
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 95

The National Health Service Pension Scheme (Transitional and Consequential Provisions) (Scotland) Regulations 2015

PART 2

Transitional provisions

CHAPTER 5

Additional contributions

Existing additional service and unreduced lump sum contracts

- 22.**—(1) This regulation applies to a member of the new scheme who—
- (a) on the member's last day of pensionable service in the 1995 Section was paying for additional service or an unreduced retirement lump sum by regular additional contributions pursuant to regulation Q6 of the 2011 Regulations;
 - (b) does not have a break between the last day of pensionable service in the 1995 Section and the first day of pensionable service in the new scheme lasting for 12 months or more.
- (2) Where this regulation applies, the provisions of—
- (a) regulations Q1 to Q6 of the 2011 Regulations continue to apply to the member as though the member continues in pensionable service under the 1995 Section until the earliest of—
 - (i) the chosen date (as defined in regulation Q5 of the 2011 Regulations);
 - (ii) if the member has a break in pensionable service under the new scheme lasting for 12 months or more, the last day of pensionable service that preceded that break;
 - (iii) the day preceding the day on which the member stops paying additional contributions; or
 - (iv) retirement from pensionable employment under the new scheme; and
 - (b) regulation Q7 of the 2011 Regulations continues to apply if the member who is paying for additional service or an unreduced retirement lump sum by regular additional contributions stops paying before the chosen date under regulation Q5 of the 2011 Regulations,

and the member's pensionable earnings in the new scheme are to be treated as the member's pensionable pay in the 1995 Section for the purpose of determining the amount of any additional contributions due.

Existing additional pension contracts

- 23.**—(1) This regulation applies to a member of the new scheme who—
- (a) on the member's last day of pensionable service in the old scheme was paying for additional pension by additional periodical contributions pursuant to regulation—
 - (i) regulation Q8 of the 2011 Regulations; or

- (ii) regulation 2.C.8 or 3.C.6 of the 2013 Regulations;
 - (b) does not have a break between the last day of pensionable service in the old scheme and the first day of pensionable service in the new scheme lasting for 12 months or more.
- (2) Where this regulation applies, the provisions of—
- (a) the relevant regulations continue to apply to the member as though the member continues in pensionable service under the old scheme until the earliest of—
 - (i) the end of the contribution option period (as defined in the old scheme);
 - (ii) if the member has a break in pensionable service under the new scheme lasting for more than five years, the last day of pensionable service that preceded that break;
 - (iii) the day preceding the day on which the member stops paying periodical contributions; or
 - (iv) retirement from pensionable employment under the new scheme; and
 - (b) regulation—
 - (i) Q16 of the 2011 Regulations, or
 - (ii) 2.C.16 or 3.C.14 of the 2013 Regulations,
 continues to apply if the member who is paying for additional pension by additional periodical contributions stops paying before the end of the contribution option period.
- (3) In paragraph (2), “relevant regulations” means—
- (a) in the case of a member whose old scheme service was in the 1995 Section, regulations Q8 to Q15 and Q17 of the 2011 Regulations; and
 - (b) in the case of a member whose old scheme service was in the 2008 Section—
 - (i) regulations 2.C.8 to 2.C.15 and 2.C.17 to 2.C.18; or
 - (ii) regulations 3.C.6 to 3.C.13 and 3.C.15 to 3.C.16,
 of the 2013 Regulations.

Additional contributions : ill-health

- 24.** Where regulation 22 or 23 applies, references to—
- (a) regulation E2 and E3 in regulations Q7 and Q15 of the 1995 Section;
 - (b) regulation 2.D.8 in regulation 2.C.15 of the 2008 Section; and
 - (c) regulation 3.D.7 in regulation 3.C.13 of the 2008 Section,

are to be read as references to an ill-health pension under regulation 89 of the 2015 Regulations in accordance with regulations 28 and 29 of these Regulations.

Decoupling of benefits derived from additional contributions

25.—(1) This regulation applies to a transition member who has accrued entitlements in the 1995 Section from the payment of additional contributions under Part Q of the 2011 Regulations.

(2) Where this regulation applies, the member may elect that the part of a pension payable under regulation E1 of the 2011 Regulations derived solely from the payment of additional contributions under Part Q of those Regulations should be payable from—

- (a) the member’s chosen date (as defined in regulation Q5, except as provided for in paragraph (10) below), in the case of purchase of additional service or an unreduced retirement lump sum;

(b) the member's chosen birthday (as defined in regulation Q8, except as provided for in paragraph (10) below), in the case of purchase of additional pension, notwithstanding the fact that the member continues in pensionable service under the new scheme (and for the purposes of any calculation, the member is to be taken to have retired from pensionable service on the member's chosen date or the member's chosen birthday (as applicable)).

(3) Paragraph (4) applies where the member has—

- (a) made more than one election under regulation Q4 or Q6 of the 2011 Regulations;
- (b) exercised the option under regulation Q8 or Q10 of the 2011 Regulations more than once; or
- (c) made one or more elections under regulation Q6 of the 2011 Regulations and exercised the option under regulation Q8 of the 1995 Regulations once or more.

(4) Any election under paragraph (2)—

(a) must—

- (i) where it relates to an election under regulation Q4 or Q6 of the 2011 Regulations, be made in relation to every election under those regulations; and
- (ii) where it relates to an option under regulation Q8 or Q10 of the 2011 Regulations, be made in relation to every election under those regulations;

which has the same date as the member's chosen date or chosen birthday (as applicable); and

- (b) may be made on a second or subsequent occasion in respect of elections under regulation Q4 or Q6 of the 2011 Regulations and options under regulation Q8 or Q10 of the 2011 Regulations which have as the member's chosen date or chosen birthday (as applicable) a date different from any date in respect of which an election has previously been made under paragraph (2).

(5) Regulations E13 and E17 of the 2011 Regulations (where relevant) apply in relation to a payment made pursuant to this regulation.

(6) An election for the purposes of paragraph (2) must be given in writing to the scheme manager, containing such information as the scheme manager requires, no later than one month before the member's chosen date or the member's chosen birthday (as applicable).

(7) Where payment of part of a pension is made pursuant to paragraph (2) in respect of additional service resulting from an election under regulation Q4 or Q6 of the 2011 Regulations—

- (a) regulations F2, G3 and H4 of the 2011 Regulations apply to that part of a pension as though it was the member's pension for the purpose of those regulations;
- (b) the 2011 Regulations apply to the member's remaining entitlements under those Regulations as though no additional contributions had been made under Part Q; and
- (c) no further pension in respect of the additional contributions actually paid under Part Q of the 2011 Regulations is payable under those Regulations.

(8) Where payment of part of a pension is made pursuant to paragraph (2) in respect of additional pension resulting from an option under regulation Q8 or Q10 of the 2011 Regulations—

- (a) regulation Q14(4) to (8) of the 2011 Regulations applies;
- (b) the 2011 Regulations apply to the member's remaining entitlements under those Regulations as though no additional contributions had been made under Part Q; and
- (c) no further pension in respect of the additional contributions actually paid under Part Q of the 2011 Regulations is payable under those Regulations.

(9) The scheme manager must notify the member in writing of the right to make an election under this regulation at least six months before the member's chosen date or the member's chosen birthday (as applicable), specifying—

- (a) the date on which any pension payable pursuant to this regulation would come into payment were an election to be made;
- (b) the amount of any pension payable under this regulation (before any option to commute part of the pension into a lump sum); and
- (c) the date by which the election under this regulation must be received by the scheme manager pursuant to paragraph (4).

(10) In paragraph (2)—

- (a) the “chosen date” for an election under regulation Q4 is the date of the member's 60th birthday; and
- (b) the “chosen birthday” for an election under regulation Q10 is the member's 60th birthday.