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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 241**

**The Teachers' Pensions (Remediable Service) (Scotland) Regulations 2023**

**PART 4**

Provision about divorce and dissolution arrangements

**CHAPTER 1**

Pension credit and pension debit members

*SECTION 3*

*Information provided on or after 1 October 2023*

**Application and interpretation of Section 3**

**23.**—(1) This Section applies where, on or after 1 October 2023, the scheme manager provides information for the purpose of determining amounts under section 29 of WRPA 1999 in respect of a remedy member's remediable teacher service.

(2) In this Section—

“alternative reduction amount” has the meaning given in regulation 25(3),

“appropriate amount” means an amount calculated for the purposes of section 29(1) of WRPA 1999,

“immediate choice pensioner member” means an immediate choice member who is, immediately before these Regulations come into force, a pensioner member in relation to their remediable teacher service,

“legacy scheme cash equivalent” has the meaning given in regulation 24(2)(b),

“reformed scheme cash equivalent” has the meaning given in regulation 24(2)(a).

**Information provided on or after 1 October 2023: calculation of pension credits and debits**

**24.**—(1) This regulation applies where D is—

(a) a deferred choice member and no pension benefits have become payable in relation to D's remediable teacher service, or

(b) an immediate choice pensioner member, and—

(i) the end section of the section 6 election period in relation to D has not passed, and

(ii) no immediate choice decision has been made in relation to D's remediable teacher service.

(2) For the purpose of calculating the appropriate amount, the scheme manager must determine—

- (a) the cash equivalent of D’s remediable relevant benefits on the valuation day as if those remediable relevant benefits were in D’s legacy scheme (“the legacy scheme cash equivalent”), and
  - (b) the cash equivalent of those benefits on valuation day as if they were in the reformed scheme (“the reformed scheme cash equivalent”).
- (3) For the purpose of calculating the pension credit and the pension debit, the scheme manager must use the greater of—
- (a) the legacy scheme cash equivalent, or
  - (b) the reformed scheme cash equivalent.

**Information provided on or after 1 October 2023: recalculating D’s reduction of benefit**

**25.**—(1) This regulation applies where D’s remediable relevant benefits are to be reduced in relation to a pension debit calculated under regulation 24(3).

(2) The scheme manager must determine the alternative reduction amount in relation to D’s remediable relevant benefits—

- (a) as soon as reasonably practicable after the transfer day, and
- (b) having consulted the scheme actuary.

(3) The “alternative reduction amount” is such amount as the scheme manager considers appropriate having regard to—

- (a) the cash equivalent of the remediable relevant benefits on valuation day as if they had been remediable relevant benefits secured in—
  - (i) where the pension debit mentioned in paragraph (1) was calculated on the basis of the legacy scheme cash equivalent, the reformed scheme,
  - (ii) where the pension debit was calculated on the basis of the reformed scheme cash equivalent, the legacy scheme,
- (b) the percentage value or the amount to be transferred specified in the relevant pension sharing order, and
- (c) the provisions of sections 29 and 31 of WRPA 1999.