”);
- (b) has previous service under Part 3 (benefit for practitioners, non GP providers etc.) during that scheme year in respect of which he or she was liable to pay contributions to the scheme under that Part and that service was as a practitioner and all the previous practitioner service ceased prior to the commencement of the later service,

that member must pay contributions in respect of the later employment at the rate determined under Part 3 for that earlier service that ceased immediately prior to the commencement of the later employment.

(8) If–

- (a) a member commences pensionable employment under this Part of these regulations (“the later service”) at any time during the 2008–2009 scheme year;
- (b) that member has previous service under Part 3 during that scheme year in respect of which he or she was liable to pay contributions to the scheme under that Part and that service was both as a practitioner and as a dentist; and

- (c) all such practitioner service had ceased on the same day and prior to the commencement of the later employment,

the member must pay contributions in respect of the later employment at the rate specified in column 2 of the table in regulation 2.C.2(2) in respect of the amount of pensionable pay referred to in column 1 of that table corresponding to the member's pensionable pay for 2008–2009 scheme year calculated in accordance with paragraph (1).

(9) If, in respect of a member, none of the foregoing paragraphs apply, for the purpose of determining a member's relevant contribution rate, the Scottish Ministers must determine the amount of the member's pensionable pay to be attributed to the 2008–2009 scheme year and, in doing so, must (in addition to the matters referred to in paragraph 2.C.2(4)) have regard to that pensionable pay attributable to pensionable employment comparable to the member's pensionable employment, prevailing pay scales and prevailing rates of pensionable allowances.

(10) If a non-GP provider commences service for the first time (having no earlier service under Parts 2 or 3) at any time during the 2008–2009 scheme year–

- (a) that non-GP Provider's pensionable pay in respect of that scheme year is the amount agreed between the contracting Health Board or someone appointed on its behalf on the one hand and the provider on the other hand as representing their estimate of the provider's pensionable pay from all provider sources for that year; and
- (b) contributions payable for that part year are those specified in column 2 of the table in regulation 2.C.2(2) in respect of the amount of pensionable earnings referred to in column 1 of that table which corresponds to those estimated earnings.

(11) If a non-GP provider–

- (a) commences further NHS employment (“the later employment”) at any time during the 2008–2009 scheme year;
- (b) at the time of commencing that later employment–
 - (i) has other NHS employment as a non-GP provider in respect of which he or she is liable to pay contributions in accordance with paragraph (10); or
 - (ii) had previously been, but no longer is, in other service in respect of which he or she was liable to pay contributions in accordance with paragraph (10), (“the earlier service”); and
- (c) regardless of whether or not the non-GP provider also is, or previously also was, in NHS employment under Part 2 during the 2008–2009 scheme year,

the non-GP provider must continue to pay contributions in respect of the later employment at the same rate as that which applied to the earlier employment.

(12) If paragraph (11) applies and the non-GP provider had two or more earlier NHS employments, that non-GP provider must continue to pay contributions in respect of the later employment–

- (a) at the same rate as that which applied to whichever of the earlier employments was the last to cease; or
- (b) if all of those earlier NHS employments, or the last 2 or more of them, ceased on the same day, in accordance with paragraph (10).

(13) In any case where paragraph (1) applies and it is apparent at the time when the person becomes an active member in an employment under this Part that the member's pensionable pay in that employment includes any amount that is variable, that amount is to be taken as such amount as the employing authority consider appropriate for the 2008–09 scheme year and, in the case of a member who works part-time, is the variable amount that would be paid in respect of a comparable whole time employment.

(14) If a transfer payment from a corresponding health service scheme is accepted in respect of a person, the person is treated for the purposes of this regulation as if—

- (a) the person was an active member of the scheme during any period which the person was an active member of that scheme; and
- (b) the pay by reference to which the person’s benefits under that scheme were calculated was pensionable pay for the purposes of the scheme.

(15) If, apart from this paragraph, the pensionable pay determined for a scheme year in respect of a member’s employment would not be a whole number of pounds, it must be rounded down to the nearest whole pound.

Part-time employees

2.C.4.—(1) The pensionable pay for the 2008–2009 scheme year in respect of a member’s part time employment is such amount as would, in the opinion of the Scottish Ministers, be the pensionable pay for a comparable whole-time employment under which services of the kinds performed in the part time employment were performed on the assumption in paragraph (2).

(2) In forming that opinion, the Scottish Ministers must assume that the pensionable pay for the part time employment is the part-time amount.

(3) In paragraph (2) “the part-time amount” means the amount that would be the pensionable pay for the part-time employment if it were determined in the same way as the pensionable pay for a whole time employment is determined under regulation 2.C.3.

(4) If, apart from this paragraph, the pensionable pay for a scheme year in respect of a member’s part time employment would not be a whole number of pounds, it must be rounded down to the nearest whole pound.