
STATUTORY INSTRUMENTS

2008 No. 653

The National Health Service Pension Scheme Regulations 2008

PART 2

BENEFITS FOR OFFICERS

CHAPTER 2.H

ABATEMENT

2.H.4 Meaning of “relevant income”

- (1) The employed pensioner’s relevant income for a scheme year is the aggregate of—
 - (a) the amount of pay received by the employed pensioner during that year from the new employment (assuming, in any case where the employed pensioner is not an active member of the Scheme in the new employment, that the employed pensioner is such a member), and
 - (b) the enhancement amount in relation to the old service pension.
- (2) The enhancement amount, in relation to an old service pension, is the difference between—
 - (a) the amount of that pension for that year, and
 - (b) the amount that that pension would have been had it been payable under regulation 2.D.4 (early payment of pensions with actuarial reduction).
- (3) If the old service pension is payable under 2.D.8 or 2.D.10 (ill-health pensions) to an employed pensioner who had not reached the age of 55 at the time when entitlement to the pension arose, for the purposes of paragraph (2)(b)—
 - (a) the fact that entitlement to a pension under regulation 2.D.4 depends on reaching that age is ignored, but
 - (b) the employed person’s actual age at the relevant time is taken into account in determining the reduction to be made under regulation 2.D.4(2).
- (4) If the old service pension is a tier 2 ill-health pension, for the purposes of paragraph (2)(b), only the employed pensioner’s actual pensionable service at the time when entitlement to the pension arose is taken into account in determining the amount that would have been payable under regulation 2.D.4.
- (5) If the employed pensioner exercised the option under regulation 2.D.14 (general option to exchange part of pension for lump sum) in relation to the old service pension, the resulting reduction in the pension is ignored for the purposes of this regulation.
- (6) If the employed pensioner exercised the option under regulation 2.D.18 (election to allocate pension) in relation to the old service pension, the resulting reduction in the pension is taken into account for the purposes of this regulation.
- (7) References in this regulation to the amount of a pension for any scheme year are to its amount for that year after any increases payable under the Pensions (Increase) Act 1971(1) in respect of that

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pension, including the increases that would have been payable in respect of any amount not paid because of a reduction ignored under paragraph (5).