
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 217

The Teachers' Pension Scheme (Scotland) Regulations 2014

PART 4

Pension accounts

CHAPTER 6

Deferred member's account

Account closed after break not exceeding 5 years or after service under another public service scheme

62.—(1) If a deferred member re-enters pensionable service after a gap in service not exceeding 5 years—

- (a) the deferred member's account must be closed; and
 - (b) the active member's account must be re-established.
- (2) The active member's account—
- (a) must specify the amount of accrued earned pension as at the beginning of the gap in service; and
 - (b) must be adjusted as if the member had continued as an active member during the gap in service but had received no pensionable earnings.
- (3) Paragraphs (4) and (5) apply if—
- (a) a deferred member (P) re-enters pensionable service under this scheme after a gap in service of more than 5 years;
 - (b) the gap in service included a period of service under another public service scheme; and
 - (c) the period in which P was not in any service was less than 5 years.
- (4) When P re-enters pensionable service under this scheme—
- (a) the deferred member's account must be closed; and
 - (b) the active member's account must be re-established.

(5) For the financial year in which the active member's account is re-established, the opening balance for each description of pension must be equal to the amount of accrued pension specified in the deferred member's account in relation to that description of pension as at the end of the gap in service.