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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**

**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—
  - (i) the opening balance of that pension for the previous scheme year and the PIA index adjustment for that opening balance;

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- (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.