
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.K

2008 SECTION OPTANTS

Transfer of service and pensionable earnings from the 1995 Section

**Treatment of 2008 Section Optants to whom regulation L1(3) of the 2011 Regulations
applied immediately before 1st April 2008**

3.K.7.—(1) This regulation applies to a 2008 Section Optant—

- (a) whose benefits on retirement or death would, but for this regulation, be calculated in accordance with Chapters 3.D (members' retirement benefits) and 3.E (death benefits); and
- (b) who, but for joining this Section of the scheme, would otherwise have been entitled to have benefits on retirement or death calculated in accordance with regulation L1(3) (treatment of pensionable service of early leavers returning to pensionable employment) of the 2011 Regulations.

(2) Subject to paragraph (3), for the purpose of calculating the benefits on retirement or death of a 2008 Section Optant referred to in paragraph (1), the Optant may, where it would be more beneficial to the Optant, be treated—

- (a) as a deferred member of this Section of the scheme in respect of any period of practitioner service and pensionable earnings credited to that Optant under regulation 3.K.3 that relates to one or more periods of practitioner service in the 1995 Section that occurred before a break of 12 months or more in such service ("an earlier service credit"); and
- (b) as if the Optant became an active member for the first time on the first day of any period of practitioner service and pensionable earnings credited to that Optant under regulation 3.K.3 that relates to a period of pensionable service in the 1995 Section that occurred after a break of 12 months or more in such service.

(3) Subject to regulation 3.D.7(5)(b)(ii) (early retirement on ill health: active members and non-contributing members), the Optant's benefits in respect of an earlier service credit mentioned in paragraph (2)(a) must be calculated—

- (a) separately; and
- (b) by reference to the member's uprated earnings calculated in accordance with paragraph 11 (officer service treated as practitioner service) of Schedule 1 to the 2011 Regulations in respect of that particular period.