
SCOTTISH STATUTORY INSTRUMENTS

2013 No. 174

**The National Health Service Superannuation
Scheme (2008 Section) (Scotland) Regulations 2013**

PART 3

BENEFITS FOR PRACTITIONERS, ETC.

CHAPTER 3.F

TRANSFERS

Transfers-in

Calculation of increase to pensionable earnings as a result of a transfer-in

3.F.11.—(1) Subject to the following provisions of this regulation, the increase in pensionable earnings that the member is entitled to count under regulation 3.F.10 (acceptance of transfer value payments) as the result of a transfer is to be calculated in accordance with any guidance and tables provided by the scheme actuary for the purpose by reference to any relevant factors as at the date on which the transfer payment is received by the Scottish Ministers.

(2) Subject to paragraph (4), for the purposes of the calculation under paragraph (1), the benefits in respect of the transfer payment are to be calculated by increasing the member's pensionable earnings for—

- (a) the financial year in which the member joined this Section of the scheme; or
 - (b) the financial year in which the transfer payment is received if the payment is received more than 12 months after the day on which the member joined this Section of the scheme (“the starting day”).
- (3) The amount of the increase referred to in paragraph (2) is to be calculated by—
- (a) treating the member as entitled to a period of officer service equal to the period of employment that qualified the member for the rights in respect of which the transfer payment is being made;
 - (b) calculating the reckonable pay that would have given rise to a cash equivalent in respect of officer service under regulation 2.F.6 (calculating amounts of transfer value payments) equal to the amount of the transfer payment; and
 - (c) increasing the member's pensionable earnings by an amount equal to the pensionable pay that the member would have received during that period of officer service if the member's pensionable pay had been equal to the reckonable pay mentioned in paragraph (b) throughout that period.
- (4) Paragraph (2)(b) does not apply if—

- (a) a written statement estimating the increase in pensionable earnings that the member would be entitled to count as result of the transfer was given to the member by the Scottish Ministers during the period of three months ending 12 months after the starting day; and
 - (b) the transfer payment is received by the Scottish Ministers less than three months after the date of the statement.
- (5) If the transfer value payment is accepted under the public sector transfer arrangements, the increase in pensionable earnings the member is entitled to count is to be calculated—
- (a) in accordance with those arrangements; and
 - (b) by reference to the guidance and tables provided by the scheme actuary for the purposes of this paragraph, that are in use on the date that is used by the transferring scheme for calculating the transfer value payment.
- (6) If the transfer value payment is accepted from a corresponding 2008 scheme, the increase in pensionable earnings the member is entitled to count is the increase that the member would be entitled to count if—
- (a) the member’s employment to which that Section applied were NHS employment in respect of which the member was a member of this Section of the scheme; and
 - (b) the member’s contributions to that Section were contributions to this Section of the scheme.
- (7) In the case of a 2008 Section Optant, this regulation is subject to regulation 3.K.11.