
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 217

The Teachers' Pension Scheme (Scotland) Regulations 2014

PART 9

Contributions

CHAPTER 2

Employees' contributions

Contributions payable during a period of permanent service in the armed forces

181.—(1) This regulation applies if—

- (a) an election under regulation 25 has effect in respect of a period of permanent service; and
- (b) the member (P) pays contributions by monthly payments.

(2) Unless paragraph (3) applies, the amount of P's contributions in respect of any pay period that falls within the period of permanent service is the total of—

- (a) the amount of standard contributions payable in respect of P's notional salary; and
- (b) any contributions under Schedule 2 payable monthly.

(3) This paragraph applies if during the period of permanent service P's permanent service pay, when aggregated with any payments under Part 5 of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951⁽¹⁾ ("aggregated pay"), is less than the amount of P's notional salary for that period.

(4) If paragraph (3) applies—

- (a) the amount of P's aggregated pay in a pay period is taken to be the amount of P's pensionable earnings for that period; and
- (b) P's contributions in that period are payable at the standard contributions rate.