
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 142

The Police Pension Scheme (Scotland) Regulations 2015

PART 5

Pension accounts

CHAPTER 4

Active member's account

Application of Chapter

45. This Chapter applies in relation to a continuous period of pensionable service under this scheme.

Establishment of active member's account

46.—(1) The scheme manager must establish a pension account for a member who is in pensionable service under this scheme from the day on which the member begins that pensionable service.

(2) For the purpose of these Regulations, an account established under paragraph (1) is called an active member's account.

Receipt of a transfer value payment

47.—(1) This regulation applies if a transfer value payment is received from another pension scheme (other than a connected scheme) in relation to an active member of this scheme.

(2) On receiving the transfer value payment, the scheme manager must credit the active member's account with the amount of transferred pension calculated under regulation 181 (amount of transferred pension).

Receipt of a club transfer value payment

48.—(1) This regulation applies if a club transfer value payment is received from another club scheme in relation to an active member of this scheme.

(2) On receiving the club transfer value payment, the scheme manager must credit the active member's account, in relation to the sending scheme, with the amount of club transfer earned pension the member is entitled to count under regulation 183 (amount of club transfer earned pension).

Amount of pension for a scheme year

49.—(1) This regulation applies in relation to each scheme year in which an active member's account is open.

(2) The active member's account must specify, in relation to each description of pension, the amount of that description of pension for the scheme year.

(3) The amount of club transfer earned pension for a scheme year must be specified separately in relation to each sending scheme.

(4) The amount of standard earned pension for a scheme year is $\frac{1}{56.1}$ of the member's pensionable earnings for that year⁽¹⁾.

(5) The amount of transferred pension for a scheme year is the amount (if any) which the member is entitled to count under regulation 181 (amount of transferred pension) for that year.

(6) The amount of club transfer earned pension for a scheme year is the amount (if any) which the member is entitled to count under regulation 183 (amount of club transfer earned pension) for that year.

(7) The amount of added pension of any description for a scheme year is the amount (if any) credited to the active member's account in that scheme year under Part 3 or 4 of Schedule 3 (payments for added pension).

(8) For the purpose of paragraph (4), in respect of a period of assumed pay under this scheme, "pensionable earnings" means the member's assumed pay.

Opening balance, index adjustment, PIA index adjustment and age addition

50.—(1) This regulation applies in relation to each scheme year in which an active member's account is open other than the scheme year in which that account is established.

(2) The active member's account must specify the following—

- (a) the opening balance of standard earned pension, club transfer earned pension (if any) and transferred pension (if any) for the scheme year and the index adjustment for each opening balance;
- (b) the opening balance of added (self only) pension and added (all beneficiaries) pension (if any) for the scheme year and the PIA index adjustment for each opening balance;
- (c) if applicable, the age addition awarded at the beginning of the scheme year for each description of pension.

(3) In these Regulations, "opening balance" in relation to standard earned pension, club transfer earned pension or transferred pension—

- (a) for the scheme year immediately following the scheme year in which the active member's account is established, means the amount of that pension for the previous scheme year at the end of the previous scheme year; and
- (b) for any subsequent scheme year, means the sum of the following amounts—
 - (i) the opening balance of that pension for the previous scheme year and the index adjustment for that opening balance;
 - (ii) the amount of that pension for the previous scheme year as at the end of the previous scheme year; and
 - (iii) if applicable, the age addition awarded at the beginning of the previous scheme year.

(4) In these Regulations, "opening balance" in relation to added pension—

- (a) for the scheme year immediately following the scheme year in which the active member's account is established, means the amount of that pension for the previous scheme year at the end of the previous scheme year; and
- (b) for any subsequent scheme year, means the sum of the following amounts—

(1) See Part 4, Chapter 3 for the amount of pensionable earnings a member is taken to receive during a period of assumed pay.

- (i) the opening balance of that pension for the previous scheme year and the PIA index adjustment for that opening balance;
- (ii) the amount of that pension for the previous scheme year as at the end of the previous scheme year; and
- (iii) if applicable, the age addition awarded at the beginning of the previous scheme year.

Closure and re-establishment of active member's account

51.—(1) The scheme manager must close an active member's account in relation to a continuous period of pensionable service under this scheme when the scheme manager establishes in relation to that period of service—

- (a) a deferred member's account under Chapter 5; or
- (b) a retirement account under Chapter 6.

(2) If a deferred member or pensioner member re-enters pensionable service under this scheme, the scheme manager must re-establish an active member's account under this Chapter when the scheme manager closes—

- (a) the member's deferred member's account under Chapter 5; or
- (b) the member's retirement account under Chapter 6.

Active member's account to remain open during periods of unpaid leave

52.—(1) This regulation applies to the following periods of unpaid leave—

- (a) a career break; or
- (b) any other period of unpaid leave—
 - (i) that does not exceed 5 years; and
 - (ii) during which the employment relationship continues⁽²⁾.

(2) During a period of unpaid leave mentioned in paragraph (1)(a) or (b), the scheme manager must make entries in the active member's account as if, during that period, the member—

- (a) was in pensionable service under this scheme; but
- (b) received no pensionable earnings.

(3) The active member's account must be closed and a deferred member's account opened if a period of unpaid leave other than a career break exceeds 5 years.

Adjustment of active member's account after period of unpaid family leave or unpaid sick leave

53.—(1) This regulation applies in respect of an active member of this scheme who opts to pay member contributions under regulation 162 (option to pay member contributions for period of unpaid leave) on the return from a period of unpaid leave mentioned in that regulation.

(2) On payment of the full amount of contributions for the period of unpaid leave, the active member's account is to be adjusted so that for the period of unpaid leave the member is taken to receive pensionable earnings at the rate that applied at the beginning of the period of unpaid leave.

(3) If the member does not pay the full amount by the end of the payment period under regulation 163(1) (payment of member contributions for unpaid leave), the active member's account is to be adjusted so that, for the period determined by the scheme manager under regulation 163(4),

(2) See regulation 13 for periods of unpaid leave during which the employment relationship continues.

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the member is taken to receive pensionable earnings at the rate that applied at the beginning of the period of unpaid leave.