
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 217

The Teachers' Pension Scheme (Scotland) Regulations 2014

PART 3

Scheme membership

CHAPTER 5

Annual rate of pensionable earnings for multiple employments

Multiple regular full-time or part-time employments

38.—(1) This regulation applies if—

- (a) a person (P) is in pensionable service in relation to more than one employment, and
- (b) each employment is a regular full-time or part-time employment

(2) P's annual rate of pensionable earnings is found by—

- (a) calculating the D value for each employment; and
- (b) adding all the D values.

(3) The D value for an employment is $FT \times C$.

(4) FT means the annual rate of pensionable earnings for that employment.

(5) C means—

$$\frac{\text{The A value}}{B}$$

where—

- (a) for a full-time employment, the A value is 1;
- (b) for a part-time employment, the A value is—

$$\frac{PT}{FT};$$

- (c) PT means the amount payable for a full year of a part-time employment, not its full-time equivalent; and
- (d) B is the sum of all the A values.

Multiple employments including at least one irregular employment

39.—(1) This regulation applies if—

- (a) a person (P) is in pensionable service in relation to more than one employment; and
- (b) at least one employment is an irregular employment.

(2) P's full-time equivalent annual rate of pensionable earnings is the higher of—

- (a) Figure 1; and
- (b) either—
 - (i) Figure 2, if P is in more than one regular employment; or
 - (ii) Figure 3, if P is only in one regular employment.
- (3) In paragraph (2)—
 - (a) Figure 1 is obtained by dividing the sum of the annual rate of each of P's employment by the total number of P's employments;
 - (b) Figure 2 is the result of the calculation set out in regulation 38 for P's regular employments, disregarding P's irregular employment or employments;
 - (c) Figure 3 is the full-time equivalent rate of pensionable earnings for P's sole regular employment; and
 - (d) if Figure 1 and either Figure 2 or Figure 3 are the same amount, P's annual rate of pensionable earnings is that amount.