
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 217

The Teachers' Pension Scheme (Scotland) Regulations 2014

PART 4

Pension accounts

CHAPTER 4

Active member's account

Phased retirement pension ceases to be payable

54. If a phased retirement pension ceases to be payable under regulation 94 and P re-enters pensionable service—

- (a) the pensioner member's account must be closed; and
- (b) the active member's account must be adjusted by increasing the amount of accrued earned pension by the phased retirement proportion.