
SCOTTISH STATUTORY INSTRUMENTS

2011 No. 117

**The National Health Service Superannuation
Scheme (Scotland) Regulations 2011**

PART Q

**RIGHT TO BUY ADDITIONAL SERVICE, UNREDUCED
LUMP SUM AND ADDITIONAL PENSION**

Right to buy additional service

Q1.—(1) Subject to the provisions of this regulation and regulations Q3 (paying by single payment) and Q5 (paying by regular additional contributions) a member in pensionable employment may increase the member's rights to benefits by buying additional pensionable service in accordance with the regulations in this Part.

(2) A member may only increase the member's rights to benefits by buying additional service, other than service to which paragraph (16) refers, if—

- (a) the member has given notice of the member's intention to exercise that right—
 - (i) in writing; or
 - (ii) in such other form as the Scottish Ministers agree to accept;
- (b) that notice was received by the member's employing authority or this Section of the scheme administrator on or before 31st March 2008;
- (c) the Scottish Ministers accept an election to pay for additional service under regulation Q6; and
- (d) the member makes regular additional contributions in respect of that election from a birthday that falls between 1st April 2008 and 31st March 2009.

(3) A member buying additional service to which paragraph (16) refers, may choose to pay for that additional service by—

- (a) making a single payment in accordance with regulation Q3;
- (b) making regular additional contributions in accordance with regulation Q5; or
- (c) a combination of payments described in sub-paragraphs (a) and (b).

(4) A member buying additional service other than that to which paragraph (16) refers, must pay for that additional service by making regular additional contributions in accordance with regulation Q5.

(5) A member must exercise the member's right to buy additional service within the time limits described in regulation Q3 or, as the case may be, regulation Q5 and before becoming entitled to receive a pension under regulation E1 (normal retirement pension) or E12 (preserved pension).

(6) Any period of additional service that a member buys will count as pensionable service for all the purposes of this Section of the scheme, except—

Changes to legislation: There are currently no known outstanding effects for the The National Health Service Superannuation Scheme (Scotland) Regulations 2011, PART Q. (See end of Document for details)

- (a) for the purpose of calculating whether and, if so, by how much the member's pensionable service should be (or, where the member dies in pensionable employment, would have been) increased as described in regulation E2 (early retirement pension (ill health)) or E3 (ill health pension on early retirement); and
- (b) for the purpose of calculating the member's qualifying service in accordance with regulation C3 (qualifying service).

(7) For the purposes of regulation G7 (widower's pension), if a woman exercised her right to buy additional service before 6th April 1988, the additional service bought as a result of that exercise of her right will be treated as service before 6th April 1988.

^{F1}(8)

(9) For the purpose of regulation G14 (surviving [^{F2}scheme partner's pension]) if a member who has a [^{F3}scheme partner] exercised the member's right to buy additional service before 6th April 1988, the additional service bought as a result of the exercise of that right will be treated as service before 6th April 1988.

(10) Subject to paragraph (14) and regulation C2(4), the maximum period of additional service that a member may buy is the period set out in the following table opposite the number of years of pensionable service that the member could complete ("potential years of service") if the member stayed in pensionable employment until age 60 or, in the case of a special class officer, age 55:—

| <i>Potential years of service</i> | <i>Maximum period of additional service that member may buy</i> |
|-----------------------------------|---|
| 9 | 1 year |
| 10 | 2 years |
| 11 | 3 years |
| 12 | 4 years |
| 13 | 5 years |
| 14 | 7 years |
| 15 | 9 years |
| 16 | 11 years |
| 17 | 13 years |
| 18 | 15 years |
| 19 | 17 years |
| 20 or more | 20 years |

(11) A member who will not be able to complete at least 9 years' pensionable service prior to reaching age 60 or, in the case of a special class officer, age 55 may not buy any additional service.

(12) A member who—

- (a) joined this Section of the scheme on or after 17th March 1987;
- (b) has made an application prior to 1st September 1997 to buy additional service; and
- (c) does not commence making payments under regulation Q5 until on or after 1st September 1997,

may, up until and including 31st August 1998, elect that paragraph (10) shall cease to apply to that member.

(13) Paragraph (10) ceases to apply to a member who—

- (a) joined this Section of the scheme on or after 17th March 1987;
- (b) makes an application on or after 1st September 1997 to buy additional service; and
- (c) commences payments under regulation Q5 on or after 1st September 1997.

(14) Subject to paragraph (17), the member's right to buy additional service is subject to any limits imposed by Revenue and Customs.

(15) Where a special class officer buys a period of additional service, the amount of the benefits attributable to that period of additional service will be those that would be payable in the case of a member who is not a special class officer.

(16) Where a member, following a break in pensionable employment in respect of which the member received a refund of contributions which has not been repaid, rejoins this Section of the scheme, the member may buy all or any part of the previous pensionable service [F4 up to and including 5th April 2016 provided that the employment giving rise to that service was not contracted-out employment].

(17) Except in the case of a pension debit member who is a moderate earner, a member may not replace any rights debited as a consequence of a pension sharing order with any rights which the member would not have been able to acquire (in addition to the debited rights) had the pension sharing order not been made.

(18) For the purposes of paragraph (17)—

“moderate earner” means a member whose pensionable pay during the tax year preceding the tax year in which the member's marriage or civil partnership is dissolved or annulled is not more than 25 per cent. of the permitted maximum for the tax year in which the dissolution or annulment occurred;

“pension debit member” means a person whose shareable rights under this Section of the scheme are subject to a debit under section 29(1)(a) of the 1999 Act;

“permitted maximum” means the same as in section 590C of the Taxes Act (earnings cap); and

“tax year” means any year beginning on 6th April and ending on 5th April the following year.

Textual Amendments

- F1** Reg. Q1(8) omitted (with effect in accordance with reg. 1(7) of the amending S.S.I.) by virtue of [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2), **21(2)**
- F2** Words in reg. Q1(9) substituted (with effect in accordance with reg. 1(4) of the amending S.S.I.) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2), **21(3)(a)**
- F3** Words in reg. Q1(9) substituted (with effect in accordance with reg. 1(4) of the amending S.S.I.) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2), **21(3)(b)**
- F4** Words in reg. Q1(16) substituted (with effect in accordance with reg. 1(2)(f) of the amending S.S.I.) by [The National Health Service Superannuation Scheme \(Miscellaneous Amendments\) \(Scotland\) Regulations 2017 \(S.S.I. 2017/27\)](#), regs. 1(1), **11** (with reg. 53)

Modifications etc. (not altering text)

- C1** Regs. Q1-Q6 modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), **22**

Right to buy an unreduced retirement lump sum

Q2.—(1) Subject to the provisions of this regulation and regulations Q4 (paying by single payment) and Q5 (paying by regular additional contributions) a member in pensionable employment whose service started before 25th March 1972 and who is, or has been, married may make payments to this Section of the scheme to off-set all or part of any reduction in the lump sum payable to the member under regulation E13 (lump sum on retirement).

(2) The member may choose to pay for an unreduced retirement lump sum by making a single payment in accordance with regulation Q4 or by making regular additional contributions in accordance with regulation Q5 or partly in one way and partly in the other.

(3) A member must exercise the right to buy an unreduced retirement lump sum within the time limits described in regulation Q4, or as the case may be, regulation Q5 and before the lump sum becomes payable.

Modifications etc. (not altering text)

C1 Regs. Q1-Q6 modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), **22**

Paying for additional service by single payment

Q3.—(1) A member who wishes to buy additional service for all or part of the member's previous pensionable service in accordance with regulation Q1(16) by a single payment must elect to do so within 12 months of re-joining this Section of the scheme following the break in pensionable employment described in that regulation.

(2) The amount of a single payment for additional service will be one-half of the cost calculated in accordance with table 1 of Schedule 3.

(3) For the purposes of Table 1 of Schedule 3, “remuneration” means, subject to paragraph (4), the yearly average of a member's pensionable pay in respect of the three months' pensionable employment immediately preceding the date on which the member elects to buy the additional service or unreduced retirement lump sum.

(4) If the member has not been in pensionable employment for three months before electing to buy the additional service or unreduced retirement lump sum, “remuneration” means the yearly average of the member's pensionable pay in respect of the first three months' pensionable employment.

(5) The member must make any single payment for additional service within three months after electing to do so or, if later, within six months after starting pensionable employment.

Modifications etc. (not altering text)

C1 Regs. Q1-Q6 modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), **22**

Paying for unreduced retirement lump sum by single payment

Q4.—(1) A man who wishes to pay for an unreduced retirement lump sum by a single payment must elect to do so within 12 months after getting married, or if he is not then a member, within 12 months of first rejoining this Section of the scheme after getting married.

(2) A woman who wishes to pay for an unreduced retirement lump sum by a single payment must elect to do so within 12 months after nominating her husband to receive a dependent widower's pension under regulation G8 (dependent widower's pension).

^{F5}(3)

(4) A member who has a [^{F6}scheme partner] who wishes to pay for an unreduced lump sum by a single payment must elect to do so within 12 months after applying for the member's [^{F6}scheme partner] to receive a dependent surviving [^{F7}scheme partner's pension] under regulation G15.

(5) The amount of a single payment for an unreduced retirement lump sum will be calculated in accordance with Table 2 of Schedule 3.

(6) For the purposes of Table 2 of Schedule 3, "remuneration" means, subject to paragraph (7), the same as in regulation Q3(3) and (4) (meaning of "remuneration" for the purposes of Table 1 of Schedule 3).

(7) In the case of a member who elects to buy an unreduced retirement lump sum but who is no longer required to contribute under regulation D1 (contributions by members) because regulation D1(26) or (27) applies, "remuneration" means the amount to which a pension equal to the member's final year's pensionable pay and beginning on the day on which regulation D1(26) or (27) started to apply would have been increased under Part I of the Pension (Increases) Act 1971 ^{M1} at the date on which the member elects to buy an unreduced retirement lump sum.

(8) The member must make any single payment for an unreduced retirement lump sum within three months after electing to do so or, if later, within six months after starting pensionable employment.

Textual Amendments

- F5** [Reg. Q4\(3\)](#) omitted (with effect in accordance with reg. 1(7) of the amending S.S.I.) by virtue of [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2), **22(2)**
- F6** Words in [reg. Q4\(4\)](#) substituted (with effect in accordance with reg. 1(4) of the amending S.S.I.) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2), **22(3)(a)**
- F7** Words in [reg. Q4\(4\)](#) substituted (with effect in accordance with reg. 1(4) of the amending S.S.I.) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2), **22(3)(b)**

Modifications etc. (not altering text)

- C1** Regs. Q1-Q6 modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), **22**

Marginal Citations

- M1** [1971 c.56](#).

Paying by regular additional contributions

Q5.—(1) A member who wishes to pay for additional service or unreduced retirement lump sum by regular additional contributions must elect to do so before reaching age 63.

(2) Regular additional contributions will be deducted from the member's earnings, and paid to the Scottish Ministers, in like manner as under regulation D1(28) (contributions by members).

(3) Subject to paragraph (4), the member must start paying the regular additional contributions from the member's next birthday following the date on which the member elects to buy the additional service or unreduced retirement lump sum until either the member's 60th or 65th birthday, whichever the member chooses (the "chosen date").

(4) The period for which a member elects to pay regular additional contributions must be at least 2 years.

(5) The regular additional contributions will be calculated as a percentage of the member's pensionable pay, in accordance with Table 3 of Schedule 3, (if the member is buying additional service) or Table 4 of Schedule 3 (if the member is buying an unreduced retirement lump sum).

(6) The member's total regular contributions to this Section of the scheme before 1st April 2008 (including contributions under regulation D1) may not exceed 15 per cent of pensionable pay, or any other limit specified for the time being by Revenue and Customs.

(7) The member's total regular additional contributions made on or after 1st April 2008 under this regulation may not exceed—

- (a) in the case of a member paying contributions of 5 per cent of the member's pensionable pay under regulation D1 (contributions by members) on the member's birthday immediately following the date of the election referred to in paragraph (3), 10 per cent of pensionable pay;
- (b) in the case of a member paying contributions of more than 5 per cent of the member's pensionable pay under regulation D1 on the birthday referred to in sub-paragraph (a), 9 per cent of pensionable pay; and
- (c) in any case referred to in sub-paragraph (a) or (b), any other limit specified for the time being by Revenue and Customs.

(8) If a member who has elected to pay for additional service or unreduced retirement lump sum by regular additional contributions stops paying the contributions before the chosen date under paragraph (3), regulation Q7 (part payment for additional service) will apply.

(9) Where a member elects to make payment for additional service in the circumstances described in regulation Q1(16), the cost will be calculated as one-half of the cost calculated under paragraph (5).

Modifications etc. (not altering text)

C1 Regs. Q1-Q6 modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), **22**

Electing to buy additional service or unreduced retirement lump sum

Q6.—(1) A member electing to buy additional service or unreduced retirement lump sum must do so by giving notice in writing to the Scottish Ministers on the form provided, giving such information as may be required.

(2) A member may not exercise a right to buy additional service or unreduced retirement lump sum benefits during a period of absence from work without leave or because of ill-health or injury, or while the member's earnings are reduced or suspended.

(3) For the purposes of these Regulations, the date on which a member elects to buy additional service or unreduced lump sum means the date on which the Scottish Ministers receive the member's completed form exercising that right.

(4) If a member who elects to pay for additional service or unreduced retirement lump sum by a single payment leaves pensionable employment within three months after starting that employment, the election will cease to have effect.

(5) For the purposes of paragraph (4), and notwithstanding regulation P2(3) (temporary absence through illness or injury), a member whose earnings are suspended during a period of absence from work for illness or injury will not be treated as if the member had left pensionable employment.

(6) A member who wishes to pay for additional service or unreduced retirement lump sum by regular additional contributions must be able to sign a declaration, in the form provided, that the member knows of no reason why the member's health should prevent the member from paying the additional contributions for the whole period for which the member has chosen to pay them.

(7) Where payment in accordance with regulation Q5(5) is causing, or continuation would cause, financial hardship the Scottish Ministers may consent to the discontinuance of the payments and regulation Q7 will apply.

Modifications etc. (not altering text)

C1 Regs. Q1-Q6 modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), 22

Part payment for additional service or unreduced retirement lump sum

Q7.—(1) If a member who is paying for additional service or unreduced retirement lump sum by regular additional contributions stops paying before the chosen date under regulation Q5(3), the member's benefits will be calculated as described in this regulation.

(2) If the member dies or becomes entitled to a pension under regulation E2 (early retirement pension (ill health)) or E3 (ill health pension on early retirement) within 12 months after starting to pay the additional contributions, an amount equal to the contributions (less any tax that may be payable) will be returned to the member or the member's personal representatives.

(3) If 12 months or more after starting to pay the additional contributions but before reaching the age of 60 the member dies in pensionable employment or becomes entitled to a pension under regulation E2 or E3 the member will be treated as if the contributions have been paid, and the member's benefits will be increased to include the additional service or unreduced retirement lump sum that the member has chosen to buy.

(4) If a member who retires through ill health later returns to pensionable employment before the chosen date under regulation Q5(3), the member must continue paying the additional contributions until the chosen date.

(5) If neither of paragraphs (2) or (3) apply, the member's benefits will include a proportion of the additional service or unreduced retirement lump sum that the member has chosen to buy, calculated as described in whichever of paragraphs (6) and (7) applies.

(6) If the member becomes entitled to receive benefits at or after the chosen date under regulation Q5(3) the proportion will be calculated as—

$$\frac{\textit{period for which contributions were paid}}{\textit{period for which contributions should have been paid}}$$

(7) If the member becomes entitled to receive benefits before the chosen date under regulation Q5(3), the proportion of additional service or unreduced retirement lump sum to be credited to the member will be—

- (a) calculated as described in paragraph (6), and
- (b) then reduced by reason of the payment of the pension and the lump sum by such amounts as the Scottish Ministers, after taking the advice of the scheme actuary, determine.

Modifications etc. (not altering text)

- C2** Reg. Q7 modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), **22**

Option to pay additional periodical contributions to purchase additional pension

Q8.—(1) A member who is in pensionable employment may opt to make additional periodical contributions during the contribution option period to increase by a specified amount—

- (a) the benefits payable to the member under Parts E and S (including if a member dies after a pension becomes payable, the benefits paid to a surviving partner and dependent children at the same rate as the member's pension for three to six months under Parts G, H and S); or
- (b) those benefits and the benefits payable in respect of surviving partners and dependent children under Parts G, H and S.

(2) A member may exercise the option under paragraph (1) more than once.

(3) If a member exercises an option under paragraph (1), the member's employing authority must—

- (a) deduct the member's contributions from the member's earnings; and
- (b) pay them to the Scottish Ministers not later than the 19th day of the month following the month in which the earnings were paid.

(4) The annual amount of the periodical contributions payable at the beginning of the contribution option period must not be—

- (a) an amount less than the minimum amount; or
- (b) an amount other than a multiple of that amount.

(5) In paragraph (4) “minimum amount” means the amount that would, in accordance with tables prepared for the Scottish Ministers by the scheme actuary for the scheme year in which the contributions are paid, be the amount of the contributions required to secure an increase in the member's pension of—

- (a) £250; or
- (b) such other amount as the Scottish Ministers may for the time being determine assuming that the contributions are made in accordance with the option for the remainder of the option period.

(6) The tables referred to in paragraph (5)—

- (a) may specify different amounts for different descriptions of members; and
- (b) may be amended during a scheme year, but no such amendment affects the contributions payable under any option during that year, except an option under which contributions begin to be paid after the date on which the amendment takes effect.

(7) The total increase in the member's pension as a result of contributions made under this regulation, taken together with any increase as a result of—

- (a) contributions made under regulation Q10 (member's option to pay lump sum contributions to purchase additional pension); or
- (b) contributions made under regulation Q11 (payment of additional lump sum contributions by employing authority),

may not exceed £5000 or such other amount as the Scottish Ministers may for the time being determine.

(8) In these Regulations “the contribution option period”, in relation to an option under this regulation, means a period of whole years, that—

- (a) is specified in the option;
- (b) begins with the pay period in respect of which the first contribution is made under the option;
- (c) is not less than 1 year nor more than 20 years; and
- (d) does not end later than the member's chosen birthday as specified in the option.

(9) For the purposes of this Part, a member's ‘chosen birthday’ must be either the member's 60th or 65th birthday.

Modifications etc. (not altering text)

C3 Regs. Q8-Q15 modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), **23**

Effect of member being absent or leaving and rejoining this Section of the scheme during the contribution option period

Q9.—(1) This paragraph applies if during the contribution option period a member who has exercised the option under regulation Q8—

- (a) is absent from work for any of the reasons described in regulation P1(2) (maternity, paternity and adoption absence); or
- (b) is on a leave of absence in accordance with regulation P2 (absence because of illness or injury).

(2) If paragraph (1) applies—

- (a) the contributions under the option continue to be payable unless the member ceases paying contributions under regulation D1; and
- (b) where the member does so cease, the member may continue to make contributions in accordance with the option if the member resumes making contributions under regulation D1 before the end of the period of 12 months beginning with the day on which the member first ceased to pay those contributions.

(3) This paragraph applies if a member—

- (a) exercises the option under regulation Q8;
- (b) leaves pensionable employment during the contribution option period; and
- (c) returns to pensionable employment within 12 months of leaving.

(4) If paragraph (3) applies, the member may continue to make contributions in accordance with the option after returning to pensionable employment unless a refund of contributions has been made to the member under regulation E15 (early leavers' entitlement to refund of contributions).

(5) For the purposes of paragraph (4) it does not matter whether the member has paid any of the repaid contributions to the Scottish Ministers in accordance with regulation E15(3).

Modifications etc. (not altering text)

C3 Regs. Q8-Q15 modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), **23**

Member's option to pay lump sum contributions to purchase additional pension

Q10.—(1) A member who is in pensionable employment may opt to make a single lump sum contribution to increase by a specified amount—

- (a) the benefits payable to the member under Parts E and S, including if a member dies after a pension becomes payable, the benefits paid to a surviving partner and dependent children at the same rate as the member's pension for three to six months under Parts G, H and S; or
- (b) those benefits and the benefits payable in respect of surviving partners and dependent children under Parts G, H and S.

(2) A member may only make a contribution under this regulation of an amount—

- (a) that is not less than the minimum amount; or
- (b) a multiple of that amount.

(3) In paragraph (2) “the minimum amount” means the amount that is, in accordance with tables prepared for the Scottish Ministers by this Section of the scheme's actuary, the amount of the single contribution required at the time that the option is exercised to secure an increase in the member's pension of—

- (a) £250; or
- (b) such other amount as the Scottish Ministers may for the time being determine.

(4) A member may exercise the option under paragraph (1) more than once.

(5) If a member exercises an option under paragraph (1) the additional contribution is payable by the member to the employing authority—

- (a) by deduction from the member's earnings or otherwise; and
- (b) before the end of the period of 1 month beginning with the day on which the member is notified by the Scottish Ministers that the option is accepted.

(6) The employing authority must pay the additional contributions to the Scottish Ministers not later than the 19th day of the month following the month in which the earnings were paid or, as the case may be, the authority received payment of the contribution.

(7) The total increase in the member's pension as a result of contributions made under this regulation, taken together with any increase as a result of—

- (a) contributions made under regulation Q8; or
- (b) contributions made under regulation Q11,

may not exceed £5000 or such other amount as the Scottish Ministers may for the time being determine.

Modifications etc. (not altering text)

C3 Regs. Q8-Q15 modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), **23**

Payment of additional lump sum contributions by employing authority

Q11.—(1) The employing authority of a member who is in pensionable employment may opt to make a single lump sum contribution to increase by a specified amount—

- (a) the benefits payable to the member under Parts E and S, including if a member dies after a pension becomes payable, the benefits paid to a surviving partner and dependent children at the same rate as the member's pension for three to six months under Parts G, H and S; or

- (b) those benefits and the benefits payable in respect of surviving partners and dependent children under Parts G, H and S.
- (2) An employing authority may only make a contribution under this regulation of an amount—
 - (a) that is not less than the minimum amount (as defined in regulation Q10(3)); or
 - (b) a multiple of that amount.
- (3) An employing authority may only exercise the option under paragraph (1) with the member's consent, but may exercise it more than once in respect of the same member.
- (4) The total increase in the member's pension as a result of contributions made under this regulation, taken together with any increase as a result of—
 - (a) contributions made under regulation Q8; or
 - (b) contributions made under regulation Q10,may not exceed £5000 or such other amount as the Scottish Ministers may for the time being determine.
- (5) A contribution under this regulation must be paid by the employing authority to the Scottish Ministers within one month of the date on which the authority gave the Scottish Ministers notice under regulation Q12(2).

Modifications etc. (not altering text)

- C3** Regs. Q8-Q15 modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), **23**

Exercise of options under regulations Q8, Q10 and Q11

- Q12.**—(1) A member exercising an option under regulation Q8 or Q10 must do so by giving notice in writing to the employing authority, giving such information as may be required.
- (2) An employing authority exercising an option under regulation Q11 must do so by giving notice in writing to the Scottish Ministers, giving such information as may be required.
 - (3) An option under regulation Q8, Q10 or Q11 may not be exercised during a period when the member is absent from work.
 - (4) For the purposes of these Regulations—
 - (a) a member is treated as exercising an option under regulation Q8 or Q10 on the date on which the employing authority receives the member's notice under paragraph (1); and
 - (b) an employing authority is treated as exercising an option under regulation Q11 on the date on which the Scottish Ministers receives the authority's notice under paragraph (2).
 - (5) The Scottish Ministers—
 - (a) must refuse to accept an option exercised under—
 - (i) regulation Q8 if not satisfied that that the member is in good health and there is no reason why the member's health should prevent the member from paying the contributions for the whole contribution period; and
 - (ii) regulation Q10 or Q11 if not satisfied that the member is in good health; and
 - (b) may refuse to accept an option under regulation Q8, Q10 or Q11 in any other circumstances.
 - (6) If the Scottish Ministers refuse to accept an option described in paragraph (5), the Scottish Ministers must give notice in writing of that fact—

- (a) in the case of an option exercised under regulation Q8 or Q10, to the member; and
 - (b) in the case of an option exercised under regulation Q11, to the employing authority and the member.
- (7) These Regulations apply as if an option—
- (a) under regulation Q8, Q10 or Q11 had not been exercised if the Scottish Ministers refuse to accept the option;
 - (b) under regulation Q10 had not been exercised if the payment is not received by the employing authority—
 - (i) before the end of the period of 1 month beginning with the day on which the Scottish Ministers notify the member of the acceptance of the option; or
 - (ii) if it is earlier, on or before the member's chosen birthday; and
 - (c) under regulation Q11 had not been exercised if the payment is not received by the Scottish Ministers on or before the member's chosen birthday.

Modifications etc. (not altering text)

- C3** Regs. Q8-Q15 modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), **23**

Cancellation and cessation of options under regulation Q8

Q13.—(1) A member may cancel an option under regulation Q8(1) by giving the employing authority notice in writing.

(2) If a member cancels such an option, the additional periodical contributions cease to be payable for the first pay period beginning after the date on which the employing authority receives the notice and all subsequent pay periods.

(3) If it appears to the Scottish Ministers that the requirement in regulation Q8(7) will not be met if the member continues to make periodical contributions under an option exercised under regulation Q8, the Scottish Ministers may cancel the option by giving the member notice in writing.

(4) If the Scottish Ministers cancel such an option [^{F8}in accordance with paragraph (3)], the additional periodical contributions cease to be payable for the first pay period beginning after the date specified in the notice and all subsequent pay periods.

[^{F9}(5) If, after the exercise of the option under regulation Q8, the Scottish Ministers have reasonable grounds to believe that the member's health will prevent the member from paying contributions for the whole contribution period, the Scottish Ministers may cancel the option by giving the member notice in writing.

(6) If the Scottish Ministers cancel such an option in accordance with paragraph (5), the additional periodical contributions cease to be payable for the first pay period beginning after the date specified in the notice and all subsequent pay periods and any periodical payments made before the date of cancellation must be returned to the member.]

Textual Amendments

- F8** Words in reg. Q13(4) inserted (20.5.2013) by [The National Health Service Superannuation Scheme etc. \(Miscellaneous Amendments\) \(Scotland\) Regulations 2013 \(S.S.I. 2013/109\)](#), regs. 1(2), **18(a)** (with reg. 71)

F9 Reg. Q13(5)(6) inserted (20.5.2013) by [The National Health Service Superannuation Scheme etc. \(Miscellaneous Amendments\) \(Scotland\) Regulations 2013 \(S.S.I. 2013/109\)](#), regs. 1(2), **18(b)** (with reg. 71)

Modifications etc. (not altering text)

C3 Regs. Q8-Q15 modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), **23**

Effect of payment of additional contributions under this Part

Q14.—(1) This regulation applies if—

- (a) an option is exercised by a member under regulation Q8 and all the contributions to be made under the option are made; or
- (b) an option is exercised by a member under regulation Q10 or by a member's employing authority under regulation Q11 and the lump sum payment is made.

(2) Subject to paragraph (7) the member's pension is increased by the full amount of the increase to be made in accordance with the terms of the option after the final adjustment in that amount in accordance with regulation Q17.

(3) Paragraph (2) is without prejudice to any reduction falling to be made in accordance with regulation Q15(5) as a result of the member becoming entitled to payment of a pension before his chosen birthday.

(4) In the case of an option under regulation Q8(1)(b), Q10(1)(b) or Q11(1)(b), any benefit payable to a surviving partner or a dependent child in respect of the member under these Regulations is increased by the appropriate amount.

(5) In paragraph (4), subject to regulations Q15 and Q16(3), “the appropriate amount” means—

- (a) in the case of a surviving partner pension payable under regulation G2 (widow's pension when member dies in pensionable employment), G4 (widow's pension when member dies with preserved pension) or S6(12) (benefits on death in pensionable employment after pension under regulation E3 becomes payable), 37.5% of the amount of the increase mentioned in paragraph (2) that would have applied in the member's case if the member had become entitled to the increase on the date of death (disregarding paragraph (3));
- (b) in the case of a surviving partner pension payable under regulation G3 (widow's pension when member dies after pension becomes payable), 37.5% of the amount of the increase in the member's pension as a result of the option;
- (c) in the case of a child allowance payable under regulation H3 (child allowance when member dies in pensionable employment), H5 (child allowance when member dies with preserved pension) or S6(19)(b), the appropriate fraction of 75% of the amount of the increase mentioned in paragraph (2) that would have applied in the member's case if the member had become entitled to the increase on the date of death (disregarding paragraph (3)); and
- (d) in the case of a child allowance payable under regulation H4 (child allowance when member dies after pension becomes payable) or S6(19)(a), the appropriate fraction of 75% of the amount of the increase in the member's pension as a result of the option.

(6) For the purposes of paragraph (5) the “appropriate fraction” means the same fraction as that applied to the member's pension in order to calculate the amount of child allowance payable in respect of that member.

(7) Paragraph (8) applies only to an option under regulation Q8(1)(a), Q10(1)(a) or Q11(1)(a) where a pension is to be paid for either three or six months at the same rate as the member's pension was being paid at the date of that member's death.

(8) Any increase in a member's pension shall be included only in a benefit payable to a surviving partner or a dependent child in respect of the member under these Regulations whilst it is being paid at the rate and for the duration of one of the periods referred to in paragraph (7).

Modifications etc. (not altering text)

- C3** Regs. Q8-Q15 modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), **23**
- C4** Reg. Q14(4)-(8) applied (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), **25(8)(a)**

Effect of death or early payment of pension after option exercised under regulation Q8, Q10 or Q11

Q15.—(1) If a member in respect of whom an option under regulation Q8, Q10 or Q11 has been exercised dies before the end of the period of 12 months beginning with the date on which the option was exercised—

- (a) an amount equal to the contributions paid under the option must be paid—
- (i) in the case of an option under regulation Q8 or Q10, to the member's personal representatives; and
 - (ii) in the case of an option under regulation Q11, to the employing authority which made the contribution; and
- (b) regulation Q14(4) does not apply.

(2) [^{F10}Subject to regulation Q13(5) and (6),] if a member in respect of whom an option under regulation Q8 has been exercised dies after the end of the period of 12 months beginning with the date on which the option was exercised and before the end of the contribution option period, regulation Q14(4) applies as if all contributions due after the date of death had been made.

(3) If a member in respect of whom an option under regulation Q8, Q10 or Q11 has been exercised becomes entitled to a pension under regulation E3 as a result of a claim made before the end of the period of 12 months beginning with the date on which the option was exercised—

- (a) regulation Q14(2) and (4) does not apply; and
- (b) an amount equal to the contributions paid under the option must be paid—
- (i) in the case of an option under regulation Q8 or Q10, to the member; and
 - (ii) in the case of an option under regulation Q11, to the employing authority which made the contribution.

(4) [^{F11}Subject to regulation Q13(5) and (6),] if a member in respect of whom an option under regulation Q8 has been exercised becomes entitled to a pension under regulation E3 before the end of the contribution period as a result of a claim made after the end of the period of 12 months beginning with the date on which the option was exercised, regulation Q14(2) and (4) applies as if all contributions under the option had been made.

(5) If a member in respect of whom an option under regulation Q8, Q10 or Q11 has been exercised—

- (a) becomes entitled to a pension under regulation E6, E7, or E11;
- (b) becomes entitled to a pension under regulation E1 or E12 before reaching the age of 60; or

- (c) becomes entitled to a pension under regulation E1 after age 60 but before the member's chosen birthday,

the increase in the member's pension which would otherwise be due under regulation Q14(2) or regulation Q16 is reduced.

(6) The amount of the reduction is such amount as the Scottish Ministers determine, after consulting the scheme actuary, to be appropriate by reason of the payment of the increase before the member reaches the member's chosen birthday.

Textual Amendments

- F10** Words in reg. Q15(2) inserted (20.5.2013) by [The National Health Service Superannuation Scheme etc. \(Miscellaneous Amendments\) \(Scotland\) Regulations 2013 \(S.S.I. 2013/109\)](#), regs. 1(2), **19** (with reg. 71)
- F11** Words in reg. Q15(4) inserted (20.5.2013) by [The National Health Service Superannuation Scheme etc. \(Miscellaneous Amendments\) \(Scotland\) Regulations 2013 \(S.S.I. 2013/109\)](#), regs. 1(2), **19** (with reg. 71)

Modifications etc. (not altering text)

- C3** Regs. Q8-Q15 modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), **23**

Effect of part payment of periodical contributions

Q16.—(1) This regulation applies if—

- (a) the full number and amount of contributions due under an option under regulation Q8 for the whole contribution option period are not made; and
- (b) regulation Q15(1) to (4) do not apply.

(2) The increase in the member's pension is—

- (a) the appropriate proportion of the increase that would have been made under regulation Q14(2) if the full number and amount of contributions had been made; or
- (b) the appropriate proportion of the increase calculated in accordance with sub-paragraph (a) reduced in accordance with regulation Q15(6) if regulation Q15(5) applies to the member.

(3) In the case of an option under regulation Q8(1)(b), Q10(1)(b) or Q11(1)(b), the increase in any surviving partner or child allowance payable under Parts G, H and S in respect of the member is—

- (a) the appropriate proportion of the increase that would have been made under regulation Q14(4) if the full number and amount of contributions had been made; or
- (b) the appropriate proportion of the increase calculated in accordance with sub-paragraph (a) reduced in accordance with regulation Q15(5) if that regulation applies to the member.

(4) For the purposes of paragraphs (2) and (3), the appropriate proportion is calculated in accordance with such method as the scheme actuary may determine and specify in guidance given to the Scottish Ministers.

(5) In making a determination under paragraph (4), the scheme actuary must have regard to—

- (a) the proportion that the total contributions paid bears to the full amount of contributions due under an option under regulation Q8 for the whole contribution option period; and
- (b) the preservation requirement.

Modifications etc. (not altering text)

- C5** Reg. Q16 modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), **23**

Revaluation of increases bought under options: members' pensions

Q17.—(1) Where an option under regulation Q8, Q10 or Q11 has been exercised, the final amount of the increase in a member's pension immediately before the beginning date for that pension shall be determined in accordance with this regulation.

(2) Where the increase in pension is in respect of an option that was exercised less than 2 months before the increase becomes payable, the final amount is calculated in accordance with paragraph (4).

(3) Where the increase in pension is in respect of an option that was exercised 2 or more months before the increase in pension becomes payable, the final amount is calculated in accordance with whichever of paragraphs (5) and (6) applies.

(4) The calculation referred to in paragraph (2) is as follows—

| | |
|---------|--|
| Step 1— | Calculate the basic amount of the increase in accordance with regulations Q14 to Q16, to find the Step 1 amount. |
| Step 2— | Add to the Step 1 amount an amount that is equal to any increases that would be due under the Pensions (Increase) Act 1971 ^{M2} on a pension of the same amount as the Step 1 amount when it first falls into payment, to find the Step 2 amount. |
| Step 3— | Divide the Step 2 amount by the Step 1 amount, to find the Step 3 factor. |
| Step 4— | Divide the Step 1 amount by the Step 3 factor to find the final amount referred to in paragraph (1). |

(5) If the member exercised the option on or before 31st March 2011, the calculation referred to in paragraph (3) is as follows—

| | |
|---------|--|
| Step 1— | Calculate the basic amount of the increase in accordance with regulations Q14 to Q16, to find the Step 1 amount. |
| Step 2— | Multiply the Step 1 amount by the retail prices index for the second month before the month in which the increase in pension will become payable, to find the Step 2 amount. |
| Step 3— | Divide the Step 2 amount by the retail prices index for the month in which the option was exercised, to find the Step 3 amount. |
| Step 4— | Take the greater of the Step 1 amount and Step 3 amount, to find the Step 4 amount. |
| Step 5— | Add to the Step 4 amount an amount that is equal to any increases that would be due under the Pensions (Increase) Act 1971 on a pension of the same amount as the Step 4 amount when it first falls into payment, to find the Step 5 amount. |
| Step 6— | Divide the Step 5 amount by the Step 4 amount, to find the Step 6 factor. |

Step 7— Divide the Step 4 amount by the Step 6 factor to find the final amount referred to in paragraph (1).

(6) If the member exercised the option on or after 1st April 2011, the calculation referred to in paragraph (3) is as follows—

Step 1— Calculate the basic amount of the increase in accordance with regulations Q14 to Q16, to find the Step 1 amount.

Step 2— Multiply the Step 1 amount by the prices index for the second month before the month in which the increase in pension will become payable, to find the Step 2 amount.

Step 3— Divide the Step 2 amount by the prices index for the month in which the option was exercised, to find the Step 3 amount.

Step 4— Take the greater of the Step 1 amount and Step 3 amount, to find the Step 4 amount.

Step 5— Add to the Step 4 amount an amount that is equal to any increases that would be due under the Pensions (Increase) Act 1971 on a pension of the same amount as the Step 4 amount when it first falls into payment, to find the Step 5 amount.

Step 6— Divide the Step 5 amount by the Step 4 amount, to find the Step 6 factor.

Step 7— Divide the Step 4 amount by the Step 6 factor to find the final amount referred to in paragraph (1).

(7) In this regulation—

“the beginning date”, in relation to a pension, means the date on which it is treated as beginning for the purposes of the Pensions (Increase) Act 1971 ^{M3} (see section 8(2) of that Act);

“the prices index” means, as regards any month, the change in the general level of prices for that month used to determine increases to official pensions for the purposes of the Pensions (Increase) Act 1971.

Modifications etc. (not altering text)

C6 Reg. Q17 modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/95\)](#), regs. 1(b), 23

Marginal Citations

M2 1971 c.56.

M3 1971 c.56.

Changes to legislation:

There are currently no known outstanding effects for the The National Health Service Superannuation Scheme (Scotland) Regulations 2011, PART Q.