
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 94

**The National Health Service Pension
Scheme (Scotland) Regulations 2015**

PART 4

Contributions

CHAPTER 1

Determination and payment

Member contributions: records and estimates

36.—(1) An employing authority must, in respect of a person, keep a record of—

- (a) contributions paid under regulation 30, 47, 61 or 63;
- (b) contributions due under regulation 30, 47, 61 or 63, but unpaid;
- (c) contributions paid under regulation 32;
- (d) contributions due under regulation 32, but unpaid;
- (e) hours or sessions of service if the employment is not whole time employment;
- (f) pensionable earnings;
- (g) absences from work referred to in regulation 21;
- (h) starting and termination of pensionable employment;
- (i) reasons for termination of pensionable employment.

(2) The record must be kept in a manner approved by the scheme manager.

(3) Unless the scheme manager waives the requirement, an employing authority must provide a composite statement in respect of the matters referred to in paragraph (1) in respect of all scheme members to the scheme manager before the end of the period of 2 months starting with the end of each scheme year.

(4) Where—

- (a) an employing authority has provided information in accordance with paragraph (3); and
- (b) there is a change to the information,

the authority must, before the end of the period of one month after the change, provide the scheme manager with the revised information.

(5) An employing authority must provide to the scheme manager in respect of each scheme year details of the total contributions paid for all scheme members under regulations 30, 32, 61 and 63 and the details must be provided—

- (a) before the end of the period of 2 months after a request for the information is made;
- (b) in a manner prescribed by the scheme manager.

(6) Where—

- (a) an employing authority has provided the information requested in paragraph (5); and
- (b) there is a revision to the total contributions made,

the authority must, before the end of the period of one month after the revision, provide the scheme manager with the revised total.

(7) An employing authority must, in respect of each scheme year, provide to the scheme manager a statement of estimated total contributions under regulations 30, 32, 47, 61 and 63—

- (a) not later than one month before the start of the scheme year;
- (b) in a manner required by the scheme manager.