
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 241

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

PART 5

Voluntary contributions

CHAPTER 2

Immediate choice members

Application of Chapter 2

32. This Chapter applies in relation to the remediable voluntary contributions of an immediate choice member ("M").

Treatment of legacy scheme additional pension where reformed scheme benefits chosen

33.—(1) This regulation applies where M has paid remediable voluntary contributions to secure additional pension under the legacy scheme.

(2) When making an immediate choice decision, the immediate choice decision-maker may elect that—

- (a) the value of additional pension under the legacy scheme secured by virtue of M's remediable voluntary contributions is to be varied so that it is equivalent to the alternative reformed scheme additional pension value, or
- (b) the scheme manager must pay to M or, if M is deceased, M's personal representatives an amount by way of compensation equal to the compensatable amount.

(3) Paragraphs (4) and (5) apply where a section 6 election is made (or deemed to have been made) in relation to M's remediable teacher service.

(4) Where either—

- (a) an election is made in accordance with paragraph (2)(a), or
- (b) no election is made in accordance with paragraph (2),

the scheme manager must vary the value of additional pension secured under the legacy scheme by virtue of M's remediable voluntary contributions so that it is equivalent to the alternative reformed scheme additional pension value,

(5) Where an election is made in accordance with paragraph (2)(b)—

- (a) the scheme manager must pay to M or, if M is deceased, M's personal representatives an amount by way of compensation equal to the compensatable amount, and
- (b) the rights that would have been secured by payment of the remediable contributions are extinguished.

Treatment of reformed scheme flexibilities where legacy scheme benefits take effect

34.—(1) This regulation applies where M has paid remediable voluntary contributions to secure a reformed scheme flexibility.

(2) This regulation applies separately in relation to each type of reformed scheme flexibility secured by M’s remediable voluntary contributions.

(3) Where either—

- (a) the end of the section 6 election period in relation to M has passed and no section 6 election is made (or deemed to have been made) in relation to M’s remediable teacher service, or
- (b) an immediate choice decision has been made that no section 6 election is to be made in relation to M’s remediable teacher service,

the rights that would have been secured by the payment of the remediable voluntary contributions are extinguished.

(4) Where—

- (a) an RVC election is made under regulation 29(5)(a), or
- (b) the period mentioned in regulation 29(6) has expired and no RVC election has been made,

the scheme manager must confer the rights to alternative legacy scheme additional pension.

(5) Where—

- (a) an RVC election is made under regulation 29(5)(b), or
- (b) at the time M made the election pursuant to which the remediable voluntary contributions were paid, M was 65 or over,

the scheme manager owes to M or, where M is deceased, to M’s personal representatives an amount equal to the compensatable amount.

Treatment of scheme flexibilities in payment

35.—(1) Paragraph (2) applies where—

- (a) section 2(1) of PSPJOA 2022 has effect in relation to the remediable teacher service of an immediate choice member (“M”), and
- (b) M paid a remediable voluntary contribution to secure a reformed scheme flexibility.

(2) Where this paragraph applies—

- (a) the rights to benefits secured by virtue of the remediable voluntary contribution mentioned in paragraph (1)(b) are to be treated for the purposes of these Regulations and of PSPJOA 2022 as if those rights were secured by virtue of M’s remediable teacher service, and
- (b) section 2(5)(a) of PSPJOA 2022 does not apply in relation to the arrangement by virtue of which M secured the relevant reformed scheme flexibility mentioned in paragraph (1)(b) (and, accordingly, section 2(1) of PSPJOA 2022 affects that arrangement).

(3) Paragraph (4) applies where—

- (a) an immediate choice member (“M”) paid a remediable voluntary contribution to secure additional pension under the legacy scheme,
- (b) immediately before 1 October 2023, M was a pensioner member in relation to the legacy scheme, and
- (c) a section 6 election is made, or deemed to have been made, in relation to M’s remediable service.

(4) Where this paragraph applies, the rights secured by virtue of the remediable voluntary contribution mentioned in paragraph (3)(a) are to be treated for the purposes of these Regulations and of PSPJOA 2022 as if those rights were secured by virtue of M's remediable teacher service.