
SCOTTISH STATUTORY INSTRUMENTS

2013 No. 174

The National Health Service Superannuation
Scheme (2008 Section) (Scotland) Regulations 2013

PART 4

BENEFITS IN CASES OF MIXED SERVICE

CHAPTER 4.B

COMPARISON OF ENTITLEMENTS

Calculation methods

Calculation method A

4.B.9.—(1) Calculation method A is the aggregate of—

- (a) the amount that would be payable under Part 3 if—
 - (i) the member's discrete period of pensionable service as an officer were treated as pensionable service as a practitioner; and
 - (ii) the amount of pensionable pay received in respect of that officer service were treated as pensionable earnings as a practitioner for the respective period;
- (b) the amount payable under Part 2 (if any) if the member's pensionable service as an officer were reduced by the discrete period of pensionable service as an officer in subparagraph (a); and
- (c) the amount payable under Part 3 but for the operation of this Part.

(2) Where paragraph (1) applies—

- (a) the member is entitled to count part of the period of officer service referred to in that paragraph as a result of a transfer-in under regulation 3.F.10 (acceptance of transfer value payments); and
- (b) the transfer-in is other than a transfer-in referred to in regulation 3.F.11(6) (calculation of increase to pensionable earnings as a result of a transfer-in),

for the purposes of any calculation under regulation 4.B.2(1)(a) or 4.B.3(a), the amount of the pensionable pay deemed to be received in respect of that part period of officer service must be calculated in accordance with regulation 3.F.11(2).

Calculation method B

4.B.10. Calculation method B is the aggregate of—

- (a) the amount payable under Part 3 if the member's uprated earnings is increased by the formula—

$$UE \times \frac{LPS_o + LPS_p}{LPS_p}$$

where—

UE is the amount of the member's uprated earnings;

LPS_o is the length of the member's discrete period of pensionable service as an officer, expressed in days; and

LPS_p is the length of the member's pensionable service as a practitioner, expressed in days; and

- (b) the amount payable under Part 2 (if any) if the member's pensionable service as an officer were reduced by the discrete period of pensionable service as an officer in paragraph (a).

Calculation method C

4.B.11. Calculation method C is the aggregate of—

- (a) the amount that would be payable under Part 3 if the member's pensionable earnings as a practitioner were uprated to the date of—
- (i) cessation of the employment as an officer; or
 - (ii) retirement,
- whichever is the earlier; and
- (b) the amount payable under Part 2.

Calculation method D

4.B.12.—(1) Calculation method D is the aggregate of the amounts payable under paragraphs (2), (3) and (4).

(2) Subject to paragraph (5), the amounts payable under this paragraph are the additional amount that would be payable under Part 2 for the member's period, or periods, of non-concurrent officer service (described in regulation 4.B.8) in respect of the member's pension and any retirement lump sum payable—

- (a) as a result of the member exercising the option under regulation 3.D.10; and
- (b) in the case of a 2008 Section Optant, the lump sum paid to that Optant under regulation 3.K.10,

if those amounts were each subject to a 1.5% increase for each whole year or part of a year within the increment period.

(3) The amounts payable under this paragraph are the amounts that would be payable under Part 2 for the member's period, or periods, of non-concurrent officer service (described in regulation 4.B.8), were it not for the additional amounts calculated under paragraph (2).

(4) The amounts payable under this paragraph are the amounts payable under Chapter 3.D.

(5) For the purposes of paragraph (2)—

- (a) the increase referred to in that paragraph must—
 - (i) be applied in like manner and at the same intervals as an increase applied to a pension under the Pensions (Increase) Act 1971(1); and

- (ii) be effective immediately before the pension and lump sum become payable with the member's benefits from practitioner service under Chapter 3.D; and
- (b) the increment period referred to in paragraph (2) must—
 - (i) begin with the day immediately following the day on which the officer service referred to in paragraph (2) ceased for the last time; and
 - (ii) end with the day immediately before the pension and retirement lump sum become payable with the member's benefits from practitioner service under Chapter 3.D.