
SCOTTISH STATUTORY INSTRUMENTS

2013 No. 174

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

PART 2

BENEFITS FOR OFFICERS

CHAPTER 2.A

INTRODUCTION

Reckonable pay

Restriction on pensionable pay used for calculating benefits in respect of capped transferred-in service

2.A.13.—(1) This regulation applies for determining the amount of a member's pensionable pay for the purposes of calculating so much of any benefit under this Section of the scheme as falls to be calculated by reference to capped transferred-in service.

(2) If a member's pensionable pay exceeds the permitted maximum, the excess is disregarded for the purposes of any calculation mentioned in paragraph (1).

(3) If the retail prices index for the month of September preceding the tax year 2009/10 or any later tax year is higher than it was for the previous September, the figure for that year is an amount arrived at by—

- (a) increasing the figure for the previous tax year by the same percentage as the percentage increase in the retail prices index; and
- (b) if the result is not a multiple of £600, rounding it up to the nearest amount which is such a multiple.

(4) If the retail prices index for the month of September preceding the tax year 2009/10 or any later tax year is not higher than it was for the previous September, the figure for that year is the same as for the previous tax year.

(5) In this regulation—

“capped transferred-in service” has the meaning given in regulation 2.F.12;

“pensionable pay” has the meaning given in regulation 2.A.9; and

“permitted maximum” means—

- (a) in relation to the tax year 2008/09, £117,600; and
- (b) in relation to any later tax year, the figure found for that year under paragraphs (3) and (4).