
SCOTTISH STATUTORY INSTRUMENTS

2013 No. 174

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

PART 3

BENEFITS FOR PRACTITIONERS, ETC.

CHAPTER 3.H

ABATEMENT

Meaning of “relevant income”

- 3.H.4.**—(1) The employed pensioner’s relevant income for a financial year is the aggregate of—
- (a) the amount of pensionable earnings received by the employed pensioner during that year from the new employment (assuming, in any case where the employed pensioner is not an active member of this Section of the scheme in the new employment, that the employed pensioner is such a member); and
 - (b) the enhancement amount in relation to the old service pension.
- (2) The enhancement amount, in relation to an old service pension, is the difference between—
- (a) the amount of that pension for that year; and
 - (b) the amount that that pension would have been had it been payable under regulation 3.D.4 (early payment of pension with actuarial reduction).
- (3) If the old service pension is payable under regulation 3.D.7 (early retirement on ill health: active members and non-contributing members) or 3.D.9 (early retirement on ill health: deferred members) to an employed pensioner who had not reached age 55 at the time when entitlement to the pension arose, for the purposes of paragraph (2)(b)—
- (a) the fact that entitlement to a pension under regulation 3.D.4 depends on reaching that age is ignored; and
 - (b) the employed person’s actual age at the relevant time is taken into account in determining the reduction to be made under regulation 3.D.4(2).
- (4) If the old service pension is an upper tier ill health pension, for the purposes of paragraph (2)(b), only the employed pensioner’s actual pensionable service at the time when entitlement to the pension arose is taken into account in determining the amount that would have been payable under regulation 3.D.4.
- (5) If the employed pensioner exercised the option under regulation 3.D.10 (general option to exchange part of pension for lump sum) in relation to the old service pension, the resulting reduction in the pension is ignored for the purposes of this regulation.
- (6) The resulting reduction in the pension is to be taken into account for the purposes of this regulation if the employed pensioner—

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- (a) exercised the option under regulation 3.D.13 (election to allocate pension) in relation to the old service pension; or
 - (b) is a 2008 Section Optant who was entitled to a lump sum under regulation 3.K.10 (amount of pension and lump sum to be paid to a 2008 Section Optant) in relation to the old service pension.
- (7) In this regulation, references to the amount of a pension for any financial year are to its amount for that year after any increases payable under the Pensions (Increase) Act 1971⁽¹⁾ in respect of that pension, including the increases that would have been payable in respect of any amount not paid because of a reduction ignored under paragraph (5).

⁽¹⁾ 1971 c.56.