

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2014 No. 164**

**PUBLIC SERVICE PENSIONS**

The Local Government Pension  
Scheme (Scotland) Regulations 2014

*Made - - - - 5th June 2014*  
*Laid before the Scottish*  
*Parliament - - 9th June 2014*  
*Coming into force in accordance with regulation 1*

THE LOCAL GOVERNMENT PENSION  
SCHEME (SCOTLAND) REGULATIONS 2014

PART 1

Membership, contributions and benefits

*Preliminary Provisions*

1. Citation, commencement and extent
2. Introductory

*Membership*

3. Active membership
4. Restriction on eligibility for active membership
5. Ending active membership
6. Deferred members
7. Pensioner members
8. Pension credit and survivor members

*Contributions*

9. Contributions
10. Temporary reduction in contributions
11. Contributions during absence from work
12. Contributions during child-related leave
13. Contributions during reserve forces service leave
14. Contributions during absence for illness etc.

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

15. Employer contributions during absences/Temporary reductions in contributions
16. Additional pension contributions
17. Additional voluntary contributions
18. Rights to return of contributions
19. Exclusion of rights to return of contributions
20. Meaning of pensionable pay
21. Assumed pensionable pay

*Pension accounts*

22. Pension accounts
23. Active member's pension accounts
24. Deferred member's pension account and deferred refund account
25. Retirement pension accounts : active members
26. Retirement pension accounts : deferred and pension credit members
27. Flexible retirement pension accounts
28. Pension credit accounts

*Benefits*

29. Retirement benefits
30. Award of additional pension
31. Commencement of pensions
32. Election for lump sum instead of pension
33. Commutation and small pensions

*Ill-health retirement*

34. Early payment of retirement pension on ill-health grounds: active members
35. Role of the IRMP
36. Early payment of retirement pension on ill-health grounds: deferred members
37. Calculation of ill-health pension amounts

*Survivor benefits*

38. Death grants: active members
39. Survivor benefits: partners of active members
40. Survivor benefits: children of active members
41. Death grants: deferred members and pension credit members
42. Survivor benefits: partners of deferred members
43. Survivor benefits: children of deferred members
44. Death grants: pensioner members
45. Survivor benefits: partners of pensioner members
46. Survivor benefits: children of pensioner members

*Adjustments of benefits*

47. No double entitlement
48. Limit on total amount of benefits
49. Guaranteed minimum pensions
50. Pension debits

## PART 2

### Administration

#### *Administering authorities*

51. Scheme managers
52. Admission agreement funds
53. Administering authorities: governance compliance statement
54. Accounts and audit

#### *Strategies, statements and reports*

55. Pension fund annual report
56. Funding strategy statement
57. Pension administration strategy
58. Statements of policy about exercise of discretionary functions
59. Statements of policy concerning communications with members and Scheme employers

#### *Actuarial valuations*

60. Actuarial valuations of pension funds
61. Aggregate Scheme costs
62. Special circumstances where revised actuarial valuations and certificates must be obtained
63. Aggregate Scheme costs: revised certificates
64. Supply of copies of valuations, certificates etc.

#### *Payments*

65. Employer's contributions
66. Employer's further payments
67. Payment by Scheme employers to administering authorities
68. Additional costs arising from Scheme employer's level of performance
69. Interest on late payments by Scheme employers

#### *Decisions*

70. First instance decisions
71. Notification of first instance decisions
72. Applications to resolve disagreements
73. Notice of decisions on disagreements
74. Reference of disagreement for reconsideration by Scottish Ministers
75. Notice of decisions on reconsideration of disagreement
76. Rights of representation
77. Appeals by administering authorities
78. Exchange of information
79. Interest on late payment of certain benefits
80. Payments due in respect of deceased persons
81. Payments for persons incapable of managing their affairs
82. Non-assignability
83. Deduction and recovery of member's contributions
84. Joint liability in respect of annual allowance charge
85. Tax
86. Pension increase under the Pensions Schemes Act 1993

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

- 87. Annual benefit statements
- 88. Information to be supplied by employees

*Forfeiture*

- 89. Forfeiture of pension rights after conviction for employment-related offences
- 90. Recovery or retention where former member has misconduct obligation
- 91. Adjustment of accounts following forfeiture etc
- 92. Protection of guaranteed minimum pension rights

*Certificates of protection*

- 93. Certificate of protection

*Transfers*

- 94. Rights to payment out of pension fund
- 95. Contracting-out requirements affecting transfers out
- 96. Bulk transfer (transfers of undertakings etc)
- 97. Calculation of amount of transfer payment
- 98. Inward transfers of pension rights
- 99. Effect of acceptance of transfer value
- 100. Changes of administering authority

*Councillors*

- 101. Councillors  
Signature

---

SCHEDULES

- SCHEDULE 1 Interpretation
- SCHEDULE 2 Scheme employers
- PART 1
- PART 2

- 1. The following bodies are admission bodies with whom an administering...
- 2. An approval under paragraph 1(e) may be subject to such...
- 3. The Scheme employer, if it is not also the administering...
- 4. In the case of an admission body falling within the...
- 5. If the admission body is exercising the functions of the...
- 6. An admission agreement must require the admission body to carry...
- 7. Notwithstanding paragraph 6, and subject to paragraph 8, the admission...
- 8. Where, for any reason, it is not desirable for an...
- 9. An admission agreement must include— (a) provision for it to...
- 10. An admission agreement must include a requirement that the admission...
- 11. When an administering authority makes an admission agreement it must...
- 12. Where an admission body is such a body by virtue...
- 13. Where an admission body of the description in paragraph 1(d)...

- SCHEDULE 3 Pension funds
- SCHEDULE 4 Appropriate Funds
- PART 1

- 1. The appropriate fund for a member is the fund specified...
- 2. But where a member is within paragraph 5 of that...

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

3. Before giving a direction under paragraph 2 Scottish Ministers must...
4. The direction may require the making of financial adjustments between...
5. It may also contain provision as to the transfer of...
6. Where an administering authority have established an admission agreement fund...

*TABLE*

SCHEDULE 5      PART 2      Miscellaneous Authorities  
                                 Councillor Members

BENEFITS

*Preliminary*

1. Omit regulation 93 (certificate of protection).

OPTIONAL ADDITIONAL BENEFITS

*Shared Cost Schemes*

2. In regulation 17 (additional voluntary contributions) omit the words “shared...”

*Increase of Pension*

3. Omit regulation 30 (award of additional pension).

ADMINISTRATION

4. In regulation 16 omit paragraphs (2)(e) and (4)(d).
  5. For regulation 20 substitute— (1) A councillor member’s pensionable pay in any year is...
  6. Omit regulation 21 (assumed pensionable pay).
  7. Omit regulation 29(6) (flexible retirement).
  8. Omit regulation 30 (award of additional pension).
  9. In regulation 34 (early leavers: ill-health)— (a) for paragraph (1)...
- Explanatory Note