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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 142**

**The Police Pension Scheme (Scotland) Regulations 2015**

**PART 5**

**Pension accounts**

**CHAPTER 4**

**Active member's account**

**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<sup>(1)</sup>.

(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.

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