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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 292**

**The Teachers' Pension Scheme  
(Scotland) (No. 2) Regulations 2014**

**PART 3**

**Scheme membership**

**CHAPTER 5**

**Annual rate of pensionable earnings for multiple employments**

**Multiple regular full-time or part-time employments**

**38.**—(1) This regulation applies if—

- (a) a person (P) is in pensionable service in relation to more than one employment; and
- (b) each employment is a regular full-time or part-time employment.

(2) P's annual rate of pensionable earnings is found by—

- (a) calculating the D value for each employment; and
- (b) adding all the D values.

(3) The D value for an employment is  $FT \times C$ .

(4) FT means the annual rate of pensionable earnings for that employment.

(5) C means—

$$\frac{\text{The A value}}{B}$$

where—

- (a) for a full-time employment, the A value is 1;
- (b) for a part-time employment, the A value is—

$$\frac{PT}{FT};$$

(c) PT means the amount payable for a full year of a part-time employment, not its full-time equivalent; and

(d) B is the sum of all the A values.

**Multiple employments including at least one irregular employment**

**39.**—(1) This regulation applies if—

- (a) a person (P) is in pensionable service in relation to more than one employment; and
- (b) at least one employment is an irregular employment.

- (2) P's full-time equivalent annual rate of pensionable earnings is the higher of—
  - (a) Figure 1; and
  - (b) either—
    - (i) Figure 2, if P is in more than one regular employment; or
    - (ii) Figure 3, if P is only in one regular employment.
- (3) In paragraph (2)—
  - (a) Figure 1 is obtained by dividing the sum of the annual rate of each of P's employments by the total number of P's employments;
  - (b) Figure 2 is the result of the calculation set out in regulation 38 for P's regular employments, disregarding P's irregular employment or employments;
  - (c) Figure 3 is the full-time equivalent rate of pensionable earnings for P's sole regular employment; and
  - (d) if Figure 1 and either Figure 2 or Figure 3 are the same amount, P's annual rate of pensionable earnings is that amount.