
SCOTTISH STATUTORY INSTRUMENTS

2008 No. 230

**The Local Government Pension Scheme (Benefits,
Membership and Contributions) (Scotland) Regulations 2008**

Meaning of “pensionable pay”

- 5.—(1) An employee’s pensionable pay is the total of—
- (a) all the salary, wages, fees and other payments paid to the employee for his or her own use in respect of the employee’s employment; and
 - (b) any other payment or benefit specified in the employee’s contract of employment as being a pensionable emolument.
- (2) But an employee’s pensionable pay does not include—
- (a) payments for non-contractual overtime;
 - (b) any travelling, subsistence or other allowance paid in respect of expenses incurred in relation to the employment;
 - (c) any payment in consideration of loss of holidays;
 - (d) any payment in lieu of notice to terminate the employee’s contract of employment; or
 - (e) any payment as an inducement not to terminate the employee’s employment before the payment is made.
- (3) No sum may be taken into account in calculating pensionable pay unless income tax liability has been determined on it.