### SCOTTISH STATUTORY INSTRUMENTS

# 2015 No. 94

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

### PART 5

Members' benefits

## CHAPTER 5

#### Ill-health pension

#### Annual rate of ill-health pension

91.—(1) The annual rate of Lower Tier IHP payable to a member (M) is found by—

- (a) taking the amount of full retirement earned pension specified in M's pensioner member's account;
- (b) subtracting the conversion amount (if any) specified in that account in relation to that amount; and
- (c) adding the amount of accrued additional pension (if any) calculated in accordance with regulation 69(3)(b), less the conversion amount (if any) specified in the account in relation to the additional pension.
- (2) The annual rate of Upper Tier IHP payable to M is the sum of—
  - (a) the annual rate of Lower Tier IHP; and
  - (b) the Upper Tier addition.
- (3) The Upper Tier addition is found by applying the following formula—

$$\frac{A \times (C + E)}{C} - A$$

where-

A is the aggregate of the amounts of all of M's pensions from pensionable service on the day after M's last day of pensionable service (L+1)—

- (i) disregarding any additional pension; and
- (ii) including any increases applied by virtue of the Pensions (Increase) Act 1971(1);

C is the total period of pensionable service counted in days over which the pensions aggregated to find A were accrued; and

E is the period counted in days equal to 50% of the length of the period starting on L+1 and ending on M's prospective normal pension age, and any part of a day must be taken to be a whole day.

*Status: This is the original version (as it was originally made).*