
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 292

The Teachers' Pension Scheme
(Scotland) (No. 2) Regulations 2014

PART 4

Pension accounts

CHAPTER 8

Pension accounts for pension credit members

Pension accounts for pension credit members

77.—(1) A pension account must be established for each pension credit member (“the pension credit member’s account”).

(2) The pension credit member’s account must specify the amount of credited pension and for that amount—

- (a) the actuarial adjustment (if any); and
- (b) the commutation amount (if any).

(3) In these Regulations, “amount of credited pension” means an amount equal to the pension credit calculated in accordance with regulations made under paragraph 5(b) of Schedule 5 to WRPA 1999.