SCOTTISH STATUTORY INSTRUMENTS

2015 No. 142

The Police Pension Scheme (Scotland) Regulations 2015

PART 9

Death benefits

CHAPTER 7

Amount of lump sum death grant

Meaning of "final pay"

149.—(1) In these Regulations, "final pay" in relation to a continuous period of pensionable service under this scheme ("period of service") means the greater of the following amounts—

 (a) the amount of a member's pensionable earnings payable in respect of the 12 months ending with the last day of pensionable service;

 (b) the amount of a member's pensionable earnings payable in respect of any scheme year in the 10 scheme years immediately before the last active scheme year ("the earnings year").

(2) For the purpose of determining which of the amounts mentioned in paragraph (1) is the greater—

 (a) if the member's period of service was less than 12 months, the amount in paragraph (1)(a) is an amount equal to the member's annualised final pay; and

 (b) the amount in paragraph (1)(b) is adjusted for inflation in accordance with paragraph (3).

(3) The amount of pensionable earnings payable in respect of the earnings year is adjusted for inflation by increasing it by the same amount as that by which the annual rate of a pension of an amount equal to the amount of pensionable earnings would have been increased under PIA 1971 by the day following the last day of pensionable service if—

 (a) that pension was eligible to be so increased; and

 (b) the beginning date for that pension was the first day of the next scheme year after the earnings year.

(4) For the purpose of this regulation—

 (a) "annualised final pay" has the meaning given by regulation 159;

 (b) in respect of a period of assumed pay under this scheme, "pensionable earnings" means the member's assumed pay; and

 (c) if the member is a transition member with continuity of service, "pensionable earnings" in respect of any period includes the member's pensionable earnings under the existing police pension scheme before the transition date for that member.