SCOTTISH STATUTORY INSTRUMENTS

2008 No. 224

The National Health Service Pension Scheme (Scotland) Regulations 2008

PART 4

BENEFITS IN CASES OF MIXED SERVICE

CHAPTER 4.C

MODIFICATION OF BENEFITS

Members' retirement benefits

Top-up where reference amount greater than base amount

- **4.C.1.**—(1) Where the reference amount calculated in any of regulations 4.B.2 (cases with up to 10 years of officer service) to 4.B.7 (cases with more than one year or more of concurrent officer service) is greater than the base amount, a top-up amount is payable.
- (2) The top-up amount is equal to the aggregate of the amounts by which the reference amount is greater than the base amount in each of regulations 4.B.2 to 4.B.7 (where applicable).
- (3) The top-up amount provided for under this regulation is treated as forming part of the member's pension for the purposes of increases payable under the Pensions (Increase) Act 1971, and is increased in the same manner to pensions payable under Parts 2 and 3.

Death benefits

Death benefits where member entitled to top-up

- **4.C.2.**—(1) This regulation applies in relation to any benefit payable under Chapter 2.E (death benefit) of Part 2 and Chapter 3.E (death benefits) of Part 3 where the deceased member is (or would have been) entitled to a top up amount under regulation 4.C.1.
- (2) In calculating the amount of the benefit payable under Chapter 2.E of Part 2, where that benefit is expressed to be a percentage or fraction of a pension that was in payment at the date of death of a member, or a percentage or fraction of a pension to which a deceased member would have become entitled in a particular circumstance, that pension shall be treated as being the pension payable to the member had no benefit been payable in respect of any discrete period of pensionable service as an officer that gives rise to a top-up payment under regulation 4.C.1.
- (3) In calculating the amount of the benefit payable under Chapter 3.E of Part 3, where that benefit is expressed to be a percentage or fraction of a pension that was in payment at the date of death of a member, or a percentage or fraction of a pension to which a deceased member would have become entitled in a particular circumstance, that pension is treated as being the sum of—
 - (a) the pension payable under Part 3; and

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(b) the top-up amount payable under regulation 4.C.1, inclusive of any increase payable under the Pensions (Increase) Act 1971 pursuant to paragraph (3) of that regulation.