
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 292

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

PART 4

Pension accounts

CHAPTER 6

Deferred member's account

Establishment of deferred member's account

- 60.** When an active member leaves all pensionable service and becomes a deferred member—
- (a) the active member's account must be closed; and
 - (b) a pension account for the deferred member must be established ("deferred member's account").

Account to specify amount of accrued earned pension and leaver index adjustment

- 61.** The deferred member's account must specify—
- (a) the amount of accrued earned pension; and
 - (b) the leaver index adjustment for that amount.

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.

Account remains open after disqualifying break of more than 5 years

63.—(1) If a deferred member re-enters pensionable service (“the further service”) following a disqualifying break in service—

- (a) the deferred member’s account remains open; and
- (b) an active member’s account must be established in respect of the further service.

(2) In this regulation, “a disqualifying break in service” means a period of more than 5 years which does not include any period of service under another public service pensions scheme.

Account established after ill-health pension ceases to be payable

64. If an ill-health pension ceases to be payable to a person (P) under regulation 111 or 115 and P does not re-enter pensionable service—

- (a) a deferred member’s account must be established; and
- (b) that account must be credited with an amount equal to the annual rate of pension payable immediately before the ill-health pension ceased to be payable.

Account established after phased retirement pension ceases to be payable

65. If a phased retirement pension ceases to be payable under regulation 94 and P does not re-enter pensionable service—

- (a) a deferred member’s account must be established; and
- (b) the scheme manager must increase the amount of accrued earned pension by the phased retirement proportion.