

# **SCOTTISH PARLIAMENTARY PENSIONS ACT 2009**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part D Contributions**

##### **Rule 30: Relief from liability to make scheme member contributions**

117. Rule 30 makes provision for contributions where a scheme member has sufficient reckonable service to be entitled to the maximum permitted pension under the scheme. Under rule 30(1), an MSP scheme member ceases to pay member contributions where their pension entitlement has reached the maximum allowable under the scheme, which is two-thirds of their salary (see Part F, rule 38(2)).
118. Although the maximum pension entitlement of two-thirds final salary may have been reached, any subsequent increase to an MSP scheme member's salary would leave room to accrue further pension. Rule 30(2) enables an MSP member to recommence paying scheme member contributions following a salary increase, allowing them to accrue further pension up to two-thirds of the increased salary.
119. Rule 30(3) determines that the MSP scheme member contributions payable under rule 30(2) shall only be for the amount by which the MSP salary increases and at the contribution rate applicable when they stopped making contributions.
120. Rule 30(4), (5) and (6) make similar provisions to rule 30(1), (2) and (3) for office-holders (see Part F, rule 39(4) for office-holder's maximum pension entitlement).
121. A scheme member can increase their pension entitlement by increasing their reckonable service through the purchase of added years under Part O. Added years may be purchased by lump sum or monthly payments. Rule 30(7) determines that for the purposes of calculating the maximum pension entitlement, the full reckonable service bought through added years, whether yet paid for in full or not, should be included in the calculation.