

POLICY NOTE

THE NATIONAL HEALTH SERVICE SUPERANNUATION SCHEME (MISCELLANEOUS AMENDMENTS) (SCOTLAND) REGULATIONS 2016

SSI 2016/98

The above instrument was made in exercise of the powers conferred by sections 10(1) and (2) and 12(1), (2) and (4) of, and Schedule 3 to, the Superannuation Act 1972. Functions under that Act as regards Scotland have been executive devolved to the Scottish Ministers. The instrument is subject to negative procedure.

Policy Objectives

The National Health Service Superannuation Scheme (Scotland) Regulations 2011 (SSI 2011/117) and the National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013 (SSI 2013/174) require members of the NHS Superannuation Scheme (NHSSS) to pay contributions to the Scheme as a condition of membership.

This instrument makes changes to the salary/earnings bands of the employee contribution tables in these sets of Regulations. It was agreed during scheme reform discussions the employee contribution rates for period 1 April 2015 to 31 March 2019 would not change however this was on the basis that the pay/earnings bands set out in each tier would increase each year in line with national NHS pay awards in Scotland. The aim is to ensure that the tiering remains in line with annual increases in members pay. This SSI will therefore insert into the Regulations a revised employee contribution table to reflect the pay uplift from 1 April 2015. The revised table will be applicable with retrospective effect from 1 April 2015 for officer members changing employment within the scheme year 2015/2016, new starters, practitioners and non GP partners whose contributions which are based on current year income. For all other members the revised bandings will be applied from 1 April 2016.

A minor amendment is also included at regulation 4 of this instrument to clarify the eligibility of special class members. There are also provisions dealing with points raised by the Delegated Powers and Law Reform Committee in its 43rd Report of 2014 and in its 18th Report of 2015.

Consultation

To comply with the requirements of section 10(4) of the Superannuation Act 1972 a formal policy consultation took place from 20 October 2015 to 4 December 2015. In particular, representatives of NHS employers and employees, other Scottish Government interests and UK Government departments were consulted. 20 responses to the consultation were received but none of direct consequence. A summary of responses will be available on the SPPA website at www.sppa.gov

Impact Assessments

An equality impact statement in respect of the NHS Pension Scheme (Scotland) reforms (including contribution rates) was prepared and is available at <http://www.gov.scot/Publications/2015/03/2855>

Financial Effects

The increase in pay bands on which contributions for members are based is beneficial to members

Business and Regulatory Impact Assessment

No Business and Regulatory Impact Assessment is necessary as the instrument has no financial effects on the Scottish Government, local government or business.

Scottish Public Pensions Agency
An Agency of the Scottish Government
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