

These notes relate to the Scottish Parliamentary Pensions Act 2009 (asp 1) which received Royal Assent on 25 February 2009

SCOTTISH PARLIAMENTARY PENSIONS ACT 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part N Transfers [Chapter 2](#)

Transfers-in

Rule 82: Effect of transfer-in

325. Rule 82 sets out how the transfer-in sum is used to provide benefits in the SPPS. Reckonable service in the SPPS is increased by any sum transferred in. Where the participating member is an MSP member, only their reckonable service as an MSP (see rule 33) is increased, even if they are also an office-holder. The increase is an amount to be determined by the Fund trustees. If the participating member is an office-holder but not an MSP, reckonable service as an office-holder (see rule 34) is similarly increased by an amount decided by the Fund trustees and will apply to the office-holder post held at the time at which transfer in is made.
326. Any increased level of service is calculated as being a period when the higher rate scheme member contributions were made, with the result that they will count towards the higher accrual rate of 1/40th of salary for the purposes of final calculation of pension. Fund trustees must determine by how much an individual's reckonable service will be increased as at the date of transfer-in, in accordance with guidance and tables provided by the scheme actuary for this purpose.