
SCOTTISH STATUTORY INSTRUMENTS

2008 No. 224

**The National Health Service Pension
Scheme (Scotland) Regulations 2008**

PART 2

BENEFITS FOR OFFICERS

CHAPTER 2.C

CONTRIBUTIONS

Contributions by employing authorities

Contributions by employing authorities: general

2.C.5.—(1) Each employing authority must contribute to the scheme, in respect of each person who is an active member of the scheme in an employment with the authority, at such a rate as the Scottish Ministers specify from time to time.

(2) In specifying such a rate, the Scottish Ministers must take account of the cost of providing for any increase in pensions under the scheme as a result of orders made under the Pensions (Increase) Act 1971⁽¹⁾ and section 59 of the Social Security Pensions Act 1975⁽²⁾.

(3) Any contributions payable under this regulation must be paid to the Scottish Ministers on the same day as the member's contributions under regulation 2.C.1.

(4) If for any period a person holds more than one employment with an employing authority in respect of which the person is an active member of the scheme, this regulation and regulation 2.C.6 apply in respect of each of those employments as if it were the only employment held.

(5) The rate for the period commencing on 1st April 2008 and ending on 31st March 2009 is 14 per cent.

Contributions by employing authorities: members becoming entitled to pensions under regulation 2.D.11

2.C.6.—(1) If a pension becomes payable to a member under regulation 2.D.11 (early retirement on termination of employment by employing authority), the employing authority must make a contribution to the Scottish Ministers in respect of—

- (a) the cost of providing the pension under that regulation for the period between the member leaving the employment in which the member was an active member and reaching the age of 65; and

⁽¹⁾ 1971 c. 56.

⁽²⁾ 1975 c. 60. Section 59 was amended by sections 1 and 7 of the Pensions (Miscellaneous Provisions) Act 1990 (c. 7), Schedule 2 to the Social Security (Consequential Provisions) Act 1992 (c. 6) and Schedule 8 to the 1993 Act.

- (b) the cost of providing for any increase in the rate of the benefits referred to in sub paragraph (a) for that period as a result of orders made under section 59 of the Social Security Pensions Act 1975 (so far as not already met by contributions made under regulation 2.C.5(1)).

(2) If, on a pension under regulation 2.D.11 (early retirement on termination of employment by employing authority) becoming payable to a member in respect of the termination of the member's employment with an employing authority ("the first authority"), a pension also becomes payable to the member in respect of pensionable service with one or more other employing authorities, the first authority must also make any additional contributions due in accordance with paragraph (1) in respect of that other pension.

(3) An employing authority is not responsible for meeting any costs in respect of the early payment of benefits to the extent that the benefits are attributable to contributions made under regulation 2.C.8, 2.C.10 or 2.C.11.

(4) Any contributions payable under this regulation must be paid—

- (a) except in a case falling within paragraph (b), by a single payment made within one month of the date on which the pension under regulation 2.D.11 became payable; or
- (b) if the Scottish Ministers agree, by not more than 5 equal annual instalments, the first of which is to be paid within one month of the date on which the pension under regulation 2.D.11 became payable and the others by 31st October in each of the following 4 scheme years.

(5) The following amounts must be determined by the Scottish Ministers on the advice of the scheme actuary—

- (a) the costs mentioned in paragraph (1);
- (b) the amount of the payment mentioned in paragraph (4)(a); and
- (c) the amount of each of the instalments payable under paragraph (4)(b).

Guarantees, indemnities and bonds

2.C.7.—(1) This regulation applies if—

- (a) an employing authority fails to pay contributions in accordance with regulation 2.C.5 or 2.C.6; and
- (b) the employing authority is—
 - (i) a GMS practice;
 - (ii) a HBPMS practice;
 - (iii) a section 17C agreement provider; or
 - (iv) an OOH provider.

(2) The Scottish Ministers may require the employing authority to have in force a guarantee, indemnity or bond which provides for payment to the Scottish Ministers, should that authority fail to meet them, of all future liabilities of the authority under—

- (a) this Part; or
- (b) the National Health Service Superannuation Scheme (Scotland) (Additional Voluntary Contributions) Regulations 1998(3).

(3) The guarantee, indemnity or bond must be in such form, in respect of such an amount and provided by such a person as the Scottish Ministers approve for the purpose.

(3) S.I.1998/1451, as amended by S.I. 2001/3649, and 255, S.S.I. 2001/465, regulation 4 and Schedule 2, paragraph 2, S.S.I. 2004/62, regulation 3, S.S.I. 2006/307 and S.S.I. 2008/92.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
