

# **SCOTTISH PARLIAMENTARY PENSIONS ACT 2009**

---

## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part O Added Years**

##### **Rule 86: Interruption of service**

344. There are a number of ways in which a participant's service can be interrupted. Rule 86 makes provision for this and sets out the effect it has on the purchase of added years. Rule 86(1) covers two situations where added years are being purchased by instalments. The first is where an MSP stops being an MSP. The second is where an office-holder who is not also an MSP stops holding office or where an office-holder who is not also an MSP becomes an MSP.
345. Rule 86(2) specifies that, when any of the situations in rule 86(1) occurs, no further instalments are payable. Rule 86 also sets out the calculation of the amount of added years to be added to reckonable service. Under rule 86(2)(a), if the person dies or is entitled to a serious ill-health pension (under Part I), the scheme member is awarded all of the extra years that he or she had been buying. The outstanding balance of the years is treated as if fully purchased and credited in full as reckonable service.
346. Rule 86(2)(b) covers what happens in other cases when service is interrupted (e.g. leaving on ceasing to be an MSP, early retirement or ill-health retirement which is at the reduced benefit level, and including the case where an office-holder is not an MSP but becomes an MSP). The rule provides a calculation for a proportionate amount of the added years to be included in the scheme member's pension. This calculation is expressed as the number of added years that the scheme member applied to purchase by periodic contributions multiplied by the period (to the nearest day) during which the contributions have been paid. The resultant figure is divided by the total period over which the contributions would have been payable. The amount of reckonable service added is the proportion of the amount originally applied for.