
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 142

The Police Pension Scheme (Scotland) Regulations 2015

PART 5

Pension accounts

CHAPTER 1

Accrued pension

Descriptions of accrued pension

35. For the purpose of these Regulations, the descriptions of accrued pension are—

- (a) accrued standard earned pension;
- (b) accrued club transfer earned pension;
- (c) accrued added (all beneficiaries) pension; and
- (d) accrued added (self only) pension.

Calculation of amount of accrued pension for purpose of deferment or retirement

36.—(1) For the purpose of calculating an amount of retirement earned pension or retirement added pension or the provisional amount of a description of deferred pension, the amount of accrued pension is an amount calculated in accordance with this regulation.

(2) The amount of accrued club transfer earned pension is to be calculated separately in relation to each sending scheme.

(3) The amount of accrued standard earned pension is the total of the following amounts specified in the active member's account at the end of the last day of pensionable service—

- (a) the sum of the opening balance of standard earned pension for the last active scheme year and the index adjustment for that opening balance;
- (b) the amount of standard earned pension for the last active scheme year;
- (c) the sum of the opening balance of transferred pension for the last active scheme year and the index adjustment for that opening balance; and
- (d) the amount of transferred pension for the last active scheme year.

(4) The amount of accrued club transfer earned pension is the total of the following amounts specified in the active member's account at the end of the last day of pensionable service—

- (a) the sum of the opening balance of club transfer earned pension for the last active scheme year and the index adjustment for that opening balance; and
- (b) the amount of club transfer earned pension for the last active scheme year.

(5) The amount of accrued added (self only) pension is the total of the following amounts specified in the active member's account at the end of the last day of pensionable service—

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- (a) the sum of the opening balance of accrued added (self only) pension for the last active scheme year and the PIA index adjustment for that opening balance; and
 - (b) the amount of accrued added (self only) pension for the last active scheme year.
- (6) The amount of accrued added (all beneficiaries) pension is the total of the following amounts specified in the active member's account at the end of the last day of pensionable service—
- (a) the sum of the opening balance of accrued added (all beneficiaries) pension for the last active scheme year and the PIA index adjustment for that opening balance; and
 - (b) the amount of accrued added (all beneficiaries) pension for the last active scheme year.